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Honorable W. Cameron Parsons  
Town Attorney  
Town of Brookwood  
P. O. Box 65  
Tuscaloosa, AL 35402

Exemptions -- Municipalities  
-- Ad Valorem Taxes

Town of Brookwood may not  
grant exemption from taxation  
contained in §11-42-57.

Dear Mr. Parsons:

In your request for an opinion on behalf of the Town of Brookwood you state that the Town desires to annex 40 acres of land owned by United States Pipe and Foundry Company. You ask three questions:

1. Does Section 11-42-21, Code of Alabama 1975, apply to a municipality with less than 2,000 inhabitants?
2. Can the Town of Brookwood, with a population of approximately 600, grant the tax exemption allowed in Section 11-42-57, Code of Alabama 1975?
3. To what type of taxes does the exemption contained in Section 11-42-57 apply?

Your question No. 1 is answered in the negative. Section 11-42-21 applies only to "any incorporated municipality with a population of 2,000 inhabitants or more."

Your question No. 2 is answered in the negative. Section 11-42-57 applies to "all territory brought within the corporate limits of a city under the provisions of this article." Section 11-42-57 is contained in Article 3, Chapter 42, Code of Alabama 1975. Article 3, which encompasses Sections 11-42-40 through

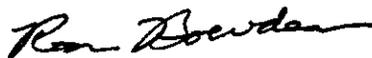
11-42-88, Code of Alabama 1975, applies only to "any city having 25,000 inhabitants or more." Section 11-42-40, Code of Alabama 1975. Therefore, no part of Article 3, including §11-42-57, has any application to the Town of Brookwood.

Section 11-42-57 grants an exemption from taxation to "all territory brought within the corporate limits of a city under the provisions of this article and all property having a situs within such territory." Inasmuch as the language of the exemption statute is couched in terms of an exemption from taxation for the territory and property located thereon, it evidently applies only to property or ad valorem taxes.

Sincerely,

CHARLES A. GRADDICK  
Attorney General

By-



RON BOWDEN  
Assistant Attorney General

RB:ccc