

Subject: Act 2011-535 Immigration Act

During the 2011 Regular Session the Alabama State Legislature passed House Bill 56 which was signed into law as Act 2011-535 by the Governor on June 9th, 2011. This memorandum is intended to provide direction to all Tax Assessors and Revenue Commissioners relative to the impact that Act 2011-535, commonly referred to as the Immigration Act, has on the operations of your respective offices.

For the purpose of this Act, the term "Person" applies to an individual or individuals in a general partnership. It does not apply to corporations, LLC's or LLP's.

For the purposes of this Act, the term "Public Benefit" refers to any benefit granted to any person by the state or any political subdivision of the state. Public Benefit would include the granting of a homestead exemption, current use valuation of property, and any other exemption or abatement of property taxes for any person.

After discussions with Legal division it was determined that any person applying for a homestead exemption, the application of current use valuation of their property, or any other exemption or abatement of property taxes for the first time **must first prove his or her United States Citizenship.** If the person is an alien, he or she must demonstrate that they have a **lawful presence in the United States.** Any one registering a manufactured home must also **prove his or her United States Citizenship.** If the person is an alien, he or she must demonstrate that they have a **lawful presence in the United States.** One of the following documents must be presented to the official or their designated staff to satisfy the proof requirement. The official or designated staff shall retain a copy of the document presented as verification that such documents were reviewed.

1. Driver's license or nondriver identification card issued by the Alabama Department of Public Safety. A driver's license or nondriver identification card issued by another jurisdiction will only be acceptable if there is language printed on the license or identification card, by the issuing jurisdiction, which indicates that the person has provided satisfactory proof of United States citizenship. The driver's license or nondriver identification card must be valid which means unexpired.
2. Birth certificate that verifies United States citizenship.
3. Pertinent pages of the applicant's United States valid or expired passport.
4. United States naturalization documents or the number of the certificate of naturalization. The number must be verified with the U.S. Bureau of Citizenship and Immigration Services by the county election officer or the Secretary of State.
5. Bureau of Indian Affairs card number, tribal treaty number, or tribal enrollment number.
6. Consular report of birth abroad of a citizen of the United States of America.
7. Certificate of citizenship issued by the United States Citizenship and Immigration Services.
8. Certification of report of birth issued by the United States Department of State.
9. American Indian card, with KIC classification, issued by the United States Department of Homeland Security.
10. Final adoption decree showing the applicant's name and United States birthplace.

11. Official United States military record of service showing the applicant's place of birth in the United States.
12. An extract from United States hospital record of birth created at the time of the applicant's birth indicating the place of birth in the United States.
13. Other documents or methods of proof of United States citizenship issued by the federal government pursuant to the Immigration and Nationality Act of 1952, and amendments thereto.

An alien who can present one of the following documents is entitled to the presumption that he or she is **an alien lawfully present** in the United States and may apply for and be granted a homestead exemption or current use valuation of their property.

1. A valid, unexpired Alabama Driver's license.
2. A valid, unexpired Alabama nondriver identification card.
3. A valid tribal enrollment card or other form of tribal identification bearing a photograph or other biometric identifier.
4. Any valid United States federal or state government issued identification documents bearing a photograph or other biometric identifier if issued by an entity that requires proof of lawful presence in the United States before issuance.
5. A foreign passport with an expired United States Visa and a corresponding stamp or notation by the United States Department of Homeland Security indicating the bearer's admission to the United States.
6. A foreign passport issued by a visa waiver country with the corresponding entry stamp and unexpired duration of stay annotation or an I-94W form issued by the United States Department of Homeland Security indicating the bearer's admission to the United States.

If the property upon which an application for homestead exemption, current use valuation, other exemption or abatement, or manufactured home registration is made is assessed, titled or owned by more than one person, all persons whom the property is assessed, titled or owned must provide proof of United States Citizenship or if an alien, proof of lawful presence in the United States.

In counties where the registration and payment of property taxes on motor vehicles is performed by different officials, in order to prevent the possibility of a refund, the official collecting the property taxes **should verify the taxpayer's United States Citizenship** along with any guidance Motor Vehicle has provided the license plate issuing official. If the person is an alien, the official collecting the property taxes **should verify that they have a lawful presence in the United States** prior to the collection of the property tax.

Verification of an Alabama issued driver's license may be done on the Motor Vehicle Division's web site www.revenue.alabama.gov. Under Divisions and Services click on Motor Vehicle click on MVTRIP (Motor Vehicle Title, Registration and Insurance Portal) and then click on ALVerify. Once there simply key in the last name, driver's license number and expiration date of the license and submit. If the information entered is verified with the Department of Public Safety's data base it will be indicated in green with Verification Successfully Verified. If the information does not match the data base it will be indicated in red with Invalid Query Parameters. Be sure to record the verification code at the bottom in either case.

The original effective date of this Act was September 1, 2011. The United States District Court, Northern District of Alabama, Northeastern District ordered that Act 2011-535 (H.B. 56) be temporarily enjoined and not executed or enforced. The injunction remained in effect until September 29, 2011. The Court has now upheld the majority of Act 2011-535 and enforcement began September 29, 2011.