

1 HB616
2 150523-2
3 By Representatives Ball and Williams (P) (N & P)
4 RFD: Madison County Legislation
5 First Read: 16-APR-13

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ENROLLED, An Act,

Relating to Madison County; providing for the establishment of a consolidated and unified system for assessment and collection of taxes under the supervision of an elected county official designated as the county revenue commissioner; providing for the election, power, duties, term of office, and compensation of the official; abolishing the offices of tax assessor and tax collector; and providing that the substantive provisions of the act shall become effective on approval of the electors.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. This act shall apply only in Madison County.

Section 2. The purpose of this act is to conserve revenue and promote the public convenience in the county by consolidating the office of tax assessor and the office of tax collector into one county office designated as the office of county revenue commissioner.

Section 3. At the expiration of the current term of office of the tax assessor and the office of the tax collector of the county, or if a vacancy occurs in either office, then immediately upon the occurrence of the vacancy, the office of county revenue commissioner shall be established. If the office of county revenue commissioner is established upon the

1 occurrence of a vacancy in either the office of tax assessor
2 or the office of tax collector, the tax assessor or the tax
3 collector, as the case may be, remaining in office shall be
4 the county revenue commissioner for the remainder of the term
5 of office for which he or she was elected. At the completion
6 of that term of office, the county revenue commissioner shall
7 be elected at the general election and every six years
8 thereafter and shall serve for a term of office of six years.

9 Section 4. The county revenue commissioner shall
10 perform all acts, duties, and functions required by law to be
11 performed by the tax assessor and the tax collector of the
12 county. The official acts of the employees of the county
13 revenue commissioner shall have the same force and legal
14 effect as if performed by the county revenue commissioner.

15 Section 5. Before entering upon the duties of
16 office, the county revenue commissioner shall take the oath of
17 office prescribed by Section 279 of the Constitution of
18 Alabama of 1901, and execute a bond in a sum fixed by the
19 county commission secured by a bonding company authorized to
20 do business in Alabama. The bond shall be conditioned as other
21 official bonds are conditioned and shall be approved by and
22 filed with the judge of probate. The cost of the bond shall be
23 paid out of the general fund of the county on a warrant of the
24 county commission and shall be a preferred claim against the
25 county.

1 Section 6. The county revenue commissioner shall
2 receive a salary of not less than the minimum salary provided
3 by Section 40-6A-2 of the Code of Alabama 1975, payable in the
4 manner prescribed by that section. The exact amount of the
5 salary of the county revenue commissioner shall be set by
6 local law prior to the county revenue commissioner taking
7 office.

8 Section 7. The office of the tax assessor and the
9 office of tax collector shall be abolished effective on the
10 last day of the term to which they are elected, or on an
11 earlier date as provided in this act if a vacancy occurs in
12 either the office of tax assessor or tax collector.

13 Section 8. Sections 2 to 7, inclusive, of this act
14 shall become operative only if approved by a majority of the
15 qualified electors of Madison County who vote in an election
16 to be held on the day designated by the Madison County
17 Commission. The notice of the election shall be given by the
18 judge of probate, which notice shall be published once a week
19 for three successive weeks before the day of the election, and
20 the election shall be held, conducted, and the results
21 canvassed in the manner as other county elections. A special
22 election may be held at the call of the county commission. The
23 question shall be, "Do you favor the adoption of Act ___ of the
24 _____ Session of the Alabama Legislature which provides for
25 the abolition of the Office of Tax Assessor and the Office of

1 Tax Collector of Madison County and the consolidation of the
2 duties of those offices into the one office to be known as the
3 County Revenue Commissioner of Madison County? Yes () No ()
4)." The county shall pay any costs and expenses not otherwise
5 reimbursed by a governmental agency which are incidental to
6 the election. If a majority of the votes cast in the election
7 are "Yes," Sections 2 to 7, inclusive, of this act shall
8 become operative immediately. If the majority of the votes are
9 "No," this act shall have no further effect. The Judge of
10 Probate of Madison County shall certify the results of the
11 election to the Secretary of State.

12 Section 9. If either the office of tax assessor or
13 the office of tax collector becomes vacant before the
14 expiration of the term of office and before the time of the
15 election provided by this act, the remaining officer shall
16 serve in an acting capacity for the vacant office without
17 additional compensation until the remaining provisions of this
18 act become operative or have no further effect. If Sections 2
19 to 7, inclusive, of this act become operative, the remaining
20 officer shall be the county revenue commissioner for the
21 remainder of the term for which he or she was elected.

22 Section 10. This act shall become effective
23 immediately following its passage and approval by the
24 Governor, or its otherwise becoming law.

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Speaker of the House of Representatives

President and Presiding Officer of the Senate

House of Representatives

I hereby certify that the within Act originated in
and was passed by the House 23-APR-13.

Jeff Woodard
Clerk

Senate

20-MAY-13

Passed