

# AASB BOARDMANSHIP SERIES

DEVELOPING EXCELLENT SCHOOL BOARD LEADERS THROUGH  
QUALITY TRAINING, ADVOCACY AND SERVICES



## LEGAL REQUIREMENTS FOR RAISING AND RENEWING PROPERTY TAXES

FOURTH EDITION  
2017



ALABAMA  
ASSOCIATION OF  
SCHOOL BOARDS

[www.AlabamaSchoolBoards.org](http://www.AlabamaSchoolBoards.org)



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## **LEGAL REQUIREMENTS FOR RAISING AND RENEWING PROPERTY TAXES FOR PUBLIC SCHOOLS**

***FOURTH EDITION  
2017***

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## FOREWORD

*Legal Requirements for Raising and Renewing Property Taxes for Public Schools* is part of AASB's Boardmanship Series. The series was conceived to provide school board members with information on specific issues related to education and governance that are not addressed in detail in other AASB publications.

This booklet outlines the steps a school board must take to place a property tax proposal on the ballot. It was designed to complement another booklet in this series, *Securing Financial Support for Local Schools*, which outlines successful property tax referenda strategy. In some instances, AASB's recommendations reflect experts' opinions and are not based solely on case law. With such an important issue as property tax referenda, AASB strongly suggests you consult an attorney familiar with school finance issues to guide you through the process.

New laws and court decisions will relate to school board members' basic understanding of these issues. Attorneys, too, will interpret differently some points of law. Therefore, this booklet should serve as a foundation on which more information is added.

## INTRODUCTION

Few decisions a school board makes will be more important than the decision to ask voters to approve an increase in taxes for local schools. Getting a tax proposal on the ballot is a cumbersome, complicated process, and it is impossible to mount a successful campaign if the school board is not diligent in following these procedures.

To understand the legal requirements for increasing property taxes, you first must understand the current authorization for such taxes. The first section of this booklet discusses the state's governance of school property tax laws and the taxes already authorized for public school purposes. The booklet's second portion outlines the legal steps necessary to get a property tax increase proposal on the ballot. When appropriate, samples of the legal documents required during the process have been included. The booklet also includes a section on requirements for renewing existing property taxes.

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## AD VALOREM TAXES

Ad valorem taxes, commonly referred to as property taxes, are taxes levied based on the value of property. The levy and collection of all property taxes in Alabama are governed by the state constitution and statutes. The Constitution of Alabama of 1901, as amended, places a limit on the levy and collection of property taxes. Every property tax must be authorized specifically by the state constitution. Absent specific constitutional authority, the Legislature cannot authorize a property tax levy.

Property taxes are measured in millage. One mill is equal to one-tenth of a cent (1/10 of 1 cent) and, in connection with ad valorem taxes, a mill is often expressed in terms of 10 cents on each \$100 of assessed value. Property taxes are based on a percentage of the property's fair market value that is known as its assessed value. The state constitution sets four different assessment ratios:

<b>Class</b>	<b>Type of Property</b>	<b>Assessment Ratio</b>
Class I	Utilities	30%
Class II	All Property Not Otherwise Classified	20%
Class III	Agricultural, Forest and Single Family, Owner-occupied Residential Property	10%
Class IV	Private Passenger Vehicles	15%

To determine property taxes on a home, the county tax assessor appraises the property at its fair market value, then applies the state-established assessment ratio to the fair market value. For example, without regard to any applicable homestead exemption, Class III property with a fair market value of \$100,000 would be assessed at a 10 percent assessment ratio for an assessed value of \$10,000. One mill of property taxes (10 cents on each \$100 of assessed value) would be determined by dividing \$10,000 (assessed value) by \$100 and multiplying the dividend (100) by 10 cents. Thus, a 1-mill tax on a \$100,000 home would be \$10.



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## **STATE-AUTHORIZED PROPERTY TAXES FOR PUBLIC SCHOOLS**

Through various constitutional amendments, Alabama has authorized all counties in the state to levy up to 15 mills in property taxes for educational purposes. Any school system can use all or a portion of this authority to support its schools. Some school systems have received constitutional authorization for additional school property taxes beyond the 15 mills.

The authorized 15 mills comprise five specific taxes described briefly here:

***1-Mill County Tax:*** Under Article XIV, Section 269, as amended by Amendment 111 of the state constitution, counties may call an election to authorize the levy of a special annual ad valorem tax of not more than 1 mill to support education. The rate, duration and purpose of the tax must be approved by three-fifths of voters participating in the election. If there is more than one school system in the county, the tax is divided among the school systems based on enrollment.

***3-Mill County Tax:*** Authorized by Amendment 3 of the state constitution, this tax must be approved by a majority of qualified voters in a countywide election. The tax proposal must include the rate, duration and purpose of the tax. If there is more than one school system in the county, the tax is divided among the school systems based on enrollment (*see* Article XIV; § 269.01, Official Recompilation of the Constitution of Alabama).

***3-Mill School District Tax:*** Amendment 3 (Article XIV; § 269.02, Official Recompilation of the Constitution of Alabama) also authorizes the levy of up to 3 mills in an annual district tax. Previously, the constitution required the county tax authorized under Amendment 3 (Article XIV; § 269.01) to be levied before the district tax could be levied. Amendment 669 (now Article XIV; § 269.07), which was approved in 2000, eliminated this requirement. In the event there is a separate municipal school system, this school system constitutes a separate school tax district, and the balance of the county, excluding the municipal system(s), comprises one or more school tax districts. School district taxes must be approved by a majority of voters in the district. The tax proposal must include the rate, duration and purpose

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of the tax. Funds arising from the levy of this district tax (as is the case with all other district taxes) are required by state law to be used for the exclusive benefit of the public schools of the district in which the tax is levied.

**5-Mill Special County Tax:** Amendment 202 (Article XIV; § 269.04, Official Recompilation of the Constitution of Alabama) authorizes county governing bodies to levy a special county tax annually not to exceed 5 mills for educational purposes. The rate, duration and purpose of the tax must be approved by a majority of those voting in an election.

**3-Mill Special School District Tax:** In addition to all other taxes authorized, Amendment 382 (Article XIV; § 269.05, Official Recompilation of the Constitution of Alabama) authorizes the annual levy of a special school district tax not to exceed 3 mills, provided that the rate, duration and purpose of the tax are approved by a majority of voters in an election.

## **Levying Authorized Taxes**

Since constitutional authority already exists for the 15 mills discussed in the previous section, school boards do not need new or additional constitutional or legislative authority to levy these taxes, although the levy of each such tax first must be approved in a local election.

Depending on the type of tax being sought, either a petition from 200 qualified voters or a school board resolution will require the county commission to call the election (*see chart on page 5*). The petition (*see appendices A and B*) or resolution (*see appendix C*) must specify when the elections should be called. If these requirements are fulfilled, the county commission is required to call the election (*see appendix D or E*).

Like the election procedures for other school property tax elections outlined later in this book (*see page 8*), public notice of the election is required.

The notice requirement is not mentioned specifically in the Alabama Constitution for the 1-mill county tax, but Section 16-13-161 of the *Code of Alabama 1975* requires that notice of the rate, duration and purpose of the proposed tax be given in a newspaper in the county. Under Section 16-13-183, a 30-day notice is required for elections on countywide and district school taxes. The sample notice in appendix F may be used as a guide to satisfy this requirement.

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**10-Mill Requirement:** In 2006, Alabama voters approved a constitutional amendment requiring all school boards to have levied on their behalf 10 mills of property taxes (Amendment 778) and provided the authorization to levy a district tax in any school tax district in the state in which less than 10 mills of property taxes were levied for public school purposes. The tax levied under this amendment is determined annually to assure that at least 10 mills of property tax is levied in each school district in Alabama.

### **How to Call for an Election**

The county commission is required to call an election on any of the property taxes for public school purposes currently authorized by the state constitution, provided the school system presents either a petition signed by not less than 200 qualified voters or a school board resolution (depending on the applicable statutory requirement). The expenses of the election, under Section 16-13-185 of the *Code of Alabama 1975*, are to be paid out of the county treasury. The following chart shows which procedure is required to initiate elections for each of the presently authorized taxes. The same procedures apply to elections held for the purpose of renewing these taxes.

<b>Tax</b>	<b>Procedure</b>
1-mill County Tax	Petition of 200 qualified voters <i>who also are property owners</i>
3-mill County Tax	Petition of 200 qualified voters
3-mill School District Tax	School board resolution
5-mill Special County Tax	School board resolution
3-mill Special School District Tax	School board resolution

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## METHODS OF RAISING SCHOOL PROPERTY TAXES

There are two methods of increasing school property taxes: A new tax may be authorized or the rate of an existing tax may be increased.

Prior to passage of Amendment 373 in 1978 – commonly known as the “Lid Bill” (article XI; §217, official Recompilation of the Constitution of Alabama)– school boards wishing to raise school property taxes beyond the millage limit already established by law had one alternative: a constitutional amendment authorizing the tax levy. Ratifying a constitutional amendment requires legislative approval by a three-fifths vote in both houses of an act calling for a local amendment to authorize the increase, passage of the amendment in a statewide vote and approval of the levy in an election. However, Amendment 555 (article XVIII; §284.01, official Recompilation of the Constitution of Alabama) approved by voters in 1994, provides a method for amending the state constitution when only one county (or a political subdivision within a county) is affected by the proposed amendment.

Because the process of ratifying a constitutional amendment is cumbersome, the preferred method of raising local property taxes is to increase the rate of an existing tax. This procedure was part of the overhaul of the state’s property tax structure which resulted in the Lid Bill.

Amendment 373 reduces the steps required by law to increase property taxes. Instead of proposing a new constitutional amendment in a statewide vote, the Lid Bill permits taxing authorities to increase the rate of an existing tax if they fulfill the following three requirements:

- (i) The local taxing authority (in the case of most – but not all – school taxes, this is the county commission) conducts a public hearing on the proposed tax increase (usually at the request of the school board) at which the local taxing authority formally votes to propose the increase;
- (ii) The Legislature approves the proposed increase through the passage of a local act; and
- (iii) Voters approve the proposed increase in a local election.

This procedure only applies to raising the rate of an *existing* tax. For example, if a school system is receiving 5 mills of property tax under Amendment 202, the tax rate may be increased from 5 mills to 15 mills (or to another level) by following the three-step Lid Bill procedure. The following section outlines these steps in greater detail.

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## **INCREASING THE RATE OF AN EXISTING TAX**

School leaders first should inventory the property taxes currently levied on behalf of local school boards. Your school board or the county tax assessor should have this information readily available. This review will help determine which tax should be increased.

It is important to determine the constitutional authority for the tax you propose to increase. The constitutional provision pursuant to which the tax is levied will indicate whether the tax is a county-levied tax (in which case the taxing authority will be the county commission) or a tax levied by the municipality (in which case the taxing authority will be the municipal governing body).

Careful attention should be paid to when each tax expires. Unless approved prior to 1901 and grandfathered in the state constitution, most ad valorem taxes for public school purposes levied by counties cannot be levied for longer than 30 years. Therefore, existing property taxes periodically must be renewed or extended by voters in an election. It is pointless to increase the rate of a tax that expires shortly; you should consider *combining* the renewal and increase proposal in the *same* election. If you proceed with this strategy, you must allow ample time (prior to the expiration date of the tax) to schedule another election to renew the tax if the increase/renewal effort fails.

In reviewing your existing ad valorem tax structure, it is important to note the purpose for which the tax originally was levied. As a general rule, you cannot increase the rate of an existing tax for a purpose that differs from the purpose for which the tax is now being levied. However, most school taxes are being levied for general educational or public school purposes which would permit a multitude of uses for tax revenue.

After identifying the tax, the rate of which you propose increasing (and presumably, the rate of increase), the school board should request that the local taxing authority conduct a public hearing. A board resolution requesting that the taxing authority initiate the Lid Bill increase procedure is not required by the Lid Bill, but the taxing authority may request one.

The millage rates of many ad valorem taxes were increased in the early 1970s under the permissive provisions of Amendment 325 (also called the "Reclassification Amendment") and in the late 1970s under similar provisions of the Lid Bill; these increases did not require voter approval and were one-time adjustments. Because of these increases, the tax commonly

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known as the 3-mill countywide tax (Amendment 3) may in fact be levied and collected at a different (and higher) rate. The board's legal counsel and the county tax assessor will be helpful in resolving the confusion that often results from the difference between the tax rate set out in the constitution and the rate at which a tax is now levied.

### **Public Hearing on Lid Bill Increase**

State law requires public notice of public hearings but does not specify how or where the notice should be posted. AASB recommends a 10-day notice. If there is a newspaper in the locality, the notice should be published once a week for two weeks (*see appendix G*), with the first of such publications to be at least 10 days prior to the public hearing. If there is no newspaper, the notice should be posted at the county courthouse and at three public locations in the area.

Following the public hearing, the taxing authority must propose the increase through a formal resolution or ordinance (*see appendix H*). It is not sufficient for the taxing authority just to hold the public hearing; it must formally propose the increase.

### **Notice of Local Act**

Following the taxing authority's approval, the proposal must be approved by the state Legislature as a local act. Local acts must be advertised for four weeks prior to introduction in the Legislature, according to the Alabama Constitution. The advertisement must be published once a week for four consecutive weeks. This equates to a minimum of 22 days between the day the notice was first published and the day the act can be introduced in the Legislature.

To expedite the process, the publication of the notice of intent to apply for the passage of a local act may begin prior to the public hearing. In fact, the notice may commence at the same time the public hearing notice is published.

### **Election Procedures**

The proposed rate increase must be approved by voters in an election once the local act is approved by the Legislature. The Lid Bill requires the election to be held under laws providing for special elections. Since neither the law nor the courts have specified the type of special election, AASB recommends following the pertinent election procedure relating to the tax under consideration. State law governs elections for school district and

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county 3-mill taxes (*Code of Alabama 1975*, §§ 16-13-180 through 199), and there are specific laws relating to special elections conducted by municipalities.

Election requirements for municipal taxes (a “municipal tax” is a tax levied by a municipality; school district taxes, even in a municipal school district, are county-levied taxes and are not “municipal taxes”) differ from those for county and district taxes. State law (*Code of Alabama 1975*, § 11-46-22 and § 11-46-93) requires an eight-week public notice of the municipal election. The election must be held on either the second or fourth Friday of any month and notice of the election first must be published on or before the corresponding Tuesday of the second month prior to the election.

Election procedures for county and district school taxes require a 30-day notice published in a newspaper in the county. If there is no newspaper published in the county, the notice must be posted at the courthouse door and at three other public places in the county. In addition to the newspaper notice, notice of district tax elections must be posted in three public places within the district. The notice should include the election date and the rate, duration and purpose of the tax (*see appendix F*).

The election date should be selected carefully. In its booklet on successful strategies for increasing taxes, *Securing Financial Support for Local Schools*, AASB recommends special – rather than general or primary – elections for tax increases. Voter turnout at special elections customarily is lower than at general or primary elections, and tax proponents have a greater chance of getting more supporters to the polls at special elections.

Special elections, however, are an additional expense for local taxing authorities, and some are reluctant to bear this cost.

The Alabama attorney general, in an opinion pertaining to an election conducted by a county commission (Nov. 30, 1993, 94-0067), has stated a county commission may not authorize more than one election under the authority of the local act. In other words, if the voters reject the increase, the school board must start the procedure over, beginning with a public hearing by the taxing authority, the proposal and the local act.

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## RENEWING PROPERTY TAXES

As stated earlier, Alabama school property taxes levied by counties cannot be levied for longer than 30 years, with a few exceptions. Periodically, school boards must ask that school property taxes be renewed, which involves an election.

The procedures for renewing taxes are outlined in the law authorizing each tax and on the chart on page 5. A petition signed by 200 qualified voters is necessary to initiate renewing most countywide taxes (*see appendix B*). The county commission is required to call the election and pay for it. District taxes require only that the school board present the county commission with a request calling for the election (*see appendix C*). Again, the county commission is required to conduct the election and pay for it.

The notice requirements for property tax renewal elections are the same as those for elections proposing rate increases found on page 8 of this booklet.

## ACKNOWLEDGMENTS

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## **APPENDICES**

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## APPENDIX A

(Petition pertaining to the Section 269 countywide tax)

*The following form provides for an election on the continuance and renewal of the tax; if you are dealing with an initial levy, delete the references to "continuance and renewal."*

TO THE COUNTY COMMISSION OF \_\_\_\_\_ COUNTY,  
ALABAMA:

We, the undersigned qualified electors of \_\_\_\_\_ County, Alabama, who are also freeholders of said County, hereby petition and request that you call and cause to be held a special election at the several regularly established voting places in the said County on \_\_\_\_\_, \_\_\_\_\_, between the legal hours for the holding of elections, for the purpose of submitting to the electors of the said County the question of whether it shall be authorized to renew and continue the annual levy, for a period of \_\_\_\_\_ consecutive years commencing with the levy for the tax year that will begin on October 1, \_\_\_\_\_ (for which first tax year taxes will become due and payable on October 1, \_\_\_\_\_), a special ad valorem tax for public school purposes in said County at the rate \_\_\_\_\_ of \_\_\_\_\_ mills on each dollar of the assessed value of taxable property in said County, being the tax that was originally authorized and provided for in Section 269 of Article XIV of the Constitution of Alabama, it being intended that the said special tax to be voted on at the said election shall constitute a continuance and renewal of the said tax and shall not constitute an increase in the rate of taxation presently authorized in the County.

(Signature)

(Date of Signature)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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## APPENDIX B

(Petition pertaining to Amendment No. 3 countywide tax)

*The following form provides for an election on the continuance and renewal of the tax; if you are dealing with an initial levy, delete the references to "continuance and renewal."*

TO THE COUNTY COMMISSION OF \_\_\_\_\_ COUNTY,  
ALABAMA:

We, the undersigned qualified electors of \_\_\_\_\_ County, Alabama, hereby petition and request that you call and cause to be held a special election at the several regularly established voting places in the said County on \_\_\_\_\_, \_\_\_\_\_, between the legal hours for the holding of elections, for the purpose of submitting to the electors of the said County the question of whether it shall be authorized to renew and continue the annual levy, for a period of \_\_\_\_\_ consecutive years commencing with the levy for the tax year that will begin on October 1, \_\_\_\_\_ (for which first tax year taxes will become due and payable on October 1, \_\_\_\_\_), a special ad valorem tax for public school purposes in said County at the rate of \_\_\_\_\_ mills on each dollar of the assessed value of taxable property in said County, being the tax that was originally authorized and provided for in Amendment No. 3 to the Constitution of Alabama, it being intended that the said special tax to be voted on at the said election shall constitute a continuance and renewal of the said tax and shall not constitute an increase in the rate of taxation presently authorized in the County.

(Signature)

(Date of Signature)


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## APPENDIX C

(Resolution requesting district tax election)

*The following form provides for an election on the continuance and renewal of the tax; if you are dealing with an initial levy, delete the references to "continuance and renewal."*

BE IT RESOLVED by the Board of Education of the City of \_\_\_\_\_ (herein called "the Board"), in the State of Alabama, as follows:

Section 1. *Findings.* Preliminary to the adoption of this resolution, the Board has caused an investigation to be made of the facts set out in the following statements and, on the basis thereof, the Board has found and does hereby declare as follows:

- (a) \_\_\_\_\_ County (herein called "the County") is currently levying and collecting a special district tax for public school purposes at the rate of \_\_\_\_\_ mills on each dollar (\_\_\_\_\_ cents on each one hundred dollars) of the assessed value of taxable property in the special school district in the County known as School District No. \_\_\_\_\_ (herein called "the District") and consisting of all the area lying within the corporate limits of the City of \_\_\_\_\_, Alabama (herein called "the City"). The said tax was originally authorized to be levied at the rate of \_\_\_\_\_ mills on each dollar pursuant to an election held in the District on \_\_\_\_\_, \_\_\_\_\_, under Amendment No. \_\_\_\_\_ to the Constitution of Alabama of 1901; the rate of levy has been increased by proceedings taken by the \_\_\_\_\_ County Commission under Amendment Nos. 325 and 373 to the Constitution of Alabama of 1901.
- (b) All of the area lying within the District is subject to the jurisdiction and control of the Board. The boundaries of the District are coterminous with the corporate limits of the City.
- (c) The Board has determined that it is necessary and desirable that the said special \_\_\_\_\_-mill district tax now being levied in the \_\_\_\_\_ District be continued.

Section 2. *Petition to County Commission.* The Board does hereby

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respectfully petition and request the \_\_\_\_\_ County Commission to call an election to be held on \_\_\_\_\_, \_\_\_\_\_, in the District to determine whether or not a special district tax of \_\_\_\_\_ mills on each dollar ( \_\_\_\_\_ cents on each one hundred dollars) of the assessed value of the property subject to taxation in the District shall be levied annually for public school purposes within the District, which District includes all of the area lying within the corporate limits of the City, for a period of \_\_\_\_\_ consecutive years commencing with the tax year that will begin on October 1, (for which tax year the tax will become due and payable on October 1, ); the said levy, if authorized, to be in continuation of the \_\_\_\_\_-mill district school tax now levied in the District.

Section 3. *Delivery of Request.* The Secretary of the Board shall be and hereby is directed and instructed to prepare and deliver a certified copy of this resolution to the \_\_\_\_\_ County Commission, accompanied by a written request that the said County Commission call the aforesaid election pursuant to the provisions of this resolution.

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## APPENDIX D

(Form of proceedings pertaining to request for and call of a special election on the continuance and renewal of the \_\_\_\_\_-mill countywide school tax)

*The following form provides for an election on the continuance and renewal of the tax; if you are dealing with an initial levy, delete the references to “continuance and renewal.”*

The following resolution and order was introduced in writing by Commissioner \_\_\_\_\_:

BE IT RESOLVED, ORDERED AND DECREED by \_\_\_\_\_ County Commission (herein called “the Commission”) as follows:

Section 1. *Findings.* (a) The Commission hereby finds, determines and declares that there has been filed with the Commission a petition in writing signed by 200 or more qualified electors of the County, which petition (except for the signatures) is in words and figures as follows:

TO THE COUNTY COMMISSION OF \_\_\_\_\_ COUNTY, ALABAMA:

We, the undersigned qualified electors of \_\_\_\_\_ County, Alabama, hereby petition and request that you call and cause to be held a special election at the several regularly established voting places in the said County on \_\_\_\_\_, \_\_\_\_\_, between the legal hours for the holding of elections, for the purpose of submitting to the electors of the said County the question of whether it shall be authorized to renew and continue the annual levy, for a period of \_\_\_\_\_ consecutive years commencing with the levy for the tax year that will begin on October 1, \_\_\_\_\_ (for which first tax year taxes will become due and payable on October 1, \_\_\_\_\_), a special ad valorem tax for public school purposes in said County at the rate of \_\_\_\_\_ mills on each dollar of the assessed value of taxable property in said County, being the tax that was originally authorized and provided for in Amendment No.

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3 to the Constitution of Alabama, it being intended that the said special tax to be voted on at the said election shall constitute a continuance and renewal of the said tax and shall not constitute an increase in the rate of taxation presently authorized in the County.

(HERE FOLLOW THE SIGNATURES OF MORE THAN 200  
QUALIFIED ELECTORS OF THE COUNTY)

(End of Petition)

The Commission has caused the signatures that were signed to the said petition to be carefully checked as to their authenticity and the names of the signers of the said petition to be checked against the roll of the qualified electors of \_\_\_\_\_ County, and the Commission has determined that the said petition was signed by more than 200 persons who are duly qualified electors of the County.

(b) The Commission hereby further finds, determines and declares that said petition complies in all respects with the applicable provisions of Article 9 of Chapter 13 of Title 16 of the *Code of Alabama of 1975*.

Section 2. *Call of Election*. An election shall be and hereby is called to be held in the County on \_\_\_\_\_, \_\_\_\_\_, between the legal hours for holding elections and at the regular voting places in the County, for the purpose of submitting to the electors of the County the question of whether it shall be authorized to renew and continue the annual levy, for a period of \_\_\_\_\_ consecutive years beginning with the levy for the tax year that will begin on October 1, \_\_\_\_\_ (for which first tax year taxes will become due and payable on October 1, \_\_\_\_\_), a special ad valorem tax for public school purposes in the County at the rate of \_\_\_\_\_ mills on each dollar of the assessed value of taxable property in said County, being the tax that was originally authorized and provided for in Amendment No. 3 to the Constitution of Alabama, it being intended that the said special tax to be voted on at the said election shall constitute a continuance and renewal of the said tax and shall not constitute an increase in the rate of taxation presently authorized in the County.

Section 3. *Notice of Election*. The sheriff of the County is hereby directed to give notice of the said election in the manner prescribed by law, by publi-

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cation in \_\_\_\_\_, a newspaper published and having general circulation in the County, once a week for four consecutive weeks prior to the date fixed for said election. The said notice to be so published shall be in substantially the following form:

**NOTICE OF SPECIAL SCHOOL TAX ELECTION  
IN \_\_\_\_\_ COUNTY, ALABAMA**

Notice is hereby given that \_\_\_\_\_ County Commission has called and ordered a special election to be held in said County on \_\_\_\_\_, \_\_\_\_\_, at which there will be submitted to the qualified electors of said County, for their determination by ballot, the question of whether the said County shall be authorized to levy annually, for a period of \_\_\_\_\_ successive years, commencing with the levy for the tax year which will begin on October 1, \_\_\_\_\_ (for which tax year taxes will become payable on October 1, \_\_\_\_\_), for public school purposes a special property or ad valorem tax, at the rate of \_\_\_\_\_ mills on each dollar of the assessed valuation of the taxable property in the said County. If the said special tax is authorized at the said election, its levy will not increase the rate of taxation presently levied in the County but will constitute a renewal and continuation of the special tax at the same rate and for the same purpose now being levied in the County, the said tax having been heretofore authorized, at a special election heretofore held in the County, to be levied until and including the tax year that will begin October 1, \_\_\_\_\_ (for which tax year taxes will become payable on October 1, \_\_\_\_\_).

The said election will be held at the regularly established voting places in said County between the legal hours for holding of elections.

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Sheriff of \_\_\_\_\_ County, Alabama

Section 4. *Form of Ballot.* The form of the official ballot to be used at the said election shall be substantially as follows:



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**OFFICIAL BALLOT**

SPECIAL \_\_\_\_\_-MILL PUBLIC SCHOOL  
TAX ELECTION  
\_\_\_\_\_ COUNTY, ALABAMA

Shall \_\_\_\_\_ County, Alabama, be authorized to levy annually, for a period of \_\_\_\_\_ ( ) successive years, commencing with the levy for the tax year which will begin on October 1, \_\_\_\_\_ (for which tax year taxes will become payable on October 1, \_\_\_\_\_), for public school purposes in said County, a special property tax at the rate of \_\_\_\_\_ mills on each dollar of the assessed value of the taxable property in said County, which special tax will be in renewal and continuation of the special tax at the same rate and for the same purpose that is now being levied in the said County?

FOR proposed taxation

AGAINST proposed taxation

The voter shall make a cross mark (X) before the proposition that expresses his or her choice.

Section 5. *Ballots for Absent Voters.* The form of the ballots for absent voters to be cast at the election shall be the same as that provided above except as follows:

- (a) In lieu of the words "Official Ballot" at the heading of the ballot there shall be substituted the words "Official Absentee Ballot";
- (b) In lieu of the instructions to voters appearing at the end of the Official Ballot there shall be substituted the following:

**Instructions to Voters**

The voter shall record his or her choice, whether for or against the said special tax, by placing a cross mark before or after the words expressing his or her choice.

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(c) Each absentee ballot shall be accompanied by an envelope on which there shall be printed an affidavit in the form prescribed by law for absent voters for elections held in this state.

Section 6. *Conduct of Election.* The special election to be held in the County on \_\_\_\_\_, \_\_\_\_\_, shall be held and the results of such election shall be declared in the same manner and by the same officers as the results of regular elections for county officers, under the general election laws of the state.

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## APPENDIX E

(Form of proceedings respecting request for special election for renewal and continuation of the levy of the \_\_\_\_\_-mill special school district tax in the \_\_\_\_\_ school district)

*The following form provides for an election on the continuance and renewal of the tax; if you are dealing with an initial levy, delete the references to "continuance and renewal."*

Commissioner \_\_\_\_\_ then introduced the following resolution and order in writing:

BE IT RESOLVED, ORDERED and DECREED by the \_\_\_\_\_ County Commission (herein called "the Commission") in the State of Alabama as follows:

Section 1. *Findings.* (a) The Commission hereby finds, determines and declares that there has been filed with the Commission the following written request from the \_\_\_\_\_ City Board of Education (herein called "the Board"):

TO \_\_\_\_\_ COUNTY COMMISSION:

We hereby transmit to and file with you the attached copy of a resolution which was duly adopted by the \_\_\_\_\_ City Board of Education at a meeting thereof duly convened and held on \_\_\_\_\_, \_\_\_\_\_. You are hereby requested to call and cause to be held on \_\_\_\_\_, \_\_\_\_\_, in the \_\_\_\_\_ School District in \_\_\_\_\_ County, Alabama, a special election as set forth in the said resolution. The boundaries of the district in which it is proposed to levy the tax referred to in the said resolution are coterminous with the boundaries of the City of \_\_\_\_\_, Alabama, as set forth in the said resolution.

Yours very truly,

\_\_\_\_\_ CITY BOARD OF EDUCATION

By \_\_\_\_\_

Its Secretary

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There was attached to the said request a certified copy of the following resolution:

BE IT RESOLVED by the \_\_\_\_\_ City Board of Education (herein called “the Board”), in the State of Alabama, as follows:

Section 1. *Findings*. Preliminary to the adoption of this resolution, the Board has caused an investigation to be made of the facts set out in the following statements and, on the basis thereof, the Board has found and does hereby declare as follows:

(a) The County is currently levying a special district tax for public school purposes at the rate of \_\_\_\_\_ mills on each dollar (\_\_\_\_\_ cents on each one hundred dollars) of the assessed value of taxable property in the special school district in the County known as the \_\_\_\_\_ School District (herein called “the District”) and consisting of all the area lying within the corporate limits of the City of \_\_\_\_\_ . The said tax was originally authorized to be levied at the rate of three mills on each dollar pursuant to an election held in the District on \_\_\_\_\_, \_\_\_\_\_, under Amendment No. 3 to the Constitution of Alabama of 1901; the rate of levy has been increased by proceedings taken by the \_\_\_\_\_ County Commission under Amendment Nos. 325 and 373 to the Constitution of Alabama of 1901.

(b) All of the area lying within the District is subject to the jurisdiction and control of the Board.

(c) The Board has further determined that it is necessary and desirable that the said special \_\_\_\_\_-mill district tax now being levied in the District be renewed and continued.

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Section 2. *Petition to County Commission.* The Board does hereby respectfully petition and request the \_\_\_\_\_ County Commission to call an election to be held on \_\_\_\_\_, \_\_\_\_\_, in the District to determine whether or not a special district tax of \_\_\_\_\_ cents on each one hundred dollars (\_\_\_\_\_ mills on each dollar) of the assessed value of the property subject to taxation in the District shall be levied annually for public school purposes within the District, which District includes all of the area lying within the corporate limits of the City of \_\_\_\_\_, Alabama, for a period of \_\_\_\_\_ consecutive years commencing with the tax year that will begin on October 1, \_\_\_\_\_, (for which first tax year the tax will become due and payable on October 1, \_\_\_\_\_); the said levy, if authorized, to be in continuation of the \_\_\_\_\_-mill district school tax now levied in the District.

Section 3. *Delivery of Request.* The Secretary of the Board shall be and hereby is directed and instructed to prepare and deliver a certified copy of this resolution to the \_\_\_\_\_ County Commission, accompanied by a written request that the said County Commission call the aforesaid election pursuant to the provisions of this resolution.

(Here ends the Resolution  
of the Board of Education)

(b) The Commission finds, determines and declares that the said request complies in all material respects with Sections 16-13-181, 16-13-191 and 16-13-193 of the *Code of Alabama of 1975*, and that the findings set out in Section 1 of the resolution adopted by the Board are true and correct.

Section 2. *Call of Election.* An election shall be and hereby is called to be held in the \_\_\_\_\_ School District on \_\_\_\_\_, \_\_\_\_\_, between the legal hours for the holding of elections, and at the regular voting places in the said district, for the purpose of submitting to the qualified electors of the said district the question of whether a special district tax of \_\_\_\_\_ cents on each one hundred dollars (equal to \_\_\_\_\_ mills on each dollar) of the assessed value of taxable property located within the said school district shall be levied for public school purposes for a period of \_\_\_\_\_ consecutive years commencing with the tax year that will begin on October 1, \_\_\_\_\_, (for which first tax year the tax will

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become due and payable on October 1, \_\_\_\_\_), which levy shall be in continuation of the \_\_\_\_\_-mill district tax now being levied in the \_\_\_\_\_ School District.

Section 3. *Voting Places.* The said election herein called shall be held and conducted at the regularly established voting places in the \_\_\_\_\_ School District except as to the casting of ballots of absent voters as hereinafter provided.

Section 4. *Notice of Election.* The sheriff of the County is hereby directed to give notice of said election in the manner prescribed by law, by publication in \_\_\_\_\_, a newspaper published in the County and having general circulation in the \_\_\_\_\_ School District, once a week for four consecutive weeks prior to the date fixed for said election, the first publication of such notice to be at least thirty days before the date of the said election, and also by posting a written notice of said election at three public areas within the \_\_\_\_\_ School District, each of which shall be posted not less than thirty days prior to the date fixed for said election. The said notice to be so published and posted shall be in substantially the following form:

**NOTICE OF SPECIAL ELECTION FOR  
RENEWAL AND CONTINUATION OF THE  
LEVY OF \_\_\_\_\_-MILL DISTRICT SCHOOL TAX**

Notice is hereby given that the \_\_\_\_\_ County Commission has called and ordered a special election to be held in the \_\_\_\_\_ School District on \_\_\_\_\_, \_\_\_\_\_, at which there will be submitted to the qualified electors of said district, for their determination by ballot, the question of whether a special district tax of \_\_\_\_\_ cents on each one hundred dollars (equal to \_\_\_\_\_ mills on each dollar) of the assessed value of taxable property located within the said school district shall be levied for public school purposes for a period of \_\_\_\_\_ consecutive years commencing with the tax year that will begin on October 1, \_\_\_\_\_ (for which first tax year will become due and payable on October 1, \_\_\_\_\_), which levy shall be in continuation of the \_\_\_\_\_-mill school district tax now being levied in the District.

The boundaries of the said school district are as follows:

[Set out boundaries here]

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The said election will be held at the voting places regularly established for County elections in the \_\_\_\_\_ School District between the legal hours for the holding of elections.

\_\_\_\_\_  
Sheriff of \_\_\_\_\_ County, Alabama

Section 5. *Form of Ballot.* The form of the official ballot to be used at said election shall be substantially the following form, except that there shall appear on the envelope accompanying each ballot for absent voters an affidavit substantially equivalent to the applicable form of affidavit prescribed for absent voters by law:

**OFFICIAL BALLOT**

\_\_\_\_\_ SCHOOL DISTRICT  
\_\_\_\_\_ COUNTY, ALABAMA

SPECIAL ELECTION  
FOR RENEWAL AND CONTINUATION  
OF LEVY OF \_\_\_\_\_-MILL \_\_\_\_\_  
SCHOOL DISTRICT TAX

\_\_\_\_\_, \_\_\_\_\_  
Shall the governing body of \_\_\_\_\_ County, Alabama, be authorized to levy a special district tax of \_\_\_\_\_ cents on each one hundred dollars (equal to \_\_\_\_\_ mills on each dollar) of the assessed value of taxable property located within the \_\_\_\_\_ School District in said \_\_\_\_\_ County, the area comprising said \_\_\_\_\_ School District being the entire corporate limits of the City of \_\_\_\_\_, Alabama, for public school purposes for a period of \_\_\_\_\_ consecutive years commencing with the tax year that will begin on October 1, \_\_\_\_\_ (for which tax year the tax will become due and payable on October 1, \_\_\_\_\_), and continuing to and including the tax year beginning on October 1, \_\_\_\_\_ (for which tax year

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the tax will become due and payable on October 1, \_\_\_\_\_), which levy shall be in continuation of the \_\_\_\_\_-mill school district tax now being levied in the said School District?

FOR proposed taxation

AGAINST proposed taxation

The voter shall make a cross mark (X) before the proposition that expresses his or her choice.

Commissioner \_\_\_\_\_ moved that said resolution and order be adopted, which motion was seconded by Commissioner \_\_\_\_\_ and, upon said motion being put to vote, the following vote was recorded:

YEAS:

NAYS:

Commissioners: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

The chairman thereupon declared that the said resolution and order, together with the preambles thereto, had been unanimously adopted.



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## APPENDIX F

(Form of notice of election)

NOTICE OF SPECIAL SCHOOL TAX ELECTION  
IN \_\_\_\_\_ COUNTY, ALABAMA

Notice is hereby given that \_\_\_\_\_ County Commission has called and ordered a special election to be held in said County on \_\_\_\_\_, \_\_\_\_\_, at which there will be submitted to the qualified electors of said County, for their determination by ballot, the question of whether the said County shall be authorized to levy annually, for a period of \_\_\_\_\_ successive years, commencing with the levy for the tax year which will begin on October 1, \_\_\_\_\_ (for which tax year taxes will become payable on October 1, \_\_\_\_\_), for public school purposes a special property or ad valorem tax, at the rate of \_\_\_\_\_ mills on each dollar of the assessed valuation of the taxable property in the said County. If the said special tax is authorized at the said election, its levy will not increase the rate of taxation presently levied in the County but will constitute a renewal and continuation of the special tax at the same rate and for the same purpose now being levied in the County, the said tax having been heretofore authorized, at a special election heretofore held in the County, to be levied until and including the tax year that will begin October 1, \_\_\_\_\_ (for which tax year taxes will become payable on October 1, \_\_\_\_\_).

The said election will be held at the regularly established voting places in said County between the legal hours for holding of elections.

\_\_\_\_\_  
Sheriff of \_\_\_\_\_ County, Alabama

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## APPENDIX G

(Form of notice of public hearing)

### NOTICE OF PUBLIC HEARING

Notice is hereby given that a public hearing is called to be held before the \_\_\_\_\_ County Commission in the Commission Chambers in the \_\_\_\_\_ County Courthouse in \_\_\_\_\_, Alabama, on \_\_\_\_\_, \_\_\_\_\_, at \_\_\_\_\_ o'clock, .m., for the purpose of allowing members of the public to express views, orally or in writing, as to the proposal by the \_\_\_\_\_ County Commission to increase the rate at which a special ad valorem tax for public school purposes is levied in the special school tax district in \_\_\_\_\_ County known as the \_\_\_\_\_ School District, consisting of all that part of the County lying within the corporate limits of the City of \_\_\_\_\_, Alabama. The proposed action by the \_\_\_\_\_ County Commission, which is subject to the approval of the Legislature of Alabama and a majority of the qualified electors of the said school tax district voting at an election called for such purpose, will permit an increase in the rate at which the special school district tax authorized by Amendment No. \_\_\_ of the Constitution of Alabama is levied in the said school tax district to a maximum rate which is equal to \$ \_\_\_\_\_ on each one hundred dollars ( \_\_\_\_\_ mills on each dollar) of assessed value. Members of the public are invited and encouraged to attend said public hearing.

\_\_\_\_\_ COUNTY COMMISSION

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## APPENDIX H

(Form of proceedings respecting request for special election for the levy of a special school district tax in the \_\_\_\_\_ school district, following passage of local act approving the increase)

Commissioner \_\_\_\_\_ then introduced the following resolution and order in writing:

BE IT RESOLVED, ORDERED and DECREED by the \_\_\_\_\_ County Commission (herein called “the Commission”) in the State of Alabama as follows:

Section 1. *Findings.* (a) The Commission hereby finds, determines and declares that there has been filed with the Commission the following written request from the Board of Education of the City of \_\_\_\_\_ (herein called “the Board”):

TO \_\_\_\_\_ COUNTY COMMISSION:

Members of the Commission:

We hereby transmit to and file with you the attached copy of a resolution which was duly adopted by the Board of Education of the City of \_\_\_\_\_ at a meeting thereof duly convened and held on \_\_\_\_\_, \_\_\_\_\_. You are hereby requested to call and cause to be held on \_\_\_\_\_, \_\_\_\_\_, in the \_\_\_\_\_ School District in \_\_\_\_\_ County, Alabama, a special election as set forth in the said resolution. The boundaries of the district in which it is proposed to levy the tax referred to in the said resolution are coterminous with the boundaries of the City of \_\_\_\_\_, Alabama, as set forth in the said resolution.

Yours very truly,  
BOARD OF EDUCATION OF  
THE CITY OF \_\_\_\_\_

By \_\_\_\_\_  
Its Secretary

(End of written request)

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There was attached to the said request  
a certified copy of the following resolution:

BE IT RESOLVED by the Board of Education of the City of \_\_\_\_\_ (herein called “the Board”), in the State of Alabama, as follows:

Section 1. *Findings.* Preliminary to the adoption of this resolution, the Board has caused an investigation to be made of the facts set out in the following statements and, on the basis thereof, the Board has found and does hereby declare as follows:

- (a) \_\_\_\_\_ County (herein called “the County”) is currently levying a special district tax (herein called “the Special Tax”) for public school purposes at the rate of \_\_\_\_\_ mills on each dollar (\_\_\_\_\_ cents on each one hundred dollars) of the assessed value of taxable property in the special school district in the County known as the \_\_\_\_\_ School District (herein called “the District”) and consisting of all the area lying within the corporate limits of the City of \_\_\_\_\_. The said tax was originally authorized to be levied at the rate of \_\_\_\_\_ mills on each dollar pursuant to an election held in the District on \_\_\_\_\_, \_\_\_\_\_, under Amendment No. \_\_\_\_\_ to the Constitution of Alabama of 1901; the rate of levy has been increased by proceedings heretofore taken by the \_\_\_\_\_ County Commission (herein called “the Commission”) under Amendment No. 373 to the Constitution of Alabama of 1901.
- (b) All of the area lying within the District is subject to the jurisdiction and control of the Board.
- (c) The Commission has heretofore, by resolution adopted on \_\_\_\_\_, \_\_\_\_\_, proposed to increase the rate at which the Special Tax is levied from \_\_\_\_\_ mills to \_\_\_\_\_ mills. The Legislature of Alabama, by Act No. \_\_\_\_\_ adopted \_\_\_\_\_, \_\_\_\_\_, has heretofore approved the said increase.

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- (d) The Board has further determined that it is necessary and desirable that the Special Tax now being levied in the District be increased and that the duration of the levy be extended.

Section 2. *Petition to County Commission.* The Board does hereby respectfully petition and request the Commission to call an election to be held on \_\_\_\_\_, \_\_\_\_\_, in the District to determine whether or not a special district tax of \$ \_\_\_\_\_ on each one hundred dollars ( \_\_\_\_\_ mills on each dollar) of the assessed value of the property subject to taxation in the District shall be levied annually for public school purposes within the District, which District includes all of the area lying within the corporate limits of the City of \_\_\_\_\_, Alabama, for a period of \_\_\_\_\_ consecutive years commencing with the tax year that will begin on October 1, \_\_\_\_\_ (for which first tax year the tax will become due and payable on October 1, \_\_\_\_\_); the said levy, if authorized, to be an increase in the rate and an extension in the duration of the \_\_\_\_\_-mill district school tax now being levied in the District.

Section 3. *Delivery of Request.* The Secretary of the Board shall be and hereby is directed and instructed to prepare and deliver a certified copy of this resolution to the Commission, accompanied by a written request that the Commission call the aforesaid election pursuant to the provisions of this resolution.

(Here ends the Resolution of the Board of Education)

- (b) The Commission finds, determines and declares that the said request complies in all material respects with Sections 16-13-181, 16-13-191 and 16-13-193 of the *Code of Alabama of 1975*, and that the findings set out in Section 1 of the resolution adopted by the Board are true and correct.

Section 2. *Call of Election.* An election shall be and hereby is called to be held in the \_\_\_\_\_ School District on \_\_\_\_\_, \_\_\_\_\_, between the legal hours for the holding of elections, and at the regular voting places in the said District, for the purpose of submitting to the qualified electors of the said District the question of whether a special district tax of \$ \_\_\_\_\_ on each one hundred dollars (equal to \_\_\_\_\_ mills on each dollar) of the assessed value of taxable property located within the

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said school district shall be levied for public school purposes for a period of \_\_\_\_\_ consecutive years commencing with the tax year that will begin on October 1, \_\_\_\_\_ (for which first tax year the tax will become due and payable on October 1, \_\_\_\_\_), which levy shall be an increase in the rate and an extension in the duration of the \_\_\_\_\_-mill district tax now being levied in the \_\_\_\_\_ School District.

Section 3. *Voting Places.* The said election herein called shall be held and conducted at the regularly established voting places in the \_\_\_\_\_ School District except as to the casting of ballots of absent voters as hereinafter provided.

Section 4. *Notice of Election.* The sheriff of the County is hereby directed to give notice of said election in the manner prescribed by law, by publication in \_\_\_\_\_, a newspaper published in the County and having general circulation in the \_\_\_\_\_ School District, once a week for four consecutive weeks prior to the date fixed for said election, the first publication of such notice to be at least \_\_\_\_\_ days before the date of the said election, and also by posting a written notice of said election at three public places within the \_\_\_\_\_ School District, each of which shall be posted not less than \_\_\_\_\_ days prior to the date fixed for said election. The said notice to be so published and posted shall be in substantially the following form:

**NOTICE OF SPECIAL ELECTION FOR LEVY  
OF \_\_\_\_\_-MILL DISTRICT SCHOOL TAX**

Notice is hereby given that the \_\_\_\_\_ County Commission has called and ordered a special election to be held in the \_\_\_\_\_ School District on \_\_\_\_\_, \_\_\_\_\_, at which there will be submitted to the qualified electors of said district, for their determination by ballot, the question of whether a special district tax of \$ \_\_\_\_\_ on each one hundred dollars (equal to \_\_\_\_\_ mills on each dollar) of the assessed value of taxable property located within the said school district shall be levied for public school purposes for a period of \_\_\_\_\_ consecutive years commencing with the tax year that will begin on October 1, \_\_\_\_\_ (for which first tax year the tax will become

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due and payable on October 1, \_\_\_\_\_), which levy shall be an increase in the rate and an extension in the duration of the \_\_\_\_\_-mill school district tax now being levied in the District.

The said election will be held at the voting places regularly established for County elections in the \_\_\_\_\_ School District between the legal hours for the holding of elections.

\_\_\_\_\_  
Sheriff of \_\_\_\_\_ County, Alabama

Section 5. *Form of Ballot.* The form of official ballot to be used at said election shall be substantially the following form, except that appropriate instructions to voters shall be included thereon and there shall appear on the envelope accompanying each ballot for absent voters an affidavit substantially equivalent to the applicable form of affidavit prescribed for absent voters by law:

**OFFICIAL BALLOT**

\_\_\_\_\_ SCHOOL DISTRICT

\_\_\_\_\_ COUNTY, ALABAMA

SPECIAL ELECTION  
FOR LEVY OF \_\_\_\_\_-MILL  
DISTRICT TAX

\_\_\_\_\_

Shall the governing body of \_\_\_\_\_ County, Alabama, be authorized to levy a special district tax of \$ \_\_\_\_\_ on each one hundred dollars (equal to \_\_\_\_\_ mills on each dollar) of the assessed value of taxable property located within the \_\_\_\_\_ School District in said \_\_\_\_\_ County, the area comprising said \_\_\_\_\_ School District being the entire corporate limits of

the City of \_\_\_\_\_, Alabama, for public school purposes for a period of \_\_\_\_\_ ( ) consecutive years commencing with the tax year that will begin on October 1, \_\_\_\_\_ (for which tax year the tax will become due and payable on October 1, \_\_\_\_\_), and continuing to and including the tax year beginning on October 1, \_\_\_\_\_ (for which tax year the tax will become due and payable on October 1, \_\_\_\_\_), which levy shall be an increase in the rate and an extension in the duration of the \_\_\_\_\_-mill School District tax now being levied in the said School District?

FOR proposed taxation  
 AGAINST proposed taxation

The voter shall make a cross mark (X) before the proposition that expresses his or her choice.

Commissioner \_\_\_\_\_ moved that said resolution and order be adopted, which motion was seconded by Commissioner \_\_\_\_\_ and, upon said motion being put to vote, the following vote was recorded:

	YEAS:	NAYS:
Commissioners: _____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

The chairman thereupon declared that the said resolution and order, together with the preambles thereto, had been unanimously adopted.



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## **ALABAMA ASSOCIATION OF SCHOOL BOARDS**

The Alabama Association of School Boards is the official voice of the state's local school boards and other boards governing K-12 education agencies. AASB is dedicated to improving educational opportunities for all Alabama public school students through the improvement of local lay management of public schools. By pooling resources through its membership, AASB provides a wide range of services to local school boards which one school board could not provide economically.

Services available include:

- Boardmanship training and development;
- Risk management programs;
- Policy analysis and update; and
- Legal assistance.

AASB also represents school boards before state government, promoting local lay control of public education. Alabama's school board interests, too, are represented on the national scene through AASB's participation in the National School Boards Association. Information on successful programs, innovative management techniques and the latest government action is available through several AASB publications regularly sent to members.

AASB is continually striving to provide members with the resources and services they need to be effective education leaders.

For more information on AASB and its services, please contact AASB at 334/277-9700; or P.O. Box 4980, Montgomery, AL 36103-4980; or visit [www.alabamaschoolboards.org](http://www.alabamaschoolboards.org) online.





