

STATE OF ALABAMA)

COUNTY OF BALDWIN)

**RESOLUTION #2020-055
OF THE
BALDWIN COUNTY COMMISSION**

ANNUAL TAX LEVY, LEVYING THE ANNUAL MILLAGE RATES FOR AD VALOREM PROPERTY TAXES FOR BALDWIN COUNTY, ALABAMA.

WHEREAS, Section 40-7-42 of the Code of Alabama 1975, provides as follows:

Levy of taxes from book of assessments.

(a) The county commission, at the first regular meeting in February 2015, shall levy the amount of general taxes required for the expenses of the county, not to exceed one half of one percent of the value of the taxable property as assessed for revenue for the state as shown by the book of assessments after it shall have been corrected, at the same time levying the amount of special taxes required for the county, which levy shall be made upon the same basis of valuation provided above and, when the levy shall be made, shall certify the rate or rates of taxation and the purpose or purposes for which the tax is levied to the tax assessor of the county. The levies established as provided herein shall be assessed and collected in all subsequent tax years unless altered by the county commission in compliance with a change in the tax rate by general law not later than the last day of February prior to the effective date of the change in tax rate.

(b) Any general or special taxes levied by the county commission prior to April 10, 2014, are hereby ratified and confirmed irrespective of whether the general or special taxes were levied during the first county commission meeting held in February of any year.

(Acts 1935, No. 194, p. 256; Code 1940, T. 51, §71; Act 2014-433, §1.)

NOW THEREFORE, BE IT RESOLVED BY THE BALDWIN COUNTY COMMISSION, IN REGULAR SESSION ASSEMBLED THIS FIRST REGULAR MEETING IN THE MONTH OF FEBRAURY, 2020, AS REQUIRED BY SECTION 40-7-42 OF THE CODE OF ALABAMA 1975, AND OTHER APPLICABLE ALABAMA LAW, AS FOLLOWS:

BE IT RESOLVED, That there is hereby levied by the County Commission of Baldwin County, Alabama, for the year commencing October 1, 2019 and ending September 30, 2020, a **GENERAL TAX** of five (5) mills on each dollars worth of taxable property in Baldwin County, Alabama, and on all other subjects of taxation in said county as assessed for revenue for the State of Alabama, as shown by Assessments for 2019, the proceeds of such general taxes above levied in accordance with Section 215 of the Constitution, and amendment thereto, to be expended in compliance therewith, and such tax when collected to be used for general county purposes in the manner prescribed by law; and

BE IT FURTHER RESOLVED, That to pay any debt or liability now existing against Baldwin County, Alabama, incurred for the erection, construction or maintenance of or repair to any necessary public buildings, bridges or roads, or that may hereafter be created for the erection, construction or maintenance of necessary public buildings, bridges or roads, that there

be and hereby is levied by the County Commission of Baldwin County, Alabama, a **SPECIAL TAX** of two and one-half (2 1/2) mills on each dollars worth of taxable property in Baldwin County, Alabama, or other subjects of taxation as assessed by proper officials for the year commencing October 1, 2019 and ending September 30, 2020, for the purpose of paying any debt or liability incurred for the construction, erection or maintenance of or repair to necessary public buildings, roads or bridges in said county, the proceeds of such special taxes above levied in accordance with Section 215 of the Constitution are to be expended in compliance therewith and with Title 11-14-11 of the Code of Alabama, recompiled in 1975, and amendment thereto; and

BE IT FURTHER RESOLVED, That there is hereby levied by the County Commission of Baldwin County, Alabama, for the year commencing October 1, 2019 and ending September 30, 2020 a **SPECIAL COUNTY TAX** of one-half (1/2) mill on each dollars worth of taxable property in Baldwin County, Alabama, for the purpose of establishing and maintaining a full-time county health officer and county health department and for the prosecution of public health work within the county, the proceeds of such special taxes above levied in accordance with Constitutional Amendment 559 and Title 22-3-10 of the Code of Alabama, recompiled in 1975, to be expended in compliance therewith; and

BE IT FURTHER RESOLVED, That there is hereby levied by the County Commission of Baldwin County, Alabama, a **SPECIAL COUNTY SCHOOL TAX** of three (3) mills on each dollars worth of taxable property or other subjects of taxation as assessed by proper officials for the year commencing October 1, 2019, and ending September 30, 2020, the same being authorized by a vote of the qualified electors of Baldwin County, Alabama, at an election held on the 31st day of March, 2015, for said taxes to be levied and collected annually for a period of thirty (30) years, a majority of those voting at such election having voted therefore, the same being authorized under the Third Amendment of the Constitution of the State of Alabama, Article XIX and other statutes enacted by virtue of said Constitutional Amendment, said taxes to be used for school purposes authorized by said Article XIX and statutes thereunder, to be collected and paid over in the manner prescribed by law; and

BE IT FURTHER RESOLVED, That there is hereby levied by the County Commission of Baldwin County, Alabama, a **SPECIAL COUNTY SCHOOL TAX** of one (1) mill on each dollars worth of taxable property or other subjects of taxation in Baldwin County, Alabama, as the same is assessed for taxes by proper officials for the year commencing October 1, 2019, and ending September 30, 2020, for public school purposes, the same having been authorized at an election held on the 12th day of December, 2017, for said taxes to be levied and collected annually for a period of thirty (30) years, a majority of those voting at such election having voted for said taxes, the same being authorized by Article XIV Section 269.04, as amended by Amendment 202, to the Constitution of the State of Alabama, and the statutes enacted thereunder, the same to be collected and paid over in the manner prescribed by law; and

BE IT FURTHER RESOLVED, That there be and is levied by the County Commission of Baldwin County, Alabama, an **ADDITIONAL COUNTY SCHOOL TAX** of five (5) mills on each dollars worth of taxable property or other subjects of taxation in Baldwin County, Alabama, as the same is assessed for taxes by proper officials for the year commencing October 1, 2019 and ending September 30, 2020, for public school purposes, the same having been authorized by Constitutional Amendment 162 at an election held on the 5th day of December, 1961, a majority of those voting at such election having voted for said taxes, the same being authorized under the provisions of Act 492, 1961 Legislature, and the statutes enacted thereunder, the same to be collected and paid over in the manner prescribed by law; and

BE IT FURTHER RESOLVED, That there be and hereby is levied by the County Commission of Baldwin County, Alabama, a tax of three (3) mills as a **SPECIAL DISTRICT SCHOOL TAX**, on each dollars worth of taxable property or other subjects of taxation within the boundaries of Baldwin County School Tax District No. 2, as the same is assessed by proper officials for taxation for the year beginning October 1, 2019, and ending September 30, 2020, the

said tax having been authorized at an election held in the Baldwin County School Tax District No. 2, on March 1, 2016, for said taxes to be levied and collected annually for a period of thirty (30) years, a majority of those voting at such election having voted therefore, the same being authorized under the Third Amendment to the Constitution of the State of Alabama, Article XIX and the statutes enacted thereunder and the said tax to be collected and paid over in the manner prescribed by law; said School Tax District No. 2 consists of that portion of Baldwin County which is south of the following described boundary line:

Beginning at a point on the East line of Baldwin County, Alabama, where the line dividing Township 2 North and Township 3 North intersects the same, run thence west on the said township line to the range line dividing Ranges 3 East and 4 East in said county; run thence north on the said range line to the corner of Sections 24 and 25 in Township 3 North, Range 3 East, and Sections 19 and 30 in Township 3 North, Range 4 East; run thence west to the West line of Baldwin County; and

BE IT FURTHER RESOLVED, That there be and hereby is levied by the County Commission of Baldwin County, Alabama, a tax of one (1) mill on each dollars worth of taxable property or other subjects of taxation in Baldwin County, Alabama as assessed by the property officials for the year commencing October 1, 2019 and ending September 30, 2020, to bring Baldwin County School District No. 1 into compliance with Act 2005-215 which requires every school district to levy a minimum of 10 mills in local property taxes to be used for general public school purposes. This levy is more specifically identified as **CONSTITUTIONAL AMENDMENT 778** and is not subject to any fees, charges, commissions, or budgetary funding for assessment and collection. The said tax is to be collected and paid over in the manner prescribed by law; and

BE IT FURTHER RESOLVED, That there is hereby levied by the County Commission of Baldwin County, Alabama, a **FIRE DEPARTMENTS TAX** of one and one-half (1 1/2) mills on each dollars worth of taxable property or other subjects of taxation in Baldwin County, Alabama, as assessed by the proper officials for the year commencing October 1, 2019 and ending September 30, 2020, the same having been authorized at an election held in Baldwin County on the 26th day of June, 1990, a majority of those voting at such election having voted for said taxes, the same being authorized under the provisions of Act No. 90-449, Acts of Alabama 1990, said taxes to be collected and paid over to qualified County volunteer, municipal and volunteer municipal fire departments in the manner prescribed by law; and

BE IT FURTHER RESOLVED, That there be and hereby is levied by the County Commission of Baldwin County, Alabama, a tax of two (2) mills as **SPECIAL DISTRICT HOSPITAL TAX**, for the year commencing October 1, 2019 and ending September 30, 2020, on each dollars worth of taxable property and all other subjects of taxation in election precincts 1 through 7 as they existed on July 27, 1965, as assessed for revenue for the State of Alabama as shown by Assessments for 2019, the said tax having been authorized at an election held in said election precincts 1 through 7, on May 15, 2007 and ratified on June 7, 2007, for said taxes to be levied and collected annually for a period of twenty (20) years, a majority of those voting at such election having voted therefore, the same being authorized under Constitutional Amendment 795 and the statutes enacted thereunder, such tax when collected and paid over shall be used exclusively for public hospital purposes in the manner prescribed by law; said election precincts 1 through 7 as they existed on July 27, 1965, consist of that portion of Baldwin County which is north of the following described boundary line:

with the point of beginning of said line being the Southeast corner of Section 17, Township 4 South, Range 2 East, extend west to the Mobile/Baldwin County line; further, from the point of beginning, extend east to the Southeast corner of Section 14, Township 4 South, Range 4 East, and continue east to the center of Hollinger Creek, and thence follow the meander of Hollinger Creek in a southeasterly direction to the center of Styx River, and thence continue southeasterly following the meander of Styx River to the

center of Perdido River, which serves as the dividing line between Baldwin County, Alabama and Escambia County, Florida;

BE IT FURTHER RESOLVED, That there be and hereby is levied by the County Commission of Baldwin County, Alabama, a tax of three (3) mills as a **SPECIAL DISTRICT SCHOOL TAX**, on each dollars worth of taxable property or other subjects of taxation within the boundaries of Baldwin County School Tax District No. 7, as the same is assessed by proper officials for taxation for the year beginning October 1, 2019, and ending September 30, 2020, the said tax having been authorized at an election held in the Baldwin County School Tax District No. 7, on September 17, 2019, for said taxes to be levied and collected annually for a period of ten (10) years, a majority of those voting at such election having voted therefore, the same being authorized under the Third Amendment to the Constitution of the State of Alabama, Article XIX and the statues enacted thereunder and the said tax to be collected and paid over in the manner prescribed by law; said Baldwin County School Tax District No. 7 consists of that portion of Baldwin County which is defined on September 20, 2019 in Article 1(b) of Resolution 2019-115 of the Baldwin County Commission.

BE IT FURTHER RESOLVED, That there be and hereby is levied by the County Commission of Baldwin County, Alabama, a tax of three (3) mills as a **SPECIAL DISTRICT SCHOOL TAX**, on each dollars worth of taxable property or other subjects of taxation within the boundaries of Baldwin County School Tax District No. 9, as the same is assessed by proper officials for taxation for the year beginning October 1, 2019, and ending September 30, 2020, the said tax having been authorized at an election held in School Tax District No. 9, on September 17, 2019, for said taxes to be levied and collected annually for a period of thirty (30) years, a majority of those voting at such election having voted therefore, the same being authorized under the Third Amendment to the Constitution of the State of Alabama, Article XIX and the statues enacted thereunder and the said tax to be collected and paid over in the manner prescribed by law; said Baldwin County School Tax District No. 9 consists of that portion of Baldwin County which is defined on September 20, 2019 in Article 1(b) of Resolution 2019-114 of the Baldwin County Commission.

DONE, under the Seal of the County of Baldwin, at the County Seat in Bay Minette, Alabama, on this the 4th day of February, 2020.

Commissioner Billie Jo Underwood, Chairman

ATTEST:

Wayne Dyess, County Administrator