

CHARTER OF THE CITY OF BIRMINGHAM

(Continued from Page Four, this Section)
During the year and the objects thereof according to a logical classification...

Section 11. On or before the tenth day of May of each year the commission shall prepare a proposed annual budget in reasonable detail for the ensuing fiscal year...

Section 12. Not later than the thirty-first day of May of each year the commission shall pass an annual appropriation resolution, which shall be based on the budget as adopted by the commission...

Section 13. On or before the beginning of each quarterly period during the fiscal year, the commission shall restate the budget for such period...

CHAPTER XVIII

Bonds

Section 1. The city commission may borrow on the faith and credit of the city such sum or sums of money as it may deem expedient and issue the bonds of the city therefor...

Section 2. No bonds except refunding bonds, emergency bonds, bonds authorized by law or by the commission...

Section 3. No bonds except refunding bonds, emergency bonds, bonds authorized by law or by the commission...

Section 4. Every bond issued by the city shall contain on its face a recital specifying the object for which the same is issued...

Section 5. Bonds of the city shall be signed by the mayor and attested by the clerk under the seal of the city...

Section 6. Emergency bonds, bonds issued to pay a judgment or decree of any court against the city...

Section 7. The commission shall have power to borrow in anticipation of the receipts from special assessments for the purpose of defraying the cost of the improvement for which such special assessments were levied...

Section 8. Whenever any portion of the cost of any improvement shall be assumed by or charged to the city...

Section 9. The city commission shall make such investments of moneys in the sinking fund or funds, and such disposals of securities held in such fund as they may deem expedient...

Section 10. The city may for the purpose of acquiring, owning, purchasing, constructing or operating any public utility within the scope of the bonded indebtedness therefor...

CHAPTER XIX

General Assessments and Taxation

Section 1. The city assessor shall, before the first Saturday in May of each year, make an assessment roll of all persons and property liable for the payment of the city's portion of the cost of the several improvements provided in this charter...

be the same as for state, county and school purposes under the general laws of the state.

Section 3. The board of review shall meet for the purpose of reviewing the assessment roll as assessed by the assessor on the second Thursday in May of each year...

Section 4. The clerk of the board of review shall keep a record of all proceedings of the board and of all changes made in the assessment roll...

Section 5. The city assessor shall, on or before the first Saturday in May of each year, mail to each taxpayer at his last known address a notice of the meeting of the board of review...

Section 6. Immediately after the review of the assessment roll as aforesaid, the chairman and clerk of the board of review shall endorse the roll as provided by the general law...

Section 7. The assessment roll herein provided for shall be the assessment roll for state, county, school and city (except for any other taxes that may be authorized by law).

Section 8. After the board of review shall have approved such assessment roll, the assessor shall, within the proper time, spread thereon the amount of the city's portion of the cost of the several improvements...

Section 9. In all proceedings in relation to the assessment roll, the assessor and his clerks shall be deemed to be the official record of the city...

Section 10. The commission shall have authority, within the limitations of the state law, to raise annually by taxation such sums of money as may be necessary to defray the expenses and pay the liabilities of the city...

Section 11. The city clerk shall certify to the city assessor the total amount which the city is entitled to receive from the several funds...

Section 12. After the endorsement of the assessment roll by the chairman and clerk of the board of review, the assessor shall prepare a copy thereof to be known as the "City Tax Roll"...

Section 13. After extending the taxes as aforesaid, the assessor shall certify under his hand said tax roll, and the mayor of the city shall annex his warrant thereto...

Section 14. Whenever any person liable for the city taxes on any property shall pay at least thirty per cent (30%) thereof before the sixteenth day of July of the year in which said tax is assessed...

Section 15. Whenever any person liable for the city taxes on any property shall pay at least thirty per cent (30%) thereof before the sixteenth day of July of the year in which said tax is assessed...

Section 16. Within fifteen days after receiving the "City Tax Roll" and within like time after receiving the "General Tax Roll"...

Section 17. City taxes shall be due on the first day of July of the year in which said tax is assessed...

Section 18. The city assessor shall, before the first Saturday in May of each year, make an assessment roll of all persons and property liable for the payment of the city's portion of the cost of the several improvements...

Section 19. The city assessor shall, before the first Saturday in May of each year, make an assessment roll of all persons and property liable for the payment of the city's portion of the cost of the several improvements...

Stage, execution, levy, judgment or otherwise, and whether arising before or after the assessment of said personal taxes, and no transfer of such property shall operate to divest or destroy such lien except where such personal property is actually sold in the regular course of retail trade.

Section 19. In case any person shall neglect or refuse to pay the taxes imposed upon him on personal property belonging to him, as provided in this charter, the city assessor may cause the same to be sold or disposed of by public sale...

Section 20. If the assessor has been unable to collect any of the taxes imposed upon him on personal property belonging to him, as provided in this charter, he may cause the same to be sold or disposed of by public sale...

Section 21. Moneys collected by the city treasurer or received from the sale of lands for delinquent city taxes, shall be paid over to the city treasurer as required by state law.

Section 22. The commission shall have the power, when it shall appear that any tax or special assessment is unjust or has been illegally levied, to refund the same or such part thereof, if collected, or if not collected, to suspend the collection of the same...

Section 23. Any person owning an undivided share or other part or parcel of real property assessed in one district, may pay on the part thereof the amount of the city's portion of the cost of the several improvements...

Section 24. It shall be the duty of the city treasurer, upon request made by the assessor, to receive and collect all moneys due on account of special assessments, and other charges which are levied upon any specified property, and which are payable at his office...

Section 25. The city clerk, after the commission has determined the amount of the city's portion of the cost of the several funds of the city, and the aggregate amount thereof, shall certify the same to the city treasurer.

Section 26. The city clerk, after the commission has determined the amount of the city's portion of the cost of the several funds of the city, and the aggregate amount thereof, shall certify the same to the city treasurer.

Section 27. The city clerk, after the commission has determined the amount of the city's portion of the cost of the several funds of the city, and the aggregate amount thereof, shall certify the same to the city treasurer.

Section 28. The city clerk, after the commission has determined the amount of the city's portion of the cost of the several funds of the city, and the aggregate amount thereof, shall certify the same to the city treasurer.

Section 29. The city clerk, after the commission has determined the amount of the city's portion of the cost of the several funds of the city, and the aggregate amount thereof, shall certify the same to the city treasurer.

Section 30. The city clerk, after the commission has determined the amount of the city's portion of the cost of the several funds of the city, and the aggregate amount thereof, shall certify the same to the city treasurer.

Section 31. The city clerk, after the commission has determined the amount of the city's portion of the cost of the several funds of the city, and the aggregate amount thereof, shall certify the same to the city treasurer.

Section 32. The city clerk, after the commission has determined the amount of the city's portion of the cost of the several funds of the city, and the aggregate amount thereof, shall certify the same to the city treasurer.

Section 33. The city clerk, after the commission has determined the amount of the city's portion of the cost of the several funds of the city, and the aggregate amount thereof, shall certify the same to the city treasurer.

Section 34. The city clerk, after the commission has determined the amount of the city's portion of the cost of the several funds of the city, and the aggregate amount thereof, shall certify the same to the city treasurer.

Section 35. The city clerk, after the commission has determined the amount of the city's portion of the cost of the several funds of the city, and the aggregate amount thereof, shall certify the same to the city treasurer.

Section 36. The city clerk, after the commission has determined the amount of the city's portion of the cost of the several funds of the city, and the aggregate amount thereof, shall certify the same to the city treasurer.

Section 6. When any special assessment is to be made upon the lands and premises in any special assessment district, the commission shall by resolution direct the same to be made by the assessor and shall cause the same to be assessed and collected as provided in this charter...

Section 7. Upon receiving such orders and directions, the assessor shall make out an assessment roll, entering and describing therein all the lots and parcels of land to be assessed, with the names of the respective owners thereof, and shall levy thereon and against said several lots and parcels of land the amount to be assessed against private property...

Section 8. The assessor shall assess upon each lot or parcel of land such relative portion of the whole sum to be levied against all lots and parcels of land, as shall be proportionate to the estimated benefits resulting to said lot or parcel of land from the improvement...

Section 9. When the assessor shall have completed the assessment roll, he shall report the same to the commission. Such report shall be signed by him, and may be in the form of a certificate, endorsed on the assessment roll, as follows:

CITY OF BIRMINGHAM--SS. TO THE COMMISSION I hereby certify and report that the foregoing is a special assessment roll made by me pursuant to a resolution of the commission...

Section 10. When any expense shall be incurred by the city or in respect to any separate or single lot or parcel of land, which is not provided for in this charter, the commission is authorized to charge and collect the same as a special assessment...

Section 11. The commission shall determine what amount of part of the cost of the several improvements, which are to be levied upon the several lots or parcels of land, shall be levied upon the several lots or parcels of land, and the premises upon which the same shall be levied as a special assessment...

Section 12. Upon receiving the report mentioned in the preceding section, the assessor shall make a special assessment roll and levy a special assessment thereon, upon each lot or parcel of land, and upon each separate or amount of all the charges so directed as aforesaid to be levied upon each of such lots or parcels of land respectively...

Section 13. When any special assessment roll shall be reported to the assessor to the commission, as in this charter directed, the same shall be filed in the office of the clerk and numbered consecutively. Before the filing of such roll, the commission shall appoint a time when the commission will meet and review such assessment and shall give a notice of such hearing and of the filing of such assessment roll...

Section 14. At the time and place appointed for the purpose as aforesaid, the commission shall meet and there, or at some other place, shall receive and review the assessment roll, and shall have the right to object to any assessment which may be made by any person desiring himself approved thereby, and the commission may correct said assessment by any assessment, description or premises, or other matter appearing thereon, and may correct the same as to the amount thereof, or may annul the same and direct a new assessment, in which case the same proceedings shall be had in respect to the previous assessment...

Section 15. When any assessment roll shall be confirmed by the commission it shall be final and conclusive, within twenty (20) days after such confirmation, action is instituted in the Circuit Court of the city of Birmingham for the purpose of collecting the same, and no installment shall be due and payable within thirty (30) days after confirmation and one installment shall be due and payable each year thereafter until the same day of the year as that upon which the roll was confirmed, and

Section 16. All special assessments, including deferred payments, shall be levied upon the several lots and parcels of land assessed. Section 17. All special assessments shall be payable in such number of approximately equal installments, not exceeding ten (10) as the commission may determine. The first installment shall be due and payable within thirty (30) days after confirmation and one installment shall be due and payable each year thereafter until the same day of the year as that upon which the roll was confirmed, and

Section 18. The city assessor shall, before the first Saturday in May of each year, make an assessment roll of all persons and property liable for the payment of the city's portion of the cost of the several improvements provided in this charter, he shall conform to and be governed by the provisions of the general laws of the state governing assessments and performing like duties in the assessment of persons and property liable for the payment of the city's portion of the cost of the several improvements provided in this charter...

Section 19. The city assessor shall, before the first Saturday in May of each year, make an assessment roll of all persons and property liable for the payment of the city's portion of the cost of the several improvements provided in this charter, he shall conform to and be governed by the provisions of the general laws of the state governing assessments and performing like duties in the assessment of persons and property liable for the payment of the city's portion of the cost of the several improvements provided in this charter...

Section 20. The city assessor shall, before the first Saturday in May of each year, make an assessment roll of all persons and property liable for the payment of the city's portion of the cost of the several improvements provided in this charter, he shall conform to and be governed by the provisions of the general laws of the state governing assessments and performing like duties in the assessment of persons and property liable for the payment of the city's portion of the cost of the several improvements provided in this charter...

Section 21. The city assessor shall, before the first Saturday in May of each year, make an assessment roll of all persons and property liable for the payment of the city's portion of the cost of the several improvements provided in this charter, he shall conform to and be governed by the provisions of the general laws of the state governing assessments and performing like duties in the assessment of persons and property liable for the payment of the city's portion of the cost of the several improvements provided in this charter...

Section 22. The city assessor shall, before the first Saturday in May of each year, make an assessment roll of all persons and property liable for the payment of the city's portion of the cost of the several improvements provided in this charter, he shall conform to and be governed by the provisions of the general laws of the state governing assessments and performing like duties in the assessment of persons and property liable for the payment of the city's portion of the cost of the several improvements provided in this charter...

Section 23. The city assessor shall, before the first Saturday in May of each year, make an assessment roll of all persons and property liable for the payment of the city's portion of the cost of the several improvements provided in this charter, he shall conform to and be governed by the provisions of the general laws of the state governing assessments and performing like duties in the assessment of persons and property liable for the payment of the city's portion of the cost of the several improvements provided in this charter...

Section 24. The city assessor shall, before the first Saturday in May of each year, make an assessment roll of all persons and property liable for the payment of the city's portion of the cost of the several improvements provided in this charter, he shall conform to and be governed by the provisions of the general laws of the state governing assessments and performing like duties in the assessment of persons and property liable for the payment of the city's portion of the cost of the several improvements provided in this charter...