

1 SB368  
2 183836-2  
3 By Senators Whatley and Chambliss (N & P)  
4 RFD: Local Legislation  
5 First Read: 11-APR-17

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9 A BILL  
10 TO BE ENTITLED  
11 AN ACT  
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13 Relating to Tallapoosa County; to provide for the  
14 support of volunteer fire protection services and emergency  
15 medical services within Union Volunteer Fire and Rescue  
16 District; to levy a fire protection service fee on certain  
17 owners of dwellings and commercial buildings within the Union  
18 Volunteer Fire and Rescue District as defined by the E-911  
19 Board of Commissioners of Tallapoosa County; to provide for  
20 certain exemptions; to provide for the collection of funds  
21 derived from the fee; to provide for the distribution of funds  
22 derived from the fee to the Union Volunteer Fire and Rescue,  
23 Inc.; to provide for the expending and accounting of the  
24 funds; to provide for the increase or decrease in the fire  
25 protection service fee; to provide for the treatment of funds  
26 upon dissolution or abandonment of a volunteer fire  
27 department; to provide for the purposes of funds generated by

1 the fee; and to provide that the operation of the act is  
2 conditioned on the approval of the 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 all portions of the Union Volunteer Fire and Rescue District  
6 as published and approved by the E-911 Board of Commissioners  
7 of Tallapoosa County.

8 Section 2. The Legislature hereby declares that the  
9 Union Volunteer Fire and Rescue, Inc., that receives funds  
10 pursuant to this act is a nonprofit organization which is  
11 public in nature, which protects the health, safety, and  
12 welfare of the citizens of the city and county.

13 Section 3. For the purposes of this act, the  
14 following terms shall have the following meanings:

15 (1) COMMERCIAL BUILDING. Any building, structure, or  
16 other improvement to real property used or expected to be used  
17 for commercial or business purposes including rental or lease  
18 property. The term "commercial building" shall not apply to  
19 any local, county, state, or federal government owned  
20 buildings, water authority owned buildings, school, church,  
21 senior citizen facility, or any building used primarily for  
22 volunteer fire service. The terms commercial building,  
23 commercial business, or residence shall not include any  
24 utility distribution or transmission poles or towers, or  
25 utility substations.

26 (2) RESIDENCE. Any building, structure, or other  
27 improvement to real property used or expected to be used as a

1 dwelling or residence for one or more human beings, including,  
2 but not limited to:

3 a. Any building, structure, or improvement assessed,  
4 for the purposes of state and county ad valorem taxation, as  
5 Class III single-family owner-occupied residential property.

6 b. Any mobile home or house trailer used or expected  
7 to be used as a dwelling or residence for one or more human  
8 beings.

9 c. Any unit in a duplex or apartment building.

10 d Any residential property used to generate revenue.

11 Any buildings, structure, or other improvement shall  
12 be classified as a "dwelling" for purposes of this act  
13 notwithstanding that it is wholly or partially vacant or  
14 uninhabited at any time during the year for which a fire  
15 protection service fee with respect thereto is to be levied or  
16 that it is also used or expected to be used simultaneously for  
17 a purpose, whether or not commercial in nature, other than as  
18 a dwelling or residence.

19 (3) UNION VOLUNTEER FIRE AND RESCUE, INCORPORATED. A  
20 nonprofit corporation as organized exclusively for charitable  
21 purposes within the meaning of Section 501 (c) (3) of the  
22 Internal Revenue Code of 1954, in order to establish and  
23 operate a nonprofit association of volunteer firefighters,  
24 including, but not limited to the following objectives: To  
25 promote the orderly and necessary formation of voluntary fire  
26 fighting services in the district; to aid in the continued  
27 training of volunteer firefighters; and to assist in upgrading

1 the performance of volunteer firefighters; to create an  
2 increased awareness by the general public of the work and  
3 purpose of volunteer fire departments; to promote public  
4 safety by creating an awareness by the general public of fire  
5 hazards in both public and private buildings, and to assist in  
6 the removal of these hazards; to promote the prevention and  
7 suppression of fires; to promote lifesaving public safety  
8 services and disaster or emergency assistance services  
9 wherever and whenever they may be needed within the State of  
10 Alabama.

11 Section 4. The purpose of this act is to generate  
12 funds to be used by Union Volunteer Fire and Rescue District  
13 to lower its ISO ratings and to provide fire protection  
14 services and emergency medical services to the citizens of the  
15 county.

16 Section 5. (a) There is hereby levied on the owner  
17 of each residence or dwelling in the Union Volunteer Fire and  
18 Rescue District, a fire protection service fee of seventy-five  
19 dollars (\$75) per year and on each commercial business at a  
20 specified location, a fire protection service fee of one  
21 hundred fifty dollars (\$150) per year.

22 (b) The fee shall not be construed as a tax on  
23 property. The fee shall be levied for the purposes of funding  
24 fire protection services and emergency medical services under  
25 this act.

1 (c) Any person age 65 or older exempted from paying  
2 property tax in Tallapoosa County in partial or in whole shall  
3 also be exempted from paying the fee levied by this act.

4 (d) (1) Any person less than the age of 65 and having  
5 an annual adjusted gross income of twelve thousand dollars  
6 (\$12,000) or less, as shown on the latest United States income  
7 tax return or the person or person and his or her spouse, may  
8 apply for an exemption annually and shall be exempted from  
9 paying the fee levied by this act for the principle residence  
10 of the household provided the person seeking to claim the  
11 exemption shall present proof of income to the revenue  
12 commissioner no later than December 1 of any year in which the  
13 exemption is desired.

14 (2) In the event that such person or the person and  
15 his or her spouse are not required to file a United States  
16 income tax return, then an affidavit indicating that the  
17 annual gross income of such person and spouse for the  
18 preceding taxable year was twelve thousand dollars (\$12,000)  
19 or less shall be sufficient proof.

20 (3) The exemption shall apply only so long as the  
21 person's or the person and his or her spouse annual gross  
22 income shall be twelve thousand dollars (\$12,000) or less and  
23 shall be requested each year in which the exemption is  
24 desired.

25 (e) The fee levied by this act shall be assessed  
26 unless application for exemption is submitted to the  
27 Tallapoosa County Commission, or its designee, and approved.

1 (f) Any person who knowingly provides false or  
2 misleading information in order to obtain an exemption shall  
3 lose his or her household exemption.

4 Section 6. (a) The fire protection service fee shall  
5 be collected, administered, and enforced in the same manner,  
6 and under the same requirements and laws, as are the ad  
7 valorem taxes of this state. In the case of mobile homes, the  
8 fee shall be collected, administered, and enforced at the same  
9 time, in the same manner, and under the same requirements and  
10 laws as the annual registration fee for manufactured homes  
11 provided in Section 40-12-255, Code of Alabama 1975.

12 (b) The proceeds of the fee shall be paid into a  
13 special county fire services fund. Of the fee collected, three  
14 percent shall be retained by the Tallapoosa County Commission  
15 for the cost of collection. Within 30 days of payment into the  
16 special fund, the county commission shall distribute, minus  
17 the cost of collection, the funds to the Union Volunteer Fire  
18 and Rescue, Inc.

19 Section 7. (a) Funds paid to the Union Volunteer  
20 Fire and Rescue, Inc., shall only be expended for fire  
21 protection services and emergency medical services, including  
22 ordinary business expenses, training, supplies, fuel, and  
23 equipment.

24 (b) In addition to subsection (a), funds may also be  
25 expended to purchase insurance including liability insurance  
26 to insure coverage of acts or omissions which are directly  
27 related to the functions of a volunteer fire department which

1 are committed by a volunteer fire department and the personnel  
2 of a volunteer fire department.

3 (c) The funds may not be expended for salaries,  
4 food, alcohol, or social activities.

5 (d) After receiving the funds, the volunteer fire  
6 department shall keep accurate records to verify that the  
7 funds were properly expended.

8 (e) With regard to the administration of the fees  
9 levied by this act, Tallapoosa County shall exercise such  
10 regulatory control and supervision over and may adopt rules as  
11 needed to meet the requirements of this act.

12 (f) Should Tallapoosa County, in its sole  
13 discretion, find or determine that funds provided by this act  
14 have been improperly expended by Union Volunteer Fire and  
15 Rescue, Inc., it shall reimburse and refund to Tallapoosa  
16 County all such funds found by the county commission to have  
17 been improperly expended and in addition thereto shall pay a  
18 penalty amount equal to 10 percent of all improperly expended  
19 funds.

20 Section 8. Upon dissolution or abandonment of Union  
21 Volunteer Fire and Rescue, Inc., any remaining funds derived  
22 from this act or any assets purchased with funds derived from  
23 this act, after all lawful indebtedness has been satisfied,  
24 shall be transferred to Tallapoosa County for the purpose of  
25 fire protection.

26 Section 9. This act shall be inoperative and void  
27 unless it has been approved by a majority of the qualified



1 electors of Tallapoosa County who reside in the Union  
2 Volunteer Fire and Rescue District, who vote thereon at a  
3 referendum held for such purpose and conducted as nearly as  
4 may be in the same way as elections on amendments to the  
5 Constitution, and shall be held on the same day as the next  
6 primary, general, or special election following final passage  
7 of this act. Notice of election shall be given by the Judge of  
8 Probate of Tallapoosa County, which notice shall be published  
9 in accordance with state law governing the publication of  
10 local bills of the Legislature. On the ballot to be used at  
11 the election, the proposition to be voted on shall be stated  
12 substantially as follows:

13 "Do you favor the local law authorizing the levy of  
14 a fire protection fee of seventy-five dollars (\$75) per year  
15 on each residence and one hundred fifty dollars (\$150) on each  
16 commercial business, which shall be used to fund fire  
17 protection within the Union Volunteer Fire and Rescue District  
18 in Tallapoosa County?

19 Yes \_\_\_\_\_ No \_\_\_\_\_ "

20 If the majority of the votes cast at the election  
21 are affirmative votes, this act shall be in full force and  
22 effect immediately thereafter. If the majority of the votes  
23 cast are in the negative, the act shall have no further  
24 effect. The Judge of Probate of Tallapoosa County shall  
25 certify the results of the election to the Secretary of State.

1                   Section 10. This act shall become effective  
2 immediately following its passage and approval by the  
3 Governor, or its otherwise becoming law.