

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF ALABAMA
NORTHEASTERN DIVISION

INDIA LYNCH, by her parent, SHAWN KING **
LYNCH, et al., individually and on behalf of *
others similarly situated, *

Plaintiffs, *

v. *

Civil Action No.
CV-08-S-0450-NE

THE STATE OF ALABAMA; BOB RILEY, in his *
official capacity as Governor of Alabama; and *
TIM RUSSELL, in his official capacity as *
Commissioner of Revenue, *

Defendants. *

EXHIBIT 20
PLAINTIFFS' OPPOSITION TO
DEFENDANTS' MOTION FOR SUMMARY JUDGMENT

Declaration of Dr. Ira W. Harvey

With Attachments:

- A Vita of Ira Harvey
- B FY2008 Assessed Value
- C FY2008 Local Tax Revenues
- D Unfunded Mandates

Declaration of Ira W. Harvey

I, Ira W. Harvey, declare under penalty of perjury, pursuant to 28U.S.C. § 1746, as follows:

1. Introduction. I am a citizen of Alabama and the United States over the age of nineteen years. I reside in Vestavia Hills, Jefferson County, Alabama. I am trained as a medical scientist and an educational administrator. I am retired from the Office of the President at UAB where I held graduate faculty status of the Schools of Social and Behavioral Sciences and Education. During 1994 and 1995, I led a programming team in the Alabama State Department of Education which designed and formatted the 1995 Foundation Program and the 1995 Capital Purchase Program. At the direction of the State Finance Director in 1995, I reviewed and validated the technical accuracy of the proposed statutes which were passed by the Legislature to implement these programs.

I am the sole proprietor of Decision Resources, LLC. Currently consultant services are provided to higher education and public education. In addition, I prepare the materials for and conduct the statutorily required financial training for superintendents (*Code of Alabama, 1975, Sections 16-1-38 and 16-13A-3*

I am making this declaration in response to the Motion for Summary Judgment filed by the Defendants in *Lynch v. Alabama, CV-08-S-0450-NE, Doc. No. 152* and the Brief supporting that Motion, Doc. No. 151. My full/summary resume is attached as Attachment A to this Declaration.

2. Local ad valorem tax revenues for the public schools of the Black Belt¹ are low. This is due to a combination of factors. Among these factors, are the following:

a. Assessed Value of Property: In the Black Belt, the assessed value of property is much lower than the rest of the state. This is primarily due to the significant amount of property in Class III which includes farm and timberland and is assessed at only 10% of fair market value. To allow for different size of counties I divided the total assessed property tax available for schools by the number of square miles in the county. The 12 Black Belt counties had an average assessed value of \$225,339 per square mile whereas 14 Urban² counties with little dependence on Class III property have an average of \$3,313,131 per square mile. All counties with significant timberland and

1 The "Black Belt" (for these purposes) consists of the following counties: Barbour, Bullock, Dallas, Greene, Hale, Lowndes, Macon, Marengo, Perry, Pickens, Sumter, and Wilcox.

2 "Urban" refers to the 14 "Central" counties of the Metropolitan Statistical Areas of Alabama. They are Calhoun, Lee, Jefferson, Shelby, Russell, Morgan, Houston, Colbert, Lauderdale, Etowah, Madison, Mobile, Montgomery, and Tuscaloosa. See, <http://www.whitehouse.gov/omb/infoereg/statpolicy.html#ms>

farm land have lower assessed values. The 41 counties that are not in the Black Belt and not Urban have an average assessed value of \$744,607 per square mile. Black Belt property has an assessment value that is 6.8% of the value of property in the 14 Urban counties and 30% of the value of property in the other 41 non-Urban counties. All of the counties are shown in Attachment B.

b. Current Use Exemption: However, even the Classification system doesn't fully describe the effect that the current use exemption has on the net assessed value in the Black Belt counties. Most timberland and farm land may also be exempted from fair market value (fmv) and valued at current use, which is approximately one-third of fmv in rural Alabama. Only after determining the current use assessed value is the Class III 10% assessment ratio applied. Black Belt counties have a much higher proportion of current use property as part of their total assessed value. For this analysis the counties were grouped into the 12 Black Belt, 14 Urban, and 41 Other counties. The Black Belt is 15.6 times more reliant on Current Use Class III property than the Urban counties and 4.25 times more reliant on Current Use Class III property than the Other Counties. Of the 12 counties with the highest percent of Current Use property 9 of them are Black Belt counties. The other three counties, Geneva, Conecuh, and Monroe, are closely situated to the Black Belt and by various definitions sometimes included. Perry County is most dependent on Current Use property at 17.5%. Sumter County is the fifth most dependent on Current Use property at 13.3%. Lawrence County is thirty-third ranked and has 3.2% CU property. See Attachment B.

c. Net Local Ad Valorem Taxes: The twelve Black Belt county school systems raise an average local net ad valorem tax of \$663 per student whereas the state average, including the Black Belt, is \$1,340 per student, 102% higher than the Black Belt, a difference of \$677 per student. Even the state average local AV tax per student would mean an additional \$750,000 to \$2,920,000 per year for the small rural Black Belt county systems.³ The state average contains many rural counties that have similar, though generally less severely low, net local ad valorem taxes as the Black Belt.

Sumter County raises \$730 per student of local ad valorem taxes and ranks 73rd among the 131 ranked systems. Hale County is the lowest at \$367 per student. Lawrence County has \$450 per student of local ad valorem taxes and ranks 119 among all school systems.

The five school systems with the highest local ad valorem taxes are Mountain Brook, Homewood, Hoover, Vestavia Hills, and Shelby County and their local ad valorem taxes range from \$2,669 to \$6,451 per student. See Attachment C.

³ The 12 Black Belt county systems range from 1,120 to 4,314 students and this assumes an additional \$677 per student to reach the state average.

3. Reliance on local taxes to fund education: Local boards of education must rely on local taxes to provide educational services that are required by state law, but which are only partially funded by the state school aid programs. State funding is provided to local boards of education in four ways.

- a. The statutory 1995 **Foundation Program** which through its four cost factors describes the major portion of the current operating cost of a local school system.
- b. The 1995 **Capital Purchase Program** whose revenue source, the statewide 3.5 mill ad valorem tax, is constitutional (Section 260) and its allocation plan is statutory, and which provides a continuing revenue stream for capital outlay.
- c. **Categorical Aid Programs**, some of which are statutory and some of which are found only in the annual education appropriations acts.
- d. Sporadic state bond issues for education through the **Alabama Public School and College Authority** and financed by the state four percent sales tax.

Both the **Foundation Program** and the **Capital Purchase Program** were designed so that they are limited by the available state revenues. There is no cost determination required by the law for a number of mandated expenses such as operation and maintenance, general administrative services, and educational services to exceptional children. Thus, the legislature appropriates available state money and then local boards of education are forced to find the additional needed money. Funds from these two programs are allocated on a per student basis or Average Daily Membership (ADM) and property tax wealth. The 1995 Foundation Program allocation assumes all included costs are normally distributed. However, for example, in the case of the educational needs of exceptional children, it is demonstrated by the State Department of Education childcount by exceptionality that the prevalence of children with exceptional needs are not normally distributed in the population. Their prevalence is correlated with the incidence of poverty. Reports to the US Department of Education for federal funding purposes annually describe wide variations in the incidence of these educational needs. Inadequate state funding leads to substantial local costs.

Without a public determination of costs, the legislature has engaged in approving statutes requiring additional local expenditures but without providing a funding source for such educational programs and needs: this is know as an unfunded mandate. The Alabama Legislature constitutionally prohibited unfunded mandates but left an exception for local boards of education:

- (a) No general law, or state executive order whose purpose or effect is to require a new or increased expenditure of funds held or disbursed by the governing body of a municipality or county, or an instrumentality thereof, shall become effective as to any municipality or county, or an instrumentality thereof, until approved by an ordinance

enacted, or a resolution adopted, by the governing authority of the affected municipality, county, or instrumentality or until, and only as long as, the Legislature appropriates funds for the purpose to the affected municipality, county, or instrumentality and only to the extent and amount that the funds are provided, or until a law provides for a local source of revenue within the municipality, county, or instrumentality for the stated purpose and the affected municipality, county, or instrumentality is authorized by ordinance or resolution to levy and collect the revenue and only to the extent and amount of the revenue.

(b) This amendment shall not apply to:

(1) A local law as defined in Article IV, Section 110, Constitution of Alabama 1901.

(2) An act, state executive order requiring expenditures by a school board. (*Constitution of 1901, Amendment 621*).

As a result of this constitutional exception, actions of the Legislature require additional education spending by local boards of education, but the state fails to provide funding for these spending requirements. A list of unfunded state mandated programs is attached as Attachment D.

Funding of the **1995 Foundation Program** requires local boards of education to contribute the equivalent amount of local tax-based revenues to 10.0 mills of school tax district ad valorem tax. The balance is provided from the Education Trust Fund. This is known as the chargeback. Therefore, the first 10.0 equivalent mills of local taxation are not available to the local board of education to meet costs not included in the 1995 Foundation Program. This is the total of the local taxation required by state law and is the equalization component of the **1995 Foundation Program**.

The **1995 Capital Purchase Program** requires a similar local match by local boards of education for the purposes of capital purchases, whose amount is normally in the range of one district mill. There is no state guarantee that local boards of education have this funding available and local boards do not have taxing authority. However, since the annual funding is limited to the revenues available from a statewide three mill ad valorem tax, the funding is woefully short of being sufficient to meet present and future capital needs. Therefore local boards with relatively greater local resources are able to augment this state aid program with local revenue anticipation warrants to augment the state funds.

Categorical Aid Programs are for educational activities the Legislature deems worthy in addition to the activities in the two previous programs. A common plan is to phase in such appropriations over multiple years, but sometimes funding has negative growth as in a year of proration. Mandated positions are frequently funded at a portion of costs. For example, the position of Technology Coordinator is funded annually at about 50% of cost. The mandated balance must be provided by local boards. The School Nurses program is being phased-in, but local needs to provide health services force many boards to dip into local funds to provide current funding.

The **Alabama Public School and College Authority (APSCA)** is a state bonding authority which periodically sells bonds for allocation to public elementary/secondary schools and institutions of higher education for capital outlay. Issuance of such bonds usually occurs when existing debt being paid off and thus the annual amount taken from the state four cent sales tax diminishing, and when the elastic nature of the sales tax in advantageous economic conditions is increasing tax collections. Thus money for this debt service is money not available for operations, but still addresses a great need for construction to replace substandard classrooms and to accommodate growth in student population. The adverse impact on local boards is a time limit to use the funds for actual construction and the all too often insufficient APSCA bonds to build the needed school addition or the new school. Therefore, to take advantage of the state funds, local funds have to be committed as a voluntary match to complete a building project. There is no state mandate that such funds be available.

Local funding is critical for education. Local ad valorem taxes raised show the highest Mountain Brook at \$6,451 per ADM and the lowest in Hale County with \$367 per ADM.⁴ The variation of local ad valorem tax is 17.5 times from lowest to highest. Stated differently, Mountain Brook had local ad valorem taxes 144% more than the state funds. Hale County had local ad valorem taxes that were only 6.1% of its state funds.

4. Authority for local ad valorem taxes to support public education in Alabama.

Ad valorem taxes for support of local public education in Alabama have been constitutionally authorized, upon a referendum of the voters, by provisions which have General State-Wide Application. Alabama has authorized all local school systems in the state to levy up to 15.0 mills in property taxes for educational purposes in a combination of countywide and school tax district ad valorem taxes. Any school system can use all or a portion of this authority to call for a referendum for additional financial support for its schools. These are designated as school ad valorem taxes since their implementation procedures are in the school code, and their levy and collection, upon a referendum, cannot be for more than thirty years (Code of Alabama 1975, Section 16-13-108). These provisions follow:

- 1-Mill County Tax, Section 269, Constitution of 1901
- 3-Mill County Tax, Amendment 3, Section 1
- 3-Mill School District Tax, Amendment 3, Section 2
- 5-Mill Special County Tax, Amendment 202
- 3-Mill Special School District Tax, Amendment 382

In addition, those millages authorized by statute prior to the Constitution of 1901 are “grandfathered” and collected without limit as to time.

Local Application constitutional amendments (about 80) have been approved by statewide referenda which provide constitutional authority for a designated school system to levy and collect other millages upon a successful referendum or by majority

⁴Local ad valorem taxes are from Attachment C.

approval of the statewide referendum in that taxing unit. These are ad valorem taxes for schools since they are outside of the general application millages and have a variety of distinct provisions. Some are subject to time limitations and are levied with limit as to time.

Municipal millages can become revenues for schools. These millages can be regular municipal (of the 12.5 mills generally authorized) or authorized by a local application municipal constitutional amendment. If subject to a local referendum, the designation for school purposes may have been earmarked on the ballot. Or they may be annually allocated by the city council to the city board of education. Under provisions of annual apportionment, they allocation can be rescinded.

County millages become revenues for schools. These millages can be regular county or authorized by a local application county constitutional amendment. If subject to a local referendum, the designation for school purposes may have been earmarked on the ballot. Or they may be annually allocated by the county commission to the boards of education of the county, and thus their allocation can be rescinded.

5. Increasing the Local Ad Valorem Tax for Public Schools. There are two methods of increasing school property taxes:

(a) A new tax may be authorized. There are three processes for amending the Constitution for this purpose; or

(b) The rate of an existing tax may be increased. There is a single process for increasing for this process under the provisions of Amendment 373.

Levy and Collection of New Millages

A General Constitutional Amendment. A general constitutional amendment can be passed which will allow every school system in Alabama to have a referendum to vote on the additional millage, which is specified in the constitutional amendment, either for a countywide tax or a school tax district tax.

B. Local Application Constitutional Amendment. A similar process can be used to amend the constitution to affect only one county, or city, or single school tax district. The proposed amendment must win voter approval statewide even though only one local governmental unit is affected. There are approximately 83 such amendments at this time.

C. Increasing the Rate of an Existing Millage, Amendment 373.

Amendment 373 was approved in 1978. This amendment, which has commonly been referred to as the "Lid Bill," included six statutes that were passed to implement the constitutional amendment. Amendment 373 does not allow for a referendum on the levy of a new tax, but rather an increase in the millage rate of a tax already being constitutional approval.

Amendment 373 authorizes the steps required to effectively amend the Constitution to increase property taxes for a specified taxing unit. Taxing authorities can increase the rate of an existing tax if they fulfill the following four requirements.

(1) The local board of education presents a resolution to the local taxing authority (County or City) to approve the request and hold a public hearing. The taxing authority may refuse to hold the public hearing. For a school tax, the authority is always the county commission as is the case for a county tax. A municipal tax hearing is held by the city council.

(2) Public Hearing. The local taxing authority conducts a public hearing on the proposed tax increase at which the local taxing authority formally votes to propose or not to propose the increase.

(3) Local Legislation. The legislature approves the proposed increase through the passage of a local act; and

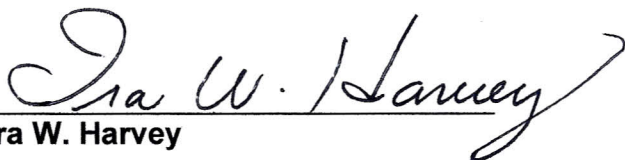
(4) Local Referendum. Voters approve the proposed increase in a local election.

Increasing the rate of an existing tax means that you must know what property taxes are currently levied and under what authority. When this is not known at the school system level, the county tax assessor can provide this information. This review will help determine which tax should be increased. Determining the constitutional authority for a proposed tax increase 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 as a tax for schools.

D. Amendment 425/555 Process. In 1982 a constitutional amendment was approved that set forth a fourth procedure for amending the Constitution to allow a referendum for an additional millage in one political subdivision of a county or counties. Under the provisions of Amendment 425 as amended by Amendment 555, the voters of a county can by a majority vote approve a local constitutional amendment, which affects only that one county if two conditions are met. (1) The Legislature by a three-fifths vote of the members of each house must unanimously approve legislation that will become the constitutional amendment; and (2) The legislation must receive majority approval by the Local Constitutional Amendment Commission composed of the Governor, Presiding Officer of the Senate, Attorney General, Secretary of State, and Speaker of the House of Representatives.

Final approval of the amendment then rests with the voters of the specific governmental unit affected by the amendment.

I declare under penalty of perjury that the foregoing is true and correct.


Ira W. Harvey

Executed this 25th day of March, 2010.

VITA

NAME: Ira Wilford Harvey

ADDRESS: 2213 Hunters Cove, Birmingham, Alabama 35216

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GENERAL INFORMATION: Born December 17, 1943, in Jackson, Mississippi.

Received general education in public schools of Jackson, Mississippi, and undergraduate degree from Millsaps College, Jackson, Mississippi

Married with two children -- Laura, age 34 and Lisa, age 30. Laura is a graduate of the University of Montevallo and also the University of Alabama at Birmingham; Lisa is a graduate of Auburn University and the University of Alabama and employed by Regions Bank

Wife's name is Linda Morrow Harvey. Her education includes a doctorate in Elementary Education from Auburn University, and she is currently retired from the Vestavia Hills City Board of Education.

Religious affiliation is Methodist.

PRESENT POSITION: *Educational Consultant*

Alabama State Department of Education developing and teaching *School Finance and Law Training Program* for new superintendents, and consultant on school taxes and state school funding formulae.

Higher Education Partnership

School Superintendents of Alabama

Numerous Alabama municipalities studying the financial feasibility of a separate city school system.

Adjunct Associate Professor of Education, School of Education, and Adjunct Assistant Professor of Government and Public Service, School of Social and Behavioral Sciences, University of Alabama at Birmingham, Birmingham, Alabama; 1995 to present.

EDUCATION: *Ed. D. in Educational Administration with Minor Concentration in Political Science,*

Auburn University, Auburn, Alabama, 1974.

M.S. and A.B.D. in Physiology and Biophysics, University of Mississippi Medical Center, Jackson, Mississippi, 1970.

B. S. in Physics, Millsaps College, Jackson, Mississippi, 1965.

REFERENCES: Provided Upon Request

**PROFESSIONAL
EXPERIENCE:**

University Financial Project Manager, Office of the President, Governmental Relations, the University of Alabama at Birmingham, AB 360, 701 South 20th Street, Birmingham, Alabama 35394-0110; 1998 to September 30, 2001.

Assistant to the President for Governmental Relations, Office of the President, University of Alabama at Birmingham, Birmingham, Alabama, 1996-97.

University Financial Project Manager, Office of the Vice-President for Finance and Administration, University of Alabama at Birmingham, Birmingham, Alabama; 1994 to 1995.

Associate Director of the President's Office of Public Policy and Assistant for Governmental Relations, University of Alabama at Birmingham, Birmingham, Alabama; 1992 to 1994.

Director of Budget Development, Office of the Vice-President for Planning and Information Services, University of Alabama at Birmingham, Birmingham, Alabama; 1991 to 1992.

Associate Professor of Educational Leadership and Instructional Support, School of Education, University of Alabama at Birmingham, Birmingham, Alabama; 1989 to 1990.

Assistant Director for Administrative and Financial Services, Alabama State Department of Education, Montgomery, Alabama; 1988 to 1989.

Budget Officer and Assistant for Governmental Relations, Alabama State Department of Education, Montgomery, Alabama; 1985 to 1987.

Senior Budget Analyst and Director of Education Funding, Executive Budget Office, Department of Finance, State of Alabama, Montgomery, Alabama; 1982-1985.

Assistant to the Director for State Education Relations, Alabama State Department of Education, Office of Governmental Relations, Montgomery, Alabama; 1978-1982.

Assistant Professor of Education and Director of Secondary Education, Millsaps College, Jackson, Mississippi; 1973 to 1978.

Physics and Chemistry Teacher, Public Schools of Jackson, Mississippi, Murrah High School, 1967 to 1969.

General Science Teacher, Grades 4 through 9, St. Andrews Episcopal Day School,

Jackson, Mississippi, 1966 to 1967.

PRESENTATIONS/

PUBLICATIONS: Provided Upon Request

CONSULTANT

ACTIVITIES:

Consultant to State Superintendent of Education, *State Taxation, State Government Operations, and School Finance*, 2001 to 2005.

Consultant to Governor Don Siegelman, *Financial Advisor to State Finance Director*, 1999.

Consultant to Governor Fob James, *Task Force to Study State Finances, Elementary Secondary Education and Higher Education Committees*, Chaired by Winton Blount; 1994 to 1995.

Consultant to Governor Jim Folsom, *Task Force on Educational Reform*; 1993 to 1994.

Consultant to Governor Guy Hunt, *Tax Reform Task Force*, Chaired by Tom Carruthers; 1991 to 1992.

Consultant to Metro Areas Chambers of Commerce, Chaired by Birmingham Area Chamber of Commerce; 1991 to 1992.

Consultant to Governor Guy Hunt, *Education Study Commission*; 1990 to 1991.

Consultant to Governor George C. Wallace, *Education Reform Commission*; 1984 to 1987.

Consultant to Governor Fob James, *Blue Ribbon Commission on Education*; 1979 to 1980.

Consultant to Governor George C. Wallace, *Education Study Commission*; 1971 to 1972.

Consultant to Alabama Coalition for Equity

Consultant to Alabama State Department of Education

Consultant to Alabama Association of School Boards

Consultant to Alabama Council for School Administration and Supervision

Consultant to School Superintendents of Alabama

Consultant to Alabama Commission on Higher Education, Council of Presidents, and Higher Education Partnership

Consultant to Mayor and City Council, City of Vestavia Hills

ATTACHMENT A

Consultant to Governor Bob Riley: *Governor's Commission on Education Spending*

Consultant to *Campaign for Alabama*

Consultant to Business Council of Alabama

Consultant to City of Gulf Shores, Alabama

Consultant to City of Orange Beach, Alabama

Consultant to City of Millbrook, Alabama

Consultant to City of Prattville, Alabama

Consultant to City of Saraland, Alabama

Consultant to Chambers County School system

Consultant to Cleburne County School System

Consultant to Marshall County School System

Consultant to City of Daphne, Alabama

Consultant to City of Clay, Alabama

Consultant to City of Pike Road, Alabama

Consultant to City of Fairhope, Alabama

Consultant to City of Satsuma, Alabama

CLASS I & II REAL PROPERTY ASSESSED VALUE County/Schools	County Type: Urban, Black Belt, Other	TOTAL CLASS I County/Schools	% CLASS I	TOTAL CLASS II County/Schools	% CLASS II	Ranked by
						Low to High
Greene	B	\$60,803,360	46.49%	\$22,932,440	17.53%	1
Cleburne	O	\$17,250,020	10.55%	\$40,085,540	24.51%	2
Coosa	O	\$34,455,980	20.70%	\$42,170,860	25.33%	3
Perry	B	\$17,897,060	18.97%	\$25,053,220	26.55%	4
Lowndes	B	\$16,816,920	13.69%	\$37,499,000	30.53%	5
Blount	O	\$27,052,380	5.48%	\$155,251,720	31.45%	6
Geneva	O	\$14,543,280	6.91%	\$66,866,280	31.78%	7
Washington	O	\$137,640,860	38.12%	\$114,795,920	31.79%	8
Fayette	O	\$15,375,360	10.02%	\$52,281,620	34.07%	9
Pickens	B	\$18,052,620	10.33%	\$59,544,260	34.07%	10
Bibb	O	\$19,901,140	10.33%	\$67,608,340	35.08%	11
Bullock	B	\$13,344,020	14.11%	\$34,188,080	36.16%	12
Hale	B	\$24,231,820	15.78%	\$57,782,702	37.63%	13
Henry	O	\$12,578,280	6.58%	\$72,356,140	37.85%	14
Walker	O	\$135,070,600	19.24%	\$265,739,032	37.86%	15
Randolph	O	\$62,068,920	19.02%	\$127,509,140	39.06%	16
Coffee	O	\$23,049,100	4.78%	\$188,519,221	39.11%	17
Covington	O	\$85,602,920	19.20%	\$179,554,840	40.28%	18
Lamar	O	\$15,185,280	10.49%	\$58,877,640	40.69%	19
Sumter	B	\$26,161,120	16.91%	\$63,187,402	40.85%	20
St Clair	O	\$69,706,466	7.48%	\$382,051,787	40.99%	21
Chilton	O	\$73,822,720	16.31%	\$188,781,760	41.70%	22
Jackson	O	\$19,809,980	4.02%	\$207,993,740	42.21%	23
Clay	O	\$9,429,840	6.59%	\$60,463,660	42.24%	24
Cherokee	O	\$29,562,360	9.49%	\$132,561,300	42.57%	25
Marengo	B	\$37,907,420	15.23%	\$107,011,870	42.99%	26
Macon	B	\$15,212,320	9.00%	\$74,393,720	44.01%	27
Houston	U	\$360,850,780	24.44%	\$652,367,180	44.18%	28
Marion	O	\$16,487,310	6.26%	\$117,686,390	44.68%	29
Conecuh	O	\$9,521,160	5.86%	\$73,038,600	44.98%	30
Elmore	O	\$83,280,800	7.25%	\$527,167,500	45.91%	31
Tallapoosa	O	\$53,114,140	7.81%	\$313,569,860	46.11%	32
Franklin	O	\$17,178,180	6.11%	\$130,458,160	46.43%	33
Wilcox	B	\$9,757,200	6.33%	\$71,753,560	46.57%	34
Lauderdale	U	\$17,562,660	1.89%	\$434,114,340	46.68%	35
Shelby	U	\$219,550,160	6.37%	\$1,632,209,820	47.37%	36

CLASS I & II REAL PROPERTY ASSESSED VALUE County/Schools	County Type: Urban, Black Belt, Other	TOTAL CLASS I County/Schools	% CLASS I	TOTAL CLASS II County/Schools	% CLASS II	Ranked by
						Low to High
Monroe	O	\$17,780,180	7.06%	\$120,322,700	47.74%	37
Barbour	B	\$18,913,540	6.89%	\$131,777,370	48.03%	38
Lawrence	O	\$20,272,900	6.76%	\$144,636,460	48.22%	39
Crenshaw	O	\$9,979,640	6.53%	\$74,541,120	48.75%	40
Dekalb	O	\$26,547,620	4.71%	\$277,029,860	49.15%	41
Winston	O	\$14,658,980	4.03%	\$179,142,100	49.22%	42
Etowah	U	\$62,374,060	6.17%	\$509,688,780	50.42%	43
Escambia	O	\$41,318,280	9.75%	\$214,479,160	50.63%	44
Cullman	O	\$33,272,080	3.17%	\$540,794,940	51.59%	45
Dale	O	\$26,830,200	6.03%	\$231,632,440	52.03%	46
Butler	O	\$15,660,240	6.41%	\$128,075,060	52.41%	47
Limestone	O	\$9,067,500	0.99%	\$481,608,700	52.51%	48
Marshall	O	\$29,569,920	2.86%	\$545,489,560	52.74%	49
Autauga	O	\$44,961,000	6.20%	\$386,777,300	53.38%	50
Choctaw	O	\$20,125,200	8.70%	\$124,383,320	53.77%	51
Colbert	U	\$21,452,160	3.28%	\$354,963,940	54.19%	52
Russell	U	\$28,884,900	5.63%	\$283,878,640	55.34%	53
Pike	O	\$16,894,340	4.88%	\$192,296,720	55.56%	54
Clarke	O	\$18,242,000	5.17%	\$196,536,820	55.74%	55
Mobile	U	\$490,705,940	9.47%	\$2,892,454,400	55.82%	56
Dallas	B	\$42,351,600	10.12%	\$234,037,260	55.91%	57
Chambers	O	\$17,160,780	4.32%	\$223,254,080	56.19%	58
Madison	U	\$49,126,600	1.09%	\$2,543,402,820	56.26%	59
Jefferson	U	\$755,803,960	6.81%	\$6,348,026,135	57.20%	60
Lee	U	\$88,748,900	4.83%	\$1,066,497,920	58.05%	61
Calhoun	U	\$73,650,460	5.40%	\$797,858,160	58.48%	62
Tuscaloosa	U	\$110,638,740	4.76%	\$1,410,472,960	60.71%	63
Morgan	U	\$35,780,880	2.02%	\$1,181,369,560	66.55%	64
Talladega	O	\$57,153,520	4.62%	\$836,497,340	67.65%	65
Baldwin	O	\$123,646,160	1.77%	\$4,952,061,840	70.97%	66
Montgomery	U	\$150,200,380	4.25%	\$2,604,584,300	73.73%	67
TOTAL/AVG		\$4,291,607,196	6.43%	\$37,045,998,409	55.49%	
Totals 12 Black Belt		\$301,449,000	13.76%	\$919,160,884	41.96%	
Totals 14 Urban		\$2,465,330,580	6.22%	\$22,711,888,955	57.26%	
Totals 41 Other		\$1,524,827,616	6.12%	\$13,414,948,570	53.85%	

Class III FY 2008 Assessed Value

source: Alabama Department of Revenue

ATTACHMENT B

	Black Belt, Urban or Other	CLASS III CURRENT USE County/Schools	% CLASS III CURRENT USE	Rank High to Low	CLASS III OTHER County/Schools	% CLASS III OTHER	TOTAL CLASS III County/Schools	% CLASS III TOTAL
Perry	B	\$16,542,940	17.53%	1	\$27,510,780	29.15%	\$44,053,720	46.68%
Bullock	B	\$14,908,800	15.77%	2	\$23,723,520	25.09%	\$38,632,320	40.86%
Geneva	O	\$31,846,860	15.13%	3	\$67,481,920	32.07%	\$99,328,780	47.20%
Wilcox	B	\$21,898,980	14.21%	4	\$40,108,660	26.03%	\$62,007,640	40.24%
Sumter	B	\$20,593,900	13.31%	5	\$32,037,980	20.71%	\$52,631,880	34.03%
Conecuh	O	\$21,310,820	13.12%	6	\$45,390,220	27.95%	\$66,701,040	41.08%
Greene	B	\$15,591,480	11.92%	7	\$23,393,000	17.89%	\$38,984,480	29.81%
Pickens	B	\$18,631,760	10.66%	8	\$58,730,060	33.60%	\$77,361,820	44.26%
Lowndes	B	\$12,357,860	10.06%	9	\$44,565,340	36.28%	\$56,923,200	46.34%
Marengo	B	\$24,761,900	9.95%	10	\$55,174,200	22.17%	\$79,936,100	32.12%
Monroe	O	\$23,803,720	9.45%	11	\$62,075,720	24.63%	\$85,879,440	34.08%
Hale	B	\$13,939,700	9.08%	12	\$40,439,600	26.34%	\$54,379,300	35.42%
Crenshaw	O	\$13,842,440	9.05%	13	\$40,762,280	26.66%	\$54,604,720	35.71%
Clarke	O	\$31,458,620	8.92%	14	\$75,504,220	21.41%	\$106,962,840	30.34%
Choctaw	O	\$20,365,440	8.80%	15	\$48,304,100	20.88%	\$68,669,540	29.68%
Lamar	O	\$12,023,280	8.31%	16	\$42,544,980	29.40%	\$54,568,260	37.71%
Washington	O	\$29,502,880	8.17%	17	\$55,076,540	15.25%	\$84,579,420	23.43%
Fayette	O	\$12,044,040	7.85%	18	\$53,455,780	34.84%	\$65,499,820	42.68%
Clay	O	\$10,981,780	7.67%	19	\$46,132,880	32.23%	\$57,114,660	39.90%
Henry	O	\$14,612,700	7.64%	20	\$71,647,060	37.48%	\$86,259,760	45.13%
Macon	B	\$12,781,800	7.56%	21	\$49,626,740	29.36%	\$62,408,540	36.92%
Butler	O	\$18,310,060	7.49%	22	\$62,994,820	25.78%	\$81,304,880	33.27%
Coosa	O	\$12,090,820	7.26%	23	\$65,144,580	39.13%	\$77,235,400	46.40%
Barbour	B	\$18,272,300	6.66%	24	\$77,928,940	28.40%	\$96,201,240	35.06%
Escambia	O	\$25,919,460	6.12%	25	\$103,229,100	24.37%	\$129,148,560	30.49%
Cleburne	O	\$10,006,080	6.12%	26	\$77,939,340	47.65%	\$87,945,420	53.77%
Bibb	O	\$11,377,820	5.90%	27	\$66,932,840	34.73%	\$78,310,660	40.64%
Dallas	B	\$21,241,340	5.07%	28	\$84,646,000	20.22%	\$105,887,340	25.30%
Covington	O	\$21,036,440	4.72%	29	\$116,370,160	26.11%	\$137,406,600	30.83%
Pike	O	\$15,848,340	4.58%	30	\$90,543,340	26.16%	\$106,391,680	30.74%
Marion	O	\$11,773,520	4.47%	31	\$84,748,260	32.18%	\$96,521,780	36.65%
Chilton	O	\$15,406,960	3.40%	32	\$127,563,140	28.18%	\$142,970,100	31.58%
Lawrence	O	\$9,714,760	3.24%	33	\$84,770,220	28.26%	\$94,484,980	31.50%
Coffee	O	\$15,599,820	3.24%	34	\$190,347,040	39.49%	\$205,946,860	42.73%
Franklin	O	\$8,989,200	3.20%	35	\$92,213,900	32.82%	\$101,203,100	36.02%
Chambers	O	\$12,213,760	3.07%	36	\$111,355,540	28.03%	\$123,569,300	31.10%
Cherokee	O	\$9,098,900	2.92%	37	\$111,925,000	35.95%	\$121,023,900	38.87%

Class III FY 2008 Assessed Value

source: Alabama Department of Revenue

ATTACHMENT B

	Black Belt, Urban or Other	CLASS III CURRENT USE County/Schools	% CLASS III CURRENT USE	Rank High to Low	CLASS III OTHER County/Schools	% CLASS III OTHER	TOTAL CLASS III County/Schools	% CLASS III TOTAL
Dale	O	\$11,959,420	2.69%	38	\$120,986,380	27.18%	\$132,945,800	29.86%
Jackson	O	\$12,924,880	2.62%	39	\$194,104,800	39.39%	\$207,029,680	42.01%
Randolph	O	\$8,472,640	2.60%	40	\$103,498,640	31.71%	\$111,971,280	34.30%
Russell	U	\$12,431,500	2.42%	41	\$141,299,420	27.55%	\$153,730,920	29.97%
Winston	O	\$8,514,880	2.34%	42	\$133,716,100	36.74%	\$142,230,980	39.08%
Dekalb	O	\$12,862,980	2.28%	43	\$177,033,280	31.41%	\$189,896,260	33.69%
Tuscaloosa	U	\$48,821,640	2.10%	44	\$552,969,400	23.80%	\$601,791,040	25.90%
Tallapoosa	O	\$13,517,920	1.99%	45	\$259,470,240	38.16%	\$272,988,160	40.15%
Lauderdale	U	\$15,628,080	1.68%	46	\$363,676,560	39.11%	\$379,304,640	40.79%
Blount	O	\$7,218,120	1.46%	47	\$236,344,860	47.87%	\$243,562,980	49.33%
Autauga	O	\$9,559,000	1.32%	48	\$221,421,960	30.56%	\$230,980,960	31.88%
Limestone	O	\$11,636,280	1.27%	49	\$320,871,620	34.99%	\$332,507,900	36.25%
Colbert	U	\$8,044,720	1.23%	50	\$206,170,460	31.48%	\$214,215,180	32.71%
Walker	O	\$8,349,960	1.19%	51	\$214,064,120	30.49%	\$222,414,080	31.68%
St Clair	O	\$10,063,380	1.08%	52	\$364,807,460	39.14%	\$374,870,840	40.22%
Cullman	O	\$10,862,920	1.04%	53	\$367,188,460	35.03%	\$378,051,380	36.07%
Houston	U	\$12,267,820	0.83%	54	\$339,639,420	23.00%	\$351,907,240	23.83%
Talladega	O	\$9,802,600	0.79%	55	\$250,526,060	20.26%	\$260,328,660	21.05%
Elmore	O	\$8,587,520	0.75%	56	\$431,987,020	37.62%	\$440,574,540	38.37%
Montgomery	U	\$23,922,420	0.68%	57	\$533,154,220	15.09%	\$557,076,640	15.77%
Lee	U	\$12,213,620	0.66%	58	\$525,448,680	28.60%	\$537,662,300	29.26%
Mobile	U	\$30,915,520	0.60%	59	\$1,370,415,980	26.45%	\$1,401,331,500	27.04%
Morgan	U	\$10,007,460	0.56%	60	\$409,416,360	23.06%	\$419,423,820	23.63%
Calhoun	U	\$7,612,440	0.56%	61	\$355,035,480	26.02%	\$362,647,920	26.58%
Marshall	O	\$5,658,000	0.55%	62	\$349,840,180	33.82%	\$355,498,180	34.37%
Etowah	U	\$5,240,140	0.52%	63	\$319,913,640	31.65%	\$325,153,780	32.17%
Baldwin	O	\$29,749,540	0.43%	64	\$1,623,131,540	23.26%	\$1,652,881,080	23.69%
Shelby	U	\$13,764,740	0.40%	65	\$1,303,751,220	37.84%	\$1,317,515,960	38.24%
Jefferson	U	\$32,802,975	0.30%	66	\$3,252,235,746	29.31%	\$3,285,038,721	29.60%
Madison	U	\$11,998,220	0.27%	67	\$1,511,705,420	33.44%	\$1,523,703,640	33.71%
TOTAL/AVG		\$1,056,112,615	1.58%		\$19,106,162,526	28.62%	\$20,162,275,141	30.20%
Totals 12 Black Belt		\$211,522,760	9.66%		\$557,884,820	25.47%	\$769,407,580	35.13%
Totals 14 Urban		\$245,671,295	0.62%		\$11,184,832,006	28.20%	\$11,430,503,301	28.82%
Totals 41 Other		\$598,918,560	2.40%		\$7,363,445,700	29.56%	\$7,962,364,260	31.96%

Class IV Total FY 2008 Assessed Value

Source: Ala Department of Revenue

Attachment B

County	Type: Urban, Black Belt, Other	TOTAL CLASS IV	% CLASS IV	TOTAL ALL	Area (sq miles)	Total Assessed Value Per Sq. Mi.	Ranked by Assessed Value, Low to High	Yield per One Mill	Ranked by Yield per Mill, Low to High
	County/Schools						County/Schools		Per Sq. Mi.
Perry	B	\$7,360,460	7.80%	\$94,364,460	720	131,062	1	\$94,364	1
Bullock	B	\$8,076,900	8.54%	\$94,549,960	625	151,280	2	\$94,550	2
Lowndes	B	\$11,267,320	9.17%	\$122,829,400	718	171,072	4	\$122,829	3
Greene	B	\$8,065,810	6.17%	\$130,786,090	646	202,455	8	\$130,786	4
Clay	O	\$16,102,880	11.25%	\$143,156,660	605	236,623	9	\$143,157	5
Lamar	O	\$16,019,020	11.07%	\$144,705,260	605	239,182	11	\$144,705	6
Crenshaw	O	\$13,723,980	8.97%	\$152,916,120	610	250,682	14	\$152,916	7
Fayette	O	\$20,167,800	13.14%	\$153,451,580	628	244,350	12	\$153,452	8
Hale	B	\$17,114,440	11.15%	\$153,541,342	644	238,418	10	\$153,541	9
Wilcox	B	\$10,495,100	6.81%	\$154,088,460	889	173,328	5	\$154,088	10
Sumter	B	\$11,853,627	7.66%	\$154,671,389	905	170,908	3	\$154,671	11
Conecuh	O	\$12,868,080	7.92%	\$162,387,780	851	190,820	6	\$162,388	12
Cleburne	O	\$18,266,755	11.17%	\$163,549,455	560	292,053	20	\$163,549	13
Coosa	O	\$12,598,920	7.57%	\$166,464,760	652	255,314	17	\$166,465	14
Macon	B	\$16,869,340	9.98%	\$169,022,000	611	276,632	18	\$169,022	15
Pickens	B	\$19,830,520	11.35%	\$174,789,260	882	198,174	7	\$174,789	16
Henry	O	\$19,954,920	10.44%	\$191,149,120	562	340,123	25	\$191,149	17
Bibb	O	\$26,876,840	13.95%	\$192,715,860	622	309,833	21	\$192,716	18
Geneva	O	\$29,620,659	14.08%	\$210,421,119	576	365,314	27	\$210,421	19
Choctaw	O	\$18,025,440	7.79%	\$231,342,480	914	253,110	15	\$231,342	20
Butler	O	\$19,208,340	7.86%	\$244,350,620	777	314,480	23	\$244,351	21
Marengo	B	\$23,889,800	9.60%	\$248,895,830	977	254,755	16	\$248,896	22
Monroe	O	\$27,017,120	10.72%	\$252,017,320	1,026	245,631	13	\$252,017	23
Marion	O	\$32,564,380	12.36%	\$263,385,600	742	354,967	26	\$263,386	24
Barbour	B	\$26,255,730	9.57%	\$274,363,580	885	310,015	22	\$274,364	25
Franklin	O	\$32,108,580	11.43%	\$280,991,920	636	441,811	31	\$280,992	26
Lawrence	O	\$40,492,800	13.50%	\$299,942,120	693	432,817	30	\$299,942	27
Cherokee	O	\$28,218,160	9.06%	\$311,368,840	553	563,054	36	\$311,369	28
Randolph	O	\$24,866,760	7.62%	\$326,416,140	581	561,818	35	\$326,416	29
Pike	O	\$30,306,460	8.76%	\$346,093,000	671	515,787	34	\$346,093	30
Clarke	O	\$30,653,860	8.69%	\$352,604,480	1,238	284,818	19	\$352,604	31
Washington	O	\$23,018,300	6.38%	\$361,056,100	1,081	334,002	24	\$361,056	32
Winston	O	\$27,737,420	7.62%	\$363,962,840	614	592,773	37	\$363,963	33
Chambers	O	\$32,820,820	8.26%	\$397,328,580	597	665,542	39	\$397,329	34
Dallas	B	\$35,940,300	8.59%	\$418,579,740	981	426,687	28	\$418,580	35
Escambia	O	\$38,227,580	9.02%	\$423,632,760	948	446,870	32	\$423,633	36

Class IV Total FY 2008 Assessed Value

Source: Ala Department of Revenue

Attachment B

County	Type: Urban, Black Belt, Other	TOTAL CLASS IV	% CLASS IV	TOTAL ALL	Area (sq miles)	Total Assessed Value Per Sq. Mi.	Ranked by Assessed Value, Low to High	Yield per One Mill	Ranked by Yield per Mill, Low to High
	County/Schools						County/Schools		Per Sq. Mi.
Dale	O	\$53,741,120	12.07%	\$445,207,560	561	793,596	43	\$445,208	37
Covington	O	\$40,740,860	9.14%	\$445,753,520	1,035	430,680	29	\$445,754	38
Chilton	O	\$46,705,500	10.32%	\$452,706,280	694	652,315	38	\$452,706	39
Coffee	O	\$62,477,261	12.96%	\$481,971,322	679	709,825	40	\$481,971	40
Jackson	O	\$57,499,820	11.67%	\$492,809,880	1,079	456,728	33	\$492,810	41
Blount	O	\$66,863,320	13.54%	\$493,710,460	646	764,258	42	\$493,710	42
Russell	U	\$46,199,380	9.01%	\$512,937,880	641	800,215	44	\$512,938	43
Dekalb	O	\$69,811,700	12.39%	\$563,637,780	778	724,470	41	\$563,638	44
Colbert	U	\$64,082,860	9.78%	\$654,991,320	595	1,100,826	47	\$654,991	45
Tallapoosa	O	\$40,162,400	5.91%	\$679,991,760	718	947,064	46	\$679,992	46
Walker	O	\$78,361,320	11.16%	\$701,980,272	794	884,106	45	\$701,980	47
Autauga	O	\$61,676,810	8.51%	\$724,611,330	596	1,215,791	48	\$724,611	48
Limestone	O	\$93,808,700	10.23%	\$917,146,960	568	1,614,695	52	\$917,147	49
Lauderdale	U	\$98,561,900	10.60%	\$929,997,880	670	1,388,057	49	\$929,998	50
St Clair	O	\$101,440,022	10.88%	\$932,114,815	634	1,470,213	51	\$932,115	51
Etowah	U	\$113,243,100	11.20%	\$1,010,809,280	535	1,889,363	57	\$1,010,809	52
Marshall	O	\$103,039,460	9.96%	\$1,034,283,660	567	1,824,133	55	\$1,034,284	53
Cullman	O	\$94,854,700	9.05%	\$1,048,171,780	738	1,420,287	50	\$1,048,172	54
Elmore	O	\$92,526,540	8.06%	\$1,148,146,780	622	1,845,895	56	\$1,148,147	55
Talladega	O	\$80,101,020	6.48%	\$1,236,469,200	740	1,670,904	53	\$1,236,469	56
Calhoun	U	\$128,124,440	9.39%	\$1,364,252,840	608	2,243,837	58	\$1,364,253	57
Houston	U	\$111,033,240	7.52%	\$1,476,517,140	580	2,545,719	59	\$1,476,517	58
Morgan	U	\$136,594,080	7.69%	\$1,775,176,600	582	3,050,132	61	\$1,775,177	59
Lee	U	\$141,638,700	7.71%	\$1,837,270,560	609	3,016,865	60	\$1,837,271	60
Tuscaloosa	U	\$198,849,108	8.56%	\$2,323,229,308	1,325	1,753,381	54	\$2,323,229	61
Shelby	U	\$275,586,600	8.00%	\$3,445,807,140	795	4,334,349	63	\$3,445,807	62
Montgomery	U	\$220,835,405	6.25%	\$3,532,696,725	790	4,471,768	65	\$3,532,697	63
Madison	U	\$393,922,560	8.71%	\$4,520,688,220	805	5,615,762	66	\$4,520,688	64
Mobile	U	\$393,437,980	7.59%	\$5,182,123,480	1,233	4,202,858	62	\$5,182,123	65
Baldwin	O	\$247,406,180	3.55%	\$6,977,947,120	1,596	4,372,147	64	\$6,977,947	66
Jefferson	U	\$702,523,260	6.33%	\$11,097,400,022	1,113	9,970,710	67	\$11,097,400	67
Totals All		\$5,204,334,567	7.79%	\$66,766,450,899	50,751	1,315,569		\$66,766,451	
Totals 12 Black Belt		\$197,019,347	8.99%	\$2,190,481,511	9,483	\$ 230,990		\$2,190,482	
Totals 14 Urban		\$3,024,632,613	7.63%	\$39,663,898,395	10,881	\$ 3,645,244		\$39,663,898	
Totals 41 Other		\$1,982,682,607	7.96%	\$24,912,070,993	30,387	\$ 819,827		\$24,912,071	

	A	BG	BH	BI	BJ	BN	BO	BP
1	System	TYPE OF SYSTEM	COUNTYWIDE AD VALOREM TAXES ONLY	SCHOOL TAX DISTRICT AD VALOREM TAXES ONLY	TOTAL AD VALOREM TAXES	Sum Of ADM Total for FY 2008 Actual	TOTAL AD VALOREM TAXES PER ADM	RANK OF TOTAL AD VALOREM TAXES PER ADM
2	Saraland City	C	\$0.00	\$0.00	\$0.00	1,164.45	\$ -	0
3	Mountain Brook City	C	\$3,121,958.96	\$24,816,557.88	\$27,938,516.84	4,330.30	\$ 6,451.87	1
4	Homewood City	C	\$2,342,822.53	\$15,234,683.84	\$17,577,506.37	3,393.20	\$ 5,180.22	2
5	Hoover City	C	\$11,023,559.17	\$52,619,050.53	\$63,642,609.70	12,397.05	\$ 5,133.69	3
6	Vestavia Hills City	C	\$9,405,143.73	\$19,564,815.17	\$28,969,958.90	5,932.00	\$ 4,883.67	4
7	Shelby County	U	\$39,849,703.81	\$30,834,505.30	\$70,684,209.11	26,475.50	\$ 2,669.80	5
8	Birmingham City	C	\$21,321,353.97	\$54,296,747.44	\$75,618,101.41	28,393.30	\$ 2,663.24	6
9	Trussville City	C	\$2,830,035.23	\$7,592,805.12	\$10,422,840.35	4,119.95	\$ 2,529.85	7
10	Auburn City	C	\$2,110,072.33	\$11,384,233.31	\$13,494,305.64	5,668.55	\$ 2,380.56	8
11	Jefferson County	U	\$25,164,308.37	\$53,081,396.37	\$78,245,704.74	36,216.20	\$ 2,160.52	9
12	Leeds City	C	\$1,150,380.17	\$1,854,087.57	\$3,004,467.74	1,400.50	\$ 2,145.28	10
13	Baldwin County	R	\$40,572,169.73	\$13,629,440.44	\$54,201,610.17	26,323.05	\$ 2,059.09	11
14	Huntsville City	C	\$10,831,990.14	\$33,155,311.48	\$43,987,301.62	22,839.25	\$ 1,925.95	12
15	Florence City	C	\$1,542,714.87	\$5,859,766.20	\$7,402,481.07	4,024.35	\$ 1,839.42	13
16	Tuscaloosa City	C	\$4,202,691.65	\$13,817,515.67	\$18,020,207.32	10,170.00	\$ 1,771.90	14
17	Tarrant City	C	\$1,066,305.50	\$1,319,380.49	\$2,385,685.99	1,361.55	\$ 1,752.18	15
18	Madison City	C	\$3,084,183.37	\$10,364,241.24	\$13,448,424.61	8,298.40	\$ 1,620.60	16
19	Decatur City	C	\$3,825,433.20	\$10,404,211.94	\$14,229,645.14	8,811.50	\$ 1,614.89	17
20	Talladeega County	R	\$4,463,035.57	\$7,359,116.42	\$11,822,151.99	7,941.20	\$ 1,488.71	18
21	Morgan County	U	\$3,752,616.67	\$7,834,506.78	\$11,587,123.45	7,783.45	\$ 1,488.69	19
22	Cullman City	C	\$611,634.74	\$3,356,595.01	\$3,968,229.75	2,769.10	\$ 1,433.04	20
23	Tallapoosa County	R	\$3,457,118.44	\$945,680.18	\$4,402,798.62	3,136.25	\$ 1,403.84	21
24	Bessemer City	C	\$3,028,472.41	\$2,964,715.00	\$5,993,187.41	4,287.10	\$ 1,397.96	22
25	Opelika City	C	\$1,652,085.82	\$4,174,361.89	\$5,826,447.71	4,274.70	\$ 1,363.01	23
26	Fairfield City	C	\$1,651,684.97	\$1,447,940.54	\$3,099,625.51	2,327.00	\$ 1,332.03	24
27	Midfield City	C	\$837,307.91	\$832,783.47	\$1,670,091.38	1,263.00	\$ 1,322.32	25
28	Anniston City	C	\$716,025.58	\$2,470,057.20	\$3,186,082.78	2,466.15	\$ 1,291.93	26
29	Choctaw County	R	\$2,540,310.25	\$0.00	\$2,540,310.25	1,982.85	\$ 1,281.14	27
30	Mobile County	U	\$57,753,764.40	\$22,314,257.43	\$80,068,021.83	63,176.05	\$ 1,267.38	28
31	Macon County	BB	\$3,483,074.16	\$359,211.13	\$3,842,285.29	3,077.85	\$ 1,248.37	29
32	Cherokee County	R	\$3,306,062.48	\$1,889,195.92	\$5,195,258.40	4,168.25	\$ 1,246.39	30
33	Washington County	R	\$3,322,961.35	\$1,104,722.54	\$4,427,683.89	3,582.80	\$ 1,235.82	31
34	Lee County	U	\$3,618,663.31	\$8,203,944.37	\$11,822,607.68	9,957.10	\$ 1,187.35	32
35	Gadsden City	C	\$1,677,651.24	\$4,934,865.29	\$6,612,516.53	5,569.20	\$ 1,187.34	33
36	Phenix City	C	\$1,642,037.27	\$5,285,556.00	\$6,927,593.27	5,850.45	\$ 1,184.11	34
37	Brewton City	C	\$913,690.43	\$556,392.88	\$1,470,083.31	1,292.20	\$ 1,137.66	35
38	Coosa County	R	\$506,050.09	\$1,012,094.60	\$1,518,144.69	1,342.35	\$ 1,130.96	36
39	Clarke County	R	\$2,874,404.90	\$843,020.48	\$3,717,425.38	3,337.55	\$ 1,113.82	37
40	Oxford City	C	\$1,501,811.84	\$2,889,538.27	\$4,391,350.11	3,985.65	\$ 1,101.79	38
41	Muscle Shoals City	C	\$632,848.56	\$2,292,800.42	\$2,925,648.98	2,701.60	\$ 1,082.93	39
42	Greene County	BB	\$1,182,868.92	\$342,190.28	\$1,525,059.20	1,463.55	\$ 1,042.03	40
43	Randolph County	R	\$648,845.58	\$1,731,393.74	\$2,380,239.32	2,292.80	\$ 1,038.14	41

	A	BG	BH	BI	BJ	BN	BO	BP
1	System	TYPE OF SYSTEM	COUNTYWIDE AD VALOREM TAXES ONLY	SCHOOL TAX DISTRICT AD VALOREM TAXES ONLY	TOTAL AD VALOREM TAXES	Sum Of ADM Total for FY 2008 Actual	TOTAL AD VALOREM TAXES PER ADM	RANK OF TOTAL AD VALOREM TAXES PER ADM
44	Escambia County	R	\$3,627,024.28	\$1,138,728.24	\$4,765,752.52	4,621.16	\$ 1,031.29	42
45	Guntersville City	C	\$418,513.07	\$1,547,525.68	\$1,966,038.75	1,924.45	\$ 1,021.61	43
46	Boaz City	C	\$494,143.79	\$1,611,963.03	\$2,106,106.82	2,165.25	\$ 972.69	44
47	Marshall County	R	\$3,277,205.45	\$2,003,361.43	\$5,280,566.88	5,597.00	\$ 943.46	45
48	Eufaula City	CB	\$608,262.32	\$1,895,527.96	\$2,503,790.28	2,685.30	\$ 932.41	46
49	Colbert County	R	\$713,202.34	\$2,033,992.33	\$2,747,194.67	2,977.25	\$ 922.73	47
50	Thomasville City	C	\$1,289,573.21	\$136,480.93	\$1,426,054.14	1,575.96	\$ 904.88	48
51	Hartselle City	C	\$1,441,741.98	\$1,349,109.06	\$2,790,851.04	3,131.95	\$ 891.09	49
52	Jacksonville City	C	\$486,361.95	\$1,015,762.86	\$1,502,124.81	1,688.20	\$ 889.78	50
53	Montgomery County	U	\$9,807,470.66	\$18,563,192.94	\$28,370,663.60	31,938.45	\$ 888.29	51
54	Ozark City	C	\$585,976.68	\$1,601,563.36	\$2,187,540.04	2,473.00	\$ 884.57	52
55	Coffee County	U	\$444,232.76	\$1,448,629.83	\$1,892,862.59	2,163.95	\$ 874.73	53
56	Russell County	U	\$1,012,770.16	\$1,937,962.95	\$2,950,733.11	3,383.15	\$ 872.19	54
57	Calhoun County	U	\$2,873,819.19	\$5,207,804.32	\$8,081,623.51	9,288.30	\$ 870.09	55
58	Winston County	R	\$1,647,728.12	\$735,545.68	\$2,383,273.80	2,747.00	\$ 867.59	56
59	Madison County	U	\$7,461,189.32	\$9,012,209.25	\$16,473,398.57	19,196.55	\$ 858.14	57
60	Houston County	U	\$2,293,955.03	\$2,936,339.13	\$5,230,294.16	6,319.50	\$ 827.64	58
61	Dothan City	C	\$3,486,089.49	\$4,088,515.32	\$7,574,604.81	9,156.90	\$ 827.20	59
62	Lauderdale County	U	\$3,249,158.16	\$4,004,448.73	\$7,253,606.89	8,837.65	\$ 820.76	60
63	Selma City	CB	\$1,238,947.61	\$1,965,823.29	\$3,204,770.90	3,964.35	\$ 808.40	61
64	Bullock County	BB	\$1,013,543.95	\$326,002.50	\$1,339,546.45	1,679.41	\$ 797.63	62
65	Tuscaloosa County	U	\$7,207,565.84	\$6,174,837.06	\$13,382,402.90	16,907.90	\$ 791.49	63
66	Chambers County	R	\$2,174,601.03	\$993,754.57	\$3,168,355.60	4,109.40	\$ 771.00	64
67	Talladega City	C	\$1,502,929.04	\$496,036.92	\$1,998,965.96	2,628.25	\$ 760.57	65
68	Saint Clair County	R	\$4,937,107.33	\$1,348,583.83	\$6,285,691.16	8,305.85	\$ 756.78	66
69	Tuscumbia City	C	\$361,936.76	\$802,891.29	\$1,164,828.05	1,541.05	\$ 755.87	67
70	Barbour County	BB	\$253,181.37	\$593,571.35	\$846,752.72	1,120.75	\$ 755.52	68
71	Pell City	C	\$2,469,443.76	\$664,250.98	\$3,133,694.74	4,182.90	\$ 749.17	69
72	Cleburne County	R	\$1,034,393.89	\$919,465.65	\$1,953,859.54	2,612.50	\$ 747.89	70
73	Elmore County	R	\$3,133,833.44	\$5,158,833.51	\$8,292,666.95	11,188.60	\$ 741.17	71
74	Lowndes County	BB	\$919,124.74	\$607,291.80	\$1,526,416.54	2,068.25	\$ 738.02	72
75	Sumter County	BB	\$1,316,554.53	\$345,711.05	\$1,662,265.58	2,274.15	\$ 730.94	73
76	Alexander City	C	\$1,208,223.77	\$1,332,741.33	\$2,540,965.10	3,482.55	\$ 729.63	74
77	Lanett City	C	\$515,821.46	\$155,137.48	\$670,958.94	928.85	\$ 722.35	75
78	Etowah County	U	\$2,748,610.63	\$3,860,507.59	\$6,609,118.22	9,188.50	\$ 719.28	76
79	Butler County	R	\$0.00	\$2,430,132.21	\$2,430,132.21	3,379.55	\$ 719.07	77
80	Oneonta City	C	\$333,845.10	\$672,887.51	\$1,006,732.61	1,414.35	\$ 711.80	78
81	Scottsboro City	C	\$436,098.15	\$1,448,146.42	\$1,884,244.57	2,681.05	\$ 702.80	79
82	Albertville City	C	\$805,639.39	\$1,860,869.86	\$2,666,509.25	3,800.20	\$ 701.68	80
83	Sheffield City	C	\$290,566.40	\$524,808.37	\$815,374.77	1,166.10	\$ 699.23	81
84	Covington County	R	\$764,130.52	\$1,387,268.59	\$2,151,399.11	3,079.10	\$ 698.71	82
85	Fort Payne City	C	\$451,650.51	\$1,553,604.71	\$2,005,255.22	2,900.62	\$ 691.32	83

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1	System	TYPE OF SYSTEM	COUNTYWIDE AD VALOREM TAXES ONLY	SCHOOL TAX DISTRICT AD VALOREM TAXES ONLY	TOTAL AD VALOREM TAXES	Sum Of ADM Total for FY 2008 Actual	TOTAL AD VALOREM TAXES PER ADM	RANK OF TOTAL AD VALOREM TAXES PER ADM
86	Conecuh County	R	\$753,301.92	\$404,307.63	\$1,157,609.55	1,700.25	\$ 680.85	84
87	Marengo County	BB	\$628,465.44	\$408,253.75	\$1,036,719.19	1,534.70	\$ 675.52	85
88	Sylacauga City	C	\$1,243,128.13	\$343,628.64	\$1,586,756.77	2,357.10	\$ 673.18	86
89	Piedmont City	C	\$123,571.89	\$583,898.77	\$707,470.66	1,068.00	\$ 662.43	87
90	Troy City	C	\$931,147.26	\$559,450.16	\$1,490,597.42	2,293.95	\$ 649.80	88
91	Haleyville City	C	\$927,870.37	\$123,020.00	\$1,050,890.37	1,649.00	\$ 637.29	89
92	Henry County	R	\$1,348,590.89	\$400,454.49	\$1,749,045.38	2,762.25	\$ 633.20	90
93	Autauga County	R	\$2,446,266.34	\$3,754,927.61	\$6,201,193.95	9,818.60	\$ 631.58	91
94	Athens City	C	\$892,257.15	\$961,806.32	\$1,854,063.47	2,983.60	\$ 621.42	92
95	Demopolis City	CB	\$551,626.00	\$942,301.20	\$1,493,927.20	2,453.00	\$ 609.02	93
96	Pike County	R	\$865,916.08	\$446,967.65	\$1,312,883.73	2,204.00	\$ 595.68	94
97	Clay County	R	\$969,863.56	\$278,692.29	\$1,248,555.85	2,103.96	\$ 593.43	95
98	Enterprise City	C	\$1,178,960.52	\$2,350,766.55	\$3,529,727.07	6,120.70	\$ 576.69	96
99	Cullman County	R	\$2,407,694.18	\$3,115,644.59	\$5,523,338.77	10,045.70	\$ 549.82	97
100	Jasper City	C	\$624,608.80	\$835,094.09	\$1,459,702.89	2,658.90	\$ 548.99	98
101	Chilton County	R	\$2,320,160.18	\$1,867,891.62	\$4,188,051.80	7,631.40	\$ 548.79	99
102	Elba City	C	\$176,959.85	\$293,070.32	\$470,030.17	876.00	\$ 536.56	100
103	Wilcox County	BB	\$1,159,389.91	\$0.00	\$1,159,389.91	2,166.85	\$ 535.06	101
104	Crenshaw County	R	\$624,899.68	\$642,301.57	\$1,267,201.25	2,374.70	\$ 533.63	102
105	Walker County	R	\$2,239,070.21	\$2,178,804.85	\$4,417,875.06	8,354.25	\$ 528.82	103
106	Winfield City	C	\$222,809.25	\$462,450.18	\$685,259.43	1,320.60	\$ 518.90	104
107	DeKalb County	R	\$1,346,633.54	\$3,165,696.38	\$4,512,329.92	8,761.95	\$ 514.99	105
108	Roanoke City	C	\$381,300.70	\$383,875.48	\$765,176.18	1,490.95	\$ 513.21	106
109	Lamar County	R	\$525,688.39	\$633,867.62	\$1,159,556.01	2,347.60	\$ 493.93	107
110	Attalla City	C	\$537,618.03	\$333,789.18	\$871,407.21	1,788.80	\$ 487.15	108
111	Pickens County	BB	\$981,215.90	\$545,122.43	\$1,526,338.33	3,139.35	\$ 486.20	109
112	Fayette County	R	\$375,556.12	\$836,085.43	\$1,211,641.55	2,524.95	\$ 479.87	110
113	Dallas County	BB	\$1,494,225.02	\$566,241.35	\$2,060,466.37	4,314.30	\$ 477.59	111
114	Geneva County	R	\$897,535.99	\$354,461.51	\$1,251,997.50	2,683.90	\$ 466.48	112
115	Limestone County	R	\$2,473,690.00	\$1,519,428.14	\$3,993,118.14	8,612.00	\$ 463.67	113
116	Dale County	R	\$628,941.84	\$697,612.62	\$1,326,554.46	2,875.85	\$ 461.27	114
117	Marion County	R	\$628,783.51	\$1,069,520.71	\$1,698,304.22	3,692.30	\$ 459.96	115
118	Russellville City	C	\$461,537.51	\$638,402.06	\$1,099,939.57	2,400.20	\$ 458.27	116
119	Monroe County	R	\$868,053.97	\$1,102,617.24	\$1,970,671.21	4,306.95	\$ 457.56	117
120	Opp City	C	\$330,011.95	\$307,034.02	\$637,045.97	1,401.50	\$ 454.55	118
121	Lawrence County	R	\$1,280,887.04	\$1,177,672.87	\$2,458,559.91	5,453.80	\$ 450.80	119
122	Perry County	BB	\$501,856.23	\$394,239.46	\$896,095.69	1,997.65	\$ 448.57	120
123	Daleville City	C	\$321,934.67	\$238,499.91	\$560,434.58	1,284.95	\$ 436.15	121
124	Geneva City	C	\$425,684.24	\$121,174.62	\$546,858.86	1,286.75	\$ 424.99	122
125	Tallassee City	C	\$574,024.48	\$278,820.08	\$852,844.56	2,013.30	\$ 423.61	123
126	Andalusia City	C	\$390,941.24	\$302,754.09	\$693,695.33	1,674.85	\$ 414.18	124
127	Franklin County	R	\$636,976.10	\$629,682.60	\$1,266,658.70	3,129.35	\$ 404.77	125

ATTACHMENT C

	A	BG	BH	BI	BJ	BN	BO	BP
1	System	TYPE OF SYSTEM	COUNTYWIDE AD VALOREM TAXES ONLY	SCHOOL TAX DISTRICT AD VALOREM TAXES ONLY	TOTAL AD VALOREM TAXES	Sum Of ADM Total for FY 2008 Actual	TOTAL AD VALOREM TAXES PER ADM	RANK OF TOTAL AD VALOREM TAXES PER ADM
128	Linden City	CB	\$157,109.79	\$40,886.38	\$197,996.17	489.30	\$ 404.65	126
129	Arab City	C	\$679,324.13	\$310,175.09	\$989,499.22	2,465.90	\$ 401.27	127
130	Jackson County	R	\$991,350.86	\$1,412,419.06	\$2,403,769.92	5,997.95	\$ 400.77	128
131	Bibb County	R	\$996,510.98	\$440,098.23	\$1,436,609.21	3,732.70	\$ 384.87	129
132	Blount County	R	\$1,931,656.50	\$1,252,541.34	\$3,184,197.84	8,367.75	\$ 380.53	130
133	Hale County	BB	\$826,645.42	\$338,235.68	\$1,164,881.10	3,168.65	\$ 367.63	131
134								
135	State Total		\$413,838,272.56	\$582,910,196.59	\$996,748,469.15	743,703.51	\$ 1,340.25	
136	12 Black Belt Co Total		\$13,760,145.59	\$4,826,070.78	\$18,586,216.37	28,005.46	\$ 663.66	
137	4 Black Belt City Total		\$2,555,945.72	\$4,844,538.83	\$7,400,484.55	9,591.95	\$ 771.53	
138	All Black Belt Total		\$16,316,091.31	\$9,670,609.61	\$25,986,700.92	37,597.41	\$ 691.18	
139	14 Urban Co Total		\$167,237,828.31	\$175,414,542.05	\$342,652,370.36	250,832.25	\$ 1,366.06	
140	61 City (non-BB) Total		\$119,726,140.27	\$323,779,018.52	\$443,505,158.79	243,067.18	\$ 1,824.62	
141	31 Rural Total		\$110,558,212.67	\$74,046,026.41	\$184,604,239.08	212,206.67	\$ 869.93	
142	Non-Black Belt Total		\$397,522,181.25	\$573,239,586.98	\$970,761,768.23	\$706,106.10	\$649.07	

UNFUNDED MANDATES

July 2009

- I. Foundation Program
 - A. Current Teacher Units
 - B. Salary Extensions for Instructional Support Personnel
 - C. Other Current Expense
 - D. SACS Standards for Instructional Support Personnel
 - E. School Site Bookkeepers/Clerks
 - F. Leave Reimbursement Per Day
 - H. Unemployment Compensation
 - I. Student Textbooks
 - J. Regular Teacher Units
 - K. General Administrative Services
 - L. Four by Four Curriculum
 - M. Special Education
 - N. Career Technical Education?

- II. Categorical Aid Programs
 - A. Salary Matrix Adjustment - 1% per Act 97-238
 - B. Technology Coordinators
 - C. School Nurses
 - D. At-Risk Students
 - E. Transportation
 - 1. Operations
 - 2. Fleet Renewal
 - F. Capital Purchase Allocation
 - G. Advanced Placement