

1 HB528
2 200142-1
3 By Representatives Alexander, Wheeler, Faulkner, Carns and
4 Drake
5 RFD: County and Municipal Government
6 First Read: 30-APR-19

SYNOPSIS: Existing general law provides for the compensation of the associate members of a county board of equalization in a county with a population of 600,000 or more.

This bill would provide for an increase in the compensation of each associate member of a county board of equalization in a county with a population of 600,000 or more.

A BILL
TO BE ENTITLED
AN ACT

To amend Section 40-3-7, Code of Alabama 1975, relating to the compensation of members of county boards of equalization; to provide an increase in the compensation for each associate member of a county board of equalization in a county with a population of 600,000 or more.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

1 Section 1. Section 40-3-7, Code of Alabama 1975, is
2 amended to read as follows:

3 "§40-3-7.

4 "The annual term of service and compensation of
5 members of the several county boards of equalization shall be
6 on a basis of total assessed value of all taxable property,
7 using the year 1955 as the basis, to be determined as follows:

8 "(1) In those counties in which the total assessed
9 value of all taxable property exceeds \$600,000,000 according
10 to the tax assessor's abstract of assessments for said year,
11 except in a county subject to subdivision (2) of this section,
12 the members of the county boards of equalization shall serve
13 on a full-time basis, and each associate member shall be paid
14 at the rate of \$19,425 per annum, and the chairman shall be
15 paid at the rate of \$21,090 per annum, payable in monthly
16 installments.

17 "(2)a. This subdivision shall apply to any county of
18 this state which has a population of 600,000 or more according
19 to the last or any subsequent federal census and in which the
20 total assessed value of all taxable property exceeds
21 \$600,000,000 according to the tax assessor's abstract of
22 assessments for said year.

23 "b. In any county subject to this subdivision, the
24 members of the county board of equalization shall serve on a
25 full-time basis. Each associate member shall be paid at the
26 rate of \$19,425 per annum as provided by existing law, and
27 shall be paid additional compensation in the amount of nine

1 thousand dollars (\$9,000) per annum from the Jefferson County
2 Mapping and Reappraisal Fund, for a total compensation of
3 twenty-eight thousand four hundred twenty-five dollars
4 (\$28,425). ~~and the~~ The chairman's total compensation shall be
5 determined as provided for by the Merit System law applying to
6 the county, and the chairman shall be subject to and entitled
7 to the benefits of the law establishing such merit system. The
8 chairman's total compensation shall be payable from the
9 general funds of the county, and the chairman shall promptly
10 pay to the county any compensation he or she receives from the
11 State of Alabama and from the largest municipality of the
12 county for serving as chairman. In addition to the salary
13 provided for the chairman under the merit system law, the
14 county shall make for and on the chairman's account an
15 employer's matching payment to the county pension system fund,
16 if the chairman is or becomes a member of the county pension
17 system.

18 "(3) In those counties in which the total assessed
19 value of all taxable property exceeds \$400,000,000 and does
20 not exceed \$600,000,000 according to the tax assessor's
21 abstract of assessments for said year, the members of the
22 county board of equalization shall serve on a full-time basis,
23 and each associate member shall be paid at the rate of \$8,700
24 per annum, and the chairman shall be paid at the rate of
25 \$9,200 per annum, payable in monthly installments.

26 "(4) In those counties in which the total assessed
27 value of all taxable property is not less than \$80,000,000 and

1 does not exceed \$400,000,000 according to the tax assessor's
2 abstract of assessments for said year, the members of the
3 county board of equalization shall serve for not less than six
4 months, the exact working period to be fixed or approved by
5 the Department of Revenue, and each member shall be paid at
6 the rate of \$250 per month; and said board shall be allowed
7 annual traveling expenses to be approved by the Department of
8 Revenue not to exceed the sum of \$250 for any tax year.

9 "(5) In those counties in which the total assessed
10 value of all taxable property is not less than \$30,000,000 and
11 does not exceed \$80,000,000 according to the tax assessor's
12 abstract of assessments for said year, the members of the
13 county board of equalization shall serve for not more than 150
14 working days, the exact working period to be fixed or approved
15 by the Department of Revenue, and each member shall be paid at
16 the rate of \$35 per diem; and said board shall be allowed
17 mileage at the same rate as that paid to state employees, for
18 official business, payable in the same manner and from the
19 same source as expense allowances; provided however, the total
20 allowance for such mileage shall not exceed the sum of \$600
21 per annum.

22 "(6) In those counties in which the total assessed
23 value of all taxable property is not less than \$25,000,000 and
24 does not exceed \$30,000,000, according to the tax assessor's
25 abstract of assessments for said year, the members of the
26 county board of equalization shall serve for not more than 80
27 working days, the exact working period to be fixed or approved

1 by the Department of Revenue, and shall be paid at the rate of
2 \$35 each per diem, payable in monthly installments; and said
3 board shall be allowed mileage at the same rate as that paid
4 to state employees, for official business, payable in the same
5 manner and from the same source as expense allowances;
6 provided however, the total allowance for such mileage shall
7 not exceed the sum of \$600 per annum.

8 "(7) In those counties in which the total assessed
9 value of all taxable property does not exceed \$25,000,000
10 according to the tax assessor's abstract of assessments for
11 said year, the members of the county board of equalization
12 shall serve for not more than 80 working days, the exact
13 working period to be fixed or approved by the Department of
14 Revenue, and each member shall be paid at the rate of \$35 per
15 diem, payable in monthly installments; and said board shall be
16 allowed mileage at the same rate as that paid to state
17 employees, for official business, payable in the same manner
18 and from the same source as expense allowances; provided
19 however, the total allowance for such mileage shall not exceed
20 the sum of \$600 per annum."

21 Section 2. This act shall become effective on the
22 first day of the third month following its passage and
23 approval by the Governor, or its otherwise becoming law.