

ORDINANCE NUMBER 3209

AN ORDINANCE TO AMEND ORDINANCE 3176 PROVIDING FOR LEVYING OF MUNICIPAL TAXES FOR THE CITY OF VESTAVIA HILLS, ALABAMA, AND FOR ASSESSMENT AND COLLECTION THEREOF.

WITNESSETH THESE HISTORICAL RECITALS:

WHEREAS, prior to November 15, 1982, the ad valorem tax rate of each One Hundred Dollars (\$100.00) of assessed value of property in the City of Vestavia Hills, Jefferson County, Alabama, amounted to Eight and 21/100 Dollars (\$8.21), which consisted of the following amounts:

1.	<u>State of Alabama:</u> Sixty-five cents on each One Hundred dollars (\$100.00) of assessed value of such property.	\$	0.65
2.	<u>Jefferson County:</u> One and 35/100 Dollars on each One Hundred Dollars (\$100.00) of the assessed value of such property.		1.35
3.	<u>Jefferson County Schools:</u> Eighty-two cents on each One Hundred Dollars (\$100.00) of the assessed value of such property.		0.82
4.	<u>Special School District Tax:</u> Ninety-six cents on each One Hundred Dollars (\$100.00) of the assessed value of such property.		0.96
5.	<u>Special District Tax:</u> Fifty-five cents on each One Hundred Dollars (\$100.00) of the assessed value of such property.		0.55
6.	<u>Local General Municipal and Special Municipal School Taxes:</u> Three and 88/100 Dollars on each One Hundred Dollars (\$100.00) of the assessed value of such property.		3.88
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		TOTAL	\$ 8.21

and;

WHEREAS, prior to November 15, 1982, the aggregate locally approved millage for general municipal purposes and local school taxes of 38.8 mills (being at the rate of \$3.88 per \$100.00 of assessed value) consisted of the following:

General Municipal Purposes	10.275
Garbage Collection	10.275
West Elementary - Warrants	3.150
High School and Operations	<u>15.100</u>

TOTAL 38.800 and;

WHEREAS, all real property in the City of Vestavia Hills, Alabama, has been reappraised; and

WHEREAS, the Tax Assessor of Jefferson County in 1982 certified to the City of Vestavia Hills that total assessed value increased from \$42,983,320.00 in 1981 to \$63,427,627.00 in 1982; and

WHEREAS, the City of Vestavia Hills, Alabama, pursuant to the authority granted by Constitutional Amendment Number 373 (Lid Bill) of the Constitution of Alabama 1901, adopted Ordinance Number 633 on November 15, 1982, which reduced the ad valorem tax rate by 7.8 mills (\$0.78 per \$100.00 of assessed value). Following the enactment of Ordinance Number 633, the total millage rate consisted of the following separate taxes:

1. State of Alabama: Sixty-five cents on each One Hundred dollars (\$100.00) of assessed value of such property. \$ 0.65
2. Jefferson County: One and 35/100 Dollars on each One Hundred Dollars (\$100.00) of the assessed value of such property. 1.35
3. Jefferson County Schools: Eighty-two cents on each One Hundred Dollars (\$100.00) of the assess value of such property. 0.82
4. Special School District Tax: Ninety-six cents on each One Hundred Dollars (\$100.00) of the assessed value of such property. 0.96
5. Special District Tax: Fifty-five cents on each One Hundred Dollars (\$100.00) of the assessed value of such property. 0.55

6. <u>Local General Municipal and Special Municipal School Taxes:</u> Three and 10/100 Dollars on each One Hundred Dollars (\$100.00) of the assessed value of such property.	3.10 <hr/>
TOTAL	\$ 7.43

After the adoption of Ordinance Number 633, the aggregate locally approved millage for general municipal purposes and local school district taxes of 31.0 mills (being at the rate of \$3.10 per \$100.00 of assessed value) consisted of the following:

General Municipal Purposes	0.821
Garbage Collection	0.821
West Elementary - Warrants	0.252
High School and Operations	<u>1.206</u>

TOTAL 3.100 and;

WHEREAS, the Vestavia Hills Board of Education unanimously adopted a resolution requesting that the ad valorem tax millage for education purposes be returned to the pre-November 15, 1982, rates by reinstating the 3.7 mills (.37 per \$100.00 of assessed value) as follows:

West Elementary Warrants from	2.52	to	3.15
High School & Operations from	12.06	to	15.10; and

WHEREAS, said resolution was presented to the City Council on February 4, 1985; and

WHEREAS, a public hearing was held on February 11, 1985, on the issue of whether or not to reinstate the 3.7 mills for the benefit of the Vestavia Hills Board of Education; and

WHEREAS, the Vestavia Hills Board of Education has requested the City Council to return the ad valorem millage tax rates that affect the Vestavia Hills School System to those rates in force and effective immediately prior to the adoption of Ordinance Number 633 on November 15, 1982, by reinstating Thirty-Seven Cents (\$0.37) on each One Hundred Dollars (\$100.00) of the assessed value of property so that the rates when adjusted will be as follows:

1. The 12.06 High School mills (\$1.206 on each \$100.00 of assessed value) be adjusted to 15.1 mills (\$1.51 on each \$100.00 of assessed value).

2. The 2.52 West Elementary mills (\$0.252 on each \$100.00 of assessed value) be adjusted to 3.15 mills (\$0.315 on each \$100.00 of assessed value); and

WHEREAS, the City Council of the City of Vestavia Hills, Alabama, agreed to approve the request of the Board of Education by reinstating the 3.7 mills (\$0.37 per \$100.00 of assessed value). The City Council of the City of Vestavia Hills, Alabama, approved and adopted Ordinance Number 744 on February 18, 1985, which said Ordinance provided, among other things, as follows:

1. Reinstatement of 3.7 mills (0.37 on each One Hundred dollars of assessed value).
2. Established that the aggregate local millage for general municipal purposes and local school district tax rates are Three and 47/100 Dollars (\$3.47) per One Hundred Dollars (\$100.00) of the assessed value of said property.
3. That the \$3.47 local millage consists of the following:

(a)	General Municipal Purposes	0.823
(b)	Garbage Collection	0.823
(c)	West Elementary - Warrants	0.315
(d)	High School and Operations	<u>1.510</u>
	TOTAL	3.470

 and;
4. The total ad valorem tax rate of each One Hundred Dollars (\$100.00) of assessed value of property in the City of Vestavia Hills, Alabama, shall amount to Seven and 80/100 Dollars (\$7.80) and shall consist of the following:

State of Alabama	\$	0.65
Jefferson County		1.35
Jefferson County Schools		0.82
Special School District Tax		0.96
Special School District Tax		0.55
General Municipal Purpose Tax		1.96
Special Municipal School Tax		<u>1.51</u>
TOTAL	\$	7.80

WHEREAS, the City Council of the City of Vestavia Hills subsequently desired to return the millage tax rates that affect the General Fund to those rates in force and effective immediately prior to the adoption of Ordinance Number 633 on November 15, 1982, by reinstating (4.1 mills) forty-one cents on each One Hundred Dollars (\$100.00) of the assessed value of property so that the rates when adjusted will be as follows:

1. The 8.23 General Fund Mills (0.823 on each \$100.00 of assessed value) be adjusted to 10.275 mills (1.0275 on each \$100.00 of assessed value).
2. The 8.23 Garbage Collection Fund Mills (0.823 on each \$100.00 of assessed value) be adjusted to 10.275 mills (1.0275 on each \$100.00 of assessed value).

The total ad valorem tax rate of each One Hundred Dollars (\$100.00) of assessed value property in the City of Vestavia Hills, Alabama, shall amount to Eight Dollars and 21 Cents (\$8.21) and shall consist of the following:

1.	<u>State of Alabama:</u> Sixty-five cents on each One Hundred dollars (\$100.00) of assessed value of such property.	\$	0.65
2.	<u>Jefferson County:</u> One and 35/100 Dollars on each One Hundred Dollars (\$100.00) of the assessed value of such property.		1.35
3.	<u>Jefferson County Schools:</u> Eighty-two cents on each One Hundred Dollars (\$100.00) of the assess value of such property.		0.82
4.	<u>Special School District Tax:</u> Ninety-six cents on each One Hundred Dollars (\$100.00) of the assessed value of such property.		0.96
5.	<u>Special District Tax:</u> Fifty-five cents on each One Hundred Dollars (\$100.00) of the assessed value of such property.		0.55
6.	<u>Local General Municipal and Special Municipal School Taxes:</u> Three and 88/100 Dollars on each One Hundred Dollars (\$100.00) of the assessed value of such property.		3.88
		TOTAL	\$ 8.21

WHEREAS, on May 4, 1987, the City Council of the City of Vestavia Hills, Alabama, approved and adopted Ordinance Number 901, which established the ad valorem tax rate of Eight and 21/100 Dollars (\$8.21) per One Hundred Dollars (\$100.00) of assessed value as shown in the schedule immediately above; and

WHEREAS, a referendum was held in the City of Vestavia Hills, Alabama, on Tuesday, May 8, 1990, at which election the qualified electors of the city voted on the following issue:

**TEN AND ONE-HALF MILL TAX INCREASE
IN VESTAVIA HILLS, ALABAMA,
FOR PUBLIC SCHOOL PURPOSES**

Shall the ad valorem tax presently being levied in the City of Vestavia Hills, Alabama, pursuant to provisions of the Constitution and the laws of the State of Alabama, including the election held in the City on April 28, 1970, at the rate of One Dollar and Fifty-one Cents on each One Hundred Dollars worth of taxable property in the City be increased to the rate of Two Dollars and Fifty-six Cents on each One Hundred Dollars worth of taxable property in the City (an increase of One Dollar and Five Cents on each One Hundred Dollars worth of taxable property, or ten and one-half mills); such additional ten and one-half mill tax to be levied and collected for each year beginning with the levy for the tax year October 1, 1989, to September, 1990 (the tax for which year will be due and payable October 1, 1990) and ending with the levy for the tax October 1, 2016, to September 30, 2017 (the tax for which year will be due and payable October 1, 2017) and to be used by the City Board of Education of the City of Vestavia Hills for public schools purposes?

_____ For Proposed Taxation
_____ Against Proposed Taxation

The majority of the qualified electors voted "For Proposed Taxation". The specific totals were:

For Proposed Taxation	3,097
Against Proposed Taxation	3,065

Following the referendum vote on May 8, 1990, the aggregate ad valorem tax rate on each One Hundred Dollars (\$100.00) of assessed value of property in the City of Vestavia Hills, Jefferson County, Alabama, amounted to Nine and 26/100 Dollars (\$9.26) and consisted of the following millages:

1.	State of Alabama	\$	0.650
2.	Jefferson County		1.350
3.	Jefferson County Schools		0.820
4.	Special School District Tax		0.960

5.	Special School District Tax	0.550
6.	Local General Municipal Purpose Tax	2.055
7.	Special Municipal School Tax	2.560
8.	West Elementary	0.315

TOTAL \$ 9.260

On August 27, 1991, the voters of the City of Vestavia Hills, Alabama, elected to renew the 8.2 mill Jefferson County School ad valorem tax.

On April 28, 1992, the voters of the City of Vestavia Hills, Alabama, elected to renew the 5.5 mill Special School District ad valorem tax.

On May 3, 1993, the City Council of the City of Vestavia Hills, Alabama, approved and adopted Ordinance Number 1353, levying ad valorem taxes at the rate of \$9.26 per \$100.00 of assessed value on real and personal property located within the City for the period beginning October 1, 1993, and ending September 30, 1994.

On October 26, 1993, the voters of the City of Vestavia Hills, Alabama, voted in favor of a 9.6 mill increase of the 5.5 mill ad valorem tax (under Section 2 of Amendment 3, sometimes referred to as Amendment Number 3, Three Mill District Tax) to 15.1 mills.

Because of the 9.6 mill increase of the 5.5 mill ad valorem tax to 15.1 mills, the 9.6 mill ad valorem tax authorized by Amendment Number 82 of the Constitution of the State of Alabama was not renewed.

On March 11, 2014, the voters of the City of Vestavia Hills, Alabama, voted in favor of renewing the levy of the said 10.5 mill tax commencing with the tax year for which taxes will become due and payable on October 1, 2018 and for each consecutive tax year thereafter without limit as to time.

WHEREAS, a referendum was held in the City of Vestavia Hills, Alabama, on Tuesday, May 9, 2023, at which election the qualified electors of the city voted on the following issue:

**SPECIAL MUNICIPAL TAX ELECTION
9.8 MILL INCREASE IN EXISTING 25.6 MILL SCHOOL TAX
FOR PUBLIC SCHOOL PURPOSES IN THE
CITY OF VESTAVIA HILLS, ALABAMA**

MAY 9, 2023

PROPOSITION

Shall the City of Vestavia Hills be authorized to levy and collect, at the rate of 3.54% (or 35.4 mills on each dollar) of the assessed value of taxable property in the City (being an increase of 9.8 mills), the special ad valorem tax authorized at elections held on April 28, 1970, May 8, 1990, and March 11, 2014, and now being levied at the rate of 25.6 mills; said tax at the increased rate of 35.4 mills to be levied and the proceeds thereof used by the Vestavia Hills City Board of Education for public school purposes in the City; said increase to be effective for each tax year of the City commencing with the tax year for which taxes of the City will become due and payable on October 1, 2023, and continuing for each successive tax year thereafter, without limit as to time?

() FOR said proposed 9.8 mill increase in existing 25.6 mill tax, resulting in said 3.54% (or 35.4 mills) additional rate of taxation commencing with the tax year for which municipal taxes will become due and payable in the City of Vestavia Hills on October 1, 2023, and for each consecutive tax year thereafter, the proceeds of which shall be used by the Vestavia Hills City Board of Education for public school purposes.

() AGAINST said proposed 9.8 mill increase in existing 25.6 mill tax, resulting in said 3.54% (or 35.4 mills) additional rate of taxation commencing with the tax year for which municipal taxes will become due and payable in the City of Vestavia Hills on October 1, 2023, and for each consecutive tax year thereafter, the proceeds of which shall be used by the Vestavia Hills City Board of Education for public school purposes.

_____ For Proposed Increase

_____ Against Proposed Increase

The majority of the qualified electors voted "Against Proposed Taxation". The specific totals were:

For Proposed Taxation	3,200
Against Proposed Taxation	4,199

Following the referendum vote on May 9, 2023, the aggregate ad valorem tax rate on each One Hundred Dollars (\$100.00) of assessed value of property in the City of Vestavia Hills, Jefferson County, Alabama, remained unchanged:

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Vestavia Hills, Alabama, as follows:

SECTION ONE - TAX LEVY: Taxes are hereby levied for the City tax year commencing on the first (1st) day of October 2024, on all real and personal property and other properties and franchises in the City of Vestavia Hills, Alabama, subject to taxation by the laws of the State of Alabama, based on the valuation of said property as assessed for County taxation, as shown by the books of assessment for the State and County tax year ending on the 30th day of September, 2025, as follows:

- A. A tax for general municipal purposes of Two and 37/100 Dollars (\$2.37) on each One Hundred Dollars (\$100.00) of the assessed value of such property.
- B. A tax for public school purposes of Two and 56/100 Dollars (\$2.56) on each One Hundred Dollars (\$100.00) of the assessed value of such property.
- C. In summary, the aggregate local millage for general municipal purposes and local school district tax rates are Four and 93/100 Dollars (\$4.93) per One Hundred Dollars (\$100.00) of the assessed value of such property.
- D. The local millage, for City accounting purposes, shall be allocated as follows:

General Municipal Purposes	1.0275
Garbage Collection	1.0275
West Elementary - Warrants	.3150
High School and Board Operations	<u>2.5600</u>

TOTAL 4.9300

SECTION TWO - SPECIAL DISTRICT TAXES: In addition to the taxes levied in SECTION ONE above, taxes are hereby levied for the City tax year commencing on the 1st day of October, 2024, on all real and personal property and other properties and franchises in the City of Vestavia Hills, Alabama, subject to taxation by the laws of the State of Alabama, based on the valuation of said property as assessed for County taxation, as shown by the books of assessment for the State and County tax year ending on the 30th day of September, 2025, as follows:

- A. A further tax of One Dollar and Fifty-one Cents (\$1.51) of each One Hundred Dollars (\$100.00) of the assessed value of such property, in addition to the above mentioned taxes to be applied exclusively to public school purposes pursuant to the authority conferred by the Constitution and the election held on February 11, 1969; renewed on April 28, 1992, and increased to 15.1 mills on October 26, 1993.
- B. A further tax of Eighty-two Cents (\$0.82) of each One Hundred Dollars (\$100.00) of the assessed value of such property, to be used solely and only for public school purposes pursuant to the Constitution of the State of Alabama.

Should the City Council of Vestavia Hills, Alabama, have no legal authority to provide for the levy, assessment and collection of the said Special School District Taxes as described in this SECTION TWO, then in such event, this SECTION TWO shall be considered as the City's support of the Vestavia Hills Board of Education.

SECTION THREE - TAX BASIS AND WHEN DUE: On and after the 1st day of October, 2024, all municipal taxes due the City of Vestavia Hills, Alabama, shall be based and due on all County assessments of the property within the limits of said County for the preceding year, and shall be due and delinquent at the time when State and County taxes for the preceding year are due and delinquent.

SECTION FOUR - EFFECTIVE DATE AND LIEN: The levy of taxes made herein shall go into force and effect as of October 1, 2024, and shall on said date become a lien on the property subject thereto.

SECTION FIVE - TAX ASSESSOR AND TAX COLLECTOR, AND THEIR COMPENSATION: The Tax Assessor and Tax Collector of Jefferson County, Alabama, shall be considered to be the Tax Assessor and Tax Collector respectively for the City of Vestavia Hills, Alabama, and shall each receive as compensation for this service in assessing and collecting respectively the taxes herein levied, as fee equivalent to one-half of one per centum (1/2 of 1%) of the taxes collected and then remitted to the City of Vestavia Hills, Alabama.

SECTION SIX - CONFLICTS: That all Ordinances, or parts of Ordinances, including Ordinance Number 3209, heretofore, adopted by the City Council of the City of Vestavia Hills, Alabama, in conflict with the provisions hereof are hereby expressly repealed.

SECTION SEVEN - SEVERABILITY: The provisions of this Ordinance are hereby declared severable. Should any provision of this Ordinance be held invalid, the invalidity thereof shall not affect the remaining provisions of this Ordinance.

SECTION EIGHT - INTENT: It is the intent of the City of Vestavia Hills, Alabama, with the passage of this Ordinance Number 3209, that the aggregate local millage for general municipal purposes and local school district tax rates be Four and 93/100 Dollars (\$4.93) per One Hundred Dollars (\$100.00) of the assessed value of such property and consist of the following:

Special High School Tax and Operations	\$	2.560
General Municipal Including Garbage		2.055
West Elementary		<u>.315</u>
TOTAL	\$	4.930


It is the further intent that the aggregate ad valorem tax rate of each One Hundred Dollars (\$100.00) of assessed value of property in the City of Vestavia Hills, Jefferson County, Alabama, shall amount to Nine and 26/100 Dollars (\$9.26), which shall consist of the following millages:

1.	State of Alabama	\$	0.650
2.	Jefferson County		1.350
3.	Jefferson County Schools		0.820
4.	Special School District Tax		1.510
5.	Local General Municipal Purpose Tax		2.055
6.	Special Municipal School Tax		2.560
7.	West Elementary		<u>0.315</u>
	TOTAL	\$	9.260

SECTION NINE - TAX ABATEMENT: Whereas, the City of Vestavia Hills has annexed no parcels of land with tax abatements.

SECTION 10 - EFFECTIVE DATE: This Ordinance shall become effective immediately upon its adoption and approval and is adopted and approved all in accordance with Title 11-51-40, et seq., Code of Alabama, 1975.

ADOPTED and APPROVED this the 11th day of March, 2024.


Ashley C. Curry
Mayor

ATTESTED BY:


Rebecca Leavings
City Clerk

CERTIFICATION:

I, Rebecca Leavings, as City Clerk of the City of Vestavia Hills, Alabama, hereby certify that the above and foregoing copy of 1 (one) Ordinance # 3209 is a true and correct copy of such Ordinance that was duly adopted by the City Council of the City of Vestavia Hills on the 11th day of March, 2024, as same appears in the official records of said City.

Posted at Vestavia Hills Municipal Center, Vestavia Hills Library in the Forest, Vestavia Hills New Merkel House and Vestavia Hills Recreational Center this the 12th day of March, 2024.


Rebecca Leavings
City Clerk