

# Taxes at a Glance

Property Tax		
Assessment Rates		
Class of Property	Type of Property	Classification % (Assessment Ratio)
Class I:	Utilities	30%
Class II:	Industrial/Commercial	20%
Class III:	Farm, Forest and Owner Occupied Residential Property	10%
Class IV:	Motor Vehicles	15%

Community	State		County			City		Total		
	School	Non-School	School	Non-School	Special Mills	School	Non-School	School	Non-School	Total
Bay Minette	3.00	3.50	12.00	9.50	2.00	0.00	12.50	15.00	27.50	42.50
Daphne	3.00	3.50	12.00	9.50	0.00	0.00	15.00	15.00	28.00	43.00
Elberta	3.00	3.50	12.00	9.50	0.00	0.00	5.00	15.00	18.00	33.00
Fairhope	3.00	3.50	12.00	9.50	0.00	0.00	15.00	15.00	28.00	43.00
Foley	3.00	3.50	12.00	9.50	0.00	0.00	5.00	15.00	18.00	33.00
Gulf Shores	3.00	3.50	12.00	9.50	0.00	0.00	5.00	15.00	18.00	33.00
Loxley	3.00	3.50	12.00	9.50	2.00	0.00	6.00	15.00	21.00	36.00
Magnolia Springs	3.00	3.50	12.00	9.50	0.00	0.00	5.00	15.00	18.00	33.00
Orange Beach	3.00	3.50	12.00	9.50	0.00	0.00	4.00	15.00	17.00	32.00
Perdido Beach	3.00	3.50	12.00	9.50	0.00	0.00	4.00	15.00	17.00	32.00
Robertsdale	3.00	3.50	12.00	9.50	0.00	0.00	5.00	15.00	18.00	33.00
Silverhill	3.00	3.50	12.00	9.50	0.00	0.00	10.00	15.00	23.00	38.00
Spanish Fort	3.00	3.50	12.00	9.50	2.00	0.00	5.00	15.00	20.00	35.00
Summerdale	3.00	3.50	12.00	9.50	0.00	0.00	5.00	15.00	18.00	33.00
Unincorporated Areas North of Stapleton	3.00	3.50	12.00	9.50	2.00	0.00	0.00	15.00	15.00	30.00
Unincorporated Areas South of Stapleton	3.00	3.50	12.00	9.50	0.00	0.00	0.00	15.00	13.00	28.00

SALES TAX RATES				
Community	State	County	City	Total

	Non-School	School	Non-School	School	Non-School	School	Non-School	Total
Bay Minette	4.0%	2.5%	0.5%	0.0%	3.0%	2.5%	7.5%	10.0%
Daphne	4.0%	2.5%	0.5%	0.0%	2.5%	2.5%	7.0%	9.5%
Elberta	4.0%	2.5%	0.5%	0.0%	2.0%	2.5%	6.5%	9.0%
Fairhope	4.0%	2.5%	0.5%	0.0%	2.0%	2.5%	6.5%	9.0%
Foley	4.0%	2.5%	0.5%	0.0%	2.0%	2.5%	6.5%	9.0%
Gulf Shores	4.0%	2.5%	0.5%	0.0%	3.0%	2.5%	7.5%	10.0%
Loxley	4.0%	2.5%	0.5%	0.0%	2.0%	2.5%	6.5%	9.0%
Magnolia Springs	4.0%	2.5%	0.5%	0.0%	2.0%	2.5%	6.5%	9.0%
Orange Beach	4.0%	2.5%	0.5%	0.0%	3.0%	2.5%	7.5%	10.0%
Perdido Beach	4.0%	2.5%	0.5%	0.0%	2.0%	2.5%	6.5%	9.0%
Robertsdale	4.0%	2.5%	0.5%	0.0%	2.0%	2.5%	6.5%	9.0%
Silverhill	4.0%	2.5%	0.5%	0.0%	2.0%	2.5%	6.5%	9.0%
Spanish Fort	4.0%	2.5%	0.5%	0.0%	1.5%	2.5%	6.0%	8.5%
Summerdale	4.0%	2.5%	0.5%	0.0%	3.0%	2.5%	7.5%	10.0%
Unincorporated	4.0%	2.5%	0.5%	0.0%	0.0%	2.5%	6.5%	9.0%

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Sales and Use Tax for Manufacturing Machinery	
State of Alabama:	1.50%
Baldwin County:	0.75%
Bay Minette:	0.75%
Daphne:	1.00%
Elberta:	2.00%
Fairhope:	0.00%
Foley:	0.50%
Gulf Shores:	1.50%
Loxley:	2.00%
Magnolia Springs	1.00%
Orange Beach:	1.00%
Robertsdale:	1.00%
Silverhill:	2.00%
Spanish Fort:	0.75%
Summerdale:	1.00%

Gasoline Tax per Gallon
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State of Alabama:	16¢
Baldwin County:	5¢
Bay Minette:	3¢
Daphne:	1¢
Elberta:	0¢
Fairhope:	0¢
Foley:	0¢
Gulf Shores:	3¢
Loxley:	1¢
Magnolia Springs	- 2¢
Orange Beach:	1¢
Perdido Beach	0¢
Robertsdale	1¢
Silverhill:	1¢
Spanish Fort:	0¢
Summerdale:	2¢

### Business Privilege Tax

The tax rate for business privilege tax is graduated, based on the entity's federal taxable income apportioned to Alabama. The rates range from \$0.25 -\$1.75 for each \$1,000 of net worth in Alabama.

The minimum tax is \$100.

The maximum is \$15,000.

At Least	But Less Than	Tax Rate
	\$1	\$0.25 per \$1,000
\$1	\$200,000	\$1.00 per \$1,000
\$200,000	\$500,000	\$1.25 per \$1,000
\$500,000	\$2,500,000	\$1.50 per \$1,000
\$2,500,000		\$1.75 per \$1,000

### Occupational/ Local Income Tax

State:	None
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Local:	None
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### Utility Tax

Gross Receipts:	
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Utility:	4.0%
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Telecom:	6.0%
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### Inventory Tax

State of Alabama:	0%
Baldwin County:	0%
City:	0%

Unemployment Compensation	
New Employer Rate: 2.7% per \$8,000 of Wages	
Minimum Rate:	0.60%
Maximum Rate:	6.2%

Corporate Income Tax*	
State:	6.5%
Net Effective Rate	4.5%
Local:	0%
Federal Income Tax Deductions without Limits:	Yes
Allowed Federal ACRS Depreciation	Yes

\* Deductions allowed for Federal Income Tax

Personal Income Tax	
Per Capita Tax Revenue from Personal Income:	\$385
Federal Income Tax Deduction Without Limit:	Yes

Average Salary and Individual Tax Burden	
Per Capita Local Taxes:	\$556
Per Capita State Taxes	\$1,230

Workman's Compensation	
Minimum Weekly Worker's Comp Payment:	\$136

Lodging Tax	
State of Alabama:	4%
Baldwin County:	2%
Bay Minette:	3%
Daphne:	4%
Elberta:	0%
Fairhope:	4%
Foley:	4%
Gulf Shores:	5%

Loxley:		3%
Magnolia Springs	-	0%
Orange Beach:		5%
Robertsdale:		4%
Silverhill:		0%
Spanish Fort:		0%
Summerdale:		4%