

## LOCAL GOVERNMENT

Cities in Lauderdale and Colbert Counties are governed by elected mayors and city councils.

Colbert County Courthouse  
201 North Main Street  
Tuscumbia AL 35674  
(256) 386-8500

Lauderdale County Courthouse  
200 South Court Street,  
Florence AL 35630  
(256) 760-5750

Florence City Hall  
110 West College Street  
Florence, AL 35630  
(256) 760-6400

Mayor Bobby Irons

Council:

District 1	Sam Pendleton	256-766-9779
District 2	Scott Carrier	256-765-7066
District 3	Hermon Graham	256-766-6734
District 4	Leland Howard	256-764-5313
District 5	James Barnhart	256-767-2930
District 6	Angie Pickens	256-767-6932

Muscle Shoals City Hall  
1000 East Avalon Avenue  
Muscle Shoals AL 35661  
(256) 383-5675

Mayor David Bradford

Council:

Place 1	Joe Pampinto	256-381-4458
Place 2	Neal Willis	256-383-7424
Place 3	Jerry Knight Grissom	256-483-9335
Place 4	Jim Holland	256-383-5403
Place 5	Allen Noles	256-381-0333

Sheffield City Hall  
600 North Montgomery Avenue  
Sheffield AL 35660  
(256) 383-0250

Mayor Billy Don Anderson  
Council:

District 1	Waylon Huguley	256-386-0545
District 2	Steven Barnes	256-314-1259
District 3	Ronnie McLeary	256-381-3558
District 4	Frank Stevens	256-383-7291
District 5	Verna Brennan	256-381-4996

Tuscumbia City Hall  
202 East Sixth Street  
Tuscumbia AL 35674  
(256) 383-5463

Mayor Bill Shoemaker  
Council:

District 1	Steve Finch	256-383-7647
District 2	George Johnson	256-383-6268
District 3	Martha Smith	256-386-7179
District 4	Richard Coates	256-381-1446
District 5	Bobby Mitchell	256-383-1326

## **Taxes:**

All property taxes are due on October 1, and become delinquent after December 31. A homestead exemption is allowed the owner occupant during the first year of occupancy. Tax rates vary according to location and property usage.

State income tax wages are withheld by employers on wages. Self-employed persons must make periodic estimated payments. Forms and information may be obtained at the Colbert County Tax Assessors office, 386-8530 or the Lauderdale County Revenue Commissioner's Office 760-5785.

### **Corporate Income Tax**

Alabama's corporate income tax is 5% of the income annually from business within the state with deductions allowed for federal income tax paid or accrued for foreign companies and 5% of the net income annually with deductions allowed for federal income tax paid or accrued for domestic corporations. Corporate tax credits are available for qualifying companies. There are no local corporate income taxes.

### **Inventory Tax**

There are no raw material or finished property taxes in the State of Alabama.

### **Machinery and Tools Tax**

Both machinery and tools are considered to be personal property and are rated as Class II with a 20% basis. Non-educational tax abatements are available to qualified companies. Mileage (ad valorem) rates are the same as real property rates.

### **Personal Income Tax**

The state of Alabama has a personal income tax that ranges from 2% to 5%. There are no local income taxes.

### **Real Property Tax**

Industrial real property is assessed as Class II property which has a basis rate of 20% of fair market value. Non-educational related ad valorem tax abatements are available to qualified companies meeting law requirements. Single family dwellings are rated as Class III and have a 10% basis rate. Combined state and local ad valorem rates in the Shoals range from 27 mills in Colbert County to 51 mills within the Florence city limits.

### **Sales Tax**

Combined state and local tax rates range from 5% to 8.5% depending on the community. Sales tax on machinery averages approximately 2%. The local community, and in some cases, the local industrial development board has the authority to consider non-educational related sales tax abatements on construction materials and equipment purchased during the early project life to qualified companies meeting law requirements.

**Shoals Area Sales Tax Rates**

(10/01/02)

Colbert County	256-386-8530	5.50%
Muscle Shoals	256-383-5675	8.5%
Sheffield	256-383-0250	8.5%
Tuscumbia	256-383-5463	8.5%
Cherokee	256-359-4959	8.0%
Leighton	256-446-8477	8.0%
Littleville	256-332-3567	8.0%
Lauderdale County	256-760-5785	5.0%
Anderson	256-247-3617	7.0%
Florence	256-760-6679	8.0%
Killen	256-757-1246	7.0%
Lexington	256-229-5221	7.0%
Rogersville	256-247-8446	7.0%
St. Florian	256-767-3690	7.0%
Waterloo	256-764-3237	6.0%

**Unemployment Tax**

State unemployment compensation tax is assessed on the first \$8,000 the employer pays on each employee. The rate varies according to the employer's unemployment experience modified by statewide experience. This can be as low as 0.2% or as high as 6.8%.

## Financing

The State of Alabama has numerous methods of financial assistance to new and expanding industries. New projects requiring capital in excess of \$5 million can secure financing in several different ways. The local industrial development board can act as a channel for the sale of tax-free or taxable industrial revenue bonds. This method has proven to be popular with most companies in past years. Loaded rates generally run two to three percent (2% - 3%) below prime.

**ALABAMA REVOLVING LOAN FUND** - The State Revolving Loan Fund provides reduced interest fixed rate financing for capital asset and working capital needs. The Wallace Link Deposit Fund gives Alabama domiciled companies the opportunity to have commercial bank financing interest rates reduced over a two-year period.

Conventional bank financing, possibly coupled with SBA, EDA, FmHA, or Alabama Revolving Fund assistance, can be obtained through one or more of the eight financial institutions in the area.

**STATE AND LOCAL INCENTIVES** - The State of Alabama and the local community offer a variety of incentives designed to meet the needs of new and expanding industries that can assist the area in its economic expansion. The type and amount of incentives are based upon need of the company and the potential impact their presence will have on the area.

The Shoals area has aggressively sought new and expanding manufacturing investments over the past several years using a variety of incentives. The most advantageous incentive is the investment the community makes in its people and its infrastructure. Municipal services are well maintained with excess capacity to meet current and future demands. We are committed to the belief that companies, first and foremost, look for healthy communities that can provide the support necessary to become and remain profitable.

**ALABAMA INDUSTRIAL DEVELOPMENT GRANT PROGRAM** - Alabama's Industrial Development grant program is available to companies constructing new facilities by paying a part, or all, of the cost of preparing a site for construction. These companies must be Code Classification 20 through 39, Division F, major group 50, and major group 51, industrial group numbers 737 and industry numbers 8731, 8733, and 8734. The grant is for grading of earth and drainage of natural water. The size of the grant depends on the total amount of expense for the acquisition of land, construction, and equipment. The maximum grant is \$375,000.

Road infrastructure improvement grants can be made, when appropriate, along with utility and general infrastructure assistance. Details on these and other state programs can be obtained from the Alabama Development Office or the Shoals Economic Development Authority.

# LOCAL UTILITIES

## City of Florence Utilities

### Electricity, Natural Gas, Water, Wastewater

Administrative Offices	256-760-6527
Electricity	256-760-6045
Natural Gas	256-767-3430
Wastewater/Water	256-760-6637
Call Before You Dig to locate underground utilities	800-292-8525
Delinquent accounts	256-760-6525
Customer Service, new or existing	256-760-6512
Emergencies, Electricity, normal business hours	256-764-4456
Energy-marketing-safety-security	256-740-6055
Natural gas	256-760-6490
Water/wastewater	256-760-6637
After hours	256-764-4456
General information	256-760-6300
Tree trimming	256-760-6533

## City of Muscle Shoals Utilities

Electric Board warehouse	256-386-9298
After hours difficulties	256-383-6746
Electric Department	256-386-9290
Street and Sanitation Department	256-386-9250
Wastewater plant	256-386-9262
Water Department	256-386-9260
Water filtration plant	256-386-9263

## City of Sheffield Utilities

Department of Street and Sanitation	256-386-5610
Utilities Department	256-389-2000
Utilities Operations Center	256-389-2045
Emergencies	256-389-2478

## City of Tusumbia Utilities

Office	256-383-0321
After hours and emergencies	256-383-3121
Waste water plant	256-386-5675
Water treatment plant	256-386-5680

# Industrial Parks in the Shoals Area

The Shoals area is home to seven publicly developed industrial parks ranging in size from 50 to 500 acres as well as numerous industrial sites ranging in size up to 1,600 acres. Excellent highway, rail, and river transportation services are available to meet your needs.

## **Airport Site**

Industrial Park: 100 acres

Land Ownership: Muscle Shoals Regional Airport. Located adjacent to the Muscle Shoals Regional Airport in Colbert County.

## **Rogersville Industrial Park**

Industrial Park: 115+/- acres

Land Ownership: Town of Rogersville. Located within the corporate limits of Rogersville, Alabama.

## **Barton Riverfront Industrial Park**

The Southeast's Premier Waterfront Property: 1,600 acres

Public Ownership. Environmental: Phase 1, Archeological, Endangered Species and Wetlands Reviews available.

## **Sheffield Industrial Park**

Industrial Park: 22+ acres

Land Ownership: City of Sheffield. Located within the corporate limits of Sheffield, Alabama.

## **Florence-Lauderdale Industrial Park**

Industrial Park: 3 to 35 acres

Land Ownership: public and private. Located within the corporate limits of Florence, Alabama

## **Shoals Commerce Park**

Industrial Park: 80 acres

Land Ownership: Shoals Solid Waste Authority. Located one mile south of the City of Muscle Shoals in Colbert County

## **Littleville Commerce Park**

Industrial Park: 29 acres

Land Ownership: City of Littleville Located within the corporate limits of Littleville, Alabama