

1 HB533  
2 117589-2  
3 By Representatives Thomas (E), Oden, Greeson, Lindsey,  
4 Canfield, Sherer, Williams (J), Grantland, Howard, Black,  
5 Davis, Ford, Buskey and Curtis  
6 RFD: County and Municipal Government  
7 First Read: 11-FEB-10

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ENROLLED, An Act,

To amend Section 40-6-3, Code of Alabama 1975, relating to the compensation of certain supernumerary officials, to provide further for the salary of supernumerary ad valorem taxing officials and to further provide for funding of the payments.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. Section 40-6-3, Code of Alabama 1975, is amended to read as follows:

"§40-6-3.

"(a) Every supernumerary official shall serve for life and shall receive from the county governing body, in equal monthly installments on the first of each month, or in such installments as other county officials or employees are paid, an annual salary as follows:

"(1) For 12 years service the official shall receive 60 percent of the average compensation during the last four years served as an official charged with assessing and collecting ad valorem taxes.

"(2) For 14 years service the official shall receive 65 percent of the average compensation.

"(3) For 16 years the official shall receive 70 percent of the average compensation.

1           "(4) For 18 or more years the official shall receive  
2 75 percent of the average compensation; provided, however, no  
3 person shall receive more than ~~forty-nine thousand six hundred~~  
4 ~~dollars (\$49,600)~~ sixty thousand dollars (\$60,000) per year.

5           "The county governing body may, by majority vote of  
6 the membership, elect to increase or remove this monetary  
7 limitation on compensation for any person who assumed  
8 supernumerary status after September 30, 1993.

9           "The tax collector, if there is a supernumerary tax  
10 assessor or tax collector in the county, or the license  
11 commissioner or person charged with the collection of ad  
12 valorem taxes other than the tax collector, if there is a  
13 supernumerary license commissioner or other official charged  
14 with the assessing or collecting, or both, of ad valorem taxes  
15 in the county, shall from the first money collected by the  
16 official pay to the county governing body the sum which shall  
17 be paid to the supernumerary official as heretofore set forth.  
18 The sum shall be deducted on a pro rata millage basis from  
19 payments to the state, county, and all subdivisions and  
20 agencies thereof, ~~except~~ including municipalities, to which  
21 the person collecting ad valorem taxes is charged with the  
22 distributing of ad valorem taxes collected under the law.  
23 Notwithstanding the foregoing, if the official dies without  
24 leaving a surviving spouse, or otherwise becomes disqualified  
25 as a supernumerary official, any money remaining in the fund

1 shall be refunded to the person by whom it is paid to the  
2 county, and the person shall distribute the money refunded to  
3 the state, county, and other subdivisions and agencies on the  
4 same pro rata millage basis that it was originally withheld.

5 "If any official covered under this chapter dies  
6 prior to attaining the age of 60 years, but being otherwise  
7 qualified to be appointed a supernumerary official, except for  
8 age, and is survived by a spouse lawfully married to the  
9 official at the time of his or her death, then the surviving  
10 spouse shall be paid a monthly allowance equal to 50 percent  
11 of the salary which would have been paid to the official had  
12 he or she survived to the age of 60. The monthly allowance  
13 shall be paid in the same manner as provided for payment to a  
14 qualified official and shall continue for 15 years or until  
15 the marriage of the surviving spouse, whichever first occurs.  
16 Upon the death of any official covered under this chapter  
17 after he or she has become fully qualified for appointment as  
18 a supernumerary official, including age, whether appointed as  
19 a supernumerary official or whether still serving in active  
20 office, the surviving spouse of the official shall be paid a  
21 monthly allowance equal to 50 percent of the supernumerary  
22 salary being paid to the official or to which he or she would  
23 be entitled if appointed as supernumerary. The monthly  
24 allowance shall be paid in the same manner as provided for the

1 official and shall continue for 15 years or until the marriage  
2 of the surviving spouse, whichever first occurs.

3 "(b) Beginning with the fiscal year commencing on  
4 October 1, 2006, the supernumerary officials of a county  
5 provided for in this section shall be entitled to receive the  
6 same cost-of-living increases in compensation, that are  
7 granted to county retirees by the county commission, if  
8 approved by a resolution of a majority of the county  
9 commission. The increases shall be in the same amount or  
10 percentage and at the same time, as the case may be, as that  
11 amount or percentage increase provided to the other retirees  
12 of the county and, if not uniform, the increase shall be equal  
13 to the average increase granted to all county retirees who  
14 receive an increase."

15 Section 2. This act shall become effective  
16 immediately following its passage and approval by the  
17 Governor, or its otherwise becoming law.

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Speaker of the House of Representatives

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President and Presiding Officer of the Senate

House of Representatives

I hereby certify that the within Act originated in  
and was passed by the House 04-MAR-10.

Greg Pappas  
Clerk

Senate	06-APR-10	Amended and Passed
House	08-APR-10	Concurred in Senate Amendment