



**MINUTES NO. 2025-05-WS
REGULAR CITY COUNCIL MEETING
OF MADISON, ALABAMA
September 03, 2025**

The Madison City Council met for a public work session on Wednesday, September 3, 2025, at 5:30 p.m. in the Council Chambers of the Madison City Hall, Madison, Alabama. Noting that a quorum was present, the meeting began promptly at 5:30 p.m. by Council President John Seifert.

The following Council Members were in attendance:

Council District No. 1 Maura Wroblewski	Present - Virtual
Council District No. 2 Connie Spears	Present
Council District No. 3 Teddy Powell	Present
Council District No. 4 Greg Shaw	Present - Virtual
Council District No. 5 Ranae Bartlett	Present
Council District No. 6 Karen Denzine	Present
Council District No. 7 John Seifert	Present

City Officials in attendance were: City Clerk-Treasurer Lisa D. Thomas, Municipal Records Coordinator Lori Spaulding, City Attorney Megan Zingarelli, Director of IT Chris White, Technology Coordinator Toby Jenkins

**LIMESTONE COUNTY PROPERTY TAX EQUALIZATION UPDATE, BY DR. ED NICHOLS,
MADISON CITY SCHOOLS SUPERINTENDENT**

Woody Sanderson opened the meeting explaining the historical tax rate differences between counties and the issue we have with the City crossing county lines. Mr. Sanderson presented a slideshow with key points that the grant states:

- Amendment provides that Council "shall have the further power to levy and collect each year on property located in the part of the City in Limestone County"
- The Legislature passed Constitutional Amendment 805 to authorize the City to levy school ad valorem tax "as is necessary" to equalize ad valorem school tax rates across County lines "each year"
- Limestone County 5.5 mills is no longer levied and expires at the end of September 2025. Taxes are collected in arrears (one year after levy)

The effect of the loss of the 5.5 mills tax on Athens and Limestone County Schools:

- For school districts, State imposes 10-mill minimum local school tax. Limestone County and Athens districts do not meet the minimum.
- 10-mill minimum will be levied in Limestone County outside of Madison and Huntsville notwithstanding non-renewal of 5.5 mills.

- No decrease in total school ad valorem tax rate
- No loss to Athens and Limestone County Schools

What will happen to Madison City Schools?

- Rates of Madison residents in Limestone County will be reduced by 5.5 mills
- No district or county-wide Limestone County levy of school tax
- Revenue to Madison City Schools will be reduced
- Madison will have a \$2 million annual loss

Dr. Nichols asked Mr. Sanderson if there is equalization, will become a district tax? Meaning, taxes that are paid by Madison City residents in Limestone County will go straight to Madison City and not the county. Mr. Sanderson answered that is correct.

Mayor Finley asked Mr. Sanderson if the City of Madison has a choice to hold our own election for property taxes for our citizens. Mr. Sanderson responded by saying he does not believe that authorization is in Amendment 805. Mr. Sanderson stated maybe Megan or the Attorney General's office could investigate it further.

City Council Member Ranae Bartlett asked Mr. Sanderson if he is proposing that the council amend the prior levy resolution to add the 5.5 mills. Mr. Sanderson responded, saying yes, council could do it as an amendment and add language to it adding that they are amending the one that was adopted earlier this year.

Council Member Karen Denzine asked how many residents the City of Madison has living in Limestone County. Dr. Nichols responded, saying upwards of 8,000 residents, with a little over 3,000 students.

Council President John Seifert stated that he thinks it will be a good idea for the City to get a second opinion and contact the Attorney General's office for some guidance. Mr. Seifert asked City Attorney Megan Zingarelli what her legal opinion was, and she stated her research is still in progress and she is looking into the effect of timelines in the annual levy resolution statute.

ADJOURNMENT

Having no further business to discuss, the work session adjourned at 7:17 p.m.

Minutes No. 2025-05-WS, dated September 3rd, 2025, read, approved, and adopted this 22nd day of September 2025.

Council Member Maura Wroblewski
District One

Council Member Connie Spears
District Two

Council Member Teddy Powell
District Three

Council Member Greg Shaw
District Four

Council Member Ranae Bartlett
District Five

Council Member Karen Denzine
District Six

Council Member John Seifert
District Seven

Concur:

Paul Finley, Mayor

Attest:

Lisa D. Thomas
City Clerk-Treasurer

Myranda Staples
Recording Secretary