

Ordinance No. 2013-1

An Ordinance reallocating and decreasing the 14 mills payable to the Midfield Board of Education to 7.5 mills

BE IT ORDAINED as follows:

SECTION 1. Pursuant to election approving an increase from a five mills ad valorem tax to a 7.5 mills ad valorem tax for public school purposes as authorized by AMENDMENT 56 of the Alabama Constitution, the 7.5 mills rate become effective in 1970, and remained at that rate until later increased to 10 mills and subsequently to 14 mills under procedures authorized by the AMENDMENTS 325 and 373, of the Alabama Constitution.

SECTION 2. The original intent of providing the 7.5 mills for the Midfield Board of Education was to build the Fine Arts Center and renovate various buildings in the Midfield School System.

SECTION 3. The City of Midfield borrowed substantial money pledging the Special School ad valorem taxes and general funds to secure repayment of the debt incurred by the city for public school purposes.

SECTION 4. The City of Midfield approved by Ordinances ad valorem tax increases from 7.5 mills to 10 mills and later to 14 mills as authorized by AMENDMENT 325 and 373, Alabama Constitution 1901, payable first to any debt, outstanding for which the city incurred for school purposes, and second to pay any funds in excess of the amount necessary to pay the principal and interest of the debts incurred for public school purposes over to the Midfield Board of Education.

SECTION 5. The City of Midfield paid off all debts associated with public school purposes on February 4, 2013

SECTION 6. The City of Midfield has a substantial need for additional revenues to provide for governmental necessities such as police and fire protection, sanitation and garbage service, public roadway and side walk improvements and other governmental activities.

SECTION 7. Over the years the City of Midfield has lost substantial taxes due to a loss of sale tax revenues.

SECTION 8. The City of Midfield pursuant to AMENDMENT 325 and 373 is not required to appropriate and distribute all of the 14 mills ad valorem taxes to the Midfield School System and may by Ordinance appropriate and distribute a millage rate lower than 14 mills to the Midfield School System.

SECTION 9. Not all of the 14 mills have been paid over to the Midfield School System, because a substantial portion of the 14 mills was used to pay the annual debt service on funds borrowed for public school purposes. Thus, the Midfield Schools System is not injured by a reduction in the amount paid to the school system due to the fact that the school system can't lose money it never had in its general funds.

SECTION 10. The Midfield City Council determines that reducing the ad valorem tax millage rate payable directly to the Midfield School System from 14 mills to 7.5 mills is a proper balance of providing for the needs of the Midfield Public Schools and the needs of Midfield residents.

SECTION 11. The City of Midfield shall distribute 7.5 mills to the Midfield Board of Education and retain 6.5 mills of the 14 mills previously authorized by Ordinances of Midfield City Council for its general funds.

SECTION 12. All Ordinances and Resolutions of the City of Midfield inconsistent or contradictory to the provision of this ordinance are hereby repealed.

SECTION 13. The Clerk is directed to transmit and delivery a copy of the ordinance to the Jefferson County Tax Assessor and the Jefferson County Tax Collector, and the Jefferson County Director of Revenue.

SECTION 14. This ordinance shall become effective immediately upon its adoption on publication as required by law.

Approved this 5th day of March, 2013.

Attest:

Tameeka E. Vann

Tameeka Vann, City Clerk

Gary R. Richardson

Gary Richardson, Mayor

### **Clerks Certification**

**I, Tameeka E. Vann, City Clerk of the City of Midfield, Alabama, for the sole purpose of administering and implementing the above and foregoing Ordinance, is a true and correct copy of the Ordinance, adopted and approved by the City Council of the City of Midfield, Alabama at its council meeting held on the 5th day of March 2013, as same is represented in the Recorded Minutes.**

**Moreover, I hereby certify that the above and foregoing Ordinance was published by posting same at the following locations: Midfield City Hall, Midfield Community Center and the city's website.**

**Certified and acknowledged on this 7th day of March 2013.**

Tameeka E. Vann

City Clerk