SARALAND

Statutory Effective Date: December 1, 2024 Received by the Department: September 12, 2024

The City of Saraland (located in Mobile County) has notified the Department of Revenue that they have eliminated the police jurisdiction outside the corporate limits of the city. In accordance with §11-51-210(e), Code of Alabama, the City of Saraland taxes and fees will no longer be levied within the former police jurisdiction area effective December 1, 2024.

Your City of Saraland sales, use, lodgings, and rental taxes may be remitted online through the 'Local Tax' account in the Alabama Department of Revenue's online filing system, My Alabama Taxes (MAT), the 'ONE SPOT' to file: <u>https://myalabamataxes.alabama.gov</u>. If you have any questions about your Saraland taxes, please contact:

Avenu Insights & Analytics P. O. Box 830725 Birmingham, AL 35283-0725 1-800-556-7274

If you have any questions regarding this notice, please contact this office:

ALABAMA DEPARTMENT OF REVENUE Sales & Use Tax Division P.O. Box 327710 Montgomery, Alabama 36132-7710 (334) 242-1490



Alabama Dept of Revenue

SEP 1 2 2024

Local Tax Section

ORDINANCE NO. 1250

AN ORDINANCE TO ELIMINATE THE EXERCISE OF POLICE JURISDICTION

WHEREAS, the City of Saraland, Alabama has over 6,000 inhabitants and, as such, has exercised police jurisdiction covering all adjoining territory within three (3) miles of its corporate limits; and

WHEREAS, the City of Saraland has analyzed and studied the financial receipts obtained through the City in the police jurisdiction, as compared to the costs expended in providing public safety benefits outside the corporate limits but within the police jurisdiction; and

WHEREAS, it is the determination of the City that any financial receipts received by the City within the police jurisdiction are far outpaced by the expenses incurred by the City in providing public safety benefits within the police jurisdiction; and

WHEREAS, pursuant to Alabama Code §11-40-10, the City is authorized to reduce or otherwise eliminate its police jurisdiction outside of the corporate limits of the municipality effective January 1 of the year following the adoption of an Ordinance seeking the elimination of the police jurisdiction.

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

- 1. The City of Saraland, Alabama will eliminate its police jurisdiction as the term is defined in Alabama Code §11-40-10 effective January 1, 2024;
- 2. The City of Saraland, Alabama shall cease to levy any licenses or fees pursuant to §11-51-91 of the Alabama Code and any other taxes, licenses or fees except for those relating to the regulations of subdivisions which shall continue in effect;
- 3. The Mayor of the City of Saraland, Alabama shall notify the Mobile County Commission of the contents of this Ordinance within thirty (30) days of the adoption of the same;
- 4. No other authority, jurisdiction or ability to continue to levy or initiate levying of any taxes, licenses or fees is otherwise changed or altered.

ADOPTED AND APPROVED this the 13th day of April 2023.

Joseph K. McDonald, Council President

Attest: Judi Smith, City Clerk

I, the undersigned qualified and acting Clerk of the City of Saraland, Alabama, do hereby certify that the above and foregoing is a true copy of an Ordinance lawfully passed and adopted by the City Council of the City named therein, at a regular meeting of such Council held on the 13th day of April 2023, and that such Ordinance is of record in the Minute Book of the City.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal of the City on this the 13th day of April 2023.

Judi Smith, City Clerk

APPROVED this 2023.

Dr. Howard Rubenstein, Mayor

Attest:

Judi Smith, Cit

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I, the undersigned duly appointed, qualified and acting
Clerk of the City of Saraland, Alabama, hereby certify that
a true and complete copy of Ordinance No. 1250
adopted by the City Council of the City of Saraland, Alabama
on the day of Apr. 2023 was posted at the
City Hall, Chanter & Trop, on the 14th day of
, 20 <u>25</u> .
Judi Amtte
City Clerk
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