- 1 HB557
- 2 164456-1
- 3 By Representative Lindsey (N & P)
- 4 RFD: Local Legislation
- 5 First Read: 23-APR-15

1	164456-1:n:02/10/2015:JMH/th LRS2015-196
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9	A BILL
10	TO BE ENTITLED
11	AN ACT
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13	Relating to Cleburne County; to provide for an
14	additional fire protection service fee on certain owners of
15	dwellings, commercial buildings, and agricultural buildings in
16	the county to be collected by the revenue commissioner at the
17	same time as ad valorem taxes; to provide certain exemptions;
18	to provide for collection of the fee; to provide for
19	distribution of the funds to Cleburne County Search and Rescue
20	and to the Cleburne County Association of Volunteer Fire
21	Department, Inc.; to provide for the expenditure of the funds;
22	and to provide that failure to pay to fee shall constitute a
23	lien on the property.
24	BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:
25	Section 1. (a) Pursuant to the authority granted by
26	Amendment 586 of the Constitution of Alabama of 1901, now
27	appearing as Cleburne County, Section 2, Local Amendment of

the Official Recompilation, in addition to all other service
fees or taxes now or hereafter provided by law, there shall be
levied a fire protection service fee of fifty dollars (\$50)

per year on each residence or dwelling, one hundred fifty

dollars (\$150) per year on each commercial business at a

specified location, and thirty dollars (\$30) per year on each
agricultural building in excess of 2,000 square feet.

- (b) For purposes of this act, a residence or dwelling shall be defined as any building, structure, or other improvement to real property used or expected to be used as a dwelling or residence for one or more human beings, including, but not limited to:
- (1) Any building, structure, or improvement assessed, for the purposes of state and county ad valorem taxation, as "Class III" single-family owner-occupied residential property.
- (2) Any mobile home or house trailer used or expected to be used as a dwelling or residence for one or more human beings.
- (c) Any buildings, structure, or other improvement shall be classified as a dwelling for purposes of this act notwithstanding:
- (1) That it is wholly or partially vacant or uninhabited at any time during the year for which a fire protection service fee with respect thereto is to be levied.

(2) That it is also used or expected to be used simultaneously for a purpose, whether or not commercial in nature, other than as a dwelling or residence.

- (d) For the purposes of this act, a commercial building shall be defined as any building, structure, or other improvement to real property used or expected to be used for commercial or business purposes including rental or lease property. A duplex or apartment building or other rental residential property is considered a commercial building if used for rental or lease income. The term commercial building shall not apply to any school, church, senior citizen facility, or any building used primarily for volunteer fire services and shall not apply to any building or structure used primarily for agricultural purposes or poultry production by the owner or an employee of an agricultural or poultry business or concern.
- (e) The service fee shall not be construed as a tax on property. The service fee shall be levied for the purposes of funding fire protection services under this act.
- (f) Any person exempt from the payment of ad valorem taxes pursuant to Section 91 of the Constitution of Alabama of 1901, any person age 65 or older exempt from paying property tax in Cleburne County in partial or in whole, or anyone, regardless of age, who is exempt due to total and permanent disability or who is blind shall also be exempt from paying the fee levied by this act.

1 (g) Failure to pay the service fee shall constitute 2 a lien of the property.

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Section 2. (a) The fire protection service fee shall be collected by the revenue commissioner and shall be administered and enforced in the same manner and under the same requirements and laws as are the ad valorem taxes of this state. In the case of mobile homes, the fee shall be collected, administered, and enforced at the same time, in the same manner, and under the same requirements and laws as the annual registration fee for manufactured homes provided in Section 40-12-255, Code of Alabama 1975. The proceeds of the fee shall be paid into a special county fire services fund no later than February 1. Within 30 days of payment into the special fund, the county commission shall transfer fifteen thousand dollars (\$15,000) of the funds to Cleburne County Search and Rescue and the remainder of the funds to the Cleburne County Association of Volunteer Fire Departments, Inc. Up to three percent of the fee may be distributed to the Cleburne County Commission for administrative costs incurred for the collection, expending, and accounting for the funds.

(b) The proceeds of the service fee shall be used for fire equipment purchases to be determined on a needs basis by the Cleburne County Association of Volunteer Fire Departments, Inc. The equipment shall be purchased by the association and ownership transferred to the volunteer fire department receiving it. Up to ten thousand dollars (\$10,000) per year of the service fee may be expended as determined by

the association on training to use the equipment purchased. 1 2 Should Cleburne County Search and Rescue cease to exist, the portion of the service fee distributed to it shall be 3 distributed to the Cleburne County Association of Volunteer Fire Departments, Inc. The funds may not be expended for food, 5 drink, or social activities, even if the purchase would be in 6 7 conjunction with training. Section 3. This act shall become effective 8 immediately following its passage and approval by the 9

Governor, or its otherwise becoming law.

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