

HB489 INTRODUCED



1 HB489
2 482AR3R-1
3 By Representative Lawrence (N & P)
4 RFD: Local Legislation
5 First Read: 25-Apr-24



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A BILL
TO BE ENTITLED
AN ACT

Relating to Wilcox County; to authorize the county commission, pursuant to Section 217 of the Constitution of Alabama of 2022, to increase the rate at which there may be levied and collected by the county, on all taxable property situated within the county, the general ad valorem tax authorized by Section 11-3-11(a)(2) of the Code of Alabama 1975 and Section 215 of the Constitution of Alabama of 2022, and subsequent proceedings under the constitution, to be levied at the rate of 14 mills on each dollar of assessed value, to a maximum rate, for any tax year of the county, which is equal to \$2.20 on each one hundred dollars (22 mills on each dollar) of assessed value.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. For the purposes of this act, the following terms have the following meanings:

- (1) COMMISSION. The governing body of the county.
- (2) COUNTY. Wilcox County, Alabama.
- (3) GENERAL AD VALOREM TAX. The general ad valorem tax authorized in Section 11-3-11, Code of Alabama 1975, and Section 215 of the Constitution of Alabama of 2022, to be



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29 levied and collected and presently levied and collected at the
30 rate of 14 mills on taxable property in the county.

31 Section 2. The county is presently authorized to levy
32 and collect the general ad valorem tax at a rate of one dollar
33 and forty cents (\$1.40) on each one hundred dollars (\$100), or
34 14 mills on each dollar, of assessed value. Pursuant to a
35 resolution adopted by the commission in accordance with
36 Section 215 of the Constitution of Alabama of 2022, the county
37 proposes to increase the rate at which it may levy and collect
38 the general ad valorem tax to a maximum rate, for any tax
39 year, which is equal to two dollars and twenty cents (\$2.20)
40 on each one hundred dollars (\$100), or 22 mills on each
41 dollar, of assessed value.

42 Section 3. Pursuant to subsection (f) of Section 217 of
43 the Constitution of Alabama of 2022, and a resolution adopted
44 by the commission after a public hearing, the commission may
45 increase the rate at which the county may levy and collect the
46 general ad valorem tax to a maximum rate, for any tax year,
47 which is equal to two dollars and twenty cents (\$2.20) on each
48 one hundred dollars (\$100), or 22 mills on each dollar, of
49 assessed value. The net proceeds from the increase herein
50 authorized shall be paid into the county general fund to be
51 allocated and distributed as follows:

52 (1) The net proceeds from one mill for public parks and
53 recreation purposes in the county.

54 (2) The net proceeds from two mills for roads and
55 bridges in the county.

56 (3) The net proceeds from one mill for volunteer fire



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57 departments in the county.

58 (4) The net proceeds from four mills for county general
59 funds as determined by the commission.

60 Section 4. The increase in the rate at which the
61 general ad valorem tax may be levied and collected pursuant to
62 this act is subject to the approval of a majority of the
63 qualified electors residing in the county who vote on the
64 proposed levy at a special election called and held for such
65 purpose pursuant to subsection (f) of Section 217 of the
66 Constitution of Alabama of 2022.

67 Section 5. This act shall become effective on June 1,
68 2024.