

HB494 INTRODUCED



1 HB494

2 EJSV329-1

3 By Representatives Faulkner, Hollis, Moore (M), Shaw, Sellers,
4 Datcher, Hulsey, DuBose, Hendrix, Tillman (N & P)

5 RFD: Jefferson County Legislation

6 First Read: 01-Apr-25



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4 A BILL
5 TO BE ENTITLED
6 AN ACT

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8 Relating to Jefferson County; to amend Sections
9 45-37-240 and 45-37-240.01, Code of Alabama 1975, to further
0 provide for the compensation of the tax collector and tax
1 assessor; and to delete obsolete language.

12 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

13 Section 1. Sections 45-37-240 and 45-37-240.01, Code of
14 Alabama 1975, are amended to read as follows:

15 "§45-37-240

16 (a) (1) ~~Commencing immediately following November 29,~~
17 ~~1999, the Tax Assessor of Jefferson County shall be entitled~~
18 ~~to an additional expense allowance in the amount of twelve~~
19 ~~thousand dollars (\$12,000) per annum, which shall be in~~
20 ~~addition to all other expense allowances, compensation, or~~
21 ~~salary provided by law. This expense allowance shall be~~
22 ~~payable in equal monthly installments from the general fund of~~
23 ~~the county.~~

24 (2) Beginning with the expiration of the term of the
25 ~~incumbent tax assessor, the~~ The annual salary for the Tax
26 Assessor of Jefferson County shall be seventy-three thousand
27 eight hundred dollars (\$73,800) per annum, payable in equal
28 monthly installments from the general fund of the county ~~and~~



29 ~~at that time, subdivision (1) shall become null and void.~~

30 (2) Beginning October 1, 2027, the base annual salary
31 of the Tax Assessor of Jefferson County shall be 110 percent
32 of the highest annual salary of any merit system employee in
33 the tax assessor's office. The base annual salary shall be
34 adjusted each year on October 1. The base annual salary may
35 increase but shall not decrease after October 1, 2027.

36 ~~(b) (1) Commencing immediately following November 29,~~
37 ~~1999, the elected Assistant Tax Assessor, Bessemer Division,~~
38 ~~of Jefferson County shall be entitled to an additional expense~~
39 ~~allowance in the amount of eleven thousand twenty dollars~~
40 ~~(\$11,020) per annum, which shall be in addition to all other~~
41 ~~expense allowances, compensation, or salary provided by law.~~
42 ~~This expense allowance shall be payable in equal monthly~~
43 ~~installments from the general fund of the county.~~

44 ~~(2) Beginning with the expiration of the term of the~~
45 ~~incumbent elected Assistant Tax Assessor, Bessemer Division,~~
46 ~~the~~ The annual salary for the elected Assistant Tax Assessor,
47 Bessemer Division, shall be sixty-six thousand four hundred
48 twenty dollars (\$66,420) per annum, payable in equal monthly
49 installments from the general fund of the county ~~and at that~~
50 ~~time, subdivision (1) shall become null and void.~~

51 ~~(c) (1) Commencing immediately following November 29,~~
52 ~~1999, the Chief Deputy Tax Assessor, Birmingham, of Jefferson~~
53 ~~County shall be entitled to an additional expense allowance in~~
54 ~~the amount of eleven thousand twenty dollars (\$11,020) per~~
55 ~~annum, which shall be in addition to all other expense~~
56 ~~allowances, compensation, or salary provided by law. This~~



57 ~~expense allowance shall be payable in equal monthly~~
58 ~~installments from the general fund of the county.~~

59 ~~(2) Beginning with the expiration of the term of the~~
60 ~~incumbent Chief Deputy Tax Assessor, Birmingham, the~~ The
61 annual salary for the Chief Deputy Tax Assessor, Birmingham,
62 shall be sixty-six thousand four hundred twenty dollars
63 (\$66,420) per annum, payable in equal monthly installments
64 from the general fund of the county ~~and at that time,~~
65 ~~subdivision (1) shall become null and void.~~

66 ~~(d) (1) Commencing on December 1, 1999, the Chief Deputy~~
67 ~~Tax Assessor, Bessemer Division, of Jefferson County shall be~~
68 ~~entitled to an additional expense allowance in the amount of~~
69 ~~nine thousand seven hundred twenty dollars (\$9,720) per annum,~~
70 ~~which shall be in addition to all other expense allowances,~~
71 ~~compensation, or salary provided by law. This expense~~
72 ~~allowance shall be payable in equal monthly installments from~~
73 ~~the general fund of the county.~~

74 ~~(2) Beginning with the expiration of the term of the~~
75 ~~incumbent Chief Deputy Tax Assessor, Bessemer Division, the~~
76 The annual salary for the Chief Deputy Tax Assessor, Bessemer
77 Division, shall be fifty-nine thousand seven hundred
78 seventy-eight dollars (\$59,778) per annum, payable in equal
79 monthly installments from the general fund of the county ~~and~~
80 ~~at that time, subdivision (1) shall become null and void.~~

81 ~~(e) The expense allowances in subsections (a) to (d),~~
82 ~~inclusive, shall be considered salary for purposes of~~
83 ~~calculating retirement contributions and benefits."~~

84 "§45-37-240.01



(a) (1) ~~The Tax Collector of Jefferson County shall be entitled to an additional expense allowance in the amount of twelve thousand dollars (\$12,000) per annum, which shall be in addition to all other expense allowances, compensation, or salary provided by law. This expense allowance shall be payable in equal monthly installments from the general fund of the county.~~

(2) Beginning with the expiration of the term of the incumbent tax collector, the The annual salary for the Tax Collector of Jefferson County shall be seventy-three thousand eight hundred dollars (\$73,800) per annum, payable in equal monthly installments from the general fund of the county ~~and at that time, subdivision (1) shall become null and void.~~

(2) Beginning October 1, 2027, the base annual salary of the Tax Collector of Jefferson County shall be 110 percent of the highest annual salary of any merit system employee in the tax collector's office. The base annual salary shall be adjusted each year on October 1. The base annual salary may increase but shall not decrease after October 1, 2027.

(b) (1) The elected Assistant Tax Collector, Bessemer Division, of Jefferson County shall be entitled to an additional expense allowance in the amount of eleven thousand twenty dollars (\$11,020) per annum, which shall be in addition to all other expense allowances, compensation, or salary provided by law. This expense allowance shall be payable in equal monthly installments from the general fund of the county.

~~(2) Beginning with the expiration of the term of the~~



113 ~~incumbent elected Assistant Tax Collector, Bessemer Division,~~
114 ~~the~~ The annual salary for the elected Assistant Tax
115 Collector, Bessemer Division, shall be sixty-six thousand four
116 hundred twenty dollars (\$66,420) per annum, payable in equal
117 monthly installments from the general fund of the county ~~and~~
118 ~~at that time, subdivision (1) shall become null and void.~~

119 (c) ~~(1) The Chief Deputy Tax Collector, Birmingham, of~~
120 ~~Jefferson County shall be entitled to an additional expense~~
121 ~~allowance in the amount of eleven thousand twenty dollars~~
122 ~~(\$11,020) per annum, which shall be in addition to all other~~
123 ~~expense allowances, compensation, or salary provided by law.~~
124 ~~This expense allowance shall be payable in equal monthly~~
125 ~~installments from the general fund of the county.~~

126 ~~(2) Beginning with the expiration of the term of the~~
127 ~~incumbent Chief Deputy Tax Collector, Birmingham, the~~ The
128 annual salary for the Chief Deputy Tax Collector, Birmingham,
129 shall be sixty-six thousand four hundred twenty dollars
130 (\$66,420) per annum, payable in equal monthly installments
131 from the general fund of the county ~~and at that time,~~
132 ~~subdivision (1) shall become null and void.~~

133 (d) ~~(1) The Chief Deputy Tax Collector, Bessemer~~
134 ~~Division, of Jefferson County shall be entitled to an~~
135 ~~additional expense allowance in the amount of nine thousand~~
136 ~~seven hundred twenty dollars (\$9,720) per annum, which shall~~
137 ~~be in addition to all other expense allowances, compensation,~~
138 ~~or salary provided by law. This expense allowance shall be~~
139 ~~payable in equal monthly installments from the general fund of~~
140 ~~the county.~~



141 (2) Beginning with the expiration of the term of the
142 ~~incumbent Chief Deputy Tax Collector, Bessemer Division, the~~
143 The annual salary for the Chief Deputy Tax Collector, Bessemer
144 Division, shall be fifty-nine thousand seven hundred
145 seventy-eight dollars (\$59,778) per annum, payable in equal
146 monthly installments from the general fund of the county ~~and~~
147 ~~at that time, subdivision (1) shall become null and void.~~

148 (e) (1) On June 14, 2007, the Deputy Judge of Probate of
149 the Bessemer Division of Jefferson County shall be entitled to
150 an additional expense allowance so that the total annual
151 compensation of the Deputy Judge of Probate, Bessemer
152 Division, is equal to the total compensation of the Assistant
153 Tax Collector, Bessemer Division. This expense allowance shall
154 be payable in equal monthly installments from the general fund
155 of the county.

156 (2) At the commencement of the next term of office, the
157 The annual salary of the Deputy Judge of Probate, Bessemer
158 Division, shall be equal to the ~~salary~~ total compensation of
159 the Assistant Tax Collector, Bessemer Division, ~~plus any~~
160 ~~expense allowance due to cost of living increases being paid~~
161 ~~at the time to the Assistant Tax Collector, Bessemer Division.~~
162 ~~This salary shall be~~ payable in equal monthly installments
163 from the general fund of the county.

164 (f) (1) On June 14, 2007, the Treasurer of Jefferson
165 County shall be entitled to an additional expense allowance in
166 an amount to make the total annual compensation of the
167 Treasurer of Jefferson County equal to the annual compensation
168 of the Tax Collector of Jefferson County. This expense



169 ~~allowance shall be payable in equal monthly installments from~~
170 ~~the general fund of the county.~~

171 ~~(2) At the commencement of the next term of office, the~~
172 The annual salary of the Treasurer of Jefferson County shall
173 be equal to the total annual compensation of the Tax Collector
174 of Jefferson County ~~plus any expense allowances due to~~
175 ~~cost-of-living increases being paid at that time to the Tax~~
176 ~~Collector of Jefferson County~~, payable in equal monthly
177 installments from the general fund of the county.

178 ~~(g) (1) On June 14, 2007, the Deputy Treasurer of~~
179 ~~Jefferson County, Bessemer Division, shall be entitled to an~~
180 ~~additional expense allowance so that the total annual~~
181 ~~compensation of the Deputy Treasurer of Jefferson County,~~
182 ~~Bessemer Division, is equal to 90 percent of the total~~
183 ~~compensation of the Treasurer of Jefferson County including an~~
184 ~~additional expense allowance that is 90 percent of the expense~~
185 ~~allowance granted to the Treasurer in subdivision (1) of~~
186 ~~subsection (f). This expense allowance shall be payable in~~
187 ~~equal monthly installments from the general fund of the~~
188 ~~county.~~

189 ~~(2) At the commencement of the next term of office, the~~
190 The annual salary for the Deputy Treasurer, Bessemer
191 Division, shall be equal to 90 percent of the salary of the
192 Treasurer of Jefferson County, payable in equal monthly
193 installments from the general fund of the county.

194 ~~(h) The expense allowance increases in subsections (a)~~
195 ~~to (e), inclusive, shall be considered salary for purposes of~~
196 ~~calculating retirement contributions and benefits.~~

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197 ~~(i)~~ (h) Beginning with the fiscal year commencing
198 October 1, 2007, the Jefferson County Treasurer, Deputy
199 Treasurer, Bessemer Division, and Deputy Judge of Probate,
200 Bessemer Division, shall be entitled to the same uniform
201 increases, including cost-of-living increases, that are
202 granted to county employees by the county commission at the
203 time of approval of the county budget. The increases shall be
204 in the same amount or percentage, as the case may be, as that
205 amount or percentage increase provided to the employees of the
206 county. These cost-of-living increases shall be classified as
207 an expense allowance during any term of the official and shall
208 be converted to salary beginning the next term of office."

209 Section 2. This act shall become effective on October
210 1, 2025.