

1 HB333  
2 156936-1  
3 By Representative Buskey  
4 RFD: County and Municipal Government  
5 First Read: 22-JAN-14

2  
3  
4  
5  
6  
7  
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~~ the monetary  
20 limitation on compensation ~~for any person who assumed~~  
21 ~~supernumerary status after September 30, 1993~~ in subdivision  
22 (4) as often as the county governing body sees fit, either  
23 before or after an official assumes supernumerary status;  
24 provided that after an affirmative vote has been taken to  
25 increase or remove the monetary limitation, the county  
26 governing body may not thereafter reduce or revoke its  
27 decision as to the compensation. Further, any limitations on

1 compensation contained in this subsection shall not affect any  
2 cost-of-living increases provided pursuant to subsection (b).

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

24 "If any official covered under this chapter dies  
25 prior to attaining the age of 60 years, but being otherwise  
26 qualified to be appointed a supernumerary official, except for  
27 age, and is survived by a spouse lawfully married to the

1 official at the time of his or her death, then the surviving  
2 spouse shall be paid a monthly allowance equal to 50 percent  
3 of the salary which would have been paid to the official had  
4 he or she survived to the age of 60. The monthly allowance  
5 shall be paid in the same manner as provided for payment to a  
6 qualified official and shall continue for 15 years or until  
7 the marriage of the surviving spouse, whichever first occurs.  
8 Upon the death of any official covered under this chapter  
9 after he or she has become fully qualified for appointment as  
10 a supernumerary official, including age, whether appointed as  
11 a supernumerary official or whether still serving in active  
12 office, the surviving spouse of the official shall be paid a  
13 monthly allowance equal to 50 percent of the supernumerary  
14 salary being paid to the official or to which he or she would  
15 be entitled if appointed as supernumerary. The monthly  
16 allowance shall be paid in the same manner as provided for the  
17 official and shall continue for 15 years or until the marriage  
18 of the surviving spouse, whichever first occurs.

19 "(b) Beginning with the fiscal year commencing on  
20 October 1, 2006, the supernumerary officials of a county  
21 provided for in this section shall be entitled to receive the  
22 same cost-of-living increases in compensation, that are  
23 granted to county retirees by the county commission, if  
24 approved by a resolution of a majority of the county  
25 commission. The increases shall be in the same amount or  
26 percentage and at the same time, as the case may be, as that  
27 amount or percentage increase provided to the other retirees

1 of the county and, if not uniform, the increase shall be equal  
2 to the average increase granted to all county retirees who  
3 receive an increase."

4 Section 2. This act shall become effective  
5 immediately following its passage and approval by the  
6 Governor, or its otherwise becoming law.