

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

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9 A BILL  
10 TO BE ENTITLED  
11 AN ACT  
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13 Relating to Madison County; providing for the  
14 establishment of a consolidated and unified system for  
15 assessment and collection of taxes under the supervision of an  
16 elected county official designated as the county revenue  
17 commissioner; providing for the election, power, duties, term  
18 of office, and compensation of the official; abolishing the  
19 offices of tax assessor and tax collector; and providing that  
20 the substantive provisions of the act shall become effective  
21 on approval of the electors.

22 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

25 Section 2. The purpose of this act is to conserve  
26 revenue and promote the public convenience in the county by  
27 consolidating the office of tax assessor and the office of tax

1 collector into one county office designated as the office of  
2 county revenue commissioner.

3 Section 3. At the expiration of the current term of  
4 office of the tax assessor and the office of the tax collector  
5 of the county, or if a vacancy occurs in either office, then  
6 immediately upon the occurrence of the vacancy, the office of  
7 county revenue commissioner shall be established. If the  
8 office of county revenue commissioner is established upon the  
9 occurrence of a vacancy in either the office of tax assessor  
10 or the office of tax collector, the tax assessor or the tax  
11 collector, as the case may be, remaining in office shall be  
12 the county revenue commissioner for the remainder of the term  
13 of office for which he or she was elected. At the completion  
14 of that term of office, the county revenue commissioner shall  
15 be elected at the general election and every six years  
16 thereafter and shall serve for a term of office of six years.

17 Section 4. The county revenue commissioner shall  
18 perform all acts, duties, and functions required by law to be  
19 performed by the tax assessor and the tax collector of the  
20 county. The official acts of the employees of the county  
21 revenue commissioner shall have the same force and legal  
22 effect as if performed by the county revenue commissioner.

23 Section 5. Before entering upon the duties of  
24 office, the county revenue commissioner shall take the oath of  
25 office prescribed by Section 279 of the Constitution of  
26 Alabama of 1901, and execute a bond in a sum fixed by the  
27 county commission secured by a bonding company authorized to

1 do business in Alabama. The bond shall be conditioned as other  
2 official bonds are conditioned and shall be approved by and  
3 filed with the judge of probate. The cost of the bond shall be  
4 paid out of the general fund of the county on a warrant of the  
5 county commission and shall be a preferred claim against the  
6 county.

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

14           Section 7. The office of the tax assessor and the  
15 office of tax collector shall be abolished effective on the  
16 last day of the term to which they are elected, or on an  
17 earlier date as provided in this act if a vacancy occurs in  
18 either the office of tax assessor or tax collector.

19           Section 8. Sections 2 to 7, inclusive, of this act  
20 shall become operative only if approved by a majority of the  
21 qualified electors of Madison County who vote in an election  
22 to be held on the day designated by the Madison County  
23 Commission. The notice of the election shall be given by the  
24 judge of probate, which notice shall be published once a week  
25 for three successive weeks before the day of the election, and  
26 the election shall be held, conducted, and the results  
27 canvassed in the manner as other county elections. A special

1 election may be held at the call of the county commission. The  
2 question shall be, "Do you favor the adoption of Act \_\_\_ of the  
3 \_\_\_\_\_ Session of the Alabama Legislature which provides for  
4 the abolition of the Office of Tax Assessor and the Office of  
5 Tax Collector of Madison County and the consolidation of the  
6 duties of those offices into the one office to be known as the  
7 County Revenue Commissioner of Madison County? Yes ( ) No ( )  
8 )." The county shall pay any costs and expenses not otherwise  
9 reimbursed by a governmental agency which are incidental to  
10 the election. If a majority of the votes cast in the election  
11 are "Yes," Sections 2 to 7, inclusive, of this act shall  
12 become operative immediately. If the majority of the votes are  
13 "No," this act shall have no further effect. The Judge of  
14 Probate of Madison County shall certify the results of the  
15 election to the Secretary of State.

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

1                   Section 10. This act shall become effective  
2       immediately following its passage and approval by the  
3       Governor, or its otherwise becoming law.