

ORDINANCE NO. 2023-18

An Ordinance of the City of Irondale to modify the ad valorem tax rate in the City

WHEREAS, the City Council of the City of Irondale passed Resolution 2021-R-112 on October 6, 2021 calling for a special election by the electors of the City of Irondale on the question of an increase in ad valorem taxes for general municipal purposes for a period certain; and

WHEREAS, the proposed ad valorem tax increase would raise the ad valorem tax rate from 0.65% (6.5 mills) of the value of the property to 1.25% (12.5 mills) of the value of the property for a period of time beginning on the 1st day of October, 2023 and that will sunset on the 30th day of September, 2029; and

WHEREAS, the City of Irondale held a special election on March 22, 2022 for the purpose of submitting to the qualified electors of the City the question of levying an additional rate of ad valorem taxation for general municipal purposes for a period certain; and

WHEREAS, on March 29, 2022, the City Council of the City of Irondale passed Resolution 2022-R-48 canvassing the results of the special election; and

WHEREAS, 1,043 citizens voted “yes” for the ad valorem tax increase and 352 citizens voted “no” for the ad valorem tax increase.

NOW, THEREFORE BE IT ORDAINED by the City Council of the City of Irondale, in regular meeting duly assembled, a quorum being present, as follows:

Section 1. Modification of the Ad Valorem Tax Rate.

The ad valorem tax rate for the City of Irondale shall be increased by 0.6% from the current tax rate to 1.25% (12.5 mills) of the value of the property situated in the City. This modification to the ad valorem tax rate will be effective from October 1, 2023 until September 30, 2029, on which date the tax increase will sunset and not be collected further. This ad valorem tax increase will be used for general municipal purposes. The Jefferson County Tax Assessor’s Office is directed to implement this ad valorem tax rate increase for tax collection purposes for the tax year beginning on October 1, 2023 and ending on September 30, 2029.

Section 2. ORDINANCES REPEALED. All ordinances or parts of ordinances in conflict herewith are hereby repealed.

Section 3. SEVERABILITY. That if any section, subsection, sentence, clause or phrase of this ordinance is, for any reason, held to be unconstitutional, such decision shall not affect the validity of the remaining portions of this ordinance. The City Council of the City of Irondale hereby declares that it would have passed this ordinance, and each section, subsection, clause or phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses and phrases be declared unconstitutional.

Section 4. LEGAL RIGHTS NOT IMPAIRED. Nothing in this ordinance or in the Code hereby adopted shall be construed to affect any suit or proceeding impending in any court, or any rights acquired, or liability incurred, or any cause or causes of action acquired or existing, under any act or ordinance hereby repealed as cited in this ordinance; nor shall any just or legal right or remedy of any character be lost, impaired or affected by this ordinance.

Section 5. ORDINANCE CUMULATIVE; COMPATIBILITY WITH OTHER REGULATIONS. This Ordinance shall not be construed to modify or to repeal any other ordinance, rule, regulation, or other provision of law. The requirements of this Ordinance are in addition to and cumulative to the requirements of any other ordinance, rule, regulation, or other provision of law, and where any provision of this ordinance imposes restrictions difference from those imposed by any other ordinance, rule, regulation, or other provision of law, whichever provision is more restrictive or imposes higher protective standards for human health or the environment shall control.

Section 6. PUBLICATION OF ORDINANCE. The City Clerk of the City of Irondale is hereby ordered and directed to cause this Ordinance to be published and that a copy of this Ordinance be entered upon the minutes of the meeting of the City Council.

Section 7. EFFECTIVE DATE OF ORDINANCE. That this Ordinance and the rules, regulations, provisions, requirements, orders and matters established and adopted hereby shall be in full force and effect upon adoption as provided by law and shall continue in full force and effect from month to month and year to year from its effective date until repealed.

THEREFORE, BE IT ORDAINED, that the City Council of the City of Irondale does hereby ordain and enact the foregoing Ordinance for the City of Irondale.

ADOPTED & APPROVED: This 16th day of May, 2023.

David Spivey, City Council President

APPROVED:

James D. Stewart, Jr., Mayor

ATTESTED:

Leigh Ann Allison, City Clerk

CERTIFICATION

I, Leigh Ann Allison, City Clerk of the City of Irondale, Alabama, hereby certify that the above to be a true and correct copy of an ordinance adopted by the City Council of the City of Irondale at its regular meeting held on the 16th day of May, 2023, as the same appears in the minutes of record of said meeting.

Leigh Ann Allison, City Clerk