

**AN ORDINANCE 01-2013**

BE IT ORDAINED BY THE CITY COUNCIL OF THE TOWN OF COUNTY LINE ALABAMA, AS FOLLOWS:

**Section 1.** It is hereby fixed and provided that the tax year for the Town of County Line, Alabama, shall commence on the first day of October of each year hereafter and end on the 30th 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.** There is hereby levied for the municipal tax year, beginning October 1, 2013, 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 Town of County Line, Alabama, and which is subject to municipal ad valorem taxes by said Town under the Constitution and laws of the State of Alabama.

**Section 3.** 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 Town of County Line, Alabama, subject to taxation by it, as the same shall be assessed for State taxation for the year ending on the 30th day of September next succeeding the levy, for the purpose of paying the general obligations of the City.

**Section 4.** It is hereby further provided that the Tax Assessor and Tax Collector of Blount County, Alabama, are hereby authorized, directed and empowered to assess and collect said municipal taxes as herein provided, and the said Tax Assessor shall receive as commission the sum of two percent for assessing said taxes and the said Tax Collector shall receive a sum of two percent for collecting said taxes, as provided by law.

**Section 5.** This ordinance shall become effective upon its passage and publication as required by law.

ADOPTED AND APPROVED THIS THE 10<sup>th</sup> DAY OF June 2013

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Presiding Officer

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Council Place One

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Council Place Two

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Council Place Three

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Council Place Four

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Council Place Five

ATTEST:

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Town Clerk