

ENHANCE ELMORE



ENHANCE ELMORE

Enhance Elmore is a program designed to provide the citizens of Elmore County with the services and quality of life desired while addressing the county's continued growth. During the 2025 Alabama Legislative Session, the Elmore County Commission was authorized to levy three measures for Enhance Elmore infrastructure and economic development activities in addition to approval to place a local constitutional amendment on the ballot for voters to consider ensuring public health and safety along with county fire services receive additional resources. A special fund entitled the **Enhance Elmore Fund** was created through the legislative process that provides additional layers of accountability including an annual report to be released by January 31st of each year.

The new funds collected under **Enhance Elmore** will allow for investments such as:

- the construction of a new county jail;
- additional funding for our fire departments throughout the county;
- providing additional judicial and administrative space to accommodate two new circuit judges and sheriff department growth;
- an increase in the number of road and bridge projects accomplished each year.

Enhance Elmore Components Enacted During the 2025 Alabama Legislative Session

Levelized County Sales Tax, Act 2025-128

Tag Fee, Act 2025-129

Rental Tax, Act 2025-450

Enhance Elmore Component Authorized During the 2025 Alabama Legislative Session for a Special Election

Local Constitutional Amendment Set for November 4th Special Election

Property Assessment and Vape/Tobacco Tax, Act 2025-415

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Enhance Elmore Components Enacted During the 2025 Alabama Legislative Session

Levelized County Sales Tax, Act 2025-128

Beginning, **September 1, 2025**, the sales tax rate throughout Elmore County will be levelized to **9.5%** to match the average municipal sales tax rate. Coosada, Eclectic and Tallassee will remain at 10% within their municipal limits.

Farm equipment and machinery are not subject to this levelized sales tax.

Estimated revenue from this levelized sales tax is **\$3.9 million per year** with **90%** of the proceeds being invested in infrastructure and **10%** invested in economic development activities.

Tag Fee, Act 2025-129

Beginning January 1, 2026, the purchase of a motor vehicle tag will increase by **\$25** per vehicle registered in the county.

This increase does not apply to utility or agricultural trailers or watercraft.

After the first year of the levy, an additional \$1 will be added to tag fee annually.

Estimated revenue from this levelized sales tax is **\$2.66 million per year** with **95%** of the proceeds being invested in infrastructure and **5%** invested in economic development activities.

Rental Tax, Act 2025-450

Beginning, September 1, 2025, the rental tax rate throughout Elmore County will be levelized to **9.5%** on the rental or lease of tangible property.

Lease or rental of motor vehicles or housing are not subject to this rental tax.

Estimated revenue from this rental tax is **\$750,000 per year** with **90%** of the proceeds being invested in infrastructure and **10%** invested in economic development activities.

ENHANCE ELMORE

Enhance Elmore Component Authorized **During the 2025 Alabama Legislative Session for a Special Election**

Local Constitutional Amendment Set for November 4th Special Election

Property Assessment and Vape/Tobacco Tax, Act 2025-415

On November 4, 2025, a special election will be held in Elmore County to determine whether the voters in Elmore County will authorize two funding streams to support public safety and county fire services. A yes vote authorizes the County Commission to levy the following and allocate the proceeds to public safety and county fire service.

Property Assessment

Beginning October 1, 2026, the following assessments would be collected on each type parcel of land in Elmore County annually:

Land only parcels	\$ 25
Residential Parcel	\$150
Commercial Parcel	\$300

If a property owner has adjoining parcels under common ownership, only one assessment will be placed on the adjoining properties. The highest assessment rate for the adjoining parcels will be utilized to determine the applicable assessment in this scenario.

Estimated revenue from the assessment is \$4.5 million per year.

Residential and commercial assessments will see 85% of the proceeds being invested in public health and safety and 15 % invested in county fire services.

Land only assessments will see 100% of the proceeds invested in county fire services.

Tobacco / Vape Excise Tax

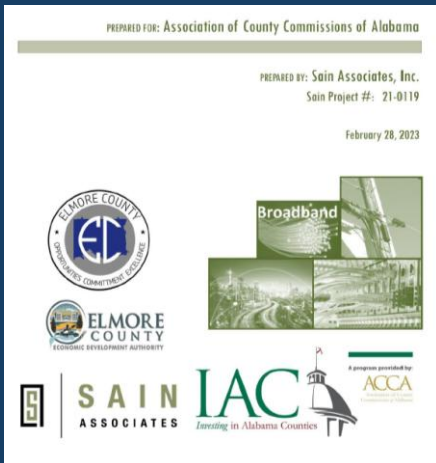
Levy a countywide 4.5% excise tax on the wholesale transactions of all tobacco and vape products.

Estimated revenue from this tax is \$960,000 per year with 70% invested in public health and safety and 30% in county fire services.

INFRASTRUCTURE AND ECONOMIC DEVELOPMENT FACTS



- COUNTY ROAD NETWORK CONSISTS OF 1000 MILES OF PAVED AND UNPAVED ROADS;
- COUNTY BRIDGE NETWORK CONSISTS OF 127 BRIDGE STRUCTURES AND OVER 8000 SMALLER DRAINAGE STRUCTURES;
- REBUILD ALABAMA PROVIDED A BOOST TO ROAD AND BRIDGE INVESTMENT IN THE COUNTY TO ASSIST THE EFFORTS OF THE COUNTY TO SEEK FEDERAL AND STATE GRANTS TO LEVERAGE THE GASOLINE FUNDING FOR MAINTENANCE AND OPERATIONS LAST ADJUSTED IN 1992. CURRENT RESOURCES ARE CLOSE TO 10% OF NEEDED ANNUAL INVESTMENT TO PROPERLY MAINTAIN THE COUNTY'S CURRENT ROAD AND BRIDGE INFRASTRUCTURE;
- STRATEGIC PLANNING HAS INDUCED BROADBAND INVESTMENTS THROUGHOUT THE COUNTY;
- NEW AND UPGRADED ROADS, BRIDGES, WATER AND SEWER INFRASTRUCTURE ARE NEEDED.



ENHANCE ELMORE

COUNTY FIRE SERVICE FACTS AND FIGURES

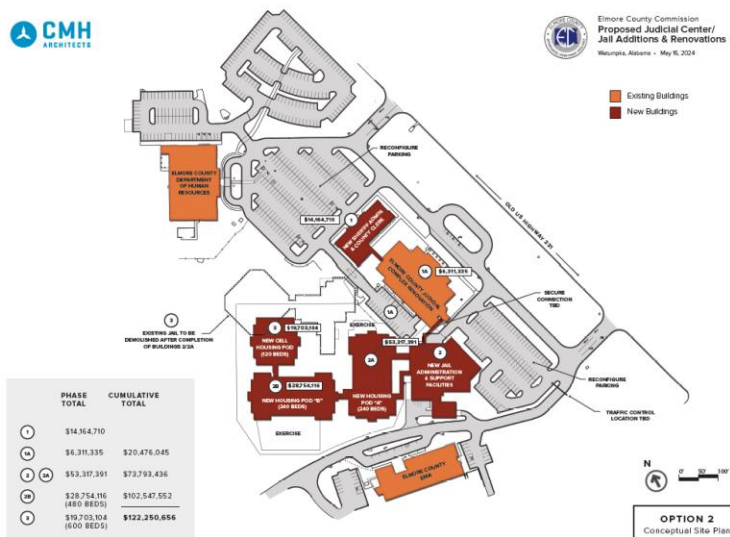
- The last increase in fees dedicated to our county fire services was last made in 2005, 20 years ago.
- Over that 20 year period, costs to outfit a firefighter have increased 219%.
- The average cost to outfit a county fire service member with Personal Protective Equipment (PPE) and firefighting gear is currently \$19,045 per firefighter.
- The average cost of a county fire service vehicle currently is \$562,500, an increase of 185% since 2005.
- The cost of a fire engine has doubled in cost since 2005, averaging \$800,000 per unit today.
- Since the inception of the fire fee in 1995, no funding was derived from land only parcels despite 31% of all fire calls in the last three years being related to ground fires.



ENHANCE ELMORE

SHERIFF AND JAIL FACTS

- Currently, the Elmore County Jail operates overcapacity year round. Consistently the facility is **134% over capacity** with peak times during the summer reaching 145% of the original design capacity of 242 inmates in the early 1990s. The jail held 83 inmates at its opening in 1995.
- Starting pay for a correctional officer in 1995 was \$6.50/ hour versus \$17.38/hour current, a **267% increase**.
- The original jail was paid for with a one cent sales tax which was sunset after the jail and judicial complex was paid for in the late 1990s, leaving no funding for operational, maintenance and/or expansion costs.
- Vehicles to support law enforcement and correctional activities have also seen a drastic increase in just the last 5 years. Cost for these vehicles have more than doubled during that timeframe.
- The new **\$82 Million** jail project will include the construction of **2 new 240 bed pods** followed by tearing down the current jail and adding then adding another **120 to 240 bed pod**. Total inmate bed capacity at the conclusion of the **36 month project** will be 600 to 720 beds.
- This will be a net increase of 358 to 478 inmate beds from our current jail capacity.
- Estimates to shift from operating 242 beds to the first **480** beds indicate that the jail operational cost will increase by **\$1.5 million annually**.
- A breakdown of the \$1.5 Million operational cost is as follows:
 - 18 additional correctional officers will be required to operate the additional jail space at an annual cost of \$976,000 at today's pay rates.
 - The additional bed space will cause utility expenses to increase by approximately \$553,000 per year.



ELMORE COUNTY FACTS

COUNTY POPULATION GROWTH SINCE 1995 IN COUNTY FROM 55,000 TO OVER 90,000;

ONLY COUNTYWIDE SALES TAX IS 1% FOR EDUCATION;

COUNTY AD VALOREM RATE IS LOWEST IN THE STATE AND ONE OF THE LOWEST IN THE NATION;

COUNTY IS ONE OF THE FASTEST GROWING COUNTIES IN THE STATE

Distribution of Property Tax Dollar for Elmore County (based on millage)

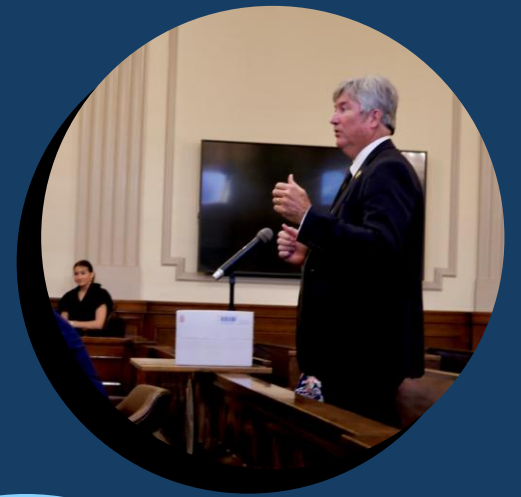
County General fund	20¢
County Road & Bridge	10¢
County Wide Schools	16¢
District Schools	24¢
Hospital	4¢
County Total	74¢
State	26¢
Grand Total	\$1.00

Ad Valorem Example

Estimated Market Value	\$100,000
Class III Property X 10%	
Assessed (Taxable) Value	\$10,000
Millage Rate (25 Mills)	X .025
Total Tax	\$250
Homestead Exemption	-\$43
Total Tax Due	\$207
County Commission Portion	\$62.10
Public Safety Portion (58%)	\$36.02
Remaining County Services	\$26.02

MAINSTREAM MYTHS

- IF THE RECREATIONAL QUALITY OF LIFE PROJECTS WERENT BEING BUILT, THE COUNTY WOULD HAVE PLENTY OF FUNDING?
- FALSE. THE QOL PROJECTS ARE BEING FUNDED BY THE COUNTY UTILIZING PRIMARILY LEVLIZED LODGING PROCEEDS. CURRENTLY, THE LODGING TAX PRODUCES AROUND \$1.6 M PER YEAR. THE DEBT SERVICE ON THE JAIL AND JUDICAL NEEDS ALONE IS AROUND \$6.5M ANNUALLY
- WITH ALL THE GROWTH IN THE COUNTY, THE COUNTY SHOULD HAVE PLENTY OF FUNDING TO PROVIDE THE SERVICES WE NEED.
- FALSE. OVER THE LAST SIX BUDGET YEARS, THE COUNTY HAS SEEN MINIMAL GROWTH IN AD VALOREM TAXES WHEN COUPLED WITH THE INCREASE IN GOODS AND SERVICES. WITH NO COUNTYWIDE SALES TAX, AD VALOREM TAXES ARE THE MAJOR SOURCE OF GENERAL FUND REVENUE. THE COUNTY HAS REALIZED LESS THAN \$144K IN ANNUAL GROWTH DURING THOSE SAME SIX BUDGET CYCLES.



Historical and New Itemized with Monthly Costs

	Current Annual Fire Fee Assessment Allocated to Fire Departments	Current Annual Assessment Allocated to Sheriff Dept Jail	Proposed Increase in Annual Fire Fee Assessment Allocated to Fire Departments	Proposed New Annual Assessment Allocated to Sheriff Dept Jail / Administration Building	New Annual Assessment Allocated to Fire Departments and Sheriff Dept Jail / Administration Building	Combined Current and New Annual Assessment Allocated to Fire Departments and Sheriff Dept Jail / Administration Building	Combined New and Current Assessments Per Month Per
Residential	\$50	\$0	\$22.50	\$127.50	\$150	\$200	\$16.67
Commercial	\$100	\$0	\$45.00	\$255.00	\$300	\$400	\$33.33
Land Only	\$0	\$0	\$25.00	\$0.00	\$25	\$25	\$2.08

Residential Parcel Assessed \$150	Commercial Parcel Assessed \$300	Land Only Parcel Assessed \$25
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ELMORE COUNTY TIMELINE

2017

ELMORE COUNTY COMMISSION EMPHASIZES THE NEED TO FOCUS ON FIVE PRIMARY AREAS IMPACTING THE CITIZENS OF THE COUNTY. PUBLIC SAFETY, PUBLIC HEALTH, INFRASTRUCTURE, EDUCATION AND ECONOMIC DEVELOPMENT.

2020/ 2021

ELMORE COUNTY COMMISSION PRIORITIZES PERSONNEL POLICIES AND PAY PLAN CHANGES TO RETAIN AND ATTRACT COUNTY EMPLOYEES. COVID HITS AND EXPOSES WEAKNESS IN JAIL REGARDING MEDICAL SPACE.

QOL PROJECTS IN WETUMPKA AND MILLBROOK ARE LAUNCHED WITH LEVELIZED LODGING TAX LEGISLATION BEING ENACTED TO FUND PROJECTS SUPPORTING ECONOMIC DEVELOPMENT.

2023

QOL PROJECTS CONTINUE IN MILLBROOK AND WETUMPKA WITH DISCUSSION OF THE NEXT STEPS TO EXPAND PROJECTS COUNTYWIDE. JAIL EXPANSION STUDY CONTINUES WITH DATA GATHERING AND REVIEW OF CURRENT FACILITIES. LEGISLATURE GRANTS ELMORE COUNTY TWO NEW CIRCUIT JUDGE POSITIONS SLATED TO TAKE OFFICE IN 2025 AND 2027 RESPECTIVELY.

2018/2019

ELMORE COUNTY COMMISSION BEGINS IDENTIFYING PARTNERSHIP PROJECTS WITH CITY OF WETUMPKA AND CITY OF MILLBROOK TO IMPROVE THE QUALITY OF LIFE OF OUR CITIZENS. QUALITY OF LIFE (QOL) AND LEVELIZED LODGING TAX BEGIN TO TAKE SHAPE

2022

COMMISSION IMPLEMENTS TEMPORARY PREMIUM PAY FOR EMPLOYEES TO RETAIN EMPLOYEES. WORK ON A MEDICAL WING AND TRUSTEE HOUSING BEGINS AT THE COUNTY JAIL.

COUNTY ALLOCATES ARP FUNDS TO JOINT PROJECTS THROUGHOUT THE COUNTY AIMED TO IMPROVE THE COMMISSION'S AREAS OF FOCUS. WATER, SEWER, PUBLIC SAFETY AND PUBLIC WORKS PROJECTS BEGIN TO BE PERFORMED COUNTYWIDE.

2024

QOL PROJECTS BEGIN IN TALLASSEE, HOLTVILLE AND ECLECTIC. PLANNING BEGINS FOR FUTURE PROJECTS IN KOWALIGA, WETUMPKA AND TALLASSEE.

JUDICIAL/ JAIL STUDY IS COMPLETED SHOWING A NEED TO TOTALLY REPLACE THE CURRENT CORRECTIONAL FACILITY AND A PLAN TO EXPAND CURRENT CAPACITIES FOR JUDICIAL, CIRCUIT CLERK AND LAW ENFORCEMENT SERVICES. TOTAL COST OVER \$100M.

Elmore County Commission

Henry Hines
District 1

Bart Mercer
Chairman, District 4

Dennis Hill
District 3

Brad Davis
District 2

Desirae Lewis Jackson
District 5



RESOLUTION NO. 06232005-01

RESOLUTION LEVYING SALES/USE TAX AND RENTAL TAX

WHEREAS, Act 2025-128 (Levelized Sales Tax) and Act 2025-450 (Rental Tax) of the Alabama Legislature were passed by the Alabama Legislature and became law April 10th, 2025, and May 21st, 2025, respectively; and

WHEREAS, said Act 2025-128 authorizes the Elmore County Commission (the "County Commission") to levy a county sales and use tax throughout the county to ensure the minimum sales and use tax rate is 9.5% in any unincorporated area, police jurisdiction or corporate limits of Elmore County; and

WHEREAS, said Act 2025-450 authorizes the Elmore County Commission (the "County Commission") to levy a rental tax throughout the county to ensure the minimum tax rate is 9.5% in any unincorporated area, police jurisdiction or corporate limits of Elmore County; and

WHEREAS, said taxes shall be collected and distributed as set forth in as defined in the respective Acts listed herein;

NOW, THEREFORE, BE IT RESOLVED BY THE COUNTY COMMISSION OF ELMORE COUNTY, ALABAMA, as follows

1. The recitals set forth in the foregoing preambles are hereby found and declared to be true and correct; and
2. The County Commission hereby levies a sales and use tax as authorized and specified by Act Number 2025-128 with the levy of said tax beginning on September 1, 2025; and
3. The County Commission hereby levies a rental tax as authorized and specified by Act Number 2025-450 with the levy of said tax beginning on September 1, 2025; and
4. The Elmore County Commission Chairman and the Chief Engineer are authorized to execute all necessary documents and such other ancillary documents and certificates of any kind and take any other actions as may be necessary to effectuate the herein specified levies authorized by this resolution and to contract for the collection of the proceeds of these levies.

IN WITNESS WHEREOF, the County has caused this Resolution to be executed in its name and on its behalf by its Chairman and Chief Engineer on this the 23rd day of June, 2025.

A handwritten signature in black ink, appearing to be 'Bart Mercer', written over a horizontal line.

Bart Mercer, Chairman

Elmore County Commission

A handwritten signature in black ink, appearing to be 'Luke McGinty', written over a horizontal line.

Luke McGinty, Chief Engineer

Elmore County



ENHANCE ELMORE

Levelized County Sales & Use Tax, Act 2025-128

Beginning, **September 1, 2025**, the sales tax rate throughout Elmore County will be levelized to **9.5%** to match the average municipal sales tax rate in Elmore County.

Note: Coosada, Eclectic and Tallassee will remain at 10% total within their municipal limits. while Millbrook and Prattville will remain at 9.5% total in their municipal limits.

Note: Farm equipment and machinery are not subject to this levelized sales, sellers use and consumers use tax.

Unincorporated Areas of Elmore County	9.5%
State of Alabama	4%
Elmore County Education Sales Tax	1%
Enhance Elmore (County Commission)	4.5%

City of Wetumpka <u>Corporate Limits</u>	9.5%
State of Alabama	4%
Elmore County Education Sales Tax	1%
City of Wetumpka	4%
Enhance Elmore (County Commission)	0.5%

Town of Coosada <u>Corporate Limits</u>	10%
State of Alabama	4%
Elmore County Education Sales Tax	1%
Town of Coosada	5%
Enhance Elmore (County Commission)	0%

Town of Deatsville <u>Corporate Limits</u>	9.5%
State of Alabama	4%
Elmore County Education Sales Tax	1%
Town of Deatsville	1%
Enhance Elmore (County Commission)	3.5%

Town of Elmore <u>Corporate Limits</u>	9.5%
State of Alabama	4%
Elmore County Education Sales Tax	1%
Town of Elmore	3%
Enhance Elmore (County Commission)	1.5%

Town of Elmore <u>Police Jurisdiction</u>	9.5%
State of Alabama	4%
Elmore County Education Sales Tax	1%
Town of Elmore	1.5%
Enhance Elmore (County Commission)	3%

ENHANCE ELMORE

Levelized County Sales & Use Tax, Act 2025-128 cont.

Town of Eclectic and City of Tallassee Corporate Limits 10%

State of Alabama	4%
Elmore County Education Sales Tax	1%
Eclectic or Tallassee	5%
Enhance Elmore (County Commission)	0%

Town of Eclectic and City of Tallassee Police Jurisdictions 9.5%

State of Alabama	4%
Elmore County Education Sales Tax	1%
Eclectic or Tallassee	2.5%
Enhance Elmore (County Commission)	2%

City of Millbrook and City of Prattville Corporate Limits 9.5%

State of Alabama	4%
Elmore County Education Sales Tax	1%
Millbrook or Prattville*	4.5%
Enhance Elmore (County Commission)	0%

City of Millbrook Police Jurisdiction 9.5%

State of Alabama	4%
Elmore County Education Sales Tax	1%
Millbrook	2.25%
Enhance Elmore (County Commission)	2.25%

Current Total Sales, Sellers Use and Consumers Use Tax prior to 9/1/2025 by Jurisdiction

Deatsville 6%

Coosada 10%

Eclectic 10%

Elmore 8%

Millbrook 9.5%

Prattville 9.5%*

Tallassee 10%

Wetumpka 9%

Unincorporated 5%

*Includes the levelized one cent sales tax split equally by the City of Prattville and Elmore County Commission.

ENHANCE ELMORE

Rental Tax, Act 2025-450

Beginning, September 1, 2025, the rental tax rate throughout Elmore County will be levelized to **9.5%** on the rental or lease of tangible property.

Lease or rental of motor vehicles are not subject to this rental tax.

Unincorporated Areas of Elmore County	9.5%
State of Alabama	4%
Enhance Elmore (County Commission)	5.5%
City of Wetumpka Corporate Limits	9.5%
State of Alabama	4%
City of Wetumpka	3%
Enhance Elmore (County Commission)	2.5%
Town of Deatsville Corporate Limits	9.5%
State of Alabama	4%
Enhance Elmore (County Commission)	5.5%
Town of Elmore Corporate Limits	9.5%
State of Alabama	4%
Enhance Elmore (County Commission)	5.5%
Town of Eclectic and City of Tallassee Corporate Limits	9.5%
State of Alabama	4%
Eclectic or Tallassee	4%
Enhance Elmore (County Commission)	1.5%
Town of Eclectic and City of Tallassee Police Jurisdictions	9.5%
State of Alabama	4%
Eclectic or Tallassee	2%
Enhance Elmore (County Commission)	3.5%
Town of Coosada	9.5%
State of Alabama	4%
Town of Coosada	4%
Enhance Elmore (County Commission)	1.5%

ENHANCE ELMORE

Rental Tax, Act 2025-450 cont.

City of Millbrook Corporate Limits	9.5%
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State of Alabama	4%
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City of Millbrook	4.5%
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Enhance Elmore (County Commission)	1%
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City of Millbrook Police Jurisdiction	9.5%
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State of Alabama	4%
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City of Millbrook	2.25%
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Enhance Elmore (County Commission)	3.25%
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City of Prattville Corporate Limits	9.5%
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State of Alabama	4%
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City of Prattville	3.5%
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Enhance Elmore (County Commission)	2%
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Current Total Rental Tax prior to 9/1/2025 by Jurisdiction

Deatsville 4%

Coosada 8%

Eclectic 8%

Elmore 4%

Millbrook 8.5%

Prattville 7.5%

Tallassee 8%

Wetumpka 7%

Unincorporated Areas 4%

ENHANCE ELMORE

Tag Fee, Act 2025-129

Beginning January 1, 2026, the purchase of a motor vehicle tag will increase by \$25 per vehicle registered in the county.

This increase does not apply to trailers or watercraft.

After the first year of the levy, an additional \$1 will be added to tag fee annually.

ENHANCE
ELMORE



ENHANCE ELMORE

DID YOU KNOW THE FIRE FEE HAS BEEN THE SAME FOR MORE THAN 20 YEARS?

**THE NEED EXISTS FOR INCREASED RESOURCES FOR OUR COUNTY FIRE
DEPARTMENTS THROUGHOUT ELMORE COUNTY SO THEY CAN PROVIDE CRITICAL
SERVICES AND KEEP PROPERTY INSURANCE RATES AFFORDABLE.**



INVESTING...PROTECTING...SERVING

ENHANCE
ELMORE



ENHANCE ELMORE

**THE LAST MAJOR INVESTMENT FOR OUR LAW
ENFORCEMENT AND JUDICIAL COMMUNITIES
WAS MORE THAN 30 YEARS AGO.**

INVESTING...PROTECTING...SERVING

ENHANCE ELMORE



**DID YOU KNOW IT HAS BEEN 20 YEARS
SINCE FIRE FEES CHANGED?**

INVESTING...PROTECTING...SERVING



INVESTING...PROTECTING...SERVING

**DID YOU KNOW THAT OUR CURRENT
JAIL WAS CONSTRUCTED TO HOUSE
242 INMATES AND CURRENTLY
OPERATES AT 150% OVER CAPACITY?**

**ENHANCE
ELMORE**





**ENHANCE
ELMORE**



**Since 2000,
Elmore County's
population has
increased by
more than 25,000.**



INVESTING...PROTECTING...SERVING



ELMORE CO. FIRE DEPARTMENTS

2025 SERVICE ON 2005 RESOURCES

ENHANCE
ELMORE



ENHANCE ELMORE

INVESTING...PROTECTING...SERVING

ENHANCE
ELMORE



ENHANCE ELMORE

Did You Know?

As one of the state's fastest growing counties and one of the busiest circuits in the state's judicial system, Elmore County has already elected one new circuit judge in 2024 and will elect another in 2026.

Enhance Elmore provides the first major investment in our Judicial Complex in 30 years.

**E911 / EMS CALL
VOLUME IN ELMORE
COUNTY HAS MORE
THAN DOUBLED IN
THE LAST 15 YEARS.**



**ENHANCE
ELMORE**



INVESTING...PROTECTING...SERVING