

1 SB86
2 164422-1
3 By Senator Dial
4 RFD: Finance and Taxation General Fund
5 First Read: 03-MAR-15

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8 SYNOPSIS: Currently, local ad valorem taxing officials
9 may elect supernumerary status by meeting certain
10 service requirements and by filing a declaration
11 with the Governor.

12 This bill would provide further for the
13 salary of supernumerary ad valorem taxing
14 officials.

15
16 A BILL
17 TO BE ENTITLED
18 AN ACT

19
20 To amend Section 40-6-3, Code of Alabama 1975,
21 relating to the compensation of certain supernumerary
22 officials, to provide further for the salary of supernumerary
23 ad valorem taxing officials.

24 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

27 "§40-6-3.

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

6 "(1) For 12 years service the official shall receive
7 60 percent of the average compensation during the last four
8 years served as an official charged with assessing and
9 collecting ad valorem taxes.

10 "(2) For 14 years service the official shall receive
11 65 percent of the average compensation.

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

14 "(4) For 18 or more years the official shall receive
15 75 percent of the average compensation; provided, however, no
16 person shall receive more than forty-nine thousand six hundred
17 dollars (\$49,600) per year.

18 "The county governing body may, by majority vote of
19 the membership, elect to increase or remove ~~this~~ the monetary
20 limitation on compensation ~~for any person who assumed~~
21 ~~supernumerary status after September 30, 1993~~ in subdivision
22 (4) as often as the county governing body sees fit, either
23 prior to or after an official assumes supernumerary status.
24 After such an affirmative vote has been taken to increase or
25 remove the monetary limitation, the county governing body may
26 not thereafter alter or revoke its decision as to the
27 compensation for the affected official. Further, any

1 limitations on compensation contained in this subsection shall
2 not affect any eligibility for cost-of-living increases
3 provided pursuant to subsection (b).

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

25 "If any official covered under this chapter dies
26 prior to attaining the age of 60 years, but being otherwise
27 qualified to be appointed a supernumerary official, except for

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

20 "(b) Beginning with the fiscal year commencing on
21 October 1, 2006, the supernumerary officials of a county
22 provided for in this section shall be entitled to receive the
23 same cost-of-living increases in compensation, that are
24 granted to county retirees by the county commission, if
25 approved by a resolution of a majority of the county
26 commission. The increases shall be in the same amount or
27 percentage and at the same time, as the case may be, as that

1 amount or percentage increase provided to the other retirees
2 of the county and, if not uniform, the increase shall be equal
3 to the average increase granted to all county retirees who
4 receive an increase."

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