

1 HB572  
2 199145-1  
3 By Representatives Whitt, Reynolds, Sanderford, Ball, Whorton,  
4 Hall, McCutcheon, Daniels, Moore (P), Stadthagen, Shedd,  
5 Greer, Crawford, Collins and Robertson (N & P)  
6 RFD: Local Legislation  
7 First Read: 07-MAY-19

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9 A BILL  
10 TO BE ENTITLED  
11 AN ACT  
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13 To authorize the City Council of the City of  
14 Huntsville, to equalize the level of ad valorem taxation  
15 collected for public school purposes throughout the city; to  
16 modify, pursuant to the procedures provided for in Amendment  
17 373 to the Constitution of Alabama of 1901, including a  
18 favorable vote of the qualified electors of the city who vote  
19 on the proposed modification at an election thereon to be  
20 called and held pursuant to the provisions of Amendment 373,  
21 and contingent upon a corresponding reduction in the levy of  
22 certain ad valorem taxes heretofore authorized to be levied in  
23 the school district of the city for public school purposes,  
24 the maximum rate of the ad valorem tax on all taxable property  
25 in the city presently levied and collected for public school  
26 purposes in the city pursuant to Amendment 8 to the  
27 Constitution of Alabama of 1901, to a rate not in excess of 22

1 mills (\$2.20 on each one hundred dollars of assessed value of  
2 taxable property), the amounts collected from the levy of such  
3 tax to continue to be used exclusively for public school  
4 purposes in the city.

5 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

6 Section 1. This act shall apply with respect to the  
7 levy of ad valorem taxes in the City of Huntsville, the  
8 corporate limits of which are presently located within  
9 portions of Limestone, Madison, and Morgan Counties.

10 Section 2. For purposes of this act, the following  
11 words have the following meanings:

12 (1) AMENDMENT 373. Amendment 373 to the Constitution  
13 of Alabama of 1901, now appearing as Section 217 of the  
14 Official Recompilation of the Constitution of Alabama of 1901.

15 (2) AMENDMENT 8 SCHOOL TAX. The ad valorem tax  
16 presently authorized to be levied by the city for public  
17 school purposes and presently levied at the rate of 6 and 1/2  
18 mills (\$0.65 on each one hundred dollars of assessed value)  
19 pursuant to Amendment 8 to the Constitution of Alabama of  
20 1901, now appearing as Section 216.01 of the Official  
21 Recompilation of the Constitution of Alabama of 1901, the  
22 provisions of Amendment 373, and an election held in the city  
23 on August 28, 2012.

24 (3) CITY. The City of Huntsville, Alabama, the  
25 corporate limits of which are presently located within  
26 portions of Limestone, Madison, and Morgan Counties.

1                   (4) SPECIAL SCHOOL AD VALOREM TAXES. Those certain  
2 ad valorem taxes authorized to be levied for public school and  
3 educational purposes on property located in the city's school  
4 tax district presently levied for public school purposes at  
5 rates aggregating 15 and 1/2 mills (\$1.55 on each one hundred  
6 dollars of assessed value) pursuant to a. the applicable  
7 provisions of the general laws of this state and b. the  
8 provisions, respectively, of Section 2 of Amendment 3 to the  
9 Constitution of Alabama of 1901, now appearing as Section  
10 269.02 of the Official ReCompilation of the Constitution of  
11 Alabama of 1901; of Amendment 218 (as amended by Amendment  
12 407) to the Constitution of Alabama of 1901; and of Amendment  
13 305 to the Constitution of Alabama of 1901.

14                   Section 3. The Amendment 8 school tax, presently  
15 levied in portions of the city at a rate of 6.5 mills (\$0.65  
16 on each one hundred dollars of assessed value), and the  
17 special school ad valorem taxes, presently levied in portions  
18 of the school tax district of the city at rates aggregating 15  
19 and 1/2 mills (\$1.55 on each one hundred dollars of assessed  
20 value) currently result in the aggregate levy and collection  
21 of 22 mills of ad valorem tax for public school purposes in  
22 respect of property in the city to which the taxes are  
23 applicable. Pursuant to a resolution adopted by the city  
24 council of the city, following a public hearing held in  
25 accordance with Amendment 373, the city proposes, so as to  
26 promote the equal and uniform levy of ad valorem taxes for  
27 school purposes equivalent to the aggregate of the rate of the

1 ad valorem taxes presently levied under the Amendment 8 School  
2 Tax and the special school ad valorem taxes on property  
3 located throughout the city and the city school district, to  
4 modify, subject to approval by a majority of the qualified  
5 electors of the city voting on the proposed change, the  
6 maximum rate at which the city may levy and collect the  
7 Amendment 8 school tax to a rate not exceeding 22 mills (\$2.20  
8 on each one hundred dollars of assessed value), the levy of  
9 such tax at such modified rate to be conditioned upon  
10 enactment of this act and, in respect of property within the  
11 school district of the city in any county in which the city is  
12 then situated, the corresponding reduction prior to or  
13 contemporaneously with such levy, of the rates at which the  
14 special school ad valorem taxes were heretofore levied for  
15 public school purposes.

16 Section 4. Pursuant to subsection (f) of Amendment  
17 373 and the aforesaid resolution adopted by the city council  
18 of the city following a public hearing as required by  
19 Amendment 373, the city, following the enactment of this act,  
20 may modify the rate at which the city is authorized to levy,  
21 and the city may levy and collect, the Amendment 8 school tax  
22 at a rate for any tax year not exceeding 22 mills (\$2.20 on  
23 each one hundred dollars of assessed value), the collections  
24 from such levy to be used and expended exclusively for city  
25 public school purposes.

26 Section 5. The modification in the rate at which the  
27 Amendment 8 School Tax may be levied and collected in the city

1 pursuant to this act is subject to the favorable vote of a  
2 majority of the qualified electors residing in the city who  
3 vote on the proposed change at a special election called and  
4 held for that purpose pursuant to subsection (f) of Amendment  
5 373 and, in respect of any county in which the city is then  
6 situated, the corresponding reduction prior to or  
7 contemporaneously with such levy, of the rates of the special  
8 school ad valorem taxes heretofore levied in any part of the  
9 city therein for public school purposes, all to the end that  
10 the Amendment 8 school tax may thereafter be levied by the  
11 city throughout the city school district at rates not  
12 exceeding the aggregate of the rates at which the Amendment 8  
13 school tax and the special school ad valorem taxes were  
14 theretofore levied on taxable property located in portions of  
15 the city school district.

16 Section 6. This act shall become effective  
17 immediately following its passage and approval by the  
18 Governor, or its otherwise becoming law.