

1 HB191
2 113780-5
3 By Representative Spicer (N & P)
4 RFD: Local Legislation
5 First Read: 12-JAN-10

1
2 ENROLLED, An Act,

3 Relating to Coffee County; to provide further for
4 fire protection and emergency medical services; to levy a fire
5 protection and emergency medical service fee on certain owners
6 of dwellings and commercial buildings in the county; to
7 provide for certain exemptions; to provide for the collection
8 of the fee; to provide for the distribution of funds derived
9 from the fee to all fire departments, all emergency medical
10 service squads which have contracted in writing with the
11 county commission, the Volunteer Firefighters Association, and
12 the Coffee County Commission; to provide for the expending and
13 accounting of the funds; to provide for the treatment of funds
14 upon dissolution or abandonment of a fire department or
15 emergency medical service squad; to provide that the county
16 shall be immune from certain liability; to provide for the
17 purposes of funds generated by the fee; and to provide that
18 the operation of the act is conditional on the approval of the
19 electors at an election.

20 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

21 Section 1. The provisions of this act shall apply to
22 Coffee County.

23 Section 2. The Legislature hereby declares that the
24 Coffee County fire departments, emergency medical service
25 squads contracted in writing with the Coffee County

1 Commission, and the Coffee County Volunteer Firefighters
2 Association that receive funds pursuant to this act are
3 organizations which are public in nature, as they protect the
4 health, safety, and welfare of the citizens of the county.

5 Section 3. (a) There is hereby levied on the owner
6 of each dwelling and commercial building located in Coffee
7 County a fire protection and emergency medical service fee of
8 thirty dollars (\$30) per year for each dwelling and commercial
9 building.

10 (b) For the purposes of this act, a "dwelling" shall
11 be defined as any building, structure, or other improvement to
12 real property used or expected to be used as a dwelling or
13 residence for one or more human beings, including, but not
14 limited to:

15 (1) Any building, structure, or improvement
16 assessed, for the purposes of state and county ad valorem
17 taxation, as Class III single-family owner-occupied
18 residential property.

19 (2) A duplex or an apartment building.

20 (3) Residential property used to generate rental
21 income.

22 (4) Any manufactured home or house trailer used or
23 expected to be used as a dwelling or residence for one or more
24 human beings.

1 A building, structure, or other improvement shall be
2 classified as a "dwelling" for purposes of this act
3 notwithstanding the following:

4 (1) That it is wholly or partially vacant or
5 uninhabited at any time during the year for which a fire
6 protection and emergency medical service fee with respect
7 thereto is to be levied.

8 (2) That it is also used or expected to be used
9 simultaneously for a purpose, whether or not commercial in
10 nature, other than as a dwelling or residence as aforesaid.

11 (c) For the purposes of this act, a "commercial
12 building" shall be defined as any building, structure, or
13 other improvement to real property used or expected to be used
14 for commercial or business purposes including rental property.
15 The term "commercial building" shall not apply to any school,
16 church, senior citizens facility, or utility distribution or
17 transmission poles or towers, utility substations, or any
18 building used primarily for fire or emergency services, and
19 shall not apply to any building or structure used primarily
20 for agricultural production purposes by the owner or an
21 employee of an agricultural business or concern.

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

1 (e) Any person age 65 or over exempted from paying
2 property tax in Coffee County in part or in whole shall also
3 be exempted from paying the fee levied by this act. Any person
4 65 years of age or over having an annual adjusted gross income
5 of twelve thousand dollars (\$12,000) or less, as shown on the
6 person's and spouse's latest United States income tax return
7 may apply for an exemption annually and shall be exempted from
8 paying the fee levied by this act for the principle residence
9 of the household provided the person seeking to claim the
10 exemption shall present proof of income to the county
11 administrator no later than July 1 of any year in which the
12 exemption is desired. In the event that such person and spouse
13 are not required to file a United States income tax return,
14 then an affidavit indicating that the annual gross income of
15 such person and spouse for the preceding taxable year was
16 twelve thousand dollars (\$12,000) or less shall be sufficient
17 proof. The exemption shall apply only so long as the person's
18 annual gross income shall be twelve thousand dollars (\$12,000)
19 or less and shall be requested each year in which the
20 exemption is desired. The fee levied by this act shall be
21 assessed unless application for exemption is submitted to the
22 Coffee County Commission, or its designee, and approved. Any
23 person who knowingly provides false or misleading information
24 in order to obtain an exemption shall lose his or her

1 household exemption and shall be subject to the provisions of
2 Section 10 of this act.

3 Section 4. The fire protection and emergency medical
4 service fee shall be collected, administered, and enforced at
5 the same time, in the same manner, and under the same
6 requirements and laws as are the ad valorem taxes of the
7 state. In the case of a manufactured home, the fee shall be
8 collected, administered, and enforced at the same time, in the
9 same manner and under the same requirements and laws as the
10 annual registration fee for manufactured homes provided in
11 Section 40-12-255, Code of Alabama 1975. The proceeds of the
12 fee shall be paid into the Coffee County General Fund. The
13 Coffee County Commission may establish rules and procedures
14 regarding the transfer, accounting, and holding of the funds,
15 including an administrative fee not to exceed three percent of
16 the total funds collected. Within 30 days of payment into the
17 general fund, the Coffee County Commission shall transfer any
18 funds collected on property located in the City of Enterprise
19 to the City of Enterprise and any funds collected on property
20 in the City of Elba to the City of Elba, with all funds to be
21 used to fund the fire department and emergency medical
22 services of the respective cities. The Coffee County
23 Commission shall transfer the remaining funds to the Coffee
24 County Volunteer Firefighters Association and the emergency
25 medical service squads which have contracted in writing with

1 the county commission in the following manner: Twenty percent
2 of these funds shall go to the eligible emergency medical
3 service squads; the balance, eighty percent, of the fee shall
4 go to the Coffee County Volunteer Firefighters Association to
5 be distributed among Coffee County eligible fire departments,
6 with one-half of 1 percent remaining with the firefighters
7 association. All distributions shall be based on the number of
8 eligible structures in each department's respective E-911
9 protective district. The Coffee County Revenue Commissioner
10 shall provide a report listing the number of eligible
11 structures in each city and each district from which a fee has
12 been collected.

13 Section 5. For the purposes of this act, an eligible
14 fire department shall mean a fire department located in Coffee
15 County outside of the City of Enterprise or the City of Elba
16 that is certified under the Alabama Forestry Commission
17 guidelines and is a member of the Coffee County Volunteer
18 Firefighters Association. An eligible emergency medical
19 service squad for the purposes of this act shall mean an
20 emergency medical service squad under written contract with
21 the Coffee County Commission to serve Coffee County that is
22 licensed by the Alabama Department of Public Health, Emergency
23 Medical Services Division, as an advanced/basic life support
24 transporting ambulance service.

1 Section 6. Funds distributed to the Coffee County
2 Volunteer Firefighters Association and to eligible fire
3 departments and emergency medical service squads with written
4 contract with the Coffee County Commission may only be
5 expended for fire protection and emergency medical services,
6 including training, supplies, equipment, and to purchase
7 insurance including liability insurance to insure coverage of
8 acts or omissions which are directly related to the functions
9 of a fire department or emergency medical service squad which
10 are committed by a fire department or emergency medical
11 service squad and the personnel of a volunteer fire department
12 or emergency medical service squad. The funds may not be
13 expended for food, drink, social activities, or fund-raising
14 activities. After receiving the funds, the fire departments
15 and emergency medical service squads shall keep accurate
16 records to verify that the funds were properly expended.
17 Should the Coffee County Commission, in its sole discretion,
18 find or determine that funds provided by this act have been
19 improperly expended by any eligible fire department or
20 emergency service squad, the department that has improperly
21 expended funds shall return all funds improperly expended and
22 in addition thereto shall pay a penalty equal to 10 percent of
23 all improperly expended funds. At the discretion of the Coffee
24 County Commission, any fire department or emergency medical
25 service squad that fails to comply with the provisions of this

1 act may be deemed to have forfeited the funds generated by
2 this act and shall be subject to the provisions of Section 10
3 of this act.

4 Section 7. Upon dissolution or abandonment of any
5 eligible fire department or emergency medical service squad
6 and after all lawful indebtedness has been satisfied, any
7 remaining funds derived from this act or any assets purchased
8 with funds derived from this act shall be transferred to the
9 Coffee County Commission. If a fire department is abandoned or
10 dissolved, the Coffee County Commission shall transfer the
11 funds to the Coffee County Volunteer Firefighters Association.
12 If an emergency medical service squad is abandoned or
13 dissolved, the Coffee County Commission shall transfer the
14 funds to the Coffee County General Fund. Those entities shall
15 distribute remaining funds in the best interest of providing
16 emergency medical services and fire protection in the area
17 once served by the abandoned or dissolved fire department or
18 emergency medical service squad. In the event there are no
19 fire departments or emergency medical service squads, the
20 funds or assets shall be placed in the county general fund.

21 Section 8. The personnel of the fire departments,
22 emergency medical service squads, and Volunteer Firefighters
23 Association provided for in this act shall not be considered
24 as employees, servants, or agents of the county. The members
25 of the county commission and the officers and employees of the

1 county and the members of the Coffee County Commission and the
2 officers and employees of the county shall not be liable
3 either in their official capacity or in a private or
4 individual capacity for the actions of the fire departments,
5 contracted emergency medical service squads, or the Volunteer
6 Firefighters Association or their personnel.

7 Section 9. The purpose and use of funds generated by
8 this act are to enable all participating eligible volunteer
9 fire departments in Coffee County to be better equipped and
10 prepared for emergencies in the county and to assist in
11 maintaining and lowering Insurance Services Organization
12 ratings. This act is also intended to help insure emergency
13 medical services to the citizens of Coffee County. Each fire
14 department shall obtain and maintain a level of preparedness
15 as determined by the Coffee County Volunteer Firefighters
16 Association. Any fire department that does not meet the levels
17 set within five years of the approval of this act shall
18 forfeit any received funds generated by this act. The
19 emergency medical service squad is required to attain and
20 maintain an advanced life support/basic life support ambulance
21 transport license with the Alabama Department of Public
22 Health. Any emergency medical service squad failing to
23 maintain this license shall forfeit any received funds
24 generated by this act. These forfeited funds shall be used or

1 designated for use by the Coffee County Volunteer Firefighters
2 Association in conjunction with the Coffee County Commission.

3 Section 10. With regard to the collection of the
4 fees levied by this act, including, but not limited to, the
5 application for and granting of exemptions, the Coffee County
6 Commission shall exercise such regulatory control and
7 supervision over and may adopt rules and regulations as may be
8 needed to meet the requirements of this act. At the discretion
9 of the Coffee County Commission, any eligible fire department
10 or contracted emergency medical service squad that fails to
11 comply with the provisions of this act or any rules and
12 regulations adopted pursuant to this act may be deemed to have
13 forfeited all or part of the funds generated by this act for
14 such period of time as may be set.

15 Section 11. Sections 2 to 10, inclusive, of this act
16 shall be inoperative and void unless it shall have been
17 approved by a majority of the qualified electors of Coffee
18 County who vote thereon at a referendum held for such purpose
19 conducted as nearly as may be in the same way as elections on
20 amendments to the constitution and shall be held on the same
21 day as the next countywide election held following final
22 passage of this act. Notice of election shall be given by the
23 Judge of Probate of Coffee County, which notice shall be
24 published in accordance with state law governing the
25 publication of local bills of the Legislature. On the ballots

1 to be used at the election, the proposition to be voted on
2 shall be stated substantially as follows:

3 "Do you favor the local law authorizing the levy of
4 a fire protection and emergency medical service fee of thirty
5 dollars (\$30) per year on each residence and commercial
6 structure in Coffee County which shall be used to fund fire
7 protection and emergency medical service in Coffee County?

8 Yes _____ No _____."

9 If a majority of the votes cast at the election are
10 affirmative votes, Sections 2 to 10, inclusive, of this act
11 shall be in full force and effect October 1 of the following
12 year. If a majority of the votes cast are in the negative, the
13 act shall have no further effect. The Judge of Probate of
14 Coffee County shall certify the results of the election to the
15 Secretary of State. The cost of the election shall be paid out
16 of the county general fund.

17 Section 12. The provisions of this act are
18 severable. If any part of this act is declared invalid or
19 unconstitutional, that declaration shall not affect the part
20 which remains.

21 Section 13. All laws or parts of laws which conflict
22 with this act are repealed.

23 Section 14. This act shall become effective
24 immediately following its passage and approval by the
25 Governor, or its otherwise becoming law.

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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 21-JAN-10, as amended.

Greg Pappas
Clerk

Senate

16-FEB-10

Passed