

810-4-1-.08 Requirements for Minimum Levy of 10 Mills Property Tax in Each School District.

(1) Purpose - To establish guidelines and procedures for the minimum levy of 10 mills of property tax in each school district pursuant to Act 2005-215, passed in the 2005 Regular Session of the State Legislature and approved as a Constitutional Amendment by a majority vote of the electorate in the General Election held November 7, 2006.

(2) Commencement - Beginning with the ad valorem tax year commencing October 1, 2006 and for each ad valorem tax year thereafter, each school district of the state, in addition to all other taxes, shall levy a minimum of 10 mills property tax to be levied and collected on all taxable property, excluding motor vehicles, for general public school purposes. Beginning January 1, 2008 the minimum levy required by this Act shall be levied and collected on all taxable motor vehicles for general public school purposes.

(3) Procedures - The County Commission or other like governing body of each county shall compute and determine the rate or rates to be levied and collected each year to comply with the provisions of this amendment.

(4) Computation – The following described property taxes, to the extent the use of the proceeds thereof is not lawfully restricted, earmarked or otherwise designated for a purpose or purposes more particular than general public school purposes, now and hereafter levied and collected in each school district of the State, shall be taken into account annually in determining the rate of the tax required to be levied each year pursuant to the provisions of this amendment:

(a) countywide property taxes levied and collected for public school or educational purposes under the provisions of Section 269 of, or Amendments 3 or 202 to, the Constitution of Alabama of 1901 or any amendment adopted subsequent to the adoption of this amendment authorizing the levy of the taxes,

(b) countywide property taxes levied and collected for public school or educational purposes,

(c) that portion, expressed as a millage rate, of any local countywide property tax levied and collected in any county of the state for general purposes that is paid or required to be distributed to or used for the benefit of the respective public school system or systems of the county and is designated by official action of the taxing authority levying the tax as creditable for general public school purposes, provided that any portion of the tax once designated for general public school purposes may not thereafter be designated for any other purpose and shall be recorded as a school tax that may be levied and collected without limit as to time,

(d) school district property taxes levied and collected under the provisions of Amendments 3 or 382 to the Constitution of Alabama of 1901, or the provisions of any constitutional amendment applicable only to the county, or part thereof, in which the school district is located authorizing the levy of a property tax in the school district, and

(e) any property taxes otherwise levied by and collected in any municipality of the state for public school purposes the proceeds of which are paid or required to be used for the benefit of the school system of the municipality, and are designated by the taxing authority levying the tax as creditable for general public school purposes, provided that any portion of the tax once designated for general public school purposes may not thereafter be designated for any other purpose and shall be recorded as a school tax that may be levied and collected without limit as to time.

(5) Levy – Upon computation of the rate or rates required by this Act, the County Commission of each county shall levy such rate or rates each year at its first meeting in February.

(6) Notification – Each local taxing authority in the State levying property taxes for public school purposes shall, no later than June 30 of each year, notify the Alabama Department of Revenue, the Alabama State Superintendent of Education, and the Director of Finance of:

- (a) all property taxes levied by the authority for school purposes,
- (b) the authority under which the taxes were levied and collected,
- (c) the provisions of any referendum at which the taxes were approved pertaining to the rates levied,
- (d) the time the taxes are to be continued,
- (e) the purposes for which the taxes were approved, and
- (f) the particular constitutional authority under which the taxes were submitted for referendum, if applicable.

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Authority: Sections 40-2A-7(a)(5) and 40-2-11, Code of Alabama 1975.
History: New rule: Filed October 4, 2007, effective November 8, 2007.