

1 HB224
2 204180-4
3 By Representative Ellis
4 RFD: County and Municipal Government
5 First Read: 11-FEB-20

1 ENGROSSED

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3
4 A BILL
5 TO BE ENTITLED
6 AN ACT
7

8 Relating to the appointment of members to county
9 boards of equalization; to authorize the Commissioner of the
10 Department of Revenue to make appointments to the board under
11 certain conditions; to provide a process for the filling of
12 vacancies; to increase the per diem rate for an active board
13 member; and to make nonsubstantive, technical revisions to
14 update the existing code language to current style.

15 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

16 Section 1. Sections 40-3-2, 40-3-4, 40-3-7, as last
17 amended by Act 2019-452, 2019 Regular Session, and 40-3-8 Code
18 of Alabama 1975, are amended to read as follows:

19 "§40-3-2.

20 "(a) This subsection shall apply to every county in
21 the state except a county subject to ~~the provisions of~~
22 subsection (b) ~~of this section~~. During the month of August,
23 1943, and during the month of August of each fourth year
24 thereafter, the county commission of each county, the county
25 board of education and the governing body of the largest
26 municipality in each county shall each submit in writing to
27 the state Commissioner of Revenue the names of three persons,

1 and the governing body of each other incorporated municipality
2 within the county shall, in like manner, submit the name of
3 one person, all of whom are residents of the county, who are
4 each owners of taxable real property which is located within
5 ~~this state~~ the county, who are each qualified electors in ~~said~~
6 the county and who are, in the opinion of ~~said~~ the nominating
7 body, persons competent to serve as members of the county
8 board of equalization. In those counties where there is no
9 incorporated municipality, the commission of ~~said~~ the county
10 shall nominate six persons as competent persons for
11 appointment to membership on such board of equalization. From
12 each group of three nominees, submitted by the county
13 governing bodies and the county board of education and from
14 the total group of nominees submitted by the governing bodies
15 of the municipalities, the Commissioner of Revenue, within 30
16 days after receipt of such lists of nominees, with the
17 approval of the Governor shall appoint one person to
18 membership on the county board of equalization so that the
19 membership of ~~said~~ the board shall be composed of three
20 members, one of whom was nominated by the governing body of
21 the county, one by the county board of education, and one by
22 the governing body of the incorporated municipalities in the
23 county, except, however, that in those counties having no
24 incorporated municipality, two of the three members of ~~said~~
25 the board shall be selected from the six nominees of the
26 county governing body; provided, that the Commissioner of
27 Revenue may reject any group of nominees, in which event the

1 body nominating them shall submit additional names, one of
2 whom shall be appointed by the Commissioner of Revenue with
3 the approval of the Governor. The members of the several
4 county boards of equalization appointed from the nominees as
5 in this section provided shall hold office for four years
6 beginning October 1, 1943, and every fourth year thereafter.
7 In all counties having a population of 400,000 or more persons
8 according to the 1940 federal census or any subsequent census,
9 where there is now or hereafter may be a countywide civil
10 service system, all nominees must take an examination and
11 qualify by a civil service examination to be conducted by ~~said~~
12 the civil service system, except any member of any board of
13 equalization now duly appointed as a member of ~~said the~~ board
14 of equalization shall be deemed qualified for appointment. In
15 the event the names submitted by either the county commission
16 of the county, the county board of education and the governing
17 body of the largest municipality in ~~said the~~ county having a
18 countywide civil service system have already been submitted by
19 either of the nominating parties, the Commissioner of Revenue
20 shall so notify ~~said the~~ nominating ~~authorities~~ bodies, and
21 ~~said the~~ nominating ~~authorities~~ bodies shall forthwith submit
22 the names of another person or persons qualified under ~~said~~
23 the civil service examination not theretofore nominated by the
24 other nominating ~~authorities~~ bodies. In the event that any
25 nominating body fails to timely submit a list of nominations
26 for appointments to the county's board of equalization, the
27 Commissioner of Revenue may appoint members derived from the

1 remaining nominees previously submitted by other nominating
2 bodies.

3 "(b) This subsection shall apply to any county of
4 this state which has a population of 600,000 or more according
5 to the last or any subsequent federal census. On October 1,
6 1975, the office of chairmanship of the board is created. The
7 chairman shall be the executive officer of the board and shall
8 supervise the assignment of duties to members and employees.
9 The provisions of the Merit System law, including the
10 provisions thereof governing appointment and compensation of
11 persons subject to ~~said~~ the Merit System law, shall apply to
12 the chairmanship and to the chairman.

13 "The governing body of the county shall appoint the
14 chairman subject to the Merit System law. Any person who is
15 serving as chairman on October 1, 1975, and who has so served
16 for at least 24 consecutive months immediately prior to such
17 date shall be deemed to have been appointed under the
18 provisions of this subsection and to have acquired permanent
19 civil service status as chairman. Any person serving as
20 chairman on October 1, 1975, and who has served as chairman
21 for more than 12 months and for less than 24 months
22 immediately preceding October 1, 1975, shall be deemed to have
23 been appointed under the provisions of this subsection and to
24 be serving his or her probationary period under the Merit
25 System law. Any person serving as chairman on October 1, 1975,
26 who has served for less than 12 consecutive months immediately
27 prior to ~~said~~ the date shall be deemed to be a temporary

1 appointee under the Merit System law and shall be required to
2 take and pass an appropriate examination or be replaced by
3 another applicant who has taken and passed such examination.

4 "After October 1, 1975, the associate members of the
5 board shall serve the remainder of the term for which they
6 were appointed under subsection (a) ~~of this section~~ to serve.
7 Upon the expiration of such term of office, mentioned in the
8 next foregoing sentence, the associate members of the board
9 shall be appointed in the manner hereinafter provided for in
10 this subsection.

11 "The county board of education and the governing
12 body of the largest municipality in the county shall each
13 submit in writing to the state Commissioner of Revenue the
14 names of three persons, and the governing body of each other
15 municipality within the county shall, in like manner, submit
16 the name of one person, all of whom are residents of the
17 county, who are each owners of taxable property which is
18 located within this state, who are qualified electors in ~~said~~
19 the county and who are, in the opinion of the ~~said~~ nominating
20 board, persons competent to serve as members of the board.

21 "Within 30 days after the receipt of such list of
22 nominees, the state Commissioner of Revenue, with the approval
23 of the Governor, shall nominate an associate member of the
24 board from the nominees of the county board of education and
25 one associate member of the board from the nominees of the
26 governing bodies of the municipalities of the county;
27 provided, that the Commissioner of Revenue may reject any

1 group of nominees, in which event the body nominating them
2 shall submit additional names, one of whom shall be appointed
3 by the Commissioner of Revenue with the approval of the
4 Governor. The associate members of the board appointed from
5 the nominees as provided for in this subsection shall hold
6 office for the four-year terms provided for in subsection (a)
7 ~~of this section.~~

8 "In all counties having a population of 400,000 or
9 more persons according to the 1940 federal census or any
10 subsequent federal census, where there is now or hereafter may
11 be a countywide civil service system, all nominees for the
12 associate members must take an examination and qualify by
13 civil service examination to be conducted by ~~said~~ the civil
14 service system, except any person serving as an associate
15 member on any board of equalization on October 1, 1975, shall
16 be deemed qualified for appointment. In the event the names
17 submitted by either the county board of education, and the
18 governing body of the largest municipality in ~~said~~ the county
19 having a countywide civil service system have already been
20 submitted by either of the nominating parties, the
21 Commissioner of Revenue shall so notify ~~said~~ the nominating
22 ~~authorities~~ bodies, and ~~said~~ the nominating ~~authorities~~ bodies
23 shall forthwith submit the names of another person or persons
24 qualified under ~~said~~ the civil service examination not
25 theretofore nominated by the other nominating ~~authorities~~
26 bodies.

27 "§40-3-4.

1 "Should any person appointed to membership of any
2 board of equalization fail or refuse to take and subscribe to
3 the oaths required by Section 40-3-3 within five days after
4 being notified of his or her appointment to membership on ~~said~~
5 the board, or shall for any other reason herein enumerated
6 become disqualified to serve as a member on ~~said~~ the board, or
7 should a vacancy on any board occur from death, resignation,
8 or any other cause, ~~then~~ the following replacement procedure
9 shall be utilized:

10 "(1) The Commissioner of Revenue shall select from
11 the remaining nominees on the list from which such original
12 nominee was taken a person to fill the position to which such
13 disqualified person was first appointed or to fill the vacancy
14 on ~~said~~ the board. ~~The proper~~

15 "(2) If no nominees remain on the list from which
16 the original nomination was taken, the Commissioner of Revenue
17 may request from the nominating body ~~may, however, make that~~
18 submitted the nomination that resulted in a vacancy additional
19 nominations ~~so that the total of its nominees from which~~
20 appointments may be made to fill vacancies shall be brought up
21 to a total of not more than three ~~such~~ nominees. ~~Should the~~
22 remaining nominees be, for any reason, disqualified to serve
23 on ~~said~~ board, ~~then the Commissioner of Revenue shall request~~
24 the ~~proper~~ nominating body to name three additional persons
25 eligible to serve on ~~said~~ board, and from such additional
26 nominees a person shall be selected to fill the vacancy
27 occasioned by the disqualification of the original nominee or

1 nominees or other vacancy. ~~Any appointment to fill a vacancy~~
2 ~~on any board of equalization shall be for the unexpired term~~
3 ~~only.~~ When requesting additional nominations under this
4 subdivision, the Commissioner of Revenue may require the
5 nominating body to submit nominations within a prescribed time
6 period.

7 "(3) If no nominees remain on the list of the
8 original nominating body and if it fails to timely submit a
9 nominee as provided by subdivision (2), then the Commissioner
10 of Revenue may appoint a member from the remaining nominations
11 previously submitted by other nominating bodies. If no
12 nominees remain on those lists, the Commissioner of Revenue
13 may request that the other nominating body or bodies name a
14 total of not more than three additional nominees, and from the
15 additional nominees a member shall be selected to fill the
16 vacancy occasioned by the disqualification of the original
17 nominee or nominees or other vacancy.

18 "(4) If no appropriate nominee is submitted by any
19 nominating body, the Commissioner of Revenue shall appoint a
20 member.

21 "(5) Pending an appointment by the Commissioner of
22 Revenue to fill a vacancy as prescribed in this section, the
23 chairperson of the county commission may appoint a temporary
24 board member for a period not to exceed 45 days.

25 "(6) With the exception of the temporary
26 appointment, any appointment to fill a vacancy on any board of
27 equalization shall be for the unexpired term only.

1 "§40-3-7.

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

6 "(1) In those counties in which the total assessed
7 value of all taxable property exceeds six hundred million
8 dollars (\$600,000,000) according to the tax assessor's
9 abstract of assessments for the year, except in a county
10 subject to subdivision (2), the members of the county boards
11 of equalization shall serve on a full-time basis, and each
12 associate member shall be paid at the rate of nineteen
13 thousand four hundred twenty-five dollars (\$19,425) per annum,
14 and the chair shall be paid at the rate of twenty-one thousand
15 ninety dollars (\$21,090) per annum, payable in monthly
16 installments.

17 "(2)a. This subdivision shall apply to any county of
18 this state which has a population of 600,000 or more according
19 to the last or any subsequent federal census and in which the
20 total assessed value of all taxable property exceeds six
21 hundred million dollars (\$600,000,000) according to the tax
22 assessor's abstract of assessments for the year.

23 "b. In any county subject to this subdivision, the
24 members of the county board of equalization shall serve on a
25 full-time basis. Each associate member shall be paid at the
26 rate of nineteen thousand four hundred twenty-five dollars
27 (\$19,425) per annum as provided by existing law, and shall be

1 paid additional compensation in the amount of nine thousand
2 dollars (\$9,000) per annum from the Jefferson County Mapping
3 and Reappraisal Fund, for a total compensation of twenty-eight
4 thousand four hundred twenty-five dollars (\$28,425). The
5 chair's total compensation shall be determined as provided for
6 by the merit system law applying to the county, and the chair
7 shall be subject to and entitled to the benefits of the law
8 establishing the merit system. The chair's total compensation
9 shall be payable from the general funds of the county, and the
10 chair shall promptly pay to the county any compensation he or
11 she receives from the State of Alabama and from the largest
12 municipality of the county for serving as chair. In addition
13 to the salary provided for the chair under the merit system
14 law, the county shall make for and on the chair's account an
15 employer's matching payment to the county pension system fund,
16 if the chair is or becomes a member of the county pension
17 system.

18 "(3) In those counties in which the total assessed
19 value of all taxable property exceeds four hundred million
20 dollars (\$400,000,000) and does not exceed six hundred million
21 dollars (\$600,000,000) according to the tax assessor's
22 abstract of assessments for the year, the members of the
23 county board of equalization shall serve on a full-time basis,
24 and each associate member shall be paid at the rate of eight
25 thousand seven hundred dollars (\$8,700) per annum, and the
26 chair shall be paid at the rate of nine thousand two hundred
27 dollars (\$9,200) per annum, payable in monthly installments.

1 "(4) In those counties in which the total assessed
2 value of all taxable property is not less than eighty million
3 dollars (\$80,000,000) and does not exceed four hundred million
4 dollars (\$400,000,000) according to the tax assessor's
5 abstract of assessments for the year, the members of the
6 county board of equalization shall serve for not less than six
7 months, the exact working period to be fixed or approved by
8 the Department of Revenue, and each member shall be paid at
9 the rate of two hundred fifty dollars (\$250) per month; and
10 the board shall be allowed annual traveling expenses to be
11 approved by the Department of Revenue not to exceed the sum of
12 two hundred fifty dollars (\$250) for any tax year.

13 "(5) In those counties in which the total assessed
14 value of all taxable property is not less than thirty million
15 dollars (\$30,000,000) and does not exceed eighty million
16 dollars (\$80,000,000) according to the tax assessor's abstract
17 of assessments for the year, the members of the county board
18 of equalization shall serve for not more than 150 working
19 days, the exact working period to be fixed or approved by the
20 Department of Revenue, and each member shall be paid at the
21 rate of ~~\$35~~ one hundred dollars (\$100) per diem; and the board
22 shall be allowed mileage at the same rate as that paid to
23 state employees, for official business, payable in the same
24 manner and from the same source as expense allowances;
25 provided however, the total allowance for such mileage shall
26 not exceed the sum of ~~six hundred dollars (\$600)~~ ~~\$600~~ one
27 thousand dollars (\$1,000) per annum.

1 "(6) In those counties in which the total assessed
2 value of all taxable property is not less than twenty-five
3 million dollars (\$25,000,000) and does not exceed thirty
4 million dollars (\$30,000,000), according to the tax assessor's
5 abstract of assessments for the year, the members of the
6 county board of equalization shall serve for not more than 80
7 working days, the exact working period to be fixed or approved
8 by the Department of Revenue, and shall be paid at the rate of
9 ~~\$35~~ one hundred dollars (\$100) each per diem, payable in
10 monthly installments; and the board shall be allowed mileage
11 at the same rate as that paid to state employees, for official
12 business, payable in the same manner and from the same source
13 as expense allowances; provided however, the total allowance
14 for such mileage shall not exceed the sum of ~~six hundred~~
15 ~~dollars (\$600)~~ ~~\$600~~ one thousand dollars (\$1,000) per annum.

16 "(7) In those counties in which the total assessed
17 value of all taxable property does not exceed twenty-five
18 million dollars (\$25,000,000) according to the tax assessor's
19 abstract of assessments for the year, the members of the
20 county board of equalization shall serve for not more than 80
21 working days, the exact working period to be fixed or approved
22 by the Department of Revenue, and each member shall be paid at
23 the rate of ~~\$35~~ one hundred dollars (\$100) per diem, payable
24 in monthly installments; and the board shall be allowed
25 mileage at the same rate as that paid to state employees, for
26 official business, payable in the same manner and from the
27 same source as expense allowances; provided however, the total

1 allowance for such mileage shall not exceed the sum of ~~six~~
2 ~~hundred dollars (\$600)~~ ~~\$600~~ one thousand dollars (\$1,000) per
3 annum.

4 "§40-3-8.

5 "(a) In every county except a county subject to
6 subsection (b) of this section, the compensation of the
7 members of any board of equalization and adjustments, as
8 provided in Section 40-3-7, shall be ~~paid 22 1/2 percent by~~
9 ~~the state, 38 3/4 percent by the county and 38 3/4 percent by~~
10 ~~the largest municipality in the county~~ prorated in the county
11 mapping and appraisal budget by each county governing body to
12 each agency therein on the basis of the proportion of the net
13 real and personal property taxes remitted to each agency in
14 the county to the total amount received by all agencies of
15 such county.

16 "(b) This subsection shall apply to any county of
17 the state having a population of 600,000 or more according to
18 the last or any subsequent federal census.

19 "In each county subject to this subsection, the
20 compensation of the members of any board of equalization and
21 adjustments, as provided in Section 40-3-7, shall be paid 22
22 1/2 percent by the state, 38 3/4 percent by the county and 38
23 3/4 percent by the largest municipality in the county.

24 "~~(c) The compensation of the members of the several~~
25 ~~county boards of equalization as provided for in Section~~
26 ~~40-3-7 shall be paid one third by the state, one third by the~~
27 ~~county and one third by any municipality in the county in~~

1 ~~which the total assessed value of all taxable property is~~
2 ~~equal to or greater than 50 percent of the total assessed~~
3 ~~value of all taxable property located in the county. In those~~
4 ~~counties where there is no city in which the total assessed~~
5 ~~value of the taxable property is equal to or greater than 50~~
6 ~~percent of the total taxable property of the county, then the~~
7 ~~compensation of the members of the county board of~~
8 ~~equalization, as provided in Section 40-3-7, shall be paid one~~
9 ~~half by the state and one half by the county.~~

10 "~~(d)~~ (c) The county board of equalization of any
11 county is hereby authorized and empowered to employ such
12 appraisers, engineers, stenographers, clerks, or assistants as
13 may be necessary for the performance of the duties which may
14 be required of ~~said~~ the boards of equalization, subject
15 however to all the provisions of any merit system law now or
16 hereafter in effect in ~~said~~ the county; and, provided further,
17 that the number of persons to be employed by the board of
18 equalization shall be subject to the approval of the county
19 commission or like governing body and the state Commissioner
20 of Revenue; and, provided further, that if the compensation of
21 ~~said~~ the employee is governed by the provisions of any merit
22 system law in effect, then the provisions of ~~said~~ the law
23 shall govern, otherwise the compensation of ~~said~~ the employee
24 shall be fixed by the county commission or like governing
25 body, subject to the approval of the Commissioner of Revenue,
26 all such compensation to be paid in the same manner as the law

1 provides for the payment of compensation to the members of the
2 county board of equalization of ~~said~~ the county.

3 "The county board of equalization in any county is
4 further authorized and empowered to provide for an inventory
5 of all property in ~~said~~ the county, which inventory shall be
6 under the supervision and control of ~~said~~ the board. The
7 state, county, and governing body of all municipalities in
8 ~~said~~ the county and all boards of education or boards of
9 school commissioners are hereby authorized to contribute so
10 much of the cost of ~~said~~ the inventory as may be approved by
11 the various governing bodies in ~~said~~ the county and the board
12 of education or boards of school commissioners; and, in the
13 event the state elects to contribute to the cost of ~~said~~ the
14 inventory, the amount to be contributed shall be approved by
15 the state Commissioner of Revenue and the Governor.

16 "In all counties having a population of 140,000 or
17 more according to the last or any subsequent federal census,
18 it shall be the duty of the county commission or other like
19 governing bodies of such counties in this state, to furnish
20 and supply the county boards of equalization with adequate
21 office space, necessary furniture and equipment, all necessary
22 books, maps, stationery, and printed blanks, and
23 transportation or reasonable compensation for transportation
24 expense actually incurred in performance of official duties."

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

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House of Representatives

Read for the first time and re-
ferred to the House of Representa-
tives committee on County and Mu-
nicipal Government..... 11-FEB-20

Read for the second time and placed
on the calendar 1 amendment 20-FEB-20

Read for the third time and passed
as amended..... 25-FEB-20

Yeas 82, Nays 17, Abstains 4

Jeff Woodard
Clerk