

1 HB375
2 215973-1
3 By Representative Lawrence (N & P)
4 RFD: Local Legislation
5 First Read: 16-FEB-22

A BILL
TO BE ENTITLED
AN ACT

To authorize the governing body of Wilcox County, Alabama, pursuant to Amendment No. 373 to the Constitution of Alabama of 1901, 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, as amended, and Section 215 of the Constitution, and subsequent proceedings under the constitution, to be levied at the rate of fourteen (14) mills on each dollar of assessed value, to a maximum rate, for any tax year of the county, which is equal to \$3.40 on each one hundred dollars (34 mills on each dollar) of assessed value.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

1 (1) AMENDMENT NO. 373. That amendment to the
2 Constitution that was proposed by Act No. 6 of the 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 (2) CONSTITUTION. The Constitution of Alabama of
7 1901.

8 (3) COMMISSION. The governing body of the County.

9 (4) COUNTY. Wilcox County, Alabama.

10 (5) GENERAL AD VALOREM TAX. The general ad valorem
11 tax authorized in Section 11-3-11 of the Code of Alabama 1975,
12 as amended, and Section 215 of the Constitution to be levied
13 and collected and presently levied and collected at the rate
14 of fourteen (14) mills on taxable property in the County.

15 Section 2. The County is presently authorized to
16 levy and collect the General Ad Valorem Tax at a rate of \$1.40
17 on each one hundred dollars (14 mills on each dollar) of
18 assessed value. Pursuant to a resolution adopted by the
19 Commission in accordance with Amendment No. 373, the County
20 proposes to increase the rate at which it may levy and collect
21 the General Ad Valorem Tax to a maximum rate, for any tax
22 year, which is equal to \$3.40 on each one hundred dollars (34
23 mills on each dollar) of assessed value.

24 Section 3. Pursuant to subsection (f) of Amendment
25 No. 373 and a resolution adopted by the Commission after a
26 public hearing, the Commission may increase the rate at which
27 the County may levy and collect the General Ad Valorem Tax to

1 a maximum rate, for any tax year, which is equal to \$3.40 on
2 each one hundred dollars (34 mills on each dollar) of assessed
3 value. The net proceeds referable to the increase herein
4 authorized shall be paid into the county general fund to be
5 allocated and distributed as follows:

6 (1) The net proceeds referable to 10 mills shall be
7 applied by the County as follows:

8 a. The net proceeds referable to one mill for public
9 parks and recreation purposes in the County;

10 b. The net proceeds referable to two mills for roads
11 and bridges in the County;

12 c. The net proceeds referable to two mills for
13 volunteer fire departments in the County; and

14 d. The net proceeds referable to five mills for
15 county general funds as determined by the Commission.

16 (2) The net proceeds referable to 10 mills shall be
17 paid over the Wilcox County Board of Education to be used for
18 public school purposes in the County.

19 Section 4. The increase in the rate at which the
20 General Ad Valorem Tax may be levied and collected pursuant to
21 this act is subject to the approval of a majority of the
22 qualified electors residing in the County who vote on the
23 proposed levy at a special election called and held for such
24 purpose pursuant to subsection (f) of Amendment No. 373.

25 Section 5. This act shall become effective
26 immediately following its passage and approval by the
27 Governor, or its otherwise becoming law.

