

1 HB572
2 199145-2
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

1
2 ENROLLED, An Act,

3 To authorize the City Council of the City of
4 Huntsville, to equalize the level of ad valorem taxation
5 collected for public school purposes throughout the city; to
6 modify, pursuant to the procedures provided for in Amendment
7 373 to the Constitution of Alabama of 1901, including a
8 favorable vote of the qualified electors of the city who vote
9 on the proposed modification at an election thereon to be
10 called and held pursuant to the provisions of Amendment 373,
11 and contingent upon a corresponding reduction in the levy of
12 certain ad valorem taxes heretofore authorized to be levied in
13 the school district of the city for public school purposes,
14 the maximum rate of the ad valorem tax on all taxable property
15 in the city presently levied and collected for public school
16 purposes in the city pursuant to Amendment 8 to the
17 Constitution of Alabama of 1901, to a rate not in excess of 22
18 mills (\$2.20 on each one hundred dollars of assessed value of
19 taxable property), the amounts collected from the levy of such
20 tax to continue to be used exclusively for public school
21 purposes in the city.

22 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

23 Section 1. This act shall apply with respect to the
24 levy of ad valorem taxes in the City of Huntsville, the

1 corporate limits of which are presently located within
2 portions of Limestone, Madison, and Morgan Counties.

3 Section 2. For purposes of this act, the following
4 words have the following meanings:

5 (1) AMENDMENT 373. Amendment 373 to the Constitution
6 of Alabama of 1901, now appearing as Section 217 of the
7 Official Recompilation of the Constitution of Alabama of 1901.

8 (2) AMENDMENT 8 SCHOOL TAX. The ad valorem tax
9 presently authorized to be levied by the city for public
10 school purposes and presently levied at the rate of 6 and 1/2
11 mills (\$0.65 on each one hundred dollars of assessed value)
12 pursuant to Amendment 8 to the Constitution of Alabama of
13 1901, now appearing as Section 216.01 of the Official
14 Recompilation of the Constitution of Alabama of 1901, the
15 provisions of Amendment 373, and an election held in the city
16 on August 28, 2012.

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

20 (4) SPECIAL SCHOOL AD VALOREM TAXES. Those certain
21 ad valorem taxes authorized to be levied for public school and
22 educational purposes on property located in the city's school
23 tax district presently levied for public school purposes at
24 rates aggregating 15 and 1/2 mills (\$1.55 on each one hundred
25 dollars of assessed value) pursuant to a. the applicable

1 provisions of the general laws of this state and b. the
2 provisions, respectively, of Section 2 of Amendment 3 to the
3 Constitution of Alabama of 1901, now appearing as Section
4 269.02 of the Official ReCompilation of the Constitution of
5 Alabama of 1901; of Amendment 218 (as amended by Amendment
6 407) to the Constitution of Alabama of 1901; and of Amendment
7 305 to the Constitution of Alabama of 1901.

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

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

12 Section 4. Pursuant to subsection (f) of Amendment
13 373 and the aforesaid resolution adopted by the city council
14 of the city following a public hearing as required by
15 Amendment 373, the city, following the enactment of this act,
16 may modify the rate at which the city is authorized to levy,
17 and the city may levy and collect, the Amendment 8 school tax
18 at a rate for any tax year not exceeding 22 mills (\$2.20 on
19 each one hundred dollars of assessed value), the collections
20 from such levy to be used and expended exclusively for city
21 public school purposes.

22 Section 5. The modification in the rate at which the
23 Amendment 8 School Tax may be levied and collected in the city
24 pursuant to this act is subject to the favorable vote of a
25 majority of the qualified electors residing in the city who

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

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

