

ORDINANCE NO. 1826**AN ORDINANCE TO CLARIFY AND RESTATE
THE CITY OF PRICHARD'S LEVY OF ANNUAL
AD VALOREM TAXATION ON REAL AND
PERSONAL PROPERTY**

WHEREAS, the authority granted by the City Council of the City of Prichard to levy annual ad valorem taxes on real and personal property and the rate of such taxation against real and personal property within the City of Prichard is contained in several ordinances;

WHEREAS, confusion has arisen as to the rate of taxation and the applicability of certain ordinances because of the need to refer to the several ordinances on this subject which were adopted at various times over an extended period of time, some of which appear to have only partially repealed their predecessors;

WHEREAS, it is the desire of the City Council of the City of Prichard to restate and clarify the authority to levy and the property to which said levy of annual ad valorem taxes shall apply within the City of Prichard;

**NOW THEREFORE BE IT ORDAINED BY THE CITY COUNCIL OF THE
CITY OF PRICHARD, ALABAMA, AS FOLLOWS:**

SECTION 1. There shall be, and hereby is, levied an ad valorem tax of four (4) mills on all real and personal property situated within the City of Prichard, Alabama for the tax year beginning October 1, 1995 and ending September 30, 1996, as said property shall be assessed for state taxation as shown on the assessment records of the state and county assessors on September 30, 1995.

SECTION 2. The tax hereby levied shall be due and payable to the Revenue Commissioner of Mobile County, Alabama beginning on October 1, 1995 and shall be delinquent on and after January 1, 1996, except as to the application of said tax to motor vehicles, which shall be due and payable to the License Commissioner of Mobile County, Alabama. All taxes collected shall be paid to the City Clerk of the City of Prichard, Alabama unless heretofore or hereafter otherwise provided for by ordinance.

SECTION 3. A like ad valorem tax shall be, and hereby is, levied and directed to be similarly collected for each successive tax year beginning on the first day of October, as said property shall be assessed for state taxation as shown on the assessment records of the state and county tax assessors for the tax year ending on the immediately preceding September 30.

SECTION 4. The said ad valorem tax received by the City by the City Clerk of the City of Prichard, Alabama, shall be paid to the City's general fund.

SECTION 5. All prior ordinances and resolutions of the City Council imposing, decreasing or increasing ad valorem taxes which are inconsistent herewith are hereby repealed, so that the total ad valorem tax levied on real and personal property situated within the City of Prichard, Alabama shall be four (4) mills of the value of such property as shown on the records of the county and state tax assessors from time to time.

SECTION 6. The purpose of this ordinance is to clarify and restate the City Councils interpretation, understanding and intent of its various ordinances and edicts on the subject of ad valorem taxation including the rate of taxation and property applicable to said ordinances within in the City of Prichard, Alabama.

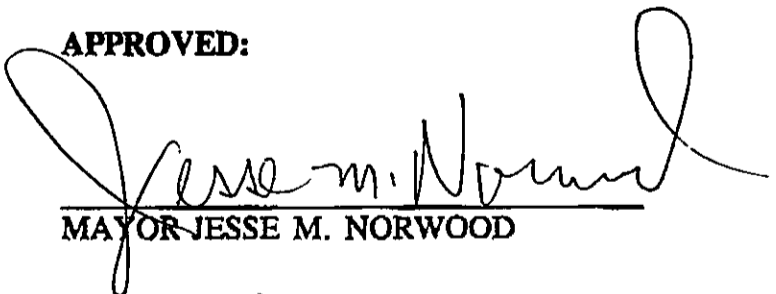
SECTION 7. If any article, section, sentence, clause, or phrase of this Ordinance is for any reason held to be invalid or unconstitutional by declaration of any court of competent jurisdiction, such declaration shall not affect the validity of the remaining portions of this Ordinance. The City Council hereby declares that it would have adopted this Ordinance and each article, section, sentence, clause, or phrase thereof irrespective of the fact that one or more articles, sections, sentences, clauses, or phrases be declared invalid or unconstitutional.

SECTION 8. This Ordinance shall continue in full force and effect from year to year until repealed or amended.

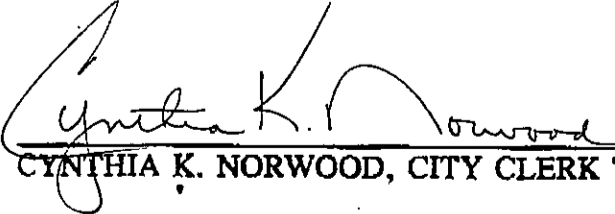
SECTION 9. The City Clerk is hereby authorized and directed to inform the Mobile County Revenue Commissioner and License Commissioner of the tax levied by this ordinance and to provide said Revenue Commissioner and/or License Commissioner with a copy of this Ordinance.

ADOPTED this the 7th day of November, 1995.

APPROVED:


MAYOR JESSE M. NORWOOD

ATTESTED:


CYNTHIA K. NORWOOD, CITY CLERK TREASURER