

**TABLE 15
TAXATION
BALDWIN COUNTY, ALABAMA**

Intangible Property																
Describe What is Subject to Tax Rate (e.g. Accounts Receivable, Capital Stock)	None															
Basis & Rate	0%															
Stock Bond Transaction Fee (Yes or No & its Yes Rate)	None															
Real Property Tax Rates for Jurisdictions Featuring per \$100	State	County		Bay Minette	Daphne	Elberta	Fairhope	Foley	Loxley	Gulf Shores	Robertsdale	Orange Beach	Silverhill	Spanish Fort	Summerdale	Magnolia Springs
Major Employment Centers	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
State Millage	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65
City Millage		0.00	0.00	1.25	1.50	0.50	1.50	0.05	0.05	0.06	0.04	0.05	1.00	0.50	0.50	0.5
County Millage		2.15	2.15													
School Millage	3.00	1.20	1.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
Special District Millage		0.20	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Assessment Ratio (%)	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
Effective Rate per \$100	0.13	0.47	0.43	0.25	0.3	0.1	0.3	0.1	0.1	0.12	0.08	0.1	0.2	0.1	0.1	0.1
Personal Property Tax Rates per \$100	State	County		Bay Minette	Daphne	Elberta	Fairhope	Foley	Loxley	Gulf Shores	Robertsdale	Orange Beach	Silverhill	Spanish Fort	Summerdale	Magnolia Springs
State Millage	0.65															
City Millage				1.25	1.50	0.50	1.50	0.50	0.50	0.60	0.40	0.50	1.00	0.50	0.50	0.5
County Millage		2.15	2.15													
School Millage	0.30	1.20	1.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Special District Millage	0.20 North Baldwin	0.20	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Assessment Ratio (%)	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
Effective Rate per \$100	0.13	0.47	0.43	0.25	0.30	0.10	0.30	0.10	0.10	0.12	0.08	0.10	0.20	0.10	0.10	0.1
State Property Tax Effective Rate per \$100																
Real Property	0.13															
Personal Property (machinery/equipment)	0.13															
Property Tax After Core Income Tax																
Rate	N/A															
Basis & Rate	N/A															
Property Tax After Core Income Tax & State Excise Tax																
Taxable Items	N/A															
Rate for Each Item	N/A															
Subject to Personal Property Tax																
Production Machinery & Equipment	yes															
Non Production Machinery & Equipment	yes															
Pollution Control	no															
Inventory	no															
Raw Materials	no															
Work in Progress	no															
Finished Goods	no															
Freeport Legislation	no															
Applicable to Warehousing	no															
Applicable to Manufacturing	no															
Goods Stored in a Public Warehouse	no															
Office Furniture-Fixtures	yes															
Computer Equipment	yes															
Workstations	yes															
Telephones	yes															
Furniture	yes															
Company Vehicles	yes															
Standard Software	yes															
Custom Software	yes															







































