

1 SB184  
2 113780-1  
3 By Senator Holley (N & P)  
4 RFD: Local Legislation No. 1  
5 First Read: 12-JAN-10

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9 A BILL  
10 TO BE ENTITLED  
11 AN ACT  
12

13 Relating to Coffee County; to provide further for  
14 fire protection and emergency medical services; to levy a fire  
15 protection and emergency medical service fee on certain owners  
16 of dwellings and commercial buildings in the county; to  
17 provide for certain exemptions; to provide for the collection  
18 of the fee; to provide for the distribution of funds derived  
19 from the fee to all fire departments, all emergency medical  
20 service squads which have contracted in writing with the  
21 county commission, the Volunteer Firefighters Association, and  
22 the Coffee County Commission; to provide for the expending and  
23 accounting of the funds; to provide for the treatment of funds  
24 upon dissolution or abandonment of a fire department or  
25 emergency medical service squad; to provide that the county  
26 shall be immune from certain liability; to provide for the  
27 purposes of funds generated by the fee; and to provide that

1 the operation of the act is conditional on the approval of the  
2 electors at an election.

3 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

4 Section 1. The provisions of this act shall apply to  
5 Coffee County.

6 Section 2. The Legislature hereby declares that the  
7 Coffee County fire departments, emergency medical service  
8 squads contracted in writing with the Coffee County  
9 Commission, and the Coffee County Volunteer Firefighters  
10 Association that receive funds pursuant to this act are  
11 organizations which are public in nature, as they protect the  
12 health, safety, and welfare of the citizens of the county.

13 Section 3. (a) There is hereby levied on the owner  
14 of each dwelling and commercial building located in Coffee  
15 County a fire protection and emergency medical service fee of  
16 thirty dollars (\$30) per year for each dwelling and commercial  
17 building.

18 (b) For the purposes of this act, a "dwelling" shall  
19 be defined as any building, structure, or other improvement to  
20 real property used or expected to be used as a dwelling or  
21 residence for one or more human beings, including, but not  
22 limited to:

23 (1) Any building, structure, or improvement  
24 assessed, for the purposes of state and county ad valorem  
25 taxation, as Class III single-family owner-occupied  
26 residential property.

27 (2) A duplex or an apartment building.

1           (3) Residential property used to generate rental  
2 income.

3           (4) Any manufactured home or house trailer used or  
4 expected to be used as a dwelling or residence for one or more  
5 human beings.

6           A building, structure, or other improvement shall be  
7 classified as a "dwelling" for purposes of this act  
8 notwithstanding the following:

9           (1) That it is wholly or partially vacant or  
10 uninhabited at any time during the year for which a fire  
11 protection and emergency medical service fee with respect  
12 thereto is to be levied.

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

16           (c) For the purposes of this act, a "commercial  
17 building" shall be defined as any building, structure, or  
18 other improvement to real property used or expected to be used  
19 for commercial or business purposes including rental property.  
20 The term "commercial building" shall not apply to any school,  
21 church, senior citizens facility, or any building used  
22 primarily for fire or emergency services, and shall not apply  
23 to any building or structure used primarily for agricultural  
24 production purposes by the owner or an employee of an  
25 agricultural business or concern.

26           (d) Any fee levied pursuant to this act shall not be  
27 construed as a tax on property. The fee shall be levied for

1 the purposes of funding fire protection and emergency medical  
2 services under the purview of this act.

3 (e) Any person age 65 or over exempted from paying  
4 property tax in Coffee County in part or in whole shall also  
5 be exempted from paying the fee levied by this act. Any person  
6 65 years of age or over having an annual adjusted gross income  
7 of twelve thousand dollars (\$12,000) or less, as shown on the  
8 person's and spouse's latest United States income tax return  
9 may apply for an exemption annually and shall be exempted from  
10 paying the fee levied by this act for the principle residence  
11 of the household provided the person seeking to claim the  
12 exemption shall present proof of income to the county  
13 administrator no later than July 1 of any year in which the  
14 exemption is desired. In the event that such person and spouse  
15 are not required to file a United States income tax return,  
16 then an affidavit indicating that the annual gross income of  
17 such person and spouse for the preceding taxable year was  
18 twelve thousand dollars (\$12,000) or less shall be sufficient  
19 proof. The exemption shall apply only so long as the person's  
20 annual gross income shall be twelve thousand dollars (\$12,000)  
21 or less and shall be requested each year in which the  
22 exemption is desired. The fee levied by this act shall be  
23 assessed unless application for exemption is submitted to the  
24 Coffee County Commission, or its designee, and approved. Any  
25 person who knowingly provides false or misleading information  
26 in order to obtain an exemption shall lose his or her

1 household exemption and shall be subject to the provisions of  
2 Section 10 of this act.

3 Section 4. The fire protection and emergency medical  
4 service fee shall be collected, administered, and enforced at  
5 the same time, in the same manner, and under the same  
6 requirements and laws as are the ad valorem taxes of the  
7 state. In the case of a manufactured home, the fee shall be  
8 collected, administered, and enforced at the same time, in the  
9 same manner and under the same requirements and laws as the  
10 annual registration fee for manufactured homes provided in  
11 Section 40-12-255, Code of Alabama 1975. The proceeds of the  
12 fee shall be paid into the Coffee County General Fund. The  
13 Coffee County Commission may establish rules and procedures  
14 regarding the transfer, accounting, and holding of the funds,  
15 including an administrative fee not to exceed three percent of  
16 the total funds collected. Within 30 days of payment into the  
17 general fund, the Coffee County Commission shall transfer any  
18 funds collected on property located in the City of Enterprise  
19 to the City of Enterprise and any funds collected on property  
20 in the City of Elba to the City of Elba, with all funds to be  
21 used to fund the fire department and emergency medical  
22 services of the respective cities. The Coffee County  
23 Commission shall transfer the remaining funds to the Coffee  
24 County Volunteer Firefighters Association and the emergency  
25 medical service squads which have contracted in writing with  
26 the county commission in the following manner: Twenty percent  
27 of these funds shall go to the eligible emergency medical

1 service squads; the balance, eighty percent, of the fee shall  
2 go to the Coffee County Volunteer Firefighters Association to  
3 be distributed among Coffee County eligible fire departments,  
4 with one-half of 1 percent remaining with the firefighters  
5 association. All distributions shall be based on the number of  
6 eligible structures in each department's respective E-911  
7 protective district. The Coffee County Revenue Commissioner  
8 shall provide a report listing the number of eligible  
9 structures in each city and each district from which a fee has  
10 been collected.

11 Section 5. For the purposes of this act, an eligible  
12 fire department shall mean a fire department located in Coffee  
13 County outside of the City of Enterprise or the City of Elba  
14 that is certified under the Alabama Forestry Commission  
15 guidelines and is a member of the Coffee County Volunteer  
16 Firefighters Association. An eligible emergency medical  
17 service squad for the purposes of this act shall mean an  
18 emergency medical service squad under written contract with  
19 the Coffee County Commission to serve Coffee County that is  
20 licensed by the Alabama Department of Public Health, Emergency  
21 Medical Services Division, as an advanced/basic life support  
22 transporting ambulance service.

23 Section 6. Funds distributed to the Coffee County  
24 Volunteer Firefighters Association and to eligible fire  
25 departments and emergency medical service squads with written  
26 contract with the Coffee County Commission may only be  
27 expended for fire protection and emergency medical services,

1 including training, supplies, equipment, and to purchase  
2 insurance including liability insurance to insure coverage of  
3 acts or omissions which are directly related to the functions  
4 of a fire department or emergency medical service squad which  
5 are committed by a fire department or emergency medical  
6 service squad and the personnel of a volunteer fire department  
7 or emergency medical service squad. The funds may not be  
8 expended for food, drink, social activities, or fund-raising  
9 activities. After receiving the funds, the fire departments  
10 and emergency medical service squads shall keep accurate  
11 records to verify that the funds were properly expended.  
12 Should the Coffee County Commission, in its sole discretion,  
13 find or determine that funds provided by this act have been  
14 improperly expended by any eligible fire department or  
15 emergency service squad, the department that has improperly  
16 expended funds shall return all funds improperly expended and  
17 in addition thereto shall pay a penalty equal to 10 percent of  
18 all improperly expended funds. At the discretion of the Coffee  
19 County Commission, any fire department or emergency medical  
20 service squad that fails to comply with the provisions of this  
21 act may be deemed to have forfeited the funds generated by  
22 this act and shall be subject to the provisions of Section 10  
23 of this act.

24 Section 7. Upon dissolution or abandonment of any  
25 eligible fire department or emergency medical service squad  
26 and after all lawful indebtedness has been satisfied, any  
27 remaining funds derived from this act or any assets purchased



1 with funds derived from this act shall be transferred to the  
2 Coffee County Commission. If a fire department is abandoned or  
3 dissolved, the Coffee County Commission shall transfer the  
4 funds to the Coffee County Volunteer Firefighters Association.  
5 If an emergency medical service squad is abandoned or  
6 dissolved, the Coffee County Commission shall transfer the  
7 funds to the Coffee County General Fund. Those entities shall  
8 distribute remaining funds in the best interest of providing  
9 emergency medical services and fire protection in the area  
10 once served by the abandoned or dissolved fire department or  
11 emergency medical service squad. In the event there are no  
12 fire departments or emergency medical service squads, the  
13 funds or assets shall be placed in the county general fund.

14 Section 8. The personnel of the fire departments,  
15 emergency medical service squads, and Volunteer Firefighters  
16 Association provided for in this act shall not be considered  
17 as employees, servants, or agents of the county. The members  
18 of the county commission and the officers and employees of the  
19 county and the members of the Coffee County Commission and the  
20 officers and employees of the county shall not be liable  
21 either in their official capacity or in a private or  
22 individual capacity for the actions of the fire departments,  
23 contracted emergency medical service squads, or the Volunteer  
24 Firefighters Association or their personnel.

25 Section 9. The purpose and use of funds generated by  
26 this act are to enable all participating eligible volunteer  
27 fire departments in Coffee County to be better equipped and

1 prepared for emergencies in the county and to assist in  
2 maintaining and lowering Insurance Services Organization  
3 ratings. This act is also intended to help insure emergency  
4 medical services to the citizens of Coffee County. Each fire  
5 department shall obtain and maintain a level of preparedness  
6 as determined by the Coffee County Volunteer Firefighters  
7 Association. Any fire department that does not meet the levels  
8 set within five years of the approval of this act shall  
9 forfeit any received funds generated by this act. The  
10 emergency medical service squad is required to attain and  
11 maintain an advanced life support/basic life support ambulance  
12 transport license with the Alabama Department of Public  
13 Health. Any emergency medical service squad failing to  
14 maintain this license shall forfeit any received funds  
15 generated by this act. These forfeited funds shall be used or  
16 designated for use by the Coffee County Volunteer Firefighters  
17 Association in conjunction with the Coffee County Commission.

18 Section 10. With regard to the collection of the  
19 fees levied by this act, including, but not limited to, the  
20 application for and granting of exemptions, the Coffee County  
21 Commission shall exercise such regulatory control and  
22 supervision over and may adopt rules and regulations as may be  
23 needed to meet the requirements of this act. At the discretion  
24 of the Coffee County Commission, any eligible fire department  
25 or contracted emergency medical service squad that fails to  
26 comply with the provisions of this act or any rules and  
27 regulations adopted pursuant to this act may be deemed to have

1 forfeited all or part of the funds generated by this act for  
2 such period of time as may be set.

3 Section 11. Sections 2 to 10, inclusive, of this act  
4 shall be inoperative and void unless it shall have been  
5 approved by a majority of the qualified electors of Coffee  
6 County who vote thereon at a referendum held for such purpose  
7 conducted as nearly as may be in the same way as elections on  
8 amendments to the constitution and shall be held on the same  
9 day as the next countywide election held following final  
10 passage of this act. Notice of election shall be given by the  
11 Judge of Probate of Coffee County, which notice shall be  
12 published in accordance with state law governing the  
13 publication of local bills of the Legislature. On the ballots  
14 to be used at the election, the proposition to be voted on  
15 shall be stated substantially as follows:

16 "Do you favor the local law authorizing the levy of  
17 a fire protection and emergency medical service fee of thirty  
18 dollars (\$30) per year on each residence and commercial  
19 structure in Coffee County which shall be used to fund fire  
20 protection and emergency medical service in Coffee County?

21 Yes \_\_\_\_\_ No \_\_\_\_\_."

22 If a majority of the votes cast at the election are  
23 affirmative votes, Sections 2 to 10, inclusive, of this act  
24 shall be in full force and effect October 1 of the following  
25 year. If a majority of the votes cast are in the negative, the  
26 act shall have no further effect. The Judge of Probate of  
27 Coffee County shall certify the results of the election to the

1 Secretary of State. The cost of the election shall be paid out  
2 of the county general fund.

3 Section 12. The provisions of this act are  
4 severable. If any part of this act is declared invalid or  
5 unconstitutional, that declaration shall not affect the part  
6 which remains.

7 Section 13. All laws or parts of laws which conflict  
8 with this act are repealed.

9 Section 14. This act shall become effective  
10 immediately following its passage and approval by the  
11 Governor, or its otherwise becoming law.