



# CITY OF CLAY, ALABAMA

## ORDINANCE 2014-04

An Ordinance Levying Ad Valorem Taxes for the Use and Support of a Clay City School System or Clay Public Safety Through the General Fund of the City of Clay, Alabama

WHEREAS, pursuant to Section 11-51-42 of the Code of Alabama (1975), the State permits cities to levy an ad valorem tax on property; and,

WHEREAS, the ad valorem tax is based on the appraised value of the property; and,

WHEREAS, it is necessary that an ordinance be passed levying an ad valorem tax on all property both real and personal, within the city limits of the City of Clay, Alabama.

NOW THEREFORE BE IT ORDAINED by the City Council of the City of Clay, Alabama:

### Section 1. Tax Year.

It is hereby fixed and provided that the tax year for the City of Clay, Alabama, shall commence on the first day of October of each year hereafter and end on the 30<sup>th</sup> day of the next succeeding September, and that on and after the first day of October, municipal taxes in said city shall be based and due on State and County assessments for the preceding tax year, and shall be due and delinquent at the time when the State and County taxes for the preceding year are due and delinquent.

### Section 2. Levy of Ad Valorem Taxes.

There is hereby levied for the municipal tax year, beginning October 1, 2014, and for each succeeding tax year, ad valorem taxes on all real estate and personal property and intangibles situated within the corporate limits of the City of Clay, Alabama, and which is subject to municipal ad valorem taxes by said City under the Constitution and laws of the State of Alabama.

### Section 3. Determination of Amount.

It is further provided that the annual rate of such levy of ad valorem taxes as provided in the preceding section shall be five mills on each dollar of the assessed value of all taxable property situated in the City of Clay, Alabama, subject to taxation by it, as the same shall be assessed for State taxation for the year ending on the 30<sup>th</sup> day of September next succeeding the levy, for purpose of paying the general obligations of the City.

### Section 4. Tax Assessor and Collector.

It is hereby further provided that the Tax Assessor and Tax Collector of Jefferson County, Alabama, are hereby authorized, directed and empowered to assess and collect said municipal taxes as herein provided, and the said tax assessor and tax collector shall receive as a salary a portion of their annual salary as determined in Section 40-6A-2, Alabama Code (1975), that portion being the percentage that the total collections for the city bears to the total collection of ad valorem taxes.

### Section 5. Affidavit of Exemption.

Any person claiming one exemption from ad valorem taxes must provide the tax assessor an affidavit containing satisfactory evidence that they meet the statutory conditions which entitle them to such exemption. The affidavit must be filed with the assessor before the granting of such exemption.

ADOPTED THIS THE 21<sup>st</sup> Day of July 2014.

\_\_\_\_\_  
Charles K. Webster  
Mayor

ATTEST:

\_\_\_\_\_  
Ronnie Dixon  
City Manager



## CITY OF CLAY, ALABAMA ORDINANCE 2014-04

### CERTIFICATION:

I, the undersigned City Manager of the City of Clay, Alabama, hereby Certify that the above and foregoing copy of (1) **Ordinance** is a true and correct copy of such Ordinance that was duly adopted by the City Council of the City of Clay, Alabama, on the 21<sup>st</sup> Day of July, 2014, as same appears in the official records of said City.

Posted at City Hall, Chalkville Regions Bank, Seniors Centers, and the United States Post Office all being in the City of Clay this the 31<sup>st</sup> Day of July, 2014.

Ronnie Dixon  
City Manager