

1 HB87
2 214434-3
3 By Representatives Treadaway, Garrett and Coleman (N & P)
4 RFD: Jefferson County Legislation
5 First Read: 11-JAN-22

1
2 ENROLLED, An Act,

3 Relating to Jefferson County, Alabama and
4 particularly to the Jefferson County School Tax Sub-District
5 G-1 therein, being the area within both the corporate limits
6 of the City of Gardendale, Alabama and the Jefferson County
7 School Tax District (the area subject to the jurisdiction and
8 control of the County Board of Education of Jefferson County);
9 to provide for the preservation, renewal and continuation in
10 said Sub-District G-1 of 8.8 mills of existing ad valorem
11 school district taxation scheduled to expire in Sub-District
12 G-1 after September 30, 2021, upon approval of said renewal of
13 said school district taxation by a majority of the qualified
14 electors of said Sub-District G-1 voting at a special election
15 to be held in said Sub-District G-1 therefore pursuant to the
16 law governing special elections.

17 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

18 Section 1. For purposes hereof:

19 (1) 2021 School Tax Year means the School Tax Year
20 ending on September 30, 2021.

21 (2) Alabama Constitution (Recompiled) means the
22 Official ReCompilation of the Constitution of Alabama of 1901,
23 as amended.

24 (3) Favorable Majority Vote means the approval of
25 the adjustment of the existing rate of the Subject School

1 District Tax of 5.1 mills in Sub-District G-1 by 8.8 mills to
2 the uniform adjusted rate of 13.9 mills in Sub-District G-1 by
3 a majority of the qualified electors of Sub-District G-1 who
4 vote at a special election to be held in Sub-District G-1
5 therefor pursuant to the law governing special elections.

6 (4) Jefferson County School Tax District means and
7 includes all of Jefferson County, Alabama outside that part of
8 Jefferson County located within the corporate limits of the
9 cities of Bessemer, Birmingham, Fairfield, Homewood, Hoover,
10 Leeds, Midfield, Mountain Brook, Tarrant City, Trussville, and
11 Vestavia Hills.

12 (5) Proposal of Taxing Authority means the proposal
13 of the Jefferson County Commission, as governing body of
14 Jefferson County, Alabama, and as the taxing authority with
15 respect to the Subject School District Tax, by resolution and
16 order adopted upon request of the County Board of Education of
17 Jefferson County, Alabama, for purposes of Section 217(f) of
18 the Alabama Constitution (Recompiled) that the existing rate
19 of the Subject School District Tax of 5.1 mills be adjusted by
20 8.8 mills to the uniform adjusted rate of 13.9 mills in
21 Sub-District G-1, to preserve, renew and continue in effect
22 the total existing rate of ad valorem school district taxation
23 therein after the 2021 School Tax Year, by proceedings in
24 compliance with said Section 217(f).

1 (6) School Tax Year means the period beginning on an
2 October 1 and ending on the next succeeding September 30, or
3 such other period of 12 consecutive months as shall be
4 established for ad valorem school taxation in the State of
5 Alabama.

6 (7) Sub-District G-1 means the area within both the
7 Jefferson County School Tax District and the corporate limits
8 of the City of Gardendale, Alabama, as at any time in effect.

9 (8) Subject School District Tax means the existing
10 ad valorem school district tax of 5.1 mills levied for public
11 school purposes in the Jefferson County School Tax District
12 (including Sub-District G-1) pursuant to Section 269.02 of the
13 Alabama Constitution (Recompiled).

14 Section 2. The Legislature of Alabama, for purposes
15 of Section 217(f) of the Alabama Constitution (Recompiled) and
16 upon adoption of the Proposal of the Taxing Authority, in
17 order to provide for the preservation, renewal and
18 continuation of the total rate of existing ad valorem school
19 district taxation in Sub-District G-1, approves the adjustment
20 of the existing rate of the Subject School District Tax of 5.1
21 mills by 8.8 mills to the uniform adjusted rate of 13.9 mills
22 in Sub-District G-1 effective simultaneously with the
23 reduction of 8.8 mills of ad valorem school district taxation
24 in said Sub-District G-1 (by expiration of a separate ad
25 valorem school tax therein) and for any School Tax Year for

1 which the levy of the Subject School District Tax at said
2 uniform adjusted rate shall be approved in the manner then
3 provided by law; subject to the Favorable Majority Vote in
4 compliance with Section 217(f) of the Alabama Constitution
5 (Recompiled).

6 Section 3. The Legislature of Alabama adopts,
7 ratifies and confirms all proceedings, and all acts, thereof
8 heretofore had, taken or enacted with respect to the
9 adjustment and increase of the rate of the Subject School
10 District Tax to 5.1 mills.

11 Section 4. The provisions of this act are severable.
12 If any part of this act is declared invalid or
13 unconstitutional, such declaration will not operate or be
14 construed to affect the validity or constitutionality of any
15 other part or provision hereof.

16 Section 5. This act shall become effective
17 immediately upon its passage and approval by the Governor, or
18 upon its otherwise becoming a law.

