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TAX - ALABAMA

City of Pike Road v. City of Montgomery

Supreme Court of Alabama - December 11, 2015 - So.3d - 2015 WL 8569354

Property owner filed interpleader action to resolve dispute between the City of Montgomery and the City of Pike Road concerning police jurisdiction over manufacturing plant located in unincorporated section of County and the corresponding right to sales and use taxes.

The Circuit Court entered judgment in favor of Montgomery and Pike Road appealed.

The Supreme Court of Alabama held that:

- Police jurisdiction could expand to include area within three miles of city limits only after either a federal decennial census or a municipal census established that population exceeded 6,000 inhabitants, and
- City's population was not proper subject of judicial notice.

Municipality's police jurisdiction could expand to include area within three miles of its city limits only after either a federal decennial census or a municipal census established that population exceeded 6,000 inhabitants, and, the jurisdiction could not expand based on United States Census Bureau's estimate showing population in excess of 6,000. (Per Justice Stuart with three Justices concurring and a Special Justice concurring in result).

City population between federal decennial censuses was not proper subject of judicial notice in cities' dispute over whether population of smaller city grew to exceed 6,000 residents and smaller city's police jurisdiction grew to three miles beyond its city limits. City's population was the subject of dispute. (Per Justice Stuart with three Justices concurring and a Special Justice concurring in result).

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