

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

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 presently 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 (16.5
17 mills on each dollar) of assessed value, said adjustment being
18 equal to \$1.05 on each one hundred dollars (10.5 mills on each
19 dollar) of assessed value and, if approved, to coincide with
20 an equivalent reduction in the rate of an existing district ad
21 valorem tax in said special school tax district.

22 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

23 Section 1. The following words and phrases shall
24 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 of 1901, proposed by Act 459, 1949
11 Regular Session, now appearing as Jefferson County Section 14
12 of the Official Recompilation of the Constitution of Alabama
13 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.

1 (8) CONSTITUTION. The Constitution of Alabama of
2 1901.

3 (9) COUNTY. Jefferson County, Alabama.

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

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

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

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

23 Section 3. The county presently levies and collects
24 the Expiring School District Tax at a rate of \$1.05 on each
25 one hundred dollars (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 hundred
9 dollars (16.5 mills on each dollar) of assessed value, such
10 adjustment being equal to \$1.05 on each one hundred dollars
11 (10.5 mills on each dollar) of assessed value and, if
12 approved, to coincide with expiration of the Expiring School
13 District Tax, so as to renew, preserve and continue, and to
14 effect no net increase in, the total rate of district ad
15 valorem school tax presently 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 (16.5 mills on each dollar)
24 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.

