

1 SB54
2 208999-2
3 By Senator Sanders-Fortier
4 RFD: Governmental Affairs
5 First Read: 02-FEB-21
6 PFD: 01/19/2021

1 SB54

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4 ENROLLED, An Act,

5 Relating to the appointment of members to county
6 boards of equalization; to amend Sections 40-3-2, 40-3-4,
7 40-3-7, as last amended by Act 2019-452, 2019 Regular Session,
8 and 40-3-8 Code of Alabama 1975; to authorize the Commissioner
9 of the Department of Revenue to make appointments to the board
10 under certain conditions; to provide a process for the filling
11 of vacancies; to increase the per diem rate for an active
12 board member; and to make nonsubstantive, technical revisions
13 to update the existing code language to current style.

14 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

15 Section 1. Sections 40-3-2, 40-3-4, 40-3-7, as last
16 amended by Act 2019-452, 2019 Regular Session, and 40-3-8 Code
17 of Alabama 1975, are amended to read as follows:

18 "§40-3-2.

19 "(a) This subsection shall apply to every county in
20 the state except a county subject to ~~the provisions of~~
21 subsection (b) ~~of this section~~. During the month of August,
22 1943, and during the month of August of each fourth year
23 thereafter, the county commission of each county, the county
24 board of education and the governing body of the largest
25 municipality in each county shall each submit in writing to

1 the state Commissioner of Revenue the names of three persons,
2 and the governing body of each other incorporated municipality
3 within the county shall, in like manner, submit the name of
4 one person, all of whom are residents of the county, who are
5 each owners of taxable real property which is located within
6 ~~this state~~ the county, who are each qualified electors in ~~said~~
7 the county and who are, in the opinion of ~~said~~ the nominating
8 body, persons competent to serve as members of the county
9 board of equalization. In those counties where there is no
10 incorporated municipality, the commission of ~~said~~ the county
11 shall nominate six persons as competent persons for
12 appointment to membership on such board of equalization. From
13 each group of three nominees, submitted by the county
14 governing bodies and the county board of education and from
15 the total group of nominees submitted by the governing bodies
16 of the municipalities, the Commissioner of Revenue, within 30
17 days after receipt of such lists of nominees, with the
18 approval of the Governor shall appoint one person to
19 membership on the county board of equalization so that the
20 membership of ~~said~~ the board shall be composed of three
21 members, one of whom was nominated by the governing body of
22 the county, one by the county board of education, and one by
23 the governing body of the incorporated municipalities in the
24 county, except, however, that in those counties having no
25 incorporated municipality, two of the three members of ~~said~~

1 the board shall be selected from the six nominees of the
2 county governing body; provided, that the Commissioner of
3 Revenue may reject any group of nominees, in which event the
4 body nominating them shall submit additional names, one of
5 whom shall be appointed by the Commissioner of Revenue with
6 the approval of the Governor. The members of the several
7 county boards of equalization appointed from the nominees as
8 in this section provided shall hold office for four years
9 beginning October 1, 1943, and every fourth year thereafter.
10 In all counties having a population of 400,000 or more persons
11 according to the 1940 federal census or any subsequent census,
12 where there is now or hereafter may be a countywide civil
13 service system, all nominees must take an examination and
14 qualify by a civil service examination to be conducted by ~~said~~
15 the civil service system, except any member of any board of
16 equalization now duly appointed as a member of ~~said~~ the board
17 of equalization shall be deemed qualified for appointment. In
18 the event the names submitted by either the county commission
19 of the county, the county board of education and the governing
20 body of the largest municipality in ~~said~~ the county having a
21 countywide civil service system have already been submitted by
22 either of the nominating parties, the Commissioner of Revenue
23 shall so notify ~~said~~ the nominating ~~authorities~~ bodies, and
24 ~~said~~ the nominating ~~authorities~~ bodies shall forthwith submit
25 the names of another person or persons qualified under ~~said~~

1 the civil service examination not theretofore nominated by the
2 other nominating ~~authorities~~ bodies. In the event that any
3 nominating body fails to timely submit a list of nominations
4 for appointments to the county's board of equalization, the
5 Commissioner of Revenue may appoint members derived from the
6 remaining nominees previously submitted by other nominating
7 bodies.

8 "(b) This subsection shall apply to any county of
9 this state which has a population of 600,000 or more according
10 to the last or any subsequent federal census. On October 1,
11 1975, the office of chairmanship of the board is created. The
12 chairman shall be the executive officer of the board and shall
13 supervise the assignment of duties to members and employees.
14 The provisions of the Merit System law, including the
15 provisions thereof governing appointment and compensation of
16 persons subject to ~~said~~ the Merit System law, shall apply to
17 the chairmanship and to the chairman.

18 "The governing body of the county shall appoint the
19 chairman subject to the Merit System law. Any person who is
20 serving as chairman on October 1, 1975, and who has so served
21 for at least 24 consecutive months immediately prior to such
22 date shall be deemed to have been appointed under the
23 provisions of this subsection and to have acquired permanent
24 civil service status as chairman. Any person serving as
25 chairman on October 1, 1975, and who has served as chairman

1 for more than 12 months and for less than 24 months
2 immediately preceding October 1, 1975, shall be deemed to have
3 been appointed under the provisions of this subsection and to
4 be serving his or her probationary period under the Merit
5 System law. Any person serving as chairman on October 1, 1975,
6 who has served for less than 12 consecutive months immediately
7 prior to ~~said~~ the date shall be deemed to be a temporary
8 appointee under the Merit System law and shall be required to
9 take and pass an appropriate examination or be replaced by
10 another applicant who has taken and passed such examination.

11 "After October 1, 1975, the associate members of the
12 board shall serve the remainder of the term for which they
13 were appointed under subsection (a) ~~of this section~~ to serve.
14 Upon the expiration of such term of office, mentioned in the
15 next foregoing sentence, the associate members of the board
16 shall be appointed in the manner hereinafter provided for in
17 this subsection.

18 "The county board of education and the governing
19 body of the largest municipality in the county shall each
20 submit in writing to the state Commissioner of Revenue the
21 names of three persons, and the governing body of each other
22 municipality within the county shall, in like manner, submit
23 the name of one person, all of whom are residents of the
24 county, who are each owners of taxable property which is
25 located within this state, who are qualified electors in ~~said~~

1 the county and who are, in the opinion of the ~~said~~ nominating
2 board, persons competent to serve as members of the board.

3 "Within 30 days after the receipt of such list of
4 nominees, the state Commissioner of Revenue, with the approval
5 of the Governor, shall nominate an associate member of the
6 board from the nominees of the county board of education and
7 one associate member of the board from the nominees of the
8 governing bodies of the municipalities of the county;
9 provided, that the Commissioner of Revenue may reject any
10 group of nominees, in which event the body nominating them
11 shall submit additional names, one of whom shall be appointed
12 by the Commissioner of Revenue with the approval of the
13 Governor. The associate members of the board appointed from
14 the nominees as provided for in this subsection shall hold
15 office for the four-year terms provided for in subsection (a)
16 ~~of this section.~~

17 "In all counties having a population of 400,000 or
18 more persons according to the 1940 federal census or any
19 subsequent federal census, where there is now or hereafter may
20 be a countywide civil service system, all nominees for the
21 associate members must take an examination and qualify by
22 civil service examination to be conducted by ~~said~~ the civil
23 service system, except any person serving as an associate
24 member on any board of equalization on October 1, 1975, shall
25 be deemed qualified for appointment. In the event the names

1 submitted by either the county board of education, and the
2 governing body of the largest municipality in ~~said~~ the county
3 having a countywide civil service system have already been
4 submitted by either of the nominating parties, the
5 Commissioner of Revenue shall so notify ~~said~~ the nominating
6 ~~authorities~~ bodies, and ~~said~~ the nominating ~~authorities~~ bodies
7 shall forthwith submit the names of another person or persons
8 qualified under ~~said~~ the civil service examination not
9 theretofore nominated by the other nominating ~~authorities~~
10 bodies.

11 "§40-3-4.

12 "Should any person appointed to membership of any
13 board of equalization fail or refuse to take and subscribe to
14 the oaths required by Section 40-3-3 within five days after
15 being notified of his or her appointment to membership on ~~said~~
16 the board, or shall for any other reason herein enumerated
17 become disqualified to serve as a member on ~~said~~ the board, or
18 should a vacancy on any board occur from death, resignation,
19 or any other cause, ~~then~~ the following replacement procedure
20 shall be used:

21 "(1) The Commissioner of Revenue shall select from
22 the remaining nominees on the list from which such original
23 nominee was taken a person to fill the position to which such
24 disqualified person was first appointed or to fill the vacancy
25 on ~~said~~ the board. ~~The proper~~

1 "(2) If no nominees remain on the list from which
2 the original nomination was taken, the Commissioner of Revenue
3 may request from the nominating body ~~may, however, make that~~
4 submitted the nomination that resulted in a vacancy additional
5 ~~nominees so that the total of its nominees from which~~
6 ~~appointments may be made to fill vacancies shall be brought up~~
7 ~~to a total of not more than three such nominees. Should the~~
8 ~~remaining nominees be, for any reason, disqualified to serve~~
9 ~~on said board, then the Commissioner of Revenue shall request~~
10 ~~the proper nominating body to name three additional persons~~
11 ~~eligible to serve on said board, and from such additional~~
12 ~~nominees a person shall be selected to fill the vacancy~~
13 ~~occasioned by the disqualification of the original nominee or~~
14 ~~nominees or other vacancy. Any appointment to fill a vacancy~~
15 ~~on any board of equalization shall be for the unexpired term~~
16 ~~only.~~ When requesting additional nominations under this
17 subdivision, the Commissioner of Revenue may require the
18 nominating body to submit nominations within a prescribed time
19 period.

20 "(3) If no nominees remain on the list of the
21 original nominating body and if it fails to timely submit a
22 nominee as provided by subdivision (2), then the Commissioner
23 of Revenue may appoint a member from the remaining nominations
24 previously submitted by other nominating bodies. If no
25 nominees remain on those lists, the Commissioner of Revenue

1 may request that the other nominating body or bodies name a
2 total of not more than three additional nominees, and from the
3 additional nominees a member shall be selected to fill the
4 vacancy occasioned by the disqualification of the original
5 nominee or nominees or other vacancy.

6 "(4) If no appropriate nominee is submitted by any
7 nominating body, the Commissioner of Revenue shall appoint a
8 member.

9 "(5) Pending an appointment by the Commissioner of
10 Revenue to fill a vacancy as prescribed in this section, the
11 chairperson of the county commission may appoint a temporary
12 board member for a period not to exceed 45 days.

13 "(6) With the exception of the temporary
14 appointment, any appointment to fill a vacancy on any board of
15 equalization shall be for the unexpired term only.

16 "§40-3-7.

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

21 "(1) In those counties in which the total assessed
22 value of all taxable property exceeds six hundred million
23 dollars (\$600,000,000) according to the tax assessor's
24 abstract of assessments for the year, except in a county
25 subject to subdivision (2), the members of the county boards

1 of equalization shall serve on a full-time basis, and each
2 associate member shall be paid at the rate of nineteen
3 thousand four hundred twenty-five dollars (\$19,425) per annum,
4 and the chair shall be paid at the rate of twenty-one thousand
5 ninety dollars (\$21,090) per annum, payable in monthly
6 installments.

7 "(2)a. This subdivision shall apply to any county of
8 this state which has a population of 600,000 or more according
9 to the last or any subsequent federal census and in which the
10 total assessed value of all taxable property exceeds six
11 hundred million dollars (\$600,000,000) according to the tax
12 assessor's abstract of assessments for the year.

13 "b. In any county subject to this subdivision, the
14 members of the county board of equalization shall serve on a
15 full-time basis. Each associate member shall be paid at the
16 rate of nineteen thousand four hundred twenty-five dollars
17 (\$19,425) per annum as provided by existing law, and shall be
18 paid additional compensation in the amount of nine thousand
19 dollars (\$9,000) per annum from the Jefferson County Mapping
20 and Reappraisal Fund, for a total compensation of twenty-eight
21 thousand four hundred twenty-five dollars (\$28,425). The
22 chair's total compensation shall be determined as provided for
23 by the merit system law applying to the county, and the chair
24 shall be subject to and entitled to the benefits of the law
25 establishing the merit system. The chair's total compensation

1 shall be payable from the general funds of the county, and the
2 chair shall promptly pay to the county any compensation he or
3 she receives from the State of Alabama and from the largest
4 municipality of the county for serving as chair. In addition
5 to the salary provided for the chair under the merit system
6 law, the county shall make for and on the chair's account an
7 employer's matching payment to the county pension system fund,
8 if the chair is or becomes a member of the county pension
9 system.

10 "(3) In those counties in which the total assessed
11 value of all taxable property exceeds four hundred million
12 dollars (\$400,000,000) and does not exceed six hundred million
13 dollars (\$600,000,000) according to the tax assessor's
14 abstract of assessments for the year, the members of the
15 county board of equalization shall serve on a full-time basis,
16 and each associate member shall be paid at the rate of eight
17 thousand seven hundred dollars (\$8,700) per annum, and the
18 chair shall be paid at the rate of nine thousand two hundred
19 dollars (\$9,200) per annum, payable in monthly installments.

20 "(4) In those counties in which the total assessed
21 value of all taxable property is not less than eighty million
22 dollars (\$80,000,000) and does not exceed four hundred million
23 dollars (\$400,000,000) according to the tax assessor's
24 abstract of assessments for the year, the members of the
25 county board of equalization shall serve for not less than six

1 months, the exact working period to be fixed or approved by
2 the Department of Revenue, and each member shall be paid at
3 the rate of two hundred fifty dollars (\$250) per month; and
4 the board shall be allowed annual traveling expenses to be
5 approved by the Department of Revenue not to exceed the sum of
6 two hundred fifty dollars (\$250) for any tax year.

7 "(5) In those counties in which the total assessed
8 value of all taxable property is not less than thirty million
9 dollars (\$30,000,000) and does not exceed eighty million
10 dollars (\$80,000,000) according to the tax assessor's abstract
11 of assessments for the year, the members of the county board
12 of equalization shall serve for not more than 150 working
13 days, the exact working period to be fixed or approved by the
14 Department of Revenue, and each member shall be paid at the
15 rate of ~~\$35~~ one hundred dollars (\$100) per diem; and the board
16 shall be allowed mileage at the same rate as that paid to
17 state employees, for official business, payable in the same
18 manner and from the same source as expense allowances;
19 provided however, the total allowance for such mileage shall
20 not exceed the sum of ~~\$600~~ one thousand dollars (\$1,000) per
21 annum.

22 "(6) In those counties in which the total assessed
23 value of all taxable property is not less than twenty-five
24 million dollars (\$25,000,000) and does not exceed thirty
25 million dollars (\$30,000,000), according to the tax assessor's

1 abstract of assessments for the year, the members of the
2 county board of equalization shall serve for not more than 80
3 working days, the exact working period to be fixed or approved
4 by the Department of Revenue, and shall be paid at the rate of
5 ~~\$35~~ one hundred dollars (\$100) each per diem, payable in
6 monthly installments; and the board shall be allowed mileage
7 at the same rate as that paid to state employees, for official
8 business, payable in the same manner and from the same source
9 as expense allowances; provided however, the total allowance
10 for such mileage shall not exceed the sum of ~~\$600~~ one thousand
11 dollars (\$1,000) per annum.

12 "(7) In those counties in which the total assessed
13 value of all taxable property does not exceed twenty-five
14 million dollars (\$25,000,000) according to the tax assessor's
15 abstract of assessments for the year, the members of the
16 county board of equalization shall serve for not more than 80
17 working days, the exact working period to be fixed or approved
18 by the Department of Revenue, and each member shall be paid at
19 the rate of ~~\$35~~ one hundred dollars (\$100) per diem, payable
20 in monthly installments; and the board shall be allowed
21 mileage at the same rate as that paid to state employees, for
22 official business, payable in the same manner and from the
23 same source as expense allowances; provided however, the total
24 allowance for such mileage shall not exceed the sum of ~~\$600~~
25 one thousand dollars (\$1,000) per annum.

1 "§40-3-8.

2 "(a) In every county except a county subject to
3 subsection (b) of this section, the compensation of the
4 members of any board of equalization and adjustments, as
5 provided in Section 40-3-7, shall be ~~paid 22 1/2 percent by~~
6 ~~the state, 38 3/4 percent by the county and 38 3/4 percent by~~
7 ~~the largest municipality in the county~~ prorated in the county
8 mapping and appraisal budget by each county governing body to
9 each agency therein on the basis of the proportion of the net
10 real and personal property taxes remitted to each agency in
11 the county to the total amount received by all agencies of
12 such county.

13 "(b) This subsection shall apply to any county of
14 the state having a population of 600,000 or more according to
15 the last or any subsequent federal census.

16 "In each county subject to this subsection, the
17 compensation of the members of any board of equalization and
18 adjustments, as provided in Section 40-3-7, shall be paid 22
19 1/2 percent by the state, 38 3/4 percent by the county and 38
20 3/4 percent by the largest municipality in the county.

21 "~~(c) The compensation of the members of the several~~
22 ~~county boards of equalization as provided for in Section~~
23 ~~40-3-7 shall be paid one third by the state, one third by the~~
24 ~~county and one third by any municipality in the county in~~
25 ~~which the total assessed value of all taxable property is~~

1 ~~equal to or greater than 50 percent of the total assessed~~
2 ~~value of all taxable property located in the county. In those~~
3 ~~counties where there is no city in which the total assessed~~
4 ~~value of the taxable property is equal to or greater than 50~~
5 ~~percent of the total taxable property of the county, then the~~
6 ~~compensation of the members of the county board of~~
7 ~~equalization, as provided in Section 40-3-7, shall be paid one~~
8 ~~half by the state and one half by the county.~~

9 ~~"(d)~~ (c) The county board of equalization of any
10 county is hereby authorized and empowered to employ such
11 appraisers, engineers, stenographers, clerks, or assistants as
12 may be necessary for the performance of the duties which may
13 be required of ~~said the~~ boards of equalization, subject
14 however to all the provisions of any merit system law now or
15 hereafter in effect in ~~said the~~ county; and, provided further,
16 that the number of persons to be employed by the board of
17 equalization shall be subject to the approval of the county
18 commission or like governing body and the state Commissioner
19 of Revenue; and, provided further, that if the compensation of
20 ~~said the~~ employee is governed by the provisions of any merit
21 system law in effect, then the provisions of ~~said the~~ law
22 shall govern, otherwise the compensation of ~~said the~~ employee
23 shall be fixed by the county commission or like governing
24 body, subject to the approval of the Commissioner of Revenue,
25 all such compensation to be paid in the same manner as the law

1 provides for the payment of compensation to the members of the
2 county board of equalization of ~~said~~ the county.

3 "The county board of equalization in any county is
4 further authorized and empowered to provide for an inventory
5 of all property in ~~said~~ the county, which inventory shall be
6 under the supervision and control of ~~said~~ the board. The
7 state, county, and governing body of all municipalities in
8 ~~said~~ the county and all boards of education or boards of
9 school commissioners are hereby authorized to contribute so
10 much of the cost of ~~said~~ the inventory as may be approved by
11 the various governing bodies in ~~said~~ the county and the board
12 of education or boards of school commissioners; and, in the
13 event the state elects to contribute to the cost of ~~said~~ the
14 inventory, the amount to be contributed shall be approved by
15 the state Commissioner of Revenue and the Governor.

16 "In all counties having a population of 140,000 or
17 more according to the last or any subsequent federal census,
18 it shall be the duty of the county commission or other like
19 governing bodies of such counties in this state, to furnish
20 and supply the county boards of equalization with adequate
21 office space, necessary furniture and equipment, all necessary
22 books, maps, stationery, and printed blanks, and
23 transportation or reasonable compensation for transportation
24 expense actually incurred in performance of official duties."

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

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President and Presiding Officer of the Senate

Speaker of the House of Representatives

SB54
Senate 11-FEB-21
I hereby certify that the within Act originated in and passed
the Senate.

Patrick Harris,
Secretary.

House of Representatives
Passed: 01-APR-21

By: Senator Sanders-Fortier