

1 SB184
2 113780-7
3 By Senator Holley (N & P)
4 RFD: Local Legislation No. 1
5 First Read: 12-JAN-10

1 SB184

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With Notice and Proof

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6 ENROLLED, An Act,

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Relating to Coffee County; to provide further for fire protection and emergency medical services; to levy a fire protection and emergency medical service fee on certain owners of dwellings and commercial buildings in the county; to provide for certain exemptions; to provide for the collection of the fee; to provide for the distribution of funds derived from the fee to all fire departments, all emergency medical service squads which have contracted in writing with the county commission, the Volunteer Firefighters Association, and the Coffee County Commission; to provide for the expending and accounting of the funds; to provide for the treatment of funds upon dissolution or abandonment of a fire department or emergency medical service squad; to provide that the county shall be immune from certain liability; to provide for the purposes of funds generated by the fee; and to provide that the operation of the act is conditional on the approval of the electors at an election.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

1 Section 1. The provisions of this act shall apply to
2 Coffee County.

3 Section 2. The Legislature hereby declares that the
4 Coffee County fire departments, emergency medical service
5 squads contracted in writing with the Coffee County
6 Commission, and the Coffee County Volunteer Firefighters
7 Association that receive funds pursuant to this act are
8 organizations which are public in nature, as they protect the
9 health, safety, and welfare of the citizens of the county.

10 Section 3. (a) There is hereby levied on the owner
11 of each dwelling and commercial building located in Coffee
12 County a fire protection and emergency medical service fee of
13 thirty dollars (\$30) per year for each dwelling and commercial
14 building.

15 (b) For the purposes of this act, a "dwelling" shall
16 be defined as any building, structure, or other improvement to
17 real property used or expected to be used as a dwelling or
18 residence for one or more human beings, including, but not
19 limited to:

20 (1) Any building, structure, or improvement
21 assessed, for the purposes of state and county ad valorem
22 taxation, as Class III single-family owner-occupied
23 residential property.

24 (2) A duplex or an apartment building.

1 (3) Residential property used to generate rental
2 income.

3 (4) Any manufactured home or house trailer used or
4 expected to be used as a dwelling or residence for one or more
5 human beings.

6 A building, structure, or other improvement shall be
7 classified as a "dwelling" for purposes of this act
8 notwithstanding the following:

9 (1) That it is wholly or partially vacant or
10 uninhabited at any time during the year for which a fire
11 protection and emergency medical service fee with respect
12 thereto is to be levied.

13 (2) That it is also used or expected to be used
14 simultaneously for a purpose, whether or not commercial in
15 nature, other than as a dwelling or residence as aforesaid.

16 (c) For the purposes of this act, a "commercial
17 building" shall be defined as any building, structure, or
18 other improvement to real property used or expected to be used
19 for commercial or business purposes including rental property.
20 The term "commercial building" shall not apply to any school,
21 church, senior citizens facility, or utility distribution or
22 transmission poles or towers, utility substations, or any
23 building used primarily for fire or emergency services, and
24 shall not apply to any building or structure used primarily

1 for agricultural production purposes by the owner or an
2 employee of an agricultural business or concern.

3 (d) Any fee levied pursuant to this act shall not be
4 construed as a tax on property. The fee shall be levied for
5 the purposes of funding fire protection and emergency medical
6 services under the purview of this act.

7 (e) Any person age 65 or over exempted from paying
8 property tax in Coffee County in part or in whole shall also
9 be exempted from paying the fee levied by this act. Any person
10 65 years of age or over having an annual adjusted gross income
11 of twelve thousand dollars (\$12,000) or less, as shown on the
12 person's and spouse's latest United States income tax return
13 may apply for an exemption annually and shall be exempted from
14 paying the fee levied by this act for the principle residence
15 of the household provided the person seeking to claim the
16 exemption shall present proof of income to the county
17 administrator no later than July 1 of any year in which the
18 exemption is desired. In the event that such person and spouse
19 are not required to file a United States income tax return,
20 then an affidavit indicating that the annual gross income of
21 such person and spouse for the preceding taxable year was
22 twelve thousand dollars (\$12,000) or less shall be sufficient
23 proof. The exemption shall apply only so long as the person's
24 annual gross income shall be twelve thousand dollars (\$12,000)
25 or less and shall be requested each year in which the

1 exemption is desired. The fee levied by this act shall be
2 assessed unless application for exemption is submitted to the
3 Coffee County Commission, or its designee, and approved. Any
4 person who knowingly provides false or misleading information
5 in order to obtain an exemption shall lose his or her
6 household exemption and shall be subject to the provisions of
7 Section 10 of this act.

8 Section 4. The fire protection and emergency medical
9 service fee shall be collected, administered, and enforced at
10 the same time, in the same manner, and under the same
11 requirements and laws as are the ad valorem taxes of the
12 state. In the case of a manufactured home, the fee shall be
13 collected, administered, and enforced at the same time, in the
14 same manner and under the same requirements and laws as the
15 annual registration fee for manufactured homes provided in
16 Section 40-12-255, Code of Alabama 1975. The proceeds of the
17 fee shall be paid into the Coffee County General Fund. The
18 Coffee County Commission may establish rules and procedures
19 regarding the transfer, accounting, and holding of the funds,
20 including an administrative fee not to exceed three percent of
21 the total funds collected. Within 30 days of payment into the
22 general fund, the Coffee County Commission shall transfer any
23 funds collected on property located in the City of Enterprise
24 to the City of Enterprise and any funds collected on property
25 in the City of Elba to the City of Elba, with all funds to be

1 used to fund the fire department and emergency medical
2 services of the respective cities. The Coffee County
3 Commission shall transfer the remaining funds to the Coffee
4 County Volunteer Firefighters Association and the emergency
5 medical service squads which have contracted in writing with
6 the county commission in the following manner: Twenty percent
7 of these funds shall go to the eligible emergency medical
8 service squads; the balance, eighty percent, of the fee shall
9 go to the Coffee County Volunteer Firefighters Association to
10 be distributed among Coffee County eligible fire departments,
11 with one-half of 1 percent remaining with the firefighters
12 association. All distributions shall be based on the number of
13 eligible structures in each department's respective E-911
14 protective district. The Coffee County Revenue Commissioner
15 shall provide a report listing the number of eligible
16 structures in each city and each district from which a fee has
17 been collected.

18 Section 5. For the purposes of this act, an eligible
19 fire department shall mean a fire department located in Coffee
20 County outside of the City of Enterprise or the City of Elba
21 that is certified under the Alabama Forestry Commission
22 guidelines and is a member of the Coffee County Volunteer
23 Firefighters Association. An eligible emergency medical
24 service squad for the purposes of this act shall mean an
25 emergency medical service squad under written contract with

1 the Coffee County Commission to serve Coffee County that is
2 licensed by the Alabama Department of Public Health, Emergency
3 Medical Services Division, as an advanced/basic life support
4 transporting ambulance service.

5 Section 6. Funds distributed to the Coffee County
6 Volunteer Firefighters Association and to eligible fire
7 departments and emergency medical service squads with written
8 contract with the Coffee County Commission may only be
9 expended for fire protection and emergency medical services,
10 including training, supplies, equipment, and to purchase
11 insurance including liability insurance to insure coverage of
12 acts or omissions which are directly related to the functions
13 of a fire department or emergency medical service squad which
14 are committed by a fire department or emergency medical
15 service squad and the personnel of a volunteer fire department
16 or emergency medical service squad. The funds may not be
17 expended for food, drink, social activities, or fund-raising
18 activities. After receiving the funds, the fire departments
19 and emergency medical service squads shall keep accurate
20 records to verify that the funds were properly expended.
21 Should the Coffee County Commission, in its sole discretion,
22 find or determine that funds provided by this act have been
23 improperly expended by any eligible fire department or
24 emergency service squad, the department that has improperly
25 expended funds shall return all funds improperly expended and

1 in addition thereto shall pay a penalty equal to 10 percent of
2 all improperly expended funds. At the discretion of the Coffee
3 County Commission, any fire department or emergency medical
4 service squad that fails to comply with the provisions of this
5 act may be deemed to have forfeited the funds generated by
6 this act and shall be subject to the provisions of Section 10
7 of this act.

8 Section 7. Upon dissolution or abandonment of any
9 eligible fire department or emergency medical service squad
10 and after all lawful indebtedness has been satisfied, any
11 remaining funds derived from this act or any assets purchased
12 with funds derived from this act shall be transferred to the
13 Coffee County Commission. If a fire department is abandoned or
14 dissolved, the Coffee County Commission shall transfer the
15 funds to the Coffee County Volunteer Firefighters Association.
16 If an emergency medical service squad is abandoned or
17 dissolved, the Coffee County Commission shall transfer the
18 funds to the Coffee County General Fund. Those entities shall
19 distribute remaining funds in the best interest of providing
20 emergency medical services and fire protection in the area
21 once served by the abandoned or dissolved fire department or
22 emergency medical service squad. In the event there are no
23 fire departments or emergency medical service squads, the
24 funds or assets shall be placed in the county general fund.

1 Section 8. The personnel of the fire departments,
2 emergency medical service squads, and Volunteer Firefighters
3 Association provided for in this act shall not be considered
4 as employees, servants, or agents of the county. The members
5 of the county commission and the officers and employees of the
6 county and the members of the Coffee County Commission and the
7 officers and employees of the county shall not be liable
8 either in their official capacity or in a private or
9 individual capacity for the actions of the fire departments,
10 contracted emergency medical service squads, or the Volunteer
11 Firefighters Association or their personnel.

12 Section 9. The purpose and use of funds generated by
13 this act are to enable all participating eligible volunteer
14 fire departments in Coffee County to be better equipped and
15 prepared for emergencies in the county and to assist in
16 maintaining and lowering Insurance Services Organization
17 ratings. This act is also intended to help insure emergency
18 medical services to the citizens of Coffee County. Each fire
19 department shall obtain and maintain a level of preparedness
20 as determined by the Coffee County Volunteer Firefighters
21 Association. Any fire department that does not meet the levels
22 set within five years of the approval of this act shall
23 forfeit any received funds generated by this act. The
24 emergency medical service squad is required to attain and
25 maintain an advanced life support/basic life support ambulance

1 transport license with the Alabama Department of Public
2 Health. Any emergency medical service squad failing to
3 maintain this license shall forfeit any received funds
4 generated by this act. These forfeited funds shall be used or
5 designated for use by the Coffee County Volunteer Firefighters
6 Association in conjunction with the Coffee County Commission.

7 Section 10. With regard to the collection of the
8 fees levied by this act, including, but not limited to, the
9 application for and granting of exemptions, the Coffee County
10 Commission shall exercise such regulatory control and
11 supervision over and may adopt rules and regulations as may be
12 needed to meet the requirements of this act. At the discretion
13 of the Coffee County Commission, any eligible fire department
14 or contracted emergency medical service squad that fails to
15 comply with the provisions of this act or any rules and
16 regulations adopted pursuant to this act may be deemed to have
17 forfeited all or part of the funds generated by this act for
18 such period of time as may be set.

19 Section 11. Sections 2 to 10, inclusive, of this act
20 shall be inoperative and void unless it shall have been
21 approved by a majority of the qualified electors of Coffee
22 County who vote thereon at a referendum held for such purpose
23 conducted as nearly as may be in the same way as elections on
24 amendments to the constitution and shall be held on the same
25 day as the next countywide election held following final

1 passage of this act. Notice of election shall be given by the
 2 Judge of Probate of Coffee County, which notice shall be
 3 published in accordance with state law governing the
 4 publication of local bills of the Legislature. On the ballots
 5 to be used at the election, the proposition to be voted on
 6 shall be stated substantially as follows:

7 "Do you favor the local law authorizing the levy of
 8 a fire protection and emergency medical service fee of thirty
 9 dollars (\$30) per year on each residence and commercial
 10 structure in Coffee County which shall be used to fund fire
 11 protection and emergency medical service in Coffee County?

12 Yes _____ No _____."

13 If a majority of the votes cast at the election are
 14 affirmative votes, Sections 2 to 10, inclusive, of this act
 15 shall be in full force and effect October 1 of the following
 16 year. If a majority of the votes cast are in the negative, the
 17 act shall have no further effect. The Judge of Probate of
 18 Coffee County shall certify the results of the election to the
 19 Secretary of State. The cost of the election shall be paid out
 20 of the county general fund.

21 Section 12. The provisions of this act are
 22 severable. If any part of this act is declared invalid or
 23 unconstitutional, that declaration shall not affect the part
 24 which remains.

1 Section 13. All laws or parts of laws which conflict
2 with this act are repealed.

3 Section 14. This act shall become effective
4 immediately following its passage and approval by the
5 Governor, or its otherwise becoming law.

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President Pro Tempore and Presiding Officer of
the Senate

Speaker of the House of Representatives

SB184

Senate 04-FEB-10

I hereby certify that the within Act originated in and passed
the Senate, as amended.

McDowell Lee
Secretary

House of Representatives
Passed: 18-FEB-10

By: Senator Holley