

1 SB193
2 144922-4
3 By Senators Whatley, Dial, Fielding, Holley, Brewbaker, Dunn,
4 Reed, Smitherman, Smith, Ross, Glover, Waggoner, Ward,
5 Beasley, Sanders, Figures, Keahey and Blackwell
6 RFD: Governmental Affairs
7 First Read: 12-FEB-13

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8 SYNOPSIS: Currently, local ad valorem taxing officials
9 may elect supernumerary status by meeting certain
10 service requirements and by filing a declaration
11 with the Governor.

12 This bill would provide further for the
13 salary of supernumerary ad valorem taxing
14 officials.

15
16 A BILL
17 TO BE ENTITLED
18 AN ACT
19

20 To amend Section 40-6-3, Code of Alabama 1975,
21 relating to the compensation of certain supernumerary
22 officials, to provide further for the salary of supernumerary
23 ad valorem taxing officials.

24 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

25 Section 1. Section 40-6-3, Code of Alabama 1975, is
26 amended to read as follows:

27 "§40-6-3.

1 "(a) Every supernumerary official shall serve for
2 life and shall receive from the county governing body, in
3 equal monthly installments on the first of each month, or in
4 such installments as other county officials or employees are
5 paid, an annual salary as follows:

6 "(1) For 12 years service the official shall receive
7 60 percent of the average compensation during the last four
8 years served as an official charged with assessing and
9 collecting ad valorem taxes.

10 "(2) For 14 years service the official shall receive
11 65 percent of the average compensation.

12 "(3) For 16 years the official shall receive 70
13 percent of the average compensation.

14 "(4) For 18 or more years the official shall receive
15 75 percent of the average compensation; ~~provided, however, no~~
16 ~~person shall receive more than forty-nine thousand six hundred~~
17 ~~dollars (\$49,600) per year.~~

18 ~~"The county governing body may, by majority vote of~~
19 ~~the membership, elect to increase or remove this monetary~~
20 ~~limitation on compensation for any person who assumed~~
21 ~~supernumerary status after September 30, 1993.~~

22 "The tax collector, if there is a supernumerary tax
23 assessor or tax collector in the county, or the license
24 commissioner or person charged with the collection of ad
25 valorem taxes other than the tax collector, if there is a
26 supernumerary license commissioner or other official charged
27 with the assessing or collecting, or both, of ad valorem taxes

1 in the county, shall from the first money collected by the
2 official pay to the county governing body the sum which shall
3 be paid to the supernumerary official as heretofore set forth.
4 The sum shall be deducted on a pro rata millage basis from
5 payments to the state, county, and all subdivisions and
6 agencies thereof, except municipalities, to which the person
7 collecting ad valorem taxes is charged with the distributing
8 of ad valorem taxes collected under the law. Notwithstanding
9 the foregoing, if the official dies without leaving a
10 surviving spouse, or otherwise becomes disqualified as a
11 supernumerary official, any money remaining in the fund shall
12 be refunded to the person by whom it is paid to the county,
13 and the person shall distribute the money refunded to the
14 state, county, and other subdivisions and agencies on the same
15 pro rata millage basis that it was originally withheld.

16 "If any official covered under this chapter dies
17 prior to attaining the age of 60 years, but being otherwise
18 qualified to be appointed a supernumerary official, except for
19 age, and is survived by a spouse lawfully married to the
20 official at the time of his or her death, then the surviving
21 spouse shall be paid a monthly allowance equal to 50 percent
22 of the salary which would have been paid to the official had
23 he or she survived to the age of 60. The monthly allowance
24 shall be paid in the same manner as provided for payment to a
25 qualified official and shall continue for 15 years or until
26 the marriage of the surviving spouse, whichever first occurs.
27 Upon the death of any official covered under this chapter

1 after he or she has become fully qualified for appointment as
2 a supernumerary official, including age, whether appointed as
3 a supernumerary official or whether still serving in active
4 office, the surviving spouse of the official shall be paid a
5 monthly allowance equal to 50 percent of the supernumerary
6 salary being paid to the official or to which he or she would
7 be entitled if appointed as supernumerary. The monthly
8 allowance shall be paid in the same manner as provided for the
9 official and shall continue for 15 years or until the marriage
10 of the surviving spouse, whichever first occurs.

11 "(b) Beginning with the fiscal year commencing on
12 October 1, 2006, the supernumerary officials of a county
13 provided for in this section shall be entitled to receive the
14 same cost-of-living increases in compensation, that are
15 granted to county retirees by the county commission, if
16 approved by a resolution of a majority of the county
17 commission. The increases shall be in the same amount or
18 percentage and at the same time, as the case may be, as that
19 amount or percentage increase provided to the other retirees
20 of the county and, if not uniform, the increase shall be equal
21 to the average increase granted to all county retirees who
22 receive an increase."

23 Section 2. This act shall become effective
24 immediately following its passage and approval by the
25 Governor, or its otherwise becoming law.