BE IT ORDAINED BY THE TOWN COUNCIL OF PERDIDO BEACH, ALABAMA, AS FOLLOWS:

Section 1. It is hereby fixed and provided that the tax year for the Town of Perdido Beach, Alabama, shall commence on the first day of October of each year and end on the 30th day of the succeeding September. On and after the first day of October, municipal taxes in said town shall be due, based 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, 2009 and for each succeeding tax year, ad valorem taxes on all real estate, personal property and intangibles situated within the corporate limits of the Town of Perdido Beach, Alabama, and which are 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 shall be four (4) mills on each dollar of the assessed value of all taxable property situated within the corporate limits of the town, which is subject to taxation by the town for the purpose of paying its general obligations.

Section 4. It is further provided that the Tax Assessor and the Tax Collector of Baldwin County, Alabama, are hereby authorized, directed and empowered to assess and collect said taxes as herein provided. Said Assessor and Tax Collector shall receive commission as determined by Sections 40-6A-2 and 11-51-74, Code of Alabama 1975.

Section 5. It is further provided that all exemptions and appraisal methods set forth in the Code of Alabama that were available or applicable to taxpayers living within the boundaries of the Town of Perdido Beach prior to the organization of the town, shall apply to the levy of ad valorem taxes as set forth in this ordinance.

Section 6. This ordinance shall become effective upon its passage and publication as required by law.

Adopted this 22, day of October, 2009

ATTEST:

Patsy W. Parker, Mayor Lynn Thompson, Town Clerk

TOWN OF PERDIDO BEACH certificate of publication. This is to certify that Ordinance Number 2009-07, Town of Perdido Beach, Alabama was published by posting on at least three (3) Bulletin Boards in the Town from October 23, 2009 to October 30, 2009.

Lynn Thompson, Town Clerk