

1 HB521
2 175117-1
3 By Representative Tuggle (N & P)
4 RFD: Local Legislation
5 First Read: 12-APR-16

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9 A BILL
10 TO BE ENTITLED
11 AN ACT
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13 Relating to Tallapoosa County; to provide for the
14 support of volunteer fire protection services and emergency
15 medical services within Tallassee Fire District; to levy a
16 fire protection service fee on certain owners of dwellings and
17 commercial buildings within the Tallassee Fire District as
18 defined by the E-911 Board of Commissioners of Tallapoosa
19 County; to provide for certain exemptions; to provide for the
20 collection of funds derived from the fee; to provide for the
21 distribution of funds derived from the fee to the Tallassee
22 Fire Fighters Association and Fire Company, Inc.; to provide
23 for the expending and accounting of the funds; to provide for
24 the increase or decrease in the fire protection service fee;
25 to provide for the treatment of funds upon dissolution or
26 abandonment of a volunteer fire department; to provide that
27 the city shall be immune from certain liability; to provide

1 for the purposes of funds generated by the fee; and to provide
2 that the operation of the act is conditioned on the approval
3 of the electors at an election.

4 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

5 Section 1. The provisions of this act shall apply to
6 all portions of the Tallassee Fire District as published and
7 approved by the E-911 Board of Commissioners of Tallapoosa
8 County.

9 Section 2. The Legislature hereby declares that the
10 Tallassee Fire Fighters Association and Fire Company, Inc.,
11 that receives funds pursuant to this act is a nonprofit
12 organization which is public in nature, which protects the
13 health, safety, and welfare of the citizens of the city and
14 county.

15 Section 3. For the purposes of this act, the
16 following terms shall have the following meanings:

17 (1) COMMERCIAL BUILDING. Any building, structure, or
18 other improvement to real property used or expected to be used
19 for commercial or business purposes including rental or lease
20 property. The term "commercial building" shall not apply to
21 any local, county, state, or federal government owned
22 buildings, water authority owned buildings, school, church,
23 senior citizen facility, or any building used primarily for
24 volunteer fire service. The terms commercial building,
25 commercial business, or residence shall not include any
26 utility distribution or transmission poles or towers, or
27 utility substations.

1 (2) RESIDENCE. Any building, structure, or other
2 improvement to real property used or expected to be used as a
3 dwelling or residence for one or more human beings, including,
4 but not limited to:

5 a. Any building, structure, or improvement assessed,
6 for the purposes of state and county ad valorem taxation, as
7 Class III single-family owner-occupied residential property.

8 b. Any mobile home or house trailer used or expected
9 to be used as a dwelling or residence for one or more human
10 beings.

11 c. Any unit in a duplex or apartment building.

12 d Any residential property used to generate revenue.

13 Any buildings, structure, or other improvement shall
14 be classified as a "dwelling" for purposes of this act
15 notwithstanding that it is wholly or partially vacant or
16 uninhabited at any time during the year for which a fire
17 protection service fee with respect thereto is to be levied or
18 that it is also used or expected to be used simultaneously for
19 a purpose, whether or not commercial in nature, other than as
20 a dwelling or residence.

21 (3) TALLASSEE VOLUNTEER FIRE FIGHTERS ASSOCIATION
22 AND FIRE COMPANY INCORPORATED. A nonprofit corporation as
23 organized exclusively for charitable purposes within the
24 meaning of Section 501 (c) (3) of the Internal Revenue Code of
25 1954, in order to establish and operate a nonprofit
26 association of volunteer firefighters, including, but not
27 limited to the following objectives: To promote the orderly

1 and necessary formation of voluntary fire fighting services in
2 the community of Tallassee; to aid in the continued training
3 of volunteer firefighters; and to assist in upgrading the
4 performance of volunteer firefighters who become members of
5 the association; to create, through the association, an
6 increased awareness by the general public of the work and
7 purpose of volunteer fire departments; to promote public
8 safety by creating an awareness by the general public of fire
9 hazards in both public and private buildings, and to assist in
10 the removal of these hazards; to promote the prevention and
11 suppression of fires; to promote lifesaving public safety
12 services and disaster or emergency assistance services
13 wherever and whenever they may be needed within the State of
14 Alabama.

15 Section 4. The purpose of this act is to generate
16 funds to be used by Tallassee Fire Department to lower its ISO
17 ratings and to provide fire protection services and emergency
18 medical services to the citizens of the city and county.

19 Section 5. (a) There is hereby levied on the owner
20 of each residence or dwelling in the Tallassee Fire District,
21 a fire protection service fee of fifty dollars (\$50) per year
22 and on each commercial business at a specified location, a
23 fire protection service fee of one hundred dollars (\$100) per
24 year.

25 (b) The fee shall not be construed as a tax on
26 property. The fee shall be levied for the purposes of funding

1 fire protection services and emergency medical services under
2 this act.

3 (c) Any person age 65 or older exempted from paying
4 property tax in Tallapoosa County in partial or in whole shall
5 also be exempted from paying the fee levied by this act.

6 (d) (1) Any person less than the age of 65 and having
7 an annual adjusted gross income of twelve thousand dollars
8 (\$12,000) or less, as shown on the latest United States income
9 tax return or the person or person and his or her spouse, may
10 apply for an exemption annually and shall be exempted from
11 paying the fee levied by this act for the principle residence
12 of the household provided the person seeking to claim the
13 exemption shall present proof of income to the county
14 administrator no later than July 1 of any year in which the
15 exemption is desired.

16 (2) In the event that such person or the person and
17 his or her spouse are not required to file a United States
18 income tax return, then an affidavit indicating that the
19 annual gross income of such person and spouse for the
20 preceding taxable year was twelve thousand dollars (\$12,000)
21 or less shall be sufficient proof.

22 (3) The exemption shall apply only so long as the
23 person's or the person and his or her spouse annual gross
24 income shall be twelve thousand dollars (\$12,000) or less and
25 shall be requested each year in which the exemption is
26 desired.

1 (e) The fee levied by this act shall be assessed
2 unless application for exemption is submitted to the
3 Tallapoosa County Commission, or its designee, and approved.

4 (f) Any person who knowingly provides false or
5 misleading information in order to obtain an exemption shall
6 lose his or her household exemption.

7 Section 6. (a) The fire protection service fee shall
8 be collected, administered, and enforced in the same manner,
9 and under the same requirements and laws, as are the ad
10 valorem taxes of this state. In the case of mobile homes, the
11 fee shall be collected, administered, and enforced at the same
12 time, in the same manner, and under the same requirements and
13 laws as the annual registration fee for manufactured homes
14 provided in Section 40-12-255, Code of Alabama 1975.

15 (b) The proceeds of the fee shall be paid into a
16 special county fire services fund. Of the fee collected, three
17 percent shall be retained by the Tallapoosa County Commission
18 for the cost of collection. Within 30 days of payment into the
19 special fund, the county commission shall distribute, minus
20 the cost of collection, the funds to the Tallassee Volunteer
21 Fire Fighters Association and Fire Company, Inc.

22 Section 7. (a) Funds paid to the Tallassee Volunteer
23 Fire Fighters Association and Fire Company, Inc., shall only
24 be expended for fire protection services and emergency medical
25 services, including ordinary business expenses, training,
26 supplies, and equipment.

1 (b) In addition to subsection (a), funds may also be
2 expended to purchase insurance including liability insurance
3 to insure coverage of acts or omissions which are directly
4 related to the functions of a volunteer fire department which
5 are committed by a volunteer fire department and the personnel
6 of a volunteer fire department.

7 (c) The funds may not be expended for salaries,
8 food, alcohol, or social activities.

9 (d) After receiving the funds, the volunteer fire
10 department shall keep accurate records to verify that the
11 funds were properly expended.

12 (e) With regard to the administration of the fees
13 levied by this act, the City of Tallassee shall exercise such
14 regulatory control and supervision over and may adopt rules as
15 needed to meet the requirements of this act including an
16 increase or decrease in the amount of the fire protection fee
17 needed to meet the requirements of this act.

18 (f) Should the City of Tallassee, in its sole
19 discretion, find or determine that funds provided by this act
20 have been improperly expended by Tallassee Volunteer Fire
21 Fighters Association and Fire Company, Inc., it shall
22 reimburse and refund to the City of Tallassee all such funds
23 found by the city council to have been improperly expended and
24 in addition thereto shall pay a penalty amount equal to 10
25 percent of all improperly expended funds.

26 Section 8. Upon dissolution or abandonment of
27 Tallassee Volunteer Fire Fighters Association and Fire

1 Company, Inc., any remaining funds derived from this act or
2 any assets purchased with funds derived from this act, after
3 all lawful indebtedness has been satisfied, shall be
4 transferred to the City of Tallassee for the purpose of fire
5 protection.

6 Section 9. This act shall be inoperative and void
7 unless it is approved by the Tallassee City Council and shall
8 have been approved by a majority of the qualified electors of
9 Tallapoosa County who reside in the Tallassee Fire District,
10 who vote thereon at a referendum held for such purpose and
11 conducted as nearly as may be in the same way as elections on
12 amendments to the Constitution, and shall be held on the same
13 day as the next primary, general, or special countywide
14 election following final passage of this act. Notice of
15 election shall be given by the Judge of Probate of Tallapoosa
16 County, which notice shall be published in accordance with
17 state law governing the publication of local bills of the
18 Legislature. On the ballot to be used at the election, the
19 proposition to be voted on shall be stated substantially as
20 follows:

21 "Do you favor the local law authorizing the levy of
22 a fire protection fee of fifty dollars (\$50) per year on each
23 residence and one hundred dollars (\$100) on each commercial
24 business, which shall be used to fund fire protection within
25 the Tallassee Fire District in Tallapoosa County?

26 Yes _____ No _____ "

1 If the majority of the votes cast at the election
2 are affirmative votes, this act shall be in full force and
3 effect immediately thereafter. If the majority of the votes
4 cast are in the negative, the act shall have no further
5 effect. The Judge of Probate of Tallapoosa County shall
6 certify the results of the election to the Secretary of State.

7 Section 10. This act shall become effective
8 immediately following its passage and approval by the
9 Governor, or its otherwise becoming law.