

1 HB522
2 209508-4
3 By Representative Coleman (N & P)
4 RFD: Jefferson County Legislation
5 First Read: 09-MAR-21

1
2 ENROLLED, An Act,

3 To authorize the Jefferson County Commission,
4 pursuant to Amendment No. 373 to the Constitution of Alabama
5 of 1901, and for the purpose of renewing, preserving, and
6 continuing the total rate of district ad valorem school tax
7 levied for the benefit of the Midfield City Board of
8 Education, to adjust the rate at which there is levied and
9 collected by Jefferson County, on all taxable property
10 situated in Jefferson County that is within the special school
11 tax district in the county subject to the jurisdiction of the
12 Midfield City Board of Education, the special district ad
13 valorem tax for public school purposes which is authorized in
14 Amendment No. 3 of the Constitution of Alabama of 1901, to a
15 maximum rate for any tax year commencing on or after October
16 1, 2021, equal to \$1.65 on each one hundred dollars (\$100)
17 (16.5 mills on each dollar) of assessed value, the adjustment
18 being equal to \$1.05 on each one hundred dollars (\$100) (10.5
19 mills on each dollar) of assessed value and, if approved, to
20 coincide with an equivalent reduction in the rate of an
21 existing district ad valorem tax in the special school tax
22 district.

23 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

24 Section 1. The following words and phrases shall
25 have the following meanings:

1 (1) 2021 TAX YEAR. The tax year commencing on
2 October 1, 2021, for which year district ad valorem taxes are
3 due and payable on October 1, 2022.

4 (2) AMENDMENT NO. 3. Amendment No. 3 of the
5 Constitution of Alabama 1901, proposed by Act 60, 1915 Regular
6 Session, now appearing as Sections 269.01 and 269.02 of the
7 Official Recompilation of the Constitution of Alabama of 1901,
8 as amended.

9 (3) AMENDMENT NO. 82. Amendment No. 82 of the
10 Constitution of Alabama 1901, proposed by Act 459, 1949
11 Regular Session, now appearing as Section 14 of the Jefferson
12 County Local Amendments of the Official Recompilation of the
13 Constitution of Alabama of 1901, as amended.

14 (4) AMENDMENT NO. 325. Amendment No. 325 of the
15 Constitution of Alabama 1901, proposed by Act 116, 1971 Third
16 Special Session, now appearing as Section 217 of the Official
17 Recompilation of the Constitution of Alabama of 1901, as
18 amended.

19 (5) AMENDMENT NO. 373. Amendment No. 373 of the
20 Constitution of Alabama 1901, proposed by Act 6, 1978 Second
21 Special Session, now appearing as Section 217 of the Official
22 Recompilation of the Constitution of Alabama of 1901, as
23 amended.

24 (6) BOARD. The Midfield City Board of Education.

25 (7) COMMISSION. The Jefferson County Commission.

(8) CONSTITUTION. The Constitution of Alabama of 1901.

(9) COUNTY. Jefferson County, Alabama.

(10) EXPIRING SCHOOL DISTRICT TAX. The special district ad valorem tax for public school purposes authorized in Amendment No. 82 and levied and collected on taxable property in the Special School Tax District.

(11) SPECIAL SCHOOL DISTRICT TAX. The special district ad valorem tax for public school purposes authorized in Amendment No. 3 and levied and collected on taxable property in the Special School Tax District.

(12) SPECIAL SCHOOL TAX DISTRICT. The Special School Tax District in Jefferson County within the jurisdiction of the Midfield City Board of Education, which consists of all the area in the county lying within the corporate limits of the City of Midfield, Alabama, as the school tax district now exists or as it may be hereafter formed.

Section 2. The county levies and collects the Special School District Tax at a rate of \$.60 on each one hundred dollars (\$100) (6.0 mills on each dollar) of assessed value pursuant to Amendment No. 3, Amendment No. 325, and Amendment No. 373.

Section 3. The county levies and collects the Expiring School District Tax at a rate of \$1.05 on each one hundred dollars (\$100) (10.5 mills on each dollar) of assessed

1 value pursuant to Amendment No. 82, Amendment No. 325, and
2 Amendment No. 373.

3 Section 4. At the request of the board and pursuant
4 to a resolution adopted by the county commission in accordance
5 with Amendment No. 373, the county proposes to adjust the rate
6 at which it may levy and collect the Special School District
7 Tax to a maximum rate, for any tax year commencing on or after
8 the 2021 Tax Year, which is equal to \$1.65 on each one hundred
9 dollars (\$100) (16.5 mills on each dollar) of assessed value,
10 such adjustment being equal to \$1.05 on each one hundred
11 dollars (\$100) (10.5 mills on each dollar) of assessed value
12 and, if approved, to coincide with expiration of the Expiring
13 School District Tax, so as to renew, preserve, and continue,
14 and to effect no net increase in, the total rate of district
15 ad valorem school tax levied in the Special School Tax
16 District.

17 Section 5. Pursuant to subsection (f) of Amendment
18 No. 373 and a resolution adopted by the county commission
19 after a public hearing, the county commission may adjust the
20 rate at which the county levies and collects the Special
21 School District Tax to a maximum rate, for any tax year
22 commencing on or after the 2021 Tax Year, which is equal to
23 \$1.65 on each one hundred dollars (\$100) (16.5 mills on each
24 dollar) of assessed value.

1 Section 6. The adjustment in the rate at which the
2 Special School District Tax may be levied and collected
3 pursuant to this act is subject to the approval of a majority
4 of the qualified electors residing in the Special School Tax
5 District who vote on the proposed adjustment at a special
6 election called and held for that purpose pursuant to the
7 provisions of subsection (f) of Amendment No. 373.

8 Section 7. This act shall become effective
9 immediately following its passage and approval by the
10 Governor, or its otherwise becoming law.

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Speaker of the House of Representatives

President and Presiding Officer of the Senate

House of Representatives

I hereby certify that the within Act originated in
and was passed by the House 30-MAR-21.

Jeff Woodard
Clerk

Senate

08-APR-21

Passed