

JACKSON
Posted 1/26/2017

Effective February 1, 2017.

The City of Jackson has increased their rental and lodgings taxes as shown below:

Rental Taxes:	<u>OLD</u> <u>RATES</u>	<u>NEW</u> <u>RATES</u>
General Rate	4.000	5.000
Auto	4.000	5.000
Linen	4.000	5.000

If leasing or renting of tangible personal property is made outside the corporate limits of the city but within the police jurisdiction, the rates of rental tax are one-half of those stated above.

Lodgings Tax:	<u>OLD</u> <u>RATES</u>	<u>NEW</u> <u>RATES</u>
General Rate	4.000	5.000

If the renting or furnishing of rooms, lodgings or accommodations to transients are made outside the corporate limits of the city but within the police jurisdiction, the rates of tax are one-half of those stated above.

Your City of Jackson sales, use, rental and lodgings taxes may be remitted online through the Alabama Department of Revenue's online filing system My Alabama Taxes (MAT), the 'One Spot' to file: <http://revenue.alabama.gov/salestax/efiling.html>. If you have any questions about your City of Jackson taxes, please contact:

RDS
P. O. Box 830725
Birmingham, AL 35283-0725
1-800-556-7274

If you have any questions regarding this notice, please contact this office:

ALABAMA DEPARTMENT OF REVENUE
Sales & Use Tax Division
P.O. Box 327710
Montgomery, Alabama 36132-7710
(334) 242-1490

ORDINANCE NO. 12-27-16

AN ORDINANCE RELATED TO LEASE OR RENTAL TAX
IN THE CITY OF JACKSON, ALABAMA, AND
WITHIN ITS POLICE JURISDICITON

To increase the privilege or license tax on the business of leasing or rental of tangible personal property in the corporate limits of the City of Jackson, Alabama to five percent (5%); and to increase the privilege or license tax on the business of leasing or rental of tangible personal property in the police jurisdiction of the City outside the corporate limits of the City to two and one-half percent (2 1/2%); and to repeal Ordinance No. 11-11-09.

BE IT ORDAINED by the City Council of the City of Jackson, in the State of Alabama, as follows:

SECTION 1. Definitions

For purposes of this ordinance, the following terms shall have the respective meanings ascribed by this section:

(1) BUSINESS. All activities engaged in, or caused to be engaged in, by any person with the object of gain, profit, benefit, or advantage, either direct or indirect to such person.

(2) DESIGNEE. The administrative agent as designee of the City of Jackson.

(3) GROSS PROCEEDS. The value proceeding or accruing from the leasing or rental of tangible personal property, without any deduction on account of the cost of the property so leased or rented, the cost of materials used, labor or services costs, interest paid, or any other expense whatsoever, and without any deductions on account of loss, and shall also include on the part of any person claiming exemption under subdivision (4) of Section 40-12-223 an amount equal to the amount of rental paid on any tangible personal property acquired under such exemption and thereafter diverted to the use of such person.

(4) LEASING or RENTAL. A transaction whereunder the person who owns or controls the possession of tangible personal property permits another person to have the possession or use thereof for a consideration and for the duration of a definite or indefinite period of time without transfer of the title to such property. The detention by the user thereof of freight cars, oxygen and acetylene tanks, and similar property, in respect of which detention a demurrage or per diem charge is made against the user of such property, shall not be deemed to constitute a transaction whereunder property is leased or rented to another within the meaning of this article.

(5) PERSON. Any natural person, firm, partnership, association, corporation, receiver, trust, estate, or other entity, or any other group or combination of any thereof acting as a unit.

(6) TANGIBLE PERSONAL PROPERTY. Personal property which may be seen, weighed, measured, felt or touched, or is in any other manner perceptible to the senses. The term "tangible personal

property" shall not include stocks, bonds, notes, insurance or other contracts, or securities.

SECTION 2. License Required

Any person who shall engage in or continue in any business for which a privilege tax is imposed by this Ordinance as a condition precedent to engaging or continuing in such business shall apply for and obtain from the City a license to engage in and to conduct such business for the correct tax year upon the condition that such person pay the taxes accruing to the City under the provisions of this ordinance. No such license shall be issued under the provisions of this ordinance to any person who has not complied with the provisions of this ordinance, and no provision of this ordinance shall be construed as relieving any person from the payment of any license or privilege tax now or hereafter imposed by law.

SECTION 3. Levy of Tax in Corporate Limits of City; Rate

In addition to all other taxes now imposed by law, there is hereby levied and shall be collected as herein provided a privilege or license tax on each person engaging or continuing in the business of leasing or renting tangible personal property within the corporate limits of the City of Jackson, Alabama at the rate of five percent (5%) of the gross proceeds derived by the lessor from the lease or rental of tangible personal property; provided, that the said privilege or license tax on each person engaging or continuing in the business of leasing or rental of any automotive vehicle or truck trailer, semitrailer or house trailer within the corporate limits of the City of Jackson, Alabama, shall be at the rate of five percent (5%) of the gross proceeds derived by the lessor from the lease or rental of such automotive vehicle or truck trailer, semitrailer or house trailer; provided further, that the privilege or license tax on each person or firm engaging or continuing in the business of leasing or rental of linens and garments within the corporate limits of the City of Jackson, Alabama shall be at the rate of five percent (5%) of the gross proceeds derived by the lessor from the lease or rental of such linens and garments.

SECTION 4. Levy of Tax in Police Jurisdiction; Rate

In addition to all other taxes now imposed by law including those set out in Section 3 of this article, there is hereby levied and shall be collected as herein provided a privilege or license tax on each person engaging or continuing in the business of leasing or renting tangible personal property within the police jurisdiction of the City of Jackson, Alabama outside of the City's corporate limits, at the rate of two and one-half percent (2 1/2%) of the gross proceeds derived by the lessor from the lease or rental of tangible personal property; provided, that the said privilege or license tax on each person engaging or continuing in the business of leasing or rental of any automotive vehicle or truck trailer, semitrailer or house trailer within the police jurisdiction of the City of Jackson, Alabama outside of the City's corporate limits, shall be collected at the rate of two and one-half percent (2 1/2%) of the gross proceeds derived by the lessor

from the lease or rental of such automotive vehicle or truck trailer, semitrailer or house trailer; provided further, that the privilege or license tax on each person or firm engaging or continuing in the business of the leasing and rental of linens and garments within the police jurisdiction of the City of Jackson, Alabama outside of the City's corporate limits, shall be at the rate of two and one-half percent (2 1/2%) of the gross proceeds derived by the lessor from the lease or rental of such linens and garments.

SECTION 5. Exemptions from tax

There are exempted from the provisions of this ordinance and from the computation of the amount of the tax levied, assessed or payable under this ordinance the gross proceeds derived by the lessor from the lease or rental of tangible personal property which are exempted from taxation under the provisions of Article 4, Chapter 12, Title 40, Code of Alabama 1975, as amended, as the same is now or hereafter may be amended, including any leasing or rental, as lessor, by the State of Alabama, or any county or municipality in the State of Alabama, or any public corporation organized under the provisions of Sections 11-54-80 through 11-54-101 of the Code of Alabama.

SECTION 6. Collection of Tax

The provisions of this ordinance including the tax, and any penalties and interest herein collected shall be administered in the same manner as other gross receipts privilege license taxes are administered in the City of Jackson. The City may contract with an independent contractor to administer and collect this tax.

SECTION 7. Proceeds of Tax

The proceeds derived from the privilege license tax herein levied shall be placed in the general fund of the City, subject to appropriation by the City council for any lawful purpose of the City.

SECTION 8. Severability

The provisions of this ordinance are severable. If any part hereof is declared invalid or unconstitutional by a court of competent jurisdiction, such declaration shall not affect the part which remains.

SECTION 9. Repeal of Ordinance # 11-11-09

Ordinance No. 11-11-09, adopted on November 10, 2009, is hereby repealed in its entirety.

SECTION 10. Effective Date

This Ordinance shall become effective on the first day of February, 2017, following its passage and adoption by the City Council of the City of Jackson, Alabama and posting as required by law.

ADOPTED AND APPROVED THIS THE 22 DAY OF December, 2016.

ATTEST:

City of Jackson, Alabama

Betty Powell
City Clerk

[Signature]
Mayor

CERTIFICATION

STATE OF ALABAMA,

COUNTY OF CLARKE.

I, Betty Powell, City Clerk of the City of Jackson, Alabama, do hereby certify that the foregoing is a true and correct copy of the ordinance passed by the Mayor and City Council of Jackson, Alabama, on the 27th day of December, 2016; and I do hereby certify that the foregoing ordinance is being published in The South Alabamian, a newspaper of general circulation which is published in the City of Jackson, Alabama, in its issue dated January 5, 2017.

WITNESS my hand and the seal of the City of Jackson, Alabama, on this the 27 day of December, 2016.

Betty Powell
City Clerk

ORDINANCE NO. 12-28-16

AN ORDINANCE RELATED TO LODGING TAX
IN THE CITY OF JACKSON, ALABAMA, AND
WITHIN ITS POLICE JURISDICITON

To increase the privilege or license tax on the business of furnishing rooms, lodgings or accommodations in the corporate limits of the City of Jackson, Alabama to five percent (5%); and to increase the privilege or license tax on the business of furnishing rooms, lodgings or accommodations in the police jurisdiction of the City outside the corporate limits of the City to two and one-half percent (2 1/2%); and to repeal Ordinance Nos. 89-4-D and 93-2.

BE IT ORDAINED by the City Council of the City of Jackson, in the State of Alabama, as follows:

SECTION 1. Levy of Tax in the Corporate Limits of City

For the privilege of engaging or continuing of the business activities hereinafter referred to within the corporate limits of the City of Jackson, Alabama, there is hereby levied, in addition to all other taxes of every kind now imposed by law, and shall be collected as herein provided, a privilege or license tax against the person on account of the business activities and in the amounts to be determined by the application of rates against gross receipts as follows:

There is hereby levied and imposed, in addition to all other taxes of every kind now imposed by law, a privilege or license tax upon every person, firm, or corporation engaging in the business of renting or furnishing any room or rooms, lodgings, or accommodations to transients in any hotel, motel, inn, tourist camp, tourist cabin or any other place in which rooms, lodgings, or accommodations are regularly furnished to transients for a consideration, in an amount to be determined by the application of the rate of five percent (5%) of the charge for such room, rooms, lodgings, or accommodations, including the charge for use of rental of personal property and services furnished in such rooms. Provided, however, there is exempted from the tax levied under the provisions of this ordinance any rentals or services taxed under the provisions of Ordinance No. 651026 adopted October 26, 1965, levying the City privilege or license tax. The tax shall not apply to rooms, lodgings, or accommodations supplied for a period of thirty (30) continuous days or more in any place.

SECTION 2. Levy of Tax in the Police Jurisdiction of City

For the privilege of engaging or continuing in the business activities hereinafter referred to within the police jurisdiction of the City outside of the City's corporate limits, there is hereby

levied, in addition to all taxes of every kind now imposed by law, and shall be collected as herein provided, a privilege or license tax against the person on account of the business activities and in the amounts to be determined by the application of rates against gross receipts as follows:

There is hereby levied and imposed, in addition to all other taxes of every kind now imposed by law, a privilege or license tax upon every person, firm, or corporation engaging in the business of renting or furnishing any room or rooms, lodgings, or accommodations to transients in any hotel, motel, inn, tourist camp, tourist cabin or any other place in which rooms, lodgings, or accommodations are regularly furnished to transients for a consideration, in an amount to be determined by the application of the rate of two and one-half percent (2 1/2%) of the charge for such room, rooms, lodgings, or accommodations, including the charge for use of rental of personal property and services furnished in such rooms. Provided, however, there is exempted from the tax levied under the provisions of this ordinance any rentals or services taxed under the provisions of Ordinance No. 651026, adopted October 26, 1965, levying the City privilege or license tax. The tax shall not apply to rooms, lodgings, or accommodations supplied for a period of thirty (30) continuous days or more in any place.

SECTION 3. State Lodgings Tax Applicable

This Ordinance and the taxes herein levied shall be subject to all definitions, exceptions, exemptions, proceedings, requirements, rules, regulations, provisions, penalties, fines, punishments and deductions that are applicable to the taxes levied by the state lodgings tax statutes, except where inapplicable or where herein otherwise provided, including all provisions of the state lodgings tax statutes for enforcement and collection of taxes.

SECTION 4. Adding Amount of Tax to Price of Room Allowed

Any person on whom the taxes levied by this Ordinance are imposed may add the tax herein levied to the receipts from rental of rooms, lodgings or accommodations and may collect the same from the occupants of such rooms.

SECTION 5. Cumulative to General License Code

This Ordinance shall be cumulative to the provisions of the general license code or ordinances of the City, and the amounts of the taxes herein levied shall be in addition to the amounts of all other license taxes imposed by the City in its general license code or ordinances.

SECTION 6. Collection of Tax

The provisions of this ordinance including the tax, and any penalties and interest herein collected shall be administered in the same manner as other gross receipts privilege license taxes are administered in the City of Jackson. The City may contract with an independent contractor to administer and collect this tax.

SECTION 7. Severability

The provisions of this Ordinance are severable. If any part hereof is declared invalid or unconstitutional by a court of competent jurisdiction, such declaration shall not affect the part which remains.

SECTION 8. Repeal of Ordinance Nos. 89-4-D and 93-2

Ordinance No. 89-4-D, adopted on April 25, 1989, and Ordinance No. 93-2, adopted on July 13, 1993, are hereby respectively repealed in their entirety.

SECTION 9. Effective Date

This Ordinance shall become effective on the first day of February, 2017, following its passage and adoption by the City Council of the City of Jackson, Alabama and posting as required by law.

ADOPTED AND APPROVED THIS THE 27 DAY OF December, 2016.

ATTEST:

City of Jackson, Alabama

Betty Powell
City Clerk

[Signature]
Mayor

CERTIFICATION

STATE OF ALABAMA,

COUNTY OF CLARKE.

I, Betty Powell, City Clerk of the City of Jackson, Alabama, do hereby certify that the foregoing is a true and correct copy of the ordinance passed by the Mayor and City Council of Jackson, Alabama, on the 27th day of December, 2016; and I do hereby certify that the foregoing ordinance is being published in The South Alabamian, a newspaper of general circulation which is published in the City of Jackson, Alabama, in its issue dated January 5, 2017.

WITNESS my hand and the seal of the City of Jackson, Alabama, on this the 27 day of December, 2016.

Betty Powell
City Clerk

The South Alabamian

P.O. Box 68 • 1525 College Avenue • Jackson, AL 36545 • 251-246-4494

Post-Publication Affidavit of Legal Notice

State of Alabama
Clarke County

Before me, a notary public in and for the county and state above listed, personally appeared James A. Cox, who by me duly sworn, deposes and says that:

“My name is James A. Cox. I am the Publisher of The South Alabamian.

The Newspaper published the attached legal notice(s) in the issues(s) of Jan. 5, 2017

The sum charged for publication was \$951.48. The sum charged by the Newspaper for said publication does not exceed the lowest classified rate paid by commercial customers for an advertisement of similar size and frequency in the same newspaper(s) in which the public notice(s) appeared.

There are no agreements between the Newspaper and the officer or attorney charged with the duty of placing the attached legal advertising notices whereby any advantage, gain or profit accrued to said officer or attorney.



AFFIANT

Sworn and subscribed this 2nd day of February, 2017.



Notary Public

My Commission Expires 10/03/2020



South Alabama

CLASSIFIED ADVERTISING

Over 16,500 Circulation Serving Approximately 45,000 Readers!

The South Alabamian • The Clarke County Democrat • The Thomasville Times

Buy 4
Get 1 Free!
* Individual Ads Only

Individual Ads Run In 3 Newspapers • Call 251-246-4494 or 251-275-3375

EMPLOYMENT

WASHINGTON County Hospital has an opening for a Full-Time Registered Nurse (RN). Must have current Alabama license and BLS with ACLS preferred. 12-hour shifts with alternating weekends. Competitive salary with excellent benefits. Qualified candidates should apply online at www.wchnh.org. SA51-1tcar

PART-TIME HANDYMAN NEEDED - (251) 744-9158. Must have a driver's license. SA49-4tcar, 1tnc

GROVE HILL CULTURAL ARTS CENTER—Is seeking a part-time director position. Please mail resume to P.O. Box 437, Grove Hill, AL 36451 or bring by the Cultural Arts Center at Studio 122 on Main Street in Grove Hill. Deadline is Dec. 22 or call Mary English at 251-275-6225. (47-3tc)

NEW CAREERS - CDL & welding training. Jobs available if qualified. Call today - start tomorrow! WIA, VA, Post-9/11 G.I. Bill & Rehab. ESD School, LLC. 1-866-432-0430. AS1/5

UNDER NEW management! \$1,000 sign-on bonus! Holiday/vacation pay! Quality home time! BC/BS insurance. Birmingham to all over southeast. Call 1-800-580-2205 X 1 for more information. AS1/5

FOR RENT

FOR RENT - 2 Bedroom, 1.5 bath, fully furnished house. Wifi, cable, washer & dryer, plus utilities. \$400/week or \$1,200/month. (251) 769-3581. SA52-4tp, 1tnc

RENTALS - Country living, 1-2-3-4 bedrooms, Jackson and Grove Hill, Ala. area. Call for information, 251-744-9158. SA33-tfcar

FOR SALE

FOR SALE - Two beautiful new rattan bar stools with backs, seat portion 26" high. Were too big to fit my space. \$180 firm. (251) 246-7211. SA1-1tp

COUNTERFEIT MONEY Detector Pens For Sale - At *The South Alabamian*, 1525 College Ave., Jackson, 246-4494.

COMPUTER SUPPLIES - Shop with a hometown business. If we don't have it, we will order. *The South Alabamian*, 1525 College Ave., Jackson, 246-4494. SA11-tfenc

WEDDING INVITATIONS - Bridesmaids' luncheon, shower, anniversary, birthday invitations and more; imprinted napkins, calling cards, note cards, all available at *The South Alabamian*, 1525 College Ave., 246-4494. SA11-tfenc

BOOKS AVAILABLE FOR SALE AT THE SOUTH ALABAMIAN MAKE GREAT GIFTS! A Pictorial History: Clarke, County Alabama; A Redneck Goes To Rome; Bell-South Cookbooks, Jackson Medical Center cookbooks. Come by *The South Alabamian*.

PRINTING - Letterheads, envelopes, business forms, business cards, newsletters, checks, wedding invitations and programs, napkins, calling cards, note cards, postal cards, brochures and much more. *The South Alabamian*, 1525 College Ave., Jackson, 246-4494. SA11-tfenc

FOR SALE—2015 Plat Books are available at *The South Alabamian*, 1525 College Ave., Jackson. Get yours today!

FOR SALE—Fresh Eggs, available at the Gift Gallery, 135 N. Jackson Street, Grove Hill, \$2.00 per dozen. Call 251-275-8029. (6-tfc-CCD)

FOR SALE—2017 desk calendars are available for \$9.99 plus tax at The Clarke County Democrat located at 261 North Jackson Street across from Windwood Inn. (48-tfc-CCD)
FOR SALE—2015 Plat Books are available at The Clarke County Democrat for \$45 plus tax. You can come by 261 North Jackson Street to pick yours up. (30-tfc-CCD)

PRINTING — Rubber stamps, notary seals, letterheads, envelopes, business forms, business cards, newsletters, checks, wedding invitations and programs, napkins, calling cards, note cards, postal cards, brochures and much more. The Clarke County Democrat, Inc., 261 North Jackson Street, Grove Hill, 251-275-3375. (41-tfc-CCD)

COUNTERFEIT PENS FOR SALE - At The Clarke County Democrat at 261 N. Jackson Street across from Windwood Inn in Grove Hill. (49-tfc-CCD)

ACORN STAIRLIFTS. The affordable solution to your stairs! Limited time -\$250 off your Stairlift purchase! Buy direct & save. Please call 1-800-471-4651 for free DVD and brochure. AS1/5

SAFE STEP Walk-In Tub. Alert for seniors. Bathroom falls can be fatal. Approved by Arthritis Foundation. Therapeutic jets. Less than 4 inch step-in. Wide door. Anti-slip floors. American made. Installation included. Call 1-800-616-4009 for \$750 off. AS1/5

HOUSES FOR SALE

HOUSE FOR SALE in Coffeeville city limits. 3 Bedrooms, 1-1/2 baths, kitchen, dining room and living room. \$59,500. (251) 246-3532 or (251) 769-6121. SA1-2tp

FOR SALE - 605 N. Portis Ave., Jackson; corner lot 100' x 165'; 3 BR, 1-1/2 BA, 1,677 SF; original owner; full brick; FLR/FDR, den with fireplace/gas logs, hardwoods under carpet; detached building 14' x 16'; \$106,000. Seller will pay closing costs, not to exceed 4%. (205) 792-2193. SA51-3tp

FOR SALE - Brick house on 12-1/2 acres of land. 3 BR/2 BA, kitchen with all appliances, living room with fireplace, dining room, laundry room carport, 30x50 shop with oil pit and carlift. 113 Sylvania Lane, Jackson. (251) 769-9264. SA49-8tp, 2tnc

NEWLY RENOVATED HOME - On Tallahatta Springs Road outside of Thomasville. The house is 2100 sq. ft., 4 bedroom, 2 bath with a den. Also has new tin roof and vinyl siding. Home includes 5 acres of land. The property has 2 sheds, a barn with a lean to, and a well. For more info call Chris Andrews at (334)-830-1650 or (334) 357-1232. (51-3tp)

INSTRUCTION

SELF-DEFENSE SEMINAR - January 7, 11am-2pm, Learn basic self-defense techniques, gun disarming, knife disarming, stick disarming, & verbal judo. \$40 for non-Workshop members, \$30 for Workshop members. Event hosted by: Jay Corbitt from The Workshop & Chad Morris from the Jackson Police Dept. Each participant will receive their Level 1 self-defense certificate of completion. Call to register: 251-769-1309. Event will be at The Workshop, 3802 N. College Ave., Jackson, AL. SA1-1tc

MEDICAL BILLING & Coding training! Online career training can get you ready! Call now for details! HS Diploma/GED & PC/Internet needed! 1-888-926-6075. AS1/5

MANUFACTURED HOMES

USED MOBILE Homes without land. All sizes. \$20K cash or less. Call 1- 205-289-8899. AS1/5

MEDICAL

OXYGEN - ANYTIME. Anywhere. No tanks to refill. No deliveries. The all-new Inogen One G4 is only 2.8 pounds! FAA approved! Free info kit: 1-844-264-9500. AS1/5

CHRONIC PAIN? Back or joint pain, arthritis? Recent Medicare/ health coverage changes may benefit you! Products are little to no cost, if qualified. Free shipping. Accredited Pain Specialists. Call 1-800-582- 1577. AS1/5

GOT KNEE pain? Back pain? Shoulder pain? Get a pain-relieving brace at little or no cost to you. Medicare patients call health hotline now! 1- 800-672-9326. AS1/5

MISCELLANEOUS

VOLUNTEERS ARE NEEDED—To participate in scientific study. Candidates must have history of thyroid diseases. Please call 251-455-9952. (43-12tp)

REAL ESTATE

PUBLISHER'S NOTICE: All real estate advertised herein is subject to the Federal Fair Housing Act of 1968 which makes it illegal to advertise "any preference limitations or discrimination based on race, color, religion, sex, handicap, familiar status or national origin, or intention to make any such preferences limitation or discrimination. This newspaper will not knowingly accept any advertising for real estate which is in violation of the law. All persons are hereby informed that dwellings advertised are available on an equal opportunity

BUYING STANDING TIMBER - Clarke and surrounding counties. 334-830-1985. TT 11/17-1/8p(3)

SERVICES

BUY ALABAMA FOR \$210 Place a classified in 123 Alabama newspapers (over 880,000 subscribers) for only \$210*. A small investment that produces top results with just one call to: The South Alabamian, (251) 246-4494, The Thomasville Times, (334) 636-2214 or The Clarke County Democrat, (251) 275-3375. A member of the Alabama Statewide Classified Ad Network (ALA-SCAN). *\$210 for 25 words or less, \$7.50 for each word over 25 words. No display advertising. Cash / Check in advance. SA42-tfnc

A PLACE for Mom. The nation's largest senior living referral service. Contact our trusted, local experts today! Our service is free/no obligation. Call 1-800-824-2520. AS1/5

DONATE YOUR car to charity. Receive maximum value of write off for your taxes. Running or not! All conditions accepted. Free pickup. Call for details. 1-844-810-1257. AS1/5

NFL SUNDAY Ticket free w/choice package - includes 200 channels. \$60/mo for 12 months. No upfront costs or equipment to buy. Ask about next day installation! 1-800-988-5676. AS1/5

YARD SALES

MOVING SALE - 513 Hicks Avenue, Jackson, Saturday, Jan. 7, 7 a.m. - non. Clothes, furniture, toys and much more. SA1-1tp

LEGAL NOTICE

Ordinance No. 12-27-16

An Ordinance Related To Lease Or Rental Tax In The City Of Jackson, Alabama, And Within Its Police Jurisdiction

To increase the privilege or license tax on the business of leasing or rental of tangible personal property in the corporate limits of the City of Jackson, Alabama to five percent (5%); and to increase the privilege or license tax on the business of leasing or rental of tangible personal property in the police jurisdiction of the City outside the corporate limits of the City to two and one-half percent (2 1/2%); and to repeal Ordinance No. 11-11-09.

BE IT ORDAINED by the City Council of the City of Jackson, in the State of Alabama, as follows:

SECTION 1. Definitions

For purposes of this ordinance, the following terms shall have the respective meanings ascribed by this section:

(1) **BUSINESS.** All activities engaged in, or caused to be engaged in, by any person with the object of gain, profit, benefit, or advantage, either direct or indirect to such person.

(2) **DESIGNEE.** The administrative agent as designee of the City of Jackson.

(3) **GROSS PROCEEDS.** The value proceeding or accruing from the leasing

or rental of tangible personal property, without any deduction on account of the cost of the property so leased or rented, the cost of materials used, labor or services costs, interest paid, or any other expense whatsoever, and without any deductions on account of loss, and shall also include on the part of any person claiming exemption under subdivision (4) of Section 40-12-223 an amount equal to the amount of rental paid on any tangible personal property acquired under such exemption and thereafter diverted to the use of such person.

(4) **LEASING or RENTAL.** A transaction whereunder the person who owns or controls the possession of tangible personal property permits another person to have the possession or use thereof for a consideration and for the duration of a definite or indefinite period of time without transfer of the title to such property. The detention by the user thereof of freight cars, oxygen and acetylene tanks, and similar property, in respect of which detention a demurrage or per diem charge is made against the user of such property, shall not be deemed to constitute a transaction whereunder property is leased or rented to another within the meaning of this article.

(5) **PERSON.** Any natural person, firm, partnership, association, corporation, receiver, trust, estate, or other entity, or any other group or combination of any thereof acting as a unit.

(6) **TANGIBLE PERSONAL PROPERTY.** Personal property which may be seen, weighed, measured, felt or touched, or is in any other manner perceptible to the senses. The term "tangible personal property" shall not include stocks, bonds, notes, insurance or other contracts, or securities.

SECTION 2. License Required

Any person who shall engage in or continue in any business for which a privilege tax is imposed by this Ordinance as a condition precedent to engaging or continuing in such business shall apply for and obtain from the City a license to engage in and to conduct such business for the correct tax year upon the condition that such person pay the taxes accruing to the City under the provisions of this ordinance. No such license shall be issued under the provisions of this ordinance to any person who has not complied with the provisions of this ordinance, and no provision of this ordinance shall be construed as relieving any person from the payment of any license or privilege tax now or hereafter imposed by law.

SECTION 3. Levy of Tax in Corporate Limits of City; Rate

In addition to all other taxes now imposed by law, there is hereby levied and shall be collected as herein provided a privilege or license tax on each person engaging or continuing in the business of leasing or renting tangible personal property within the corporate limits of the City of Jackson, Alabama at the rate of five percent (5%) of the gross proceeds derived by the lessor from the lease or rental of tangible personal property; provided, that the said privilege or license tax on each person engaging or continuing in the business of leasing or rental of any automotive vehicle or truck trailer, semitrailer or house trailer within the corporate limits of the City of Jackson, Alabama, shall be at the rate of five percent (5%) of the gross proceeds derived by the lessor from the lease or rental of such automotive vehicle or truck trailer, semitrailer or house trailer; provided further, that the privilege or license tax on each person or firm engaging or continuing in the business of leasing or rental of linens and garments within the corporate limits of the City of Jackson, Alabama shall be at the rate of five percent (5%) of the gross proceeds derived by the lessor from the lease or rental of such linens and garments.

SECTION 4. Levy of Tax in Police Jurisdiction; Rate

In addition to all other taxes

now imposed by law including those set out in Section 3 of this article, there is hereby levied and shall be collected as herein provided a privilege or license tax on each person engaging or continuing in the business of leasing or renting tangible personal property within the police jurisdiction of the City of Jackson, Alabama outside of the City's corporate limits, at the rate of two and one-half percent (2 1/2%) of the gross proceeds derived by the lessor from the lease or rental of tangible personal property; provided, that the said privilege or license tax on each person engaging or continuing in the business of leasing or rental of any automotive vehicle or truck trailer, semitrailer or house trailer within the police jurisdiction of the City of Jackson, Alabama outside of the City's corporate limits, shall be collected at the rate of two and one-half percent (2 1/2%) of the gross proceeds derived by the lessor from the lease or rental of such automotive vehicle or truck trailer, semitrailer or house trailer; provided further, that the privilege or license tax on each person or firm engaging or continuing in the business of the leasing and rental of linens and garments within the police jurisdiction of the City of Jackson, Alabama and posting as required by law.

SECTION 5. Exemption from Tax

There are exempted from the provisions of this ordinance and from the computation of the amount of the tax levied, assessed or payable under this ordinance the gross proceeds derived by the lessor from the lease or rental of tangible personal property which are exempted from taxation under the provisions of Article 4, Chapter 12, Title 40, Code of Alabama 1975, as amended, as the same is now or hereafter may be amended, including any leasing or rental, as lessor, by the State of Alabama, or any county or municipality in the State of Alabama, or any public corporation organized under the provisions of Sections 11-54-80 through 11-54-101 of the Code of Alabama.

SECTION 6. Collection of Tax

The provisions of this ordinance including the tax, and any penalties and interest herein collected shall be ad-

ministered in the same manner as other gross receipts privilege license taxes are administered in the City of Jackson. The City may contract with an independent contractor to administer and collect this tax.

SECTION 7. Proceeds of Tax

The proceeds derived from the privilege license tax herein levied shall be placed in the general fund of the City, subject to appropriation by the City council for any lawful purpose of the City.

SECTION 8. Severability

The provisions of this ordinance are severable. If any part hereof is declared invalid or unconstitutional by a court of competent jurisdiction, such declaration shall not affect the part which remains.

SECTION 9. Repeal of Ordinance # 11-11-09

Ordinance No. 11-11-09, adopted on November 10, 2009, is hereby repealed in its entirety.

SECTION 10. Effective Date

This Ordinance shall become effective on the first day of February, 2017, following its passage and adoption by the City Council of the City of Jackson, Alabama and posting as required by law.

ADOPTED AND APPROVED THIS THE 27 DAY OF DECEMBER, 2016.

City of Jackson, Alabama
Paul R. South
Mayor

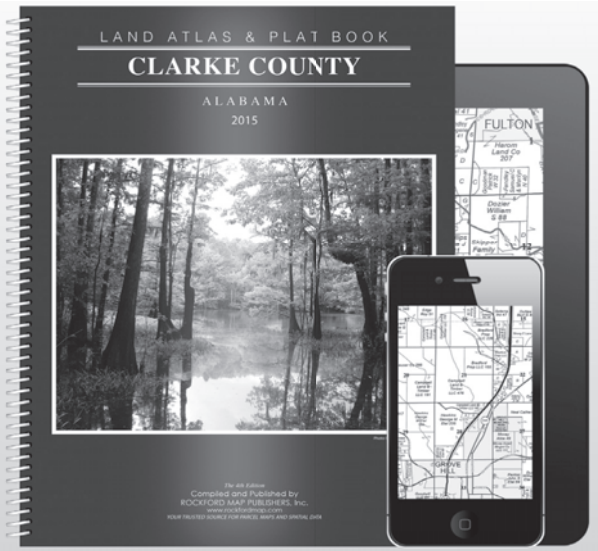
ATTEST:
Betty Powell
City Clerk

CERTIFICATION
State of Alabama,
County of Clarke

I, Betty Powell, City Clerk of the City of Jackson, Alabama, do hereby certify that the foregoing is a true and correct copy of the ordinance passed by the Mayor and City Council of Jackson, Alabama, on the 27th day of December, 2016; and I do hereby certify that the foregoing ordinance is being published in *The South Alabamian*, a newspaper of general circulation which is published in the City of Jackson, Alabama, in its issue dated January 5, 2017.

WITNESS my hand and the seal of the City of Jackson, Alabama, on this the 27th day of December, 2016.

Betty Powell
City Clerk



2015 Clarke County Plat Book
Get the map. Know the land.

Available locally from:

Clarke County Democrat
The South Alabamian
The Thomasville Times
Dozier Oil

Also available from RockfordMap.com are Wall Maps, smartphone/tablet maps, GIS-compatible maps, and more.



LEGAL NOTICE

Ordinance No. 12-28-16

An Ordinance Related To Lodging Tax In The City of Jackson, Alabama And Within Its Police Jurisdiction

To increase the privilege or license tax on the business of furnishing rooms, lodgings or accommodations in the corporate limits of the City of Jackson, Alabama to five percent (5%); and to increase the privilege or license tax on the business of furnishing rooms, lodgings or accommodations in the police jurisdiction of the City outside the corporate limits of the City to two and one-half percent (2 1/2%); and to repeal Ordinance Nos. 89-4-D and 93-2.

BE IT ORDAINED by the City Council of the City of Jackson, in the State of Alabama, as follows:

SECTION 1. Levy of Tax in the Corporate Limits of City

For the privilege of engaging or continuing of the business activities hereinafter referred to within the corporate limits of the City of Jackson, Alabama, there is hereby levied, in addition to all other taxes of every kind now imposed by law, and shall be collected as herein provided, a privilege or license tax against the person on account of the business activities and in the amounts to be determined by the application of rates against gross receipts as follows:

There is hereby levied and imposed, in addition to all other taxes of every kind now imposed by law, a privilege or license tax upon every person, firm, or corporation engaging in the business of renting or furnishing any room or rooms, lodgings, or accommodations to transients in any hotel, motel, inn, tourist camp, tourist cabin or any other place in which rooms, lodgings, or accommodations are regularly furnished to transients for a consideration, in an amount to be determined by the application of the rate of five percent (5%) of the charge for such room, rooms, lodgings, or accommodations, including the charge for use of rental of personal property and services furnished in such rooms. Provided, how-

ever, there is exempted from the tax levied under the provisions of this ordinance any rentals or services taxed under the provisions of Ordinance No. 651026 adopted October 26, 1965, levying the City privilege or license tax. The tax shall not apply to rooms, lodgings, or accommodations supplied for a period of thirty (30) continuous days or more in any place.

SECTION 2. Levy of Tax in the Police Jurisdiction of City

For the privilege of engaging or continuing in the business of activities hereinafter referred to within the police jurisdiction of the City outside of the City's corporate limits, there is hereby levied, in addition to all taxes of every kind now imposed by law, and shall be collected as herein provided, a privilege or license tax against the person on account of the business activities and in the amounts to be determined by the application of rates against gross receipts as follows:

There is hereby levied and imposed, in addition to all other taxes of every kind now imposed by law, a privilege or license tax upon every person, firm, or corporation engaging in the business of renting or furnishing any room or rooms, lodgings, or accommodations to transients in any hotel, motel, inn, tourist camp, tourist cabin or any other place in which rooms, lodgings, or accommodations are regularly furnished to transients for a consideration, in an amount to be determined by the application of the rate of two and one-half percent (2 1/2%) of the charge for such room, rooms, lodgings, or accommodations, including the charge for use of rental of personal property and services furnished in such rooms. Provided, however, there is exempted from the tax levied under the provisions of this ordinance any rentals or services taxed under the provisions of Ordinance No. 651026, adopted October 26, 1965, levying the City privilege or license tax. The tax shall not apply to rooms, lodgings, or accommodations supplied for a period of thirty (30) continuous days or more in any place.

SECTION 3. State Lodgings Tax Applicable
This Ordinance and the

taxes herein levied shall be subject to all definitions, exceptions, exemptions, proceedings, requirements, rules, regulations, provisions, penalties, fines, punishments and deductions that are applicable to the taxes levied by the state lodgings tax statutes, except where inapplicable or where herein otherwise provided, including all provisions of the state lodgings tax statutes for enforcement and collection of taxes.

SECTION 4. Adding Amount of Tax to Price of Room Allowed

Any person on whom the taxes levied by this Ordinance are imposed may add the tax herein levied to the receipts from rental of rooms, lodgings or accommodations and may collect the same from the occupants of such rooms.

SECTION 5. Cumulative to General License Code

This Ordinance shall be cumulative to the provisions of the general license code or ordinances of the City, and the amounts of the taxes herein levied shall be in addition to the amounts of all other license taxes imposed by the City in its general license code or ordinances.

SECTION 6. Collection of Tax

The provisions of this ordinance including the tax, and any penalties and interest herein collected shall be administered in the same manner as other gross receipts privilege license taxes are administered in the City of Jackson. The City may contract with an independent contractor to administer and collect this tax.

SECTION 7. Severability

The provisions of this Ordinance are severable. If any part hereof is declared invalid or unconstitutional by a court of competent jurisdiction, such declaration shall not affect the part which remains.

SECTION 8. Repeal of Ordinance Nos. 89-4-D and 93-2

Ordinance No. 89-4-D, adopted on April 25, 1989, and Ordinance No. 93-2, adopted on July 13, 1993, are hereby respectively repealed in their entirety.

SECTION 9. Effective

Date

This Ordinance shall become effective on the first day of February, 2017, following its passage and adoption by the City Council of the City of Jackson, Alabama and posting as required by law.

ADOPTED AND APPROVED THIS THE 27 DAY OF DECEMBER, 2016.

City of Jackson, Alabama
Paul R. South
Mayor

ATTEST:

Betty Powell
City Clerk

CERTIFICATION

State of Alabama,
County of Clarke

I, Betty Powell, City Clerk of the City of Jackson, Alabama, do hereby certify that the foregoing is a true and correct copy of the ordinance passed by the Mayor and City Council of Jackson, Alabama, on the 27th day of December, 2016; and I do hereby certify that the foregoing ordinance is being published in The South Alabamian, a newspaper of general circulation which is published in the City of Jackson, Alabama, in its issue dated January 5, 2017.

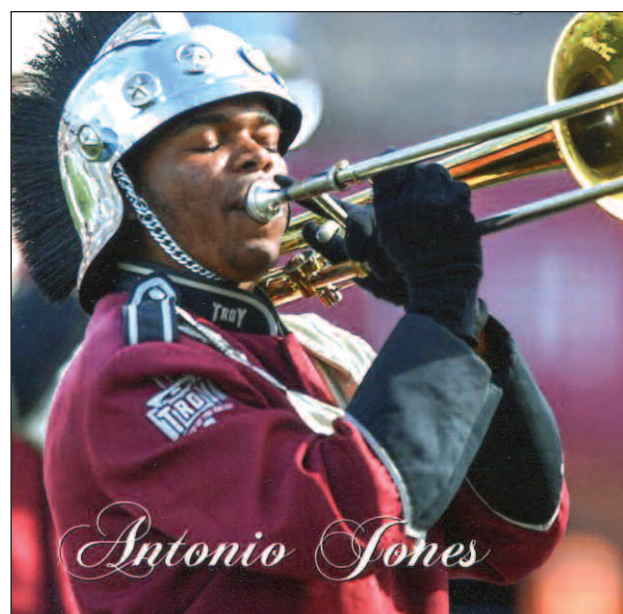
WITNESS my hand and the seal of the City of Jackson, Alabama, on this the 27 day of December, 2016.

Betty Powell
City Clerk

LEGAL NOTICE

Notice of Completion
In accordance with Chapter 1, Title 39, Code of Alabama 1975, notice is hereby given that, Current Solutions of the Gulf Coast, LLC, P.O. Box 81, Port St. Joe, FL 32456, has completed the contract for City of Jackson Improvements to ID Building (DRA AL-50196) of, for the City of Jackson, Alabama, Owner, and have made request for the final settlement for said contract. All persons having made any claim for labor, materials, or otherwise in connection with this project should immediately notify: City of Jackson, P.O. Box 1096, Jackson, AL 36545.

SA1-4tp



Antonio Jones

Jones participates in Dollar General Bowl

Jackson High School 2016 graduate, Antonio Jones, a member of Troy's marching band, performed at the Dollar General Bowl in Mobile on Friday, Dec. 23. Jones is the son of Santonia and Michael Jones of Jackson. He is the grandson of Thad Jones Jr. of Jackson.

Stabler inducted into honor society at Auburn University Montgomery

Jurleesa Stabler was inducted into Phi Kappa Phi Honor Society at Auburn University Montgomery, on Nov. 30, 2016.

She is the daughter of Joenika Bryant and the granddaughter of Jerry Bryant and Lee Helen (Willie) Coleman.

Stabler is a 2014 graduate of Jackson High School.



Jurleesa Stabler

Visit our website:
www.southalabamian.com

THE GROVE APARTMENTS

NOW ACCEPTING APPLICATIONS FOR 1, 2 & 3 BEDROOM APARTMENTS
RENTAL ASSISTANCE AVAILABLE TO QUALIFIED APPLICANTS

CALL: (251) 246-2177
TDD USERS: 1-800-548-2456



OFFICE OPENED MONDAY - FRIDAY

101 1/2 Grove Drive Jackson, AL 36545



BUSINESS REVIEW



Jeff Hughston
Manager

ONE TEAM - ONE GOAL
Excellent Customer Service

Phone (251) 246-3512
Fax (251) 246-6500
Cell 1-888-259-9631

Farmers Cooperative Market
P.O. Box 176
Leroy, AL 36548





Porter's Custom Floors
See us for all your flooring needs

Bobby Porter and Jaye Porter Roe
Owners

Hwy. 43
Leroy, AL 36548

251-246-9997
Fax: 251-246-9997



Mi Casa *Mexican Restaurant*
216 Walker Springs Rd.
Jackson • 251-247-0012
Mon. - Thurs. 11 - 2 & 5 - 9
Fri. & Sat. 11 - 2 & 5 - 10
We Sell Alcoholic Beverages
Sunday
11 a.m. - 2 p.m. & 5-8 p.m.

\$2.00 Margaritas on Monday Nights



Brenda's Flowers
Silk Flowers
For All Occasions
Cemetery Arrangements
Mon. - Sat. Flexible Hours
www.facebook.com/bpkeelflowers
251-225-5272



R&S Shop
We Sell and Service...

- Computers for home or business
- Peavy Musical Instruments and Sound Equipment
- All TV's
- Exede High Speed Internet

221 Commerce St. Downtown Jackson
251-246-3253 or 251-246-1584



Farmer's Co-Op Market
Hwy. 43 • Leroy • 246-3512
Serving you since 1970



We have a good selection of
Lodge Cast Iron



We also have
Muck Boots & Circle E Candles



Wood Burning Units

WE SELL BULK CORN AND LIVESTOCK FEED

Whidden's Tax Service 2011 Highway 43 S. Jackson, AL

246-0034

Laurie Terrell RTRP 22 Years Experience
Business and Personal Tax Preparation
Must have W2 & Proof of Health Insurance for ALL on Your Tax Return
Payroll • Bookkeeping • Notary Service
Please call for business hours

PETE'S SEPTIC TANK, BACKHOE & DOZER SERVICE, LLC


Septic tank installation, sales and repairs
• Dozer Work • Backhoe • Trackhoe • Culverts • Build roads, driveways • Clear land • Build pads for trailers
"Anything to do with dirt we do"
AOWB certified, bonded, Free estimate.
251-246-2474. If no answer leave message
Owned by Bobbie & Wayne Overstreet
Over 40 Years Experience

Bill's Woodworks
BILL DORTCH, OWNER • AL. LICENSED CONTRACTOR
40 YEARS EXPERIENCE
CABINETS • MILLWORK • COUNTERTOPS
Certified Fabricator & Sales of
Gibraltar, Avonite & Granite Solid Surface Tops
465 Palmer Circle • Leroy, AL
251-246-2258 • Fax: 251-246-9507

A Cut Above
"TOMORROW'S DESIGN BEGINS HERE"
1133 College Avenue • Jackson • 246-9697
Crystal Hodge, Owner
Hours: Tuesday through Friday 9 a.m. - 5 p.m.
Also Open Saturday in Coffeeville at Comb & Shear 9 -12:00
A FULL-SERVICE SALON



Tucker ATV
6105 Hwy. 43 | Jackson, AL 36545
251.246.3668
251.246.9515 fax
tuckeratv@outlook.com



POLARIS
Shannon Tucker | Brian Tucker | Lisa Tucker