

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

A BILL
TO BE ENTITLED
AN ACT

To authorize the Jefferson County Commission, pursuant to Amendment No. 373 to the Constitution of Alabama of 1901, and for the purpose of renewing, preserving, and continuing the total rate of district ad valorem school tax levied for the benefit of the Midfield City Board of Education, to adjust the rate at which there is levied and collected by Jefferson County, on all taxable property situated in Jefferson County that is within the special school tax district in the county subject to the jurisdiction of the Midfield City Board of Education, the special district ad valorem tax for public school purposes which is authorized in Amendment No. 3 of the Constitution of Alabama of 1901, to a maximum rate for any tax year commencing on or after October 1, 2021, equal to \$1.65 on each one hundred dollars (\$100) (16.5 mills on each dollar) of assessed value, the adjustment

1 being equal to \$1.05 on each one hundred dollars (\$100) (10.5
2 mills on each dollar) of assessed value and, if approved, to
3 coincide with an equivalent reduction in the rate of an
4 existing district ad valorem tax in the special school tax
5 district.

6 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

7 Section 1. The following words and phrases shall
8 have the following meanings:

9 (1) 2021 TAX YEAR. The tax year commencing on
10 October 1, 2021, for which year district ad valorem taxes are
11 due and payable on October 1, 2022.

12 (2) AMENDMENT NO. 3. Amendment No. 3 of the
13 Constitution of Alabama 1901, proposed by Act 60, 1915 Regular
14 Session, now appearing as Sections 269.01 and 269.02 of the
15 Official Recompile of the Constitution of Alabama of 1901,
16 as amended.

17 (3) AMENDMENT NO. 82. Amendment No. 82 of the
18 Constitution of Alabama 1901, proposed by Act 459, 1949
19 Regular Session, now appearing as Section 14 of the Jefferson
20 County Local Amendments of the Official Recompile of the
21 Constitution of Alabama of 1901, as amended.

22 (4) AMENDMENT NO. 325. Amendment No. 325 of the
23 Constitution of Alabama 1901, proposed by Act 116, 1971 Third
24 Special Session, now appearing as Section 217 of the Official
25 Recompile of the Constitution of Alabama of 1901, as
26 amended.

1 (5) AMENDMENT NO. 373. Amendment No. 373 of the
2 Constitution of Alabama 1901, proposed by Act 6, 1978 Second
3 Special Session, now appearing as Section 217 of the Official
4 Recompilation of the Constitution of Alabama of 1901, as
5 amended.

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

7 (7) COMMISSION. The Jefferson County Commission.

8 (8) CONSTITUTION. The Constitution of Alabama of
9 1901.

10 (9) COUNTY. Jefferson County, Alabama.

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

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

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

25 Section 2. The county levies and collects the
26 Special School District Tax at a rate of \$.60 on each one
27 hundred dollars (\$100) (6.0 mills on each dollar) of assessed

1 value pursuant to Amendment No. 3, Amendment No. 325, and
2 Amendment No. 373.

3 Section 3. The county levies and collects the
4 Expiring School District Tax at a rate of \$1.05 on each one
5 hundred dollars (\$100) (10.5 mills on each dollar) of assessed
6 value pursuant to Amendment No. 82, Amendment No. 325, and
7 Amendment No. 373.

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

22 Section 5. Pursuant to subsection (f) of Amendment
23 No. 373 and a resolution adopted by the county commission
24 after a public hearing, the county commission may adjust the
25 rate at which the county levies and collects the Special
26 School District Tax to a maximum rate, for any tax year
27 commencing on or after the 2021 Tax Year, which is equal to

1 \$1.65 on each one hundred dollars (\$100) (16.5 mills on each
2 dollar) of assessed value.

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

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