

RESOLUTION NO. 2025-123-R

**ANNUAL RESOLUTION AUTHORIZING CONTINUING LEVY
OF AD VALOREM TAXES IN THE CITY OF MADISON AT EXISTING
RATES**

WHEREAS, *Ala. Code* §11-51-42 imposes on the City Council the duty to levy, during the month of May of each year, a tax on the property situated in the City for the next succeeding tax year at a rate not exceeding the constitutional limit authorized to be levied by the City on the value of such property as assessed for state taxation, as shown on the books of assessment for the state and county tax year ending September 30 next succeeding the levy, and for the Mayor or City Clerk, on or before June 1 next succeeding the levy, to certify and deliver to the Tax Assessor of Madison County and the Revenue Commissioner of Limestone County a copy of the resolution adopted by the Council; and

WHEREAS, the City Council, by Resolution No. 89-23-R, adopted on May 23, 1989, levied the following ad valorem taxes as authorized by Article XI, Sections 216 and 217, and Amendments 56, 269, and 373 to the Alabama Constitution of 1901, and by a special election and referendum held pursuant to Madison City Ordinance No. 89-11:

- Five and one half (5-1/2) mills for general obligation bond issues and general municipal purposes
- One-half (1/2) mill special library tax
- Seven (7) mills for general municipal purposes; and

WHEREAS, the City Council, by Resolution No. 93-144-R, adopted on May 27, 1993, levied the following ad valorem taxes as authorized by Article XI, Sections 216 and 217, and Amendments 56 and 373, of the Alabama Constitution of 1901, and by Act No. 93-548 and a special election and referendum held on September 28, 1993 pursuant to Ordinance No. 93-85 and Resolution No. 93-58-R of the City Council of the City of Madison:

- Eleven (11) mills for general school purposes; and

WHEREAS, the City Council, by Resolution No. 2009-106-R, adopted on May 26, 2009, as amended by Resolution No. 2009-110-R, levied the following ad valorem taxes as authorized by Amendment 805 to the Constitution of the State of Alabama approved on November 4, 2008, and codified in the Official Recompilation of the Alabama Constitution of 1901, Local Amendments, Limestone County §14:

- Ten and one-half (10-1/2) mills of additional ad valorem tax for general school purposes on all taxable property located in the portion of the City of Madison, Alabama, located in Limestone County, Alabama; and

WHEREAS, the City Council by Resolution No. 2019-277-R adopted on September 24, 2019, levied the following ad valorem taxes as authorized by Amendment No. 373 to the Constitution of the State of Alabama of 1901:

- Twelve (12) mills of additional ad valorem tax for public educational purposes on all taxable property located in the City of Madison, Alabama; and

WHEREAS, the levy of the above-referenced ad valorem taxes on taxable property located in the City of Madison, Alabama, does not exceed the permissible levy of taxes under the laws and Constitution of the State of Alabama.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF MADISON, ALABAMA, sitting in regular session on this the 12th day of May 2025, as follows:

Section 1. That the City of Madison, Alabama, a municipality located in Madison County and Limestone County within the State of Alabama, does hereby levy the following ad valorem taxes, all as set out below:

- Seven (7) mills for general ad valorem tax purposes as previously levied by Resolution No. 89-23-R, adopted May 25, 1989, on each \$100 worth of real estate, personal property, and intangibles subject to municipal taxation within the City of Madison, Alabama.
- An additional five and one-half (5-1/2) mills of ad valorem tax as previously levied by Resolution No. 89-23-R, adopted May 25, 1989, on each \$100.00 worth of real estate, personal property, and intangibles subject to municipal taxation within the City of Madison, Alabama.
- An additional one-half (1/2)-mill special library tax to be used exclusively for public library purposes in accordance with Amendment No. 269 of the Constitution of Alabama of 1901 as previously levied by Resolution No. 89-23-R, adopted May 25, 1989, on each \$100 worth of real estate, personal property, and intangibles subject to municipal taxation within the City of Madison, Alabama.
- An additional eleven (11) mills of ad valorem tax for general school purposes on each \$100 worth of real estate, personal property, and intangibles subject to municipal taxation within the City of Madison, Alabama.
- An additional ten and one-half (10-1/2) mills of ad valorem tax for general school purposes applicable in the portion of the City of Madison located in Limestone County, Alabama on each \$100 worth of real estate, personal property and intangibles subject to municipal taxation within the portion of the City of Madison located in Limestone County, Alabama.
- An additional 12 (twelve) mills of ad valorem tax for general school purposes on each \$100 worth of real estate, personal property and intangibles subject to municipal taxation within the portion of the City of Madison, Alabama.

Section 2. That the taxing authorities of Madison County and Limestone County be and they are hereby authorized and directed to assess and collect the ad valorem taxes levied in Section 1 above, and the City Council does hereby certify the said rate of taxation for the purposes outlined above, the same to be assessed and placed on the records of the taxing authorities in Madison County and Limestone County, said assessment and collection to be effective for the tax year beginning October 1, 2025 and ending September 30, 2026 and continuing in subsequent tax years, until repealed.

Section 3. That the taxing authorities of Madison County and Limestone County be and they are hereby authorized and directed to take all steps and actions necessary for the proper assessment and collection of each of the ad valorem taxes levied by Section 1 of this Resolution.

Section 4. If any clause, phrase, sentence, paragraph, or provision of this Resolution shall be invalidated by a court of competent jurisdiction, it is the intent of the Council that such invalidation shall not affect the validity of any other clause, phrase, sentence, paragraph, or provision thereof.

BE IT FURTHER RESOLVED that the City Clerk-Treasurer of the City of Madison, Alabama, be and hereby is directed to certify this Resolution under the name and seal of the City of Madison, Alabama, and to deliver a certified copy thereof to the following taxing authorities:

- A. To Madison County taxing authorities as follows:
 - (1) Tax Assessor of Madison County, Alabama
 - (2) License Commissioner of Madison County, Alabama
 - (3) Tax Collector of Madison County, Alabama
- B. To Limestone County taxing authorities as follows:
 - (1) Revenue Commissioner of Limestone County, Alabama
 - (2) License Commissioner of Limestone County, Alabama

The delivery of the certified copies of this Resolution shall be made immediately upon adoption of this Resolution.

READ, PASSED, AND ADOPTED this 12th day of May 2025.

John D. Seifert II, President
Madison City Council
City of Madison, Alabama

ATTEST:

Lisa D. Thomas, City Clerk-Treasurer
City of Madison, Alabama

APPROVED this _____ day of 12th day of May 2025.

Paul Finley, Mayor
City of Madison, Alabama