

1 HB88
2 214628-1
3 By Representatives Coleman, Garrett and Treadaway (N & P)
4 RFD: Jefferson County Legislation
5 First Read: 11-JAN-22

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 presently 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 (16.5 mills on each dollar) of assessed value, said adjustment being

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

5 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

8 (1) 2021 TAX YEAR. The tax year commencing on
9 October 1, 2021, for which year district ad valorem taxes are
10 due and payable on October 1, 2022.

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

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

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

26 (5) AMENDMENT NO. 373. Amendment No. 373 of the
27 Constitution of Alabama 1901, proposed by Act 6, 1978 Second

1 Special Session, now appearing as Section 217 of the Official
2 Recompilation of the Constitution of Alabama of 1901, as
3 amended.

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

5 (7) COMMISSION. The Jefferson County Commission.

6 (8) CONSTITUTION. The Constitution of Alabama of
7 1901.

8 (9) COUNTY. Jefferson County, Alabama.

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

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

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

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

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

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

20 Section 5. Pursuant to subsection (f) of Amendment
21 No. 373 and a resolution adopted by the county commission
22 after a public hearing, the county commission may adjust the
23 rate at which the county levies and collects the Special
24 School District Tax to a maximum rate, for any tax year
25 commencing on or after the 2021 Tax Year, which is equal to
26 \$1.65 on each one hundred dollars (16.5 mills on each dollar)
27 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.