

HB379 ENROLLED



1 HB379
2 V1GWLVL-2
3 By Representatives Faulkner, Carns, Sellers, Tillman, Hendrix,
4 Hollis, Rafferty, Garrett, Hulsey, Shaw, DuBose, Givan
5 RFD: Boards, Agencies and Commissions
6 First Read: 21-Mar-24



HB379 Enrolled

1 Enrolled, An Act,

2 Relating to county boards of equalization; to amend
3 Section 40-3-2, Code of Alabama 1975; to provide for the
4 appointment of additional board members in certain counties;
5 to provide further for the qualifications and to revise the
6 nomination procedure for board members in certain counties; to
7 provide further for the decisions of certain boards; and to
8 provide for the employment of county appraisal staff in
9 certain counties.

10 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

11 Section 1. Section 40-3-2, Code of Alabama 1975, is
12 amended to read as follows:

13 "§40-3-2

14 (a) This subsection shall apply to every county in the
15 state except a county subject to subsection (b). During the
16 month of August, 1943, and during the month of August of each
17 fourth year thereafter, the county commission of each county,
18 the county board of education, and the governing body of the
19 largest municipality in each county shall each submit in
20 writing to the state Commissioner of Revenue the names of
21 three persons, and the governing body of each other
22 incorporated municipality within the county shall, in like
23 manner, submit the name of one person, all of whom are
24 residents of the county, who are each owners of taxable real
25 property that is located within the county, who are each
26 qualified electors in the county and who are, in the opinion
27 of the nominating body, persons competent to serve as members
28 of the county board of equalization. In those counties where



HB379 Enrolled

29 there is no incorporated municipality, the commission of the
30 county shall nominate six persons as competent persons for
31 appointment to membership on the board of equalization. From
32 each group of three nominees submitted by the county governing
33 bodies and the county board of education and from the total
34 group of nominees submitted by the governing bodies of the
35 municipalities, the Commissioner of Revenue, within 30 days
36 after receipt of the lists of nominees, with the approval of
37 the Governor shall appoint one person to membership on the
38 county board of equalization so that the membership of the
39 board shall be composed of three members, one of whom was
40 nominated by the governing body of the county, one by the
41 county board of education, and one by the governing body of
42 the incorporated municipalities in the county, except,
43 however, that in those counties having no incorporated
44 municipality, two of the three members of the board shall be
45 selected from the six nominees of the county governing body;
46 provided, that the Commissioner of Revenue may reject any
47 group of nominees, in which event the body nominating them
48 shall submit additional names, one of whom shall be appointed
49 by the Commissioner of Revenue with the approval of the
50 Governor. The members of the several county boards of
51 equalization appointed from the nominees as in this section
52 provided shall hold office for four years beginning October 1,
53 1943, and every fourth year thereafter. In all counties having
54 a population of 400,000 or more persons according to the 1940
55 federal census or any subsequent census, where there is now or
56 hereafter may be a countywide civil service system, all



HB379 Enrolled

57 nominees must take an examination and qualify by a civil
58 service examination to be conducted by the civil service
59 system, except any member of any board of equalization now
60 duly appointed as a member of the board of equalization shall
61 be deemed qualified for appointment. In the event the names
62 submitted by either the county commission of the county, the
63 county board of education, and the governing body of the
64 largest municipality in the county having a countywide civil
65 service system have already been submitted by either of the
66 nominating parties, the Commissioner of Revenue shall so
67 notify the nominating bodies, and the nominating bodies shall
68 forthwith submit the names of another person or persons
69 qualified under the civil service examination not theretofore
70 nominated by the other nominating bodies. In the event that
71 any nominating body fails to timely submit a list of
72 nominations for appointments to the county's board of
73 equalization, the Commissioner of Revenue may appoint members
74 derived from the remaining nominees previously submitted by
75 other nominating bodies.

76 (b) (1) Notwithstanding any other provisions of this
77 section, this~~This~~ subsection shall apply to any county of this
78 state which has a population of 600,000 or more according to
79 the last or any subsequent federal census. On October 1, 1975,
80 the office of chairmanship of the board is created. The
81 chairman shall be the executive officer of the board and shall
82 supervise the assignment of duties to members and employees.
83 The provisions of the Merit System law, including the
84 provisions thereof governing appointment and compensation of



HB379 Enrolled

85 persons subject to the Merit System law, shall apply to the
86 chairmanship and to the chairman, until July 1, 2024.

87 Until July 1, 2024, ~~the~~ governing body of the county
88 shall appoint the chairman subject to the Merit System law.
89 ~~Any person who is serving as chairman on October 1, 1975, and~~
90 ~~who has so served for at least 24 consecutive months~~
91 ~~immediately prior to such date shall be deemed to have been~~
92 ~~appointed under the provisions of this subsection and to have~~
93 ~~acquired permanent civil service status as chairman. Any~~
94 ~~person serving as chairman on October 1, 1975, and who has~~
95 ~~served as chairman for more than 12 months and for less than~~
96 ~~24 months immediately preceding October 1, 1975, shall be~~
97 ~~deemed to have been appointed under this subsection and to be~~
98 ~~serving his or her probationary period under the Merit System~~
99 ~~law. Any person serving as chairman on October 1, 1975, who~~
100 ~~has served for less than 12 consecutive months immediately~~
101 ~~prior to the date shall be deemed to be a temporary appointee~~
102 ~~under the Merit System law and shall be required to take and~~
103 ~~pass an appropriate examination or be replaced by another~~
104 ~~applicant who has taken and passed such examination.~~

105 After October 1, 1975, the associate members of the
106 board shall serve the remainder of the term for which they
107 were appointed under subsection (a) to serve. Upon the
108 expiration of the term of office mentioned in the prior
109 sentence, the associate members of the board shall be
110 appointed in the manner hereinafter provided for in this
111 subsection.

112 The county board of education and the governing body of



HB379 Enrolled

113 the largest municipality in the county shall each submit in
114 writing to the state Commissioner of Revenue the names of
115 three persons, and the governing body of each other
116 municipality within the county shall, in like manner, submit
117 the name of one person, all of whom are residents of the
118 county, who are each owners of taxable property which is
119 located within this state, who are qualified electors in the
120 county and who are, in the opinion of the nominating board,
121 persons competent to serve as members of the board.

122 Within 30 days after the receipt of the list of
123 nominees, the state Commissioner of Revenue, with the approval
124 of the Governor, shall nominate an associate member of the
125 board from the nominees of the county board of education and
126 one associate member of the board from the nominees of the
127 governing bodies of the municipalities of the county. The
128 Commissioner of Revenue may reject any group of nominees, in
129 which event the body nominating them shall submit additional
130 names, one of whom shall be appointed by the Commissioner of
131 Revenue with the approval of the Governor. The associate
132 members of the board appointed from the nominees as provided
133 for in this subsection shall hold office for the four-year
134 terms provided for in subsection (a).

135 ~~In all counties having a population of 400,000 or more~~
136 ~~persons according to the 1940 federal census or any subsequent~~
137 ~~federal census, where there is now or hereafter may be a~~
138 ~~countywide civil service system, all nominees for the~~
139 ~~associate members must take an examination and qualify by~~
140 ~~civil service examination to be conducted by the civil service~~



HB379 Enrolled

141 ~~system, except any person serving as an associate member on~~
142 ~~any board of equalization on October 1, 1975, shall be deemed~~
143 ~~qualified for appointment. In the event the names submitted by~~
144 ~~either the county board of education, and the governing body~~
145 ~~of the largest municipality in the county having a countywide~~
146 ~~civil service system have already been submitted by either of~~
147 ~~the nominating parties, the Commissioner of Revenue shall so~~
148 ~~notify the nominating bodies, and the nominating bodies shall~~
149 ~~forthwith submit the names of another person or persons~~
150 ~~qualified under the civil service examination not nominated by~~
151 ~~the other nominating bodies.~~

152 (2) Notwithstanding any other provisions of this
153 subsection, the associate members of the board serving on the
154 effective date of this act shall serve the remainder of the
155 term for which they were appointed to serve.

156 (3)a. Notwithstanding any other provisions of this
157 subsection, beginning July 1, 2024, the board of equalization
158 shall be constituted as provided by this subdivision and shall
159 be comprised of five members, designated respectively as
160 member number one, member number two, member number three,
161 member number four, and member number five.

162 b. All board members must be residents of, own real
163 property in, and claim their homestead in the respective
164 county for which board they are appointed. Except as provided
165 in subparagraph e. 1., each board member shall have a minimum
166 of five years of experience in real estate, accounting, or
167 finance.

168 c. Except as provided in this subdivision regarding the



HB379 Enrolled

169 initial terms of office, each board member shall serve for a
170 term of four years. No board member shall be appointed to more
171 than two consecutive terms. Vacancies in unexpired terms shall
172 be filled by the appropriate appointing authority within 30
173 days of the vacancy, as provided by this subdivision.

174 d. Notwithstanding any other provision of this
175 subdivision, if the state Commissioner of Revenue does not
176 receive at least three names of qualified nominees, pursuant
177 to subparagraph e. 2s through 4., the commissioner, upon
178 approval of the Governor, may appoint an individual to the
179 board who meets the qualifications provided by this
180 subdivision.

181 e.1. Member Number One.

182 This member shall be appointed by the governing body of
183 the county and shall serve as the chairman and the executive
184 officer of the board. This member shall have a minimum of 10
185 years of experience in an executive capacity in real estate,
186 accounting, finance, or banking. The initial term shall begin
187 on July 1, 2024.

188 2. Member Number Two.

189 (i) Except as provided in (ii), this member shall be
190 appointed by the state Revenue Commissioner, upon approval by
191 the Governor, from a list consisting of three names submitted
192 by the county board of education, three names submitted by the
193 largest municipality in the county, and one name from each
194 municipality in the county with a population over 15,000.

195 (ii) The individual serving on the board as an
196 associate member nominated by the county board of education on



HB379 Enrolled

197 the effective date of this act shall hold this office for the
198 remainder of their current term provided under subdivision
199 (1).

200 3. Member Number Three.

201 (i) Except as provided in (ii), this member shall be
202 appointed by the state Revenue Commissioner, upon approval by
203 the Governor, from a list consisting of three names submitted
204 by the county board of education, three names submitted by the
205 largest municipality in the county, and one name from each
206 municipality in the county with a population over 15,000.

207 (ii) The individual serving on the board as an
208 associate member nominated by a municipality in the county on
209 the effective date of this act shall hold this office for the
210 remainder of their current term provided under subdivision
211 (1).

212 4. Member Number Four.

213 (i) This member shall be appointed by the state Revenue
214 Commissioner, upon approval by the Governor, from a list
215 consisting of one name submitted by each municipality in the
216 county with a population over 15,000.

217 (ii) The initial term of office shall be three years
218 and shall begin on July 1, 2024.

219 5. Member Number Five.

220 (i) This member shall be appointed by the county
221 commission.

222 (ii) The initial term of office shall be two years and
223 shall begin on July 1, 2024.

224 (4) The board shall act independently from any county



HB379 Enrolled

225 department or office of equalization and shall preside over
226 all real and personal property protests consistent with this
227 chapter. The board shall have the authority to adopt rules for
228 the conduct and perfection of protests in the county, subject
229 to the approval of the Alabama Department of Revenue.

230 (5)a. There shall be an at-will employee that serves as
231 the head of the county department or office of equalization,
232 who shall supervise the assignment of duties to employees
233 consistent with, ratifying, curative to, and in furtherance of
234 any other laws applicable to the county. The at-will
235 department head shall supervise the employees of the county
236 department of equalization, including the appraisal and
237 reappraisal staff.

238 b. If there is an at-will employee that serves as the
239 department head on the effective date of this act, that
240 individual shall continue in that capacity, subject to and
241 consistent with the foregoing."

242 Section 2. The provisions of this act are severable. If
243 any part of this act is declared unconstitutional or invalid,
244 that declaration shall not affect the part which remains.

245 Section 3. This act shall become effective immediately.



HB379 Enrolled

246
247
248
249
250
251
252
253
254
255
256
257
258
259
260
261
262
263
264
265
266
267
268
269
270
271
272
273
274
275
276

Speaker of the House of Representatives

President and Presiding Officer of the Senate

House of Representatives

I hereby certify that the within Act originated in and was passed by the House 16-Apr-24.

John Treadwell
Clerk

Senate

08-May-24

Passed