HB379

V1GWLVL-1

By Representatives Faulkner, Carns, Sellers, Tillman, Hendrix, Hollis, Rafferty, Garrett, Hulsey, Shaw, DuBose, Givan

RFD: Boards, Agencies and Commissions

First Read: 21-Mar-24

SYNOPSIS:

This bill would revise the nomination procedure for boards of equalization in certain counties, would provide for the appointment of additional board members, would limit the terms of board members holding office on the effective date of this bill, and would provide further for the qualifications of nominees to the board.

This bill would also provide further for the decisions of the board and for the employment of county appraisal staff.

A BILL

TO BE ENTITLED

AN ACT

Relating to county boards of equalization; to amend Section 40-3-2, Code of Alabama 1975; to provide for the appointment of additional board members in certain counties; to provide further for the qualifications and to revise the nomination procedure for board members in certain counties; to provide further for the decisions of certain boards; and to provide for the employment of county appraisal staff in certain counties.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. Section 40-3-2, Code of Alabama 1975, is amended to read as follows:

"§40-3-2

(a) This subsection shall apply to every county in the state except a county subject to subsection (b). During the month of August, 1943, and during the month of August of each fourth year thereafter, the county commission of each county, the county board of education, and the governing body of the largest municipality in each county shall each submit in writing to the state Commissioner of Revenue the names of three persons, and the governing body of each other incorporated municipality within the county shall, in like manner, submit the name of one person, all of whom are residents of the county, who are each owners of taxable real property that is located within the county, who are each qualified electors in the county and who are, in the opinion of the nominating body, persons competent to serve as members of the county board of equalization. In those counties where there is no incorporated municipality, the commission of the county shall nominate six persons as competent persons for appointment to membership on the board of equalization. From each group of three nominees submitted by the county governing bodies and the county board of education and from the total group of nominees submitted by the governing bodies of the municipalities, the Commissioner of Revenue, within 30 days after receipt of the lists of nominees, with the approval of the Governor shall appoint one person to membership on the county board of equalization so that the membership of the

board shall be composed of three members, one of whom was nominated by the governing body of the county, one by the county board of education, and one by the governing body of the incorporated municipalities in the county, except, however, that in those counties having no incorporated municipality, two of the three members of the board shall be selected from the six nominees of the county governing body; provided, that the Commissioner of Revenue may reject any group of nominees, in which event the body nominating them shall submit additional names, one of whom shall be appointed by the Commissioner of Revenue with the approval of the Governor. The members of the several county boards of equalization appointed from the nominees as in this section provided shall hold office for four years beginning October 1, 1943, and every fourth year thereafter. In all counties having a population of 400,000 or more persons according to the 1940 federal census or any subsequent census, where there is now or hereafter may be a countywide civil service system, all nominees must take an examination and qualify by a civil service examination to be conducted by the civil service system, except any member of any board of equalization now duly appointed as a member of the board of equalization shall be deemed qualified for appointment. In the event the names submitted by either the county commission of the county, the county board of education, and the governing body of the largest municipality in the county having a countywide civil service system have already been submitted by either of the nominating parties, the Commissioner of Revenue shall so

notify the nominating bodies, and the nominating bodies shall forthwith submit the names of another person or persons qualified under the civil service examination not theretofore nominated by the other nominating bodies. In the event that any nominating body fails to timely submit a list of nominations for appointments to the county's board of equalization, the Commissioner of Revenue may appoint members derived from the remaining nominees previously submitted by other nominating bodies.

(b)(1)Notwithstanding any other provisions of this section, this~~This~~ subsection shall apply to any county of this state which has a population of 600,000 or more according to the last or any subsequent federal census. On October 1, 1975, the office of chairmanship of the board is created. The chairman shall be the executive officer of the board and shall supervise the assignment of duties to members and employees. The provisions of the Merit System law, including the provisions thereof governing appointment and compensation of persons subject to the Merit System law, shall apply to the chairmanship and to the chairman, until July 1, 2024.

Until July 1, 2024, ~~T~~the governing body of the county shall appoint the chairman subject to the Merit System law. ~~Any person who is serving as chairman on October 1, 1975, and who has so served for at least 24 consecutive months immediately prior to such date shall be deemed to have been appointed under the provisions of this subsection and to have acquired permanent civil service status as chairman. Any person serving as chairman on October 1, 1975, and who has~~

~~served as chairman for more than 12 months and for less than 24 months immediately preceding October 1, 1975, shall be deemed to have been appointed under this subsection and to be serving his or her probationary period under the Merit System law. Any person serving as chairman on October 1, 1975, who has served for less than 12 consecutive months immediately prior to the date shall be deemed to be a temporary appointee under the Merit System law and shall be required to take and pass an appropriate examination or be replaced by another applicant who has taken and passed such examination.~~

After October 1, 1975, the associate members of the board shall serve the remainder of the term for which they were appointed under subsection (a) to serve. Upon the expiration of the term of office mentioned in the prior sentence, the associate members of the board shall be appointed in the manner hereinafter provided for in this subsection.

The county board of education and the governing body of the largest municipality in the county shall each submit in writing to the state Commissioner of Revenue the names of three persons, and the governing body of each other municipality within the county shall, in like manner, submit the name of one person, all of whom are residents of the county, who are each owners of taxable property which is located within this state, who are qualified electors in the county and who are, in the opinion of the nominating board, persons competent to serve as members of the board.

Within 30 days after the receipt of the list of

nominees, the state Commissioner of Revenue, with the approval of the Governor, shall nominate an associate member of the board from the nominees of the county board of education and one associate member of the board from the nominees of the governing bodies of the municipalities of the county. The Commissioner of Revenue may reject any group of nominees, in which event the body nominating them shall submit additional names, one of whom shall be appointed by the Commissioner of Revenue with the approval of the Governor. The associate members of the board appointed from the nominees as provided for in this subsection shall hold office for the four-year terms provided for in subsection (a).

~~In all counties having a population of 400,000 or more persons according to the 1940 federal census or any subsequent federal census, where there is now or hereafter may be a countywide civil service system, all nominees for the associate members must take an examination and qualify by civil service examination to be conducted by the civil service system, except any person serving as an associate member on any board of equalization on October 1, 1975, shall be deemed qualified for appointment. In the event the names submitted by either the county board of education, and the governing body of the largest municipality in the county having a countywide civil service system have already been submitted by either of the nominating parties, the Commissioner of Revenue shall so notify the nominating bodies, and the nominating bodies shall forthwith submit the names of another person or persons qualified under the civil service examination not nominated by~~

~~the other nominating bodies.~~

(2) Notwithstanding any other provisions of this subsection, the associate members of the board serving on the effective date of this act shall serve the remainder of the term for which they were appointed to serve.

(3)a. Notwithstanding any other provisions of this subsection, beginning July 1, 2024, the board of equalization shall be constituted as provided by this subdivision and shall be comprised of five members, designated respectively as member number one, member number two, member number three, member number four, and member number five.

b. All board members must be residents of, own real property in, and claim their homestead in the respective county for which board they are appointed. Except as provided in subparagraph e. 1., each board member shall have a minimum of five years of experience in real estate, accounting, or finance.

c. Except as provided in this subdivision regarding the initial terms of office, each board member shall serve for a term of four years. No board member shall be appointed to more than two consecutive terms. Vacancies in unexpired terms shall be filled by the appropriate appointing authority within 30 days of the vacancy, as provided by this subdivision.

d. Notwithstanding any other provision of this subdivision, if the state Commissioner of Revenue does not receive at least three names of qualified nominees, pursuant to subparagraph e. 2s through 4., the commissioner, upon approval of the Governor, may appoint an individual to the

board who meets the qualifications provided by this subdivision.

e.1. Member Number One.

This member shall be appointed by the governing body of the county and shall serve as the chairman and the executive officer of the board. This member shall have a minimum of 10 years of experience in an executive capacity in real estate, accounting, finance, or banking. The initial term shall begin on July 1, 2024.

2. Member Number Two.

(i) Except as provided in (ii), this member shall be appointed by the state Revenue Commissioner, upon approval by the Governor, from a list consisting of three names submitted by the county board of education, three names submitted by the largest municipality in the county, and one name from each municipality in the county with a population over 15,000.

(ii) The individual serving on the board as an associate member nominated by the county board of education on the effective date of this act shall hold this office for the remainder of their current term provided under subdivision (1).

3. Member Number Three.

(i) Except as provided in (ii), this member shall be appointed by the state Revenue Commissioner, upon approval by the Governor, from a list consisting of three names submitted by the county board of education, three names submitted by the largest municipality in the county, and one name from each municipality in the county with a population over 15,000.

(ii) The individual serving on the board as an associate member nominated by a municipality in the county on the effective date of this act shall hold this office for the remainder of their current term provided under subdivision (1).

4. Member Number Four.

(i) This member shall be appointed by the state Revenue Commissioner, upon approval by the Governor, from a list consisting of one name submitted by each municipality in the county with a population over 15,000.

(ii) The initial term of office shall be three years and shall begin on July 1, 2024.

5. Member Number Five.

(i) This member shall be appointed by the county commission.

(ii) The initial term of office shall be two years and shall begin on July 1, 2024.

(4) The board shall act independently from any county department or office of equalization and shall preside over all real and personal property protests consistent with this chapter. The board shall have the authority to adopt rules for the conduct and perfection of protests in the county, subject to the approval of the Alabama Department of Revenue.

(5)a. There shall be an at-will employee that serves as the head of the county department or office of equalization, who shall supervise the assignment of duties to employees consistent with, ratifying, curative to, and in furtherance of any other laws applicable to the county. The at-will

department head shall supervise the employees of the county department of equalization, including the appraisal and reappraisal staff.

b. If there is an at-will employee that serves as the department head on the effective date of this act, that individual shall continue in that capacity, subject to and consistent with the foregoing."

Section 2. The provisions of this act are severable. If any part of this act is declared unconstitutional or invalid, that declaration shall not affect the part which remains.

Section 3. This act shall become effective immediately.