

Opposing Taxation Without Representation in Orange Beach

1200 words

Rauf Bolden, Orange Beach

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It is all about the money. "Money to get the power, power to keep the money," according to Machiavelli's patron Lorenzo di Piero de' Medici (<http://www.independent.org/news/article.asp?id=1662>).

Orange Beach has the power to tax people living outside the corporate limits, and the power to keep the money without allowing them to vote. State Senators Chris Elliot (R), and Gerald Allen (R) propose doing something about it. Their answer is Alabama Legislation SB19 & SB23.

"S23 [SB23 is] a good idea in some respects; however AL is only state in US which grants as much authority to public officials without opportunity to vote on those officials! A complicated issue which has taken lot of legislative time with no good solution!" said Alabama State Representative Steve McMillan (R-Gulf Shores) in an email.

Both pieces of legislation argue that a person should have the right to vote for the people who levy taxes, require business licenses, and handle law enforcement in their jurisdiction. It all seems reasonable to me.

Orange Beach Mayor Tony Kennon does not agree. Resolutions opposing the senators' legislation passed unanimously in the Council Chambers on March 19th, according to a recording on the city's web site, approximately at time index: 14:30 (<https://orangebeachal.gov/sites/default/files/audio/councilrecordings/2019/Council%20COW%2003-19-2019%20mics.mp3>).

- "Resolution opposing proposed SB19 [<https://legiscan.com/AL/bill/SB19/2019>], and opposing any action by the Alabama Legislature that would exempt certain vacation, short-term rentals from lodgings taxes [13%]," according to item 11 on the Agenda's web site (<https://orangebeach.novusagenda.com/agendapublic/MeetingView.aspx?MeetingID=1016&MinutesMeetingID=180&doctype=Agenda>).
- "Resolution opposing proposed SB23 [<https://legiscan.com/AL/bill/SB23/2019>], and opposing any action by the Alabama Legislature that would restrict or remove municipal police or planning jurisdictions," according to item 10 on the Agenda's web site (<https://orangebeach.novusagenda.com/agendapublic/MeetingView.aspx?MeetingID=1016&MinutesMeetingID=180&doctype=Agenda>).

I reached out to Orange Beach's Legal Administrator, asking why quashing SB19 & SB23 is so important to the city. Their office did not respond to my request for comment.

"Rumor has it the House [Alabama] is blocking the legislation [SB19 & SB23] and it will never pass. City lobbyists deeply involved. Monies from police jurisdictions too

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valuable to lose," said Ernie Church in a Facebook Group, End The #Bridge2Nowhere (<https://www.facebook.com/groups/155706324781200/permalink/837974369887722/>).

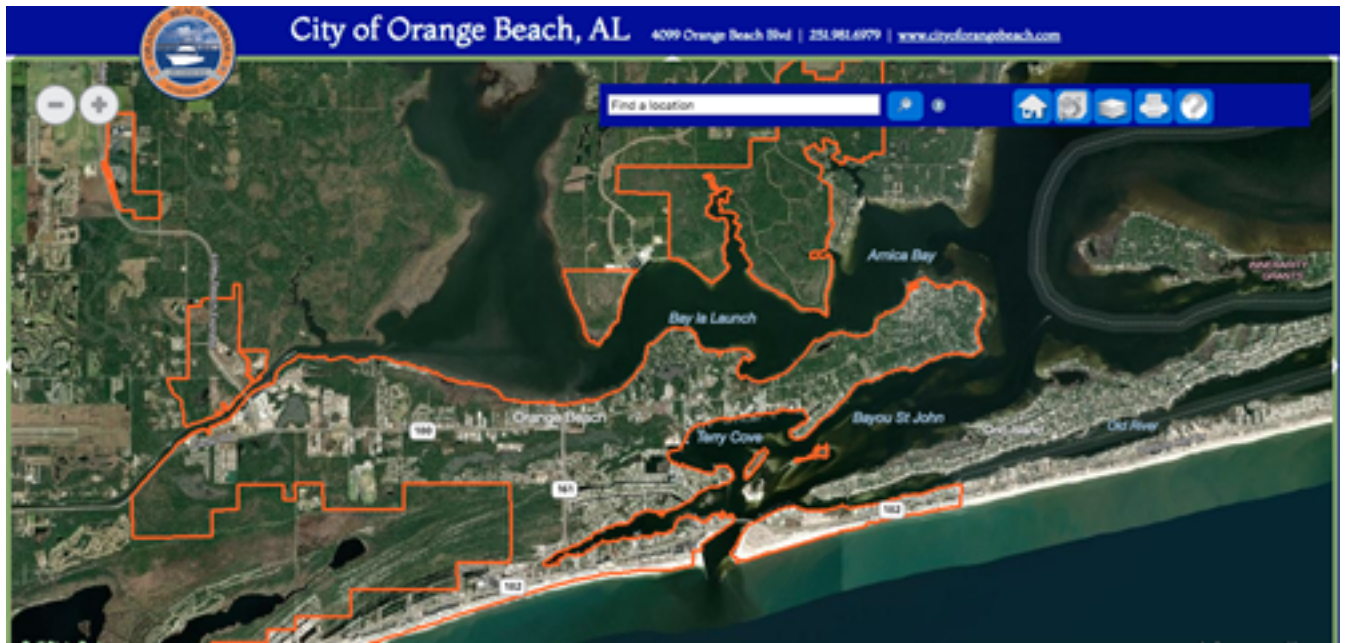
The legislation SB19 tackles eliminating unfair hospitality taxes. "Transient occupancy tax (lodging tax), not applicable to tent camping, marine ships, and recreational vehicles, Sec. 40-26-1 am'd," according to a report on LegiScan (<https://legiscan.com/AL/bill/SB19/2019>).

Similarly, SB23 seeks to dispose of outside-the-city mercantile taxes, "Municipalities, police jurisdiction and planning jurisdiction, limited to property within corporate limits, provisions for business licenses and sales taxes outside of corporate limits repealed, Secs. 11-51-90, 11-51-206 repealed; Secs. 11-40-10, 11-52-30 am'd," according to a report on LegiScan (<https://legiscan.com/AL/bill/SB23/2019>).

We are looking for clarity, but there is no distinct path forward. Legislators will need consensus, and a willingness to see past a small municipalities' obsession with the power they hold over their neighbors in the police jurisdictions (PJ).

The State of Alabama should demand Orange Beach seed authority to the people who live in the PJ (north of the canal), or incorporate them into their municipality, changing the electoral map forever.

Police Jurisdiction of Orange Beach (populated areas outlined in orange north of the canal)



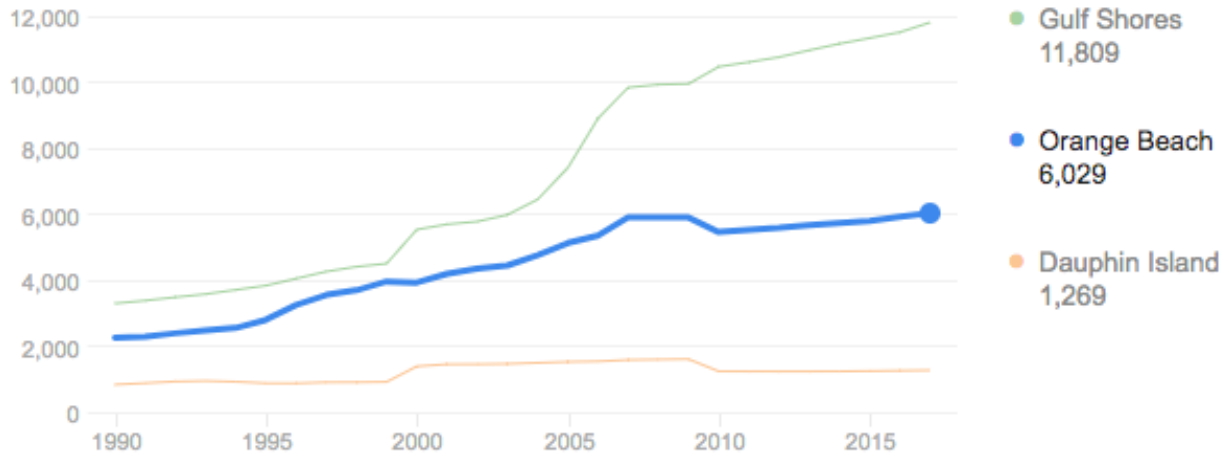
Source: Orange Beach GIS Web Site


(http://maps.digitalmapcentral.com/production/VECommunityView/cities/orangebeach_al/index.aspx#)

Population of Orange Beach (inside city limits, south of the canal)

Opposing Taxation Without Representation in Orange Beach

6,029 (2017)



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Sources include: United States Census Bureau

[Feedback](#)

Source: Google Public Data

(https://www.google.com/publicdata/explore?ds=kf7tgg1uo9ude_&met_y=population&hl=en&dl=en)

The unfairness of a small group of people having political leverage over the lives of individuals living in the unincorporated areas north of Orange Beach is unsustainable. Mayor Tony Kennon's resolutions argue for the *status quo*, ostensibly keeping as much money as possible in the city's coffers, simultaneously oppressing the voters living outside the city limits.

Have the people on the North Shore finally woken up to this power grab?

Supporters of the Elliott-Allen legislation (SB19 & SB23) need the muscle of existing regulations, arguing cities have not adhered to the present rules. Thereby freeing the unincorporated from the constraints of extraterritorial taxation.

The requirements are clear, according to the Alabama Department of Revenue (<https://revenue.alabama.gov/sales-use/police-jurisdictions/>). The stipulations for posting Ordinances and maps on the website are quoted below:

1. Copy of the 30-Day Notice that was posted for the following police jurisdiction related ordinances passed on or after 9/1/15:

- Ordinances enforcing police or sanitary regulations and prescribing fines and penalties for violations thereof within the police jurisdiction.
- Ordinances to fix and collect licenses for any business, trade, or profession done within the police jurisdiction.
- Ordinances to levy and assess taxes within the police jurisdiction.

2. Map showing the boundaries of the municipal limits and police jurisdiction

Opposing Taxation Without Representation in Orange Beach

- Due no later than the first day of January in each year.
- Maps in PDF or JPG are preferred.

Not many Alabama Cities are in compliance (<https://revenue.alabama.gov/sales-use/police-jurisdictions/2019-police-jurisdiction-annexations-deannexations-and-ordinances-affecting-individuals-or-entities-in-police-jurisdictions/>).

It can be argued that municipal non-compliance automatically exonerates residents from paying taxes. Although this position will be challenged. Citizen complaints should be reported to Alabama Revenue: LocalTaxUnit@revenue.alabama.gov, or faxed to 334-353-7666.

I wrote Senator Gerald Allen (R-Tuscaloosa) who sponsored SB19, asking for comment. "Senator Allen [R] will be making public comments when the bill is placed in Committee [<https://legiscan.com/AL/bill/SB19/2019>]," according to an email from Luanne Miller of the Senator's office.

The key issue is getting both these pieces of legislation passed by the Alabama Senate and House. Then signed into law by Governor Kay Ivey. Orange Beach's lobbyist former Governor Bob Riley will be hard at work, whispering in ears, and twisting arms. If the bills pass, Orange Beach will not have jurisdiction over the North Shore. No planning jurisdiction means no Wolf Bay Bridge.

I reached out to Senator Chris Elliott (R-Baldwin County). He sponsored SB23. The senator's office did not respond to my request for comment.

Mayor Tony Kennon will fight, saying we do not need to make any changes, supported by his resolutions opposing a refresh. He may argue the city provides services across the canal, including fire and police protection for the residents. Therefore, Orange Beach should keep its extraterritorial jurisdiction as a matter of public safety.

Since incorporation in 1984 no Fire Station or Police Precinct House has been built on the North Shore. The public safety argument is nothing more than a smokescreen for keeping the present state of affairs.

Maintaining the *status quo* is not the question here. This fight is about jurisdiction. Taxation without representation prompted the Boston Tea Party in 1773 (<https://www.history.com/topics/american-revolution/boston-tea-party>). Taxation without deficit reduction prompted the 21st century Tea Party (<https://www.teapartypatriotsfoundation.org/>). No matter which era you research opinions on taxation you will find conflicts, and those conflicts always lead to political consequences.

ENDS.

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