

1 HB528  
2 200142-2  
3 By Representatives Alexander, Wheeler, Faulkner, Carns and  
4 Drake  
5 RFD: County and Municipal Government  
6 First Read: 30-APR-19

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ENROLLED, An Act,

To amend Section 40-3-7, Code of Alabama 1975, relating to the compensation of members of county boards of equalization; to provide an increase in the compensation for each associate member of a county board of equalization in a county with a population of 600,000 or more.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. Section 40-3-7, Code of Alabama 1975, is amended to read as follows:

"§40-3-7.

"The annual term of service and compensation of members of the several county boards of equalization shall be on a basis of total assessed value of all taxable property, using the year 1955 as the basis, to be determined as follows:

"(1) In those counties in which the total assessed value of all taxable property exceeds \$600,000,000 according to the tax assessor's abstract of assessments for said year, except in a county subject to subdivision (2) of this section, the members of the county boards of equalization shall serve on a full-time basis, and each associate member shall be paid at the rate of \$19,425 per annum, and the chairman shall be paid at the rate of \$21,090 per annum, payable in monthly installments.

1           "(2)a. This subdivision shall apply to any county of  
2 this state which has a population of 600,000 or more according  
3 to the last or any subsequent federal census and in which the  
4 total assessed value of all taxable property exceeds  
5 \$600,000,000 according to the tax assessor's abstract of  
6 assessments for said year.

7           "b. In any county subject to this subdivision, the  
8 members of the county board of equalization shall serve on a  
9 full-time basis. Each associate member shall be paid at the  
10 rate of \$19,425 per annum as provided by existing law, and  
11 shall be paid additional compensation in the amount of nine  
12 thousand dollars (\$9,000) per annum from the Jefferson County  
13 Mapping and Reappraisal Fund, for a total compensation of  
14 twenty-eight thousand four hundred twenty-five dollars  
15 (\$28,425). ~~and the~~ The chairman's total compensation shall be  
16 determined as provided for by the Merit System law applying to  
17 the county, and the chairman shall be subject to and entitled  
18 to the benefits of the law establishing such merit system. The  
19 chairman's total compensation shall be payable from the  
20 general funds of the county, and the chairman shall promptly  
21 pay to the county any compensation he or she receives from the  
22 State of Alabama and from the largest municipality of the  
23 county for serving as chairman. In addition to the salary  
24 provided for the chairman under the merit system law, the  
25 county shall make for and on the chairman's account an

1 employer's matching payment to the county pension system fund,  
2 if the chairman is or becomes a member of the county pension  
3 system.

4 "(3) In those counties in which the total assessed  
5 value of all taxable property exceeds \$400,000,000 and does  
6 not exceed \$600,000,000 according to the tax assessor's  
7 abstract of assessments for said year, the members of the  
8 county board of equalization shall serve on a full-time basis,  
9 and each associate member shall be paid at the rate of \$8,700  
10 per annum, and the chairman shall be paid at the rate of  
11 \$9,200 per annum, payable in monthly installments.

12 "(4) In those counties in which the total assessed  
13 value of all taxable property is not less than \$80,000,000 and  
14 does not exceed \$400,000,000 according to the tax assessor's  
15 abstract of assessments for said year, the members of the  
16 county board of equalization shall serve for not less than six  
17 months, the exact working period to be fixed or approved by  
18 the Department of Revenue, and each member shall be paid at  
19 the rate of \$250 per month; and said board shall be allowed  
20 annual traveling expenses to be approved by the Department of  
21 Revenue not to exceed the sum of \$250 for any tax year.

22 "(5) In those counties in which the total assessed  
23 value of all taxable property is not less than \$30,000,000 and  
24 does not exceed \$80,000,000 according to the tax assessor's  
25 abstract of assessments for said year, the members of the

1 county board of equalization shall serve for not more than 150  
2 working days, the exact working period to be fixed or approved  
3 by the Department of Revenue, and each member shall be paid at  
4 the rate of \$35 per diem; and said board shall be allowed  
5 mileage at the same rate as that paid to state employees, for  
6 official business, payable in the same manner and from the  
7 same source as expense allowances; provided however, the total  
8 allowance for such mileage shall not exceed the sum of \$600  
9 per annum.

10 "(6) In those counties in which the total assessed  
11 value of all taxable property is not less than \$25,000,000 and  
12 does not exceed \$30,000,000, according to the tax assessor's  
13 abstract of assessments for said year, the members of the  
14 county board of equalization shall serve for not more than 80  
15 working days, the exact working period to be fixed or approved  
16 by the Department of Revenue, and shall be paid at the rate of  
17 \$35 each per diem, payable in monthly installments; and said  
18 board shall be allowed mileage at the same rate as that paid  
19 to state employees, for official business, payable in the same  
20 manner and from the same source as expense allowances;  
21 provided however, the total allowance for such mileage shall  
22 not exceed the sum of \$600 per annum.

23 "(7) In those counties in which the total assessed  
24 value of all taxable property does not exceed \$25,000,000  
25 according to the tax assessor's abstract of assessments for

1 said year, the members of the county board of equalization  
2 shall serve for not more than 80 working days, the exact  
3 working period to be fixed or approved by the Department of  
4 Revenue, and each member shall be paid at the rate of \$35 per  
5 diem, payable in monthly installments; and said board shall be  
6 allowed mileage at the same rate as that paid to state  
7 employees, for official business, payable in the same manner  
8 and from the same source as expense allowances; provided  
9 however, the total allowance for such mileage shall not exceed  
10 the sum of \$600 per annum."

11 Section 2. This act shall become effective on the  
12 first day of the third month following its passage and  
13 approval by the Governor, or its otherwise becoming law.

