

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

8 SYNOPSIS: Under existing law, with the exception of
9 counties with populations in excess of 600,000, the
10 county commission, the county board of education,
11 and incorporated municipalities within the county
12 are authorized to nominate candidates to serve on
13 the county's board of equalization. The
14 Commissioner of Revenue, with the approval of the
15 Governor, appoints three individuals as members of
16 the board of equalization, one each from the
17 nominations submitted by each of the nominating
18 bodies. If a nominating body fails to submit any
19 nominations, the membership of the board cannot be
20 completely filled.

21 This bill would authorize the Commissioner
22 of the Department of Revenue to make appointments
23 to the board from nominations submitted by any of
24 the nominating bodies in the event that a
25 nominating body fails to submit a nomination.

26 This bill would provide a process for
27 filling vacancies and would authorize the

1 chairperson of the county commission to appoint a
2 temporary board member for a period not to exceed
3 45 days to fill the vacancy pending an appointment
4 by the Commissioner of Revenue.

5 This bill would also increase the per diem
6 rate for active board member from \$35 to \$100 and
7 update the qualifications for board members.

8 This bill would also make nonsubstantive,
9 technical revisions to update the existing code
10 language to current style.

11
12 A BILL
13 TO BE ENTITLED
14 AN ACT
15

16 Relating to the appointment of members to county
17 boards of equalization; to authorize the Commissioner of the
18 Department of Revenue to make appointments to the board under
19 certain conditions; to provide a process for the filling of
20 vacancies; to increase the per diem rate for an active board
21 member; and to make nonsubstantive, technical revisions to
22 update the existing code language to current style.

23 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

27 "§40-3-2.

1 "(a) This subsection shall apply to every county in
2 the state except a county subject to ~~the provisions of~~
3 subsection (b) ~~of this section~~. During the month of August,
4 1943, and during the month of August of each fourth year
5 thereafter, the county commission of each county, the county
6 board of education and the governing body of the largest
7 municipality in each county shall each submit in writing to
8 the state Commissioner of Revenue the names of three persons,
9 and the governing body of each other incorporated municipality
10 within the county shall, in like manner, submit the name of
11 one person, all of whom are residents of the county, who are
12 each owners of taxable real property which is located within
13 ~~this state~~ the county, who are each qualified electors in ~~said~~
14 the county and who are, in the opinion of ~~said~~ the nominating
15 body, persons competent to serve as members of the county
16 board of equalization. In those counties where there is no
17 incorporated municipality, the commission of ~~said~~ the county
18 shall nominate six persons as competent persons for
19 appointment to membership on such board of equalization. From
20 each group of three nominees, submitted by the county
21 governing bodies and the county board of education and from
22 the total group of nominees submitted by the governing bodies
23 of the municipalities, the Commissioner of Revenue, within 30
24 days after receipt of such lists of nominees, with the
25 approval of the Governor shall appoint one person to
26 membership on the county board of equalization so that the
27 membership of ~~said~~ the board shall be composed of three

1 members, one of whom was nominated by the governing body of
2 the county, one by the county board of education, and one by
3 the governing body of the incorporated municipalities in the
4 county, except, however, that in those counties having no
5 incorporated municipality, two of the three members of ~~said~~
6 the board shall be selected from the six nominees of the
7 county governing body; provided, that the Commissioner of
8 Revenue may reject any group of nominees, in which event the
9 body nominating them shall submit additional names, one of
10 whom shall be appointed by the Commissioner of Revenue with
11 the approval of the Governor. The members of the several
12 county boards of equalization appointed from the nominees as
13 in this section provided shall hold office for four years
14 beginning October 1, 1943, and every fourth year thereafter.
15 In all counties having a population of 400,000 or more persons
16 according to the 1940 federal census or any subsequent census,
17 where there is now or hereafter may be a countywide civil
18 service system, all nominees must take an examination and
19 qualify by a civil service examination to be conducted by ~~said~~
20 the civil service system, except any member of any board of
21 equalization now duly appointed as a member of ~~said~~ the board
22 of equalization shall be deemed qualified for appointment. In
23 the event the names submitted by either the county commission
24 of the county, the county board of education and the governing
25 body of the largest municipality in ~~said~~ the county having a
26 countywide civil service system have already been submitted by
27 either of the nominating parties, the Commissioner of Revenue

1 shall so notify ~~said~~ the nominating authorities bodies, and
2 ~~said~~ the nominating authorities bodies shall forthwith submit
3 the names of another person or persons qualified under ~~said~~
4 the civil service examination not theretofore nominated by the
5 other nominating authorities bodies. In the event that any
6 nominating body fails to timely submit a list of nominations
7 for appointments to the county's board of equalization, the
8 Commissioner of Revenue may appoint members derived from the
9 remaining nominees previously submitted by other nominating
10 bodies.

11 " (b) This subsection shall apply to any county of
12 this state which has a population of 600,000 or more according
13 to the last or any subsequent federal census. On October 1,
14 1975, the office of chairmanship of the board is created. The
15 chairman shall be the executive officer of the board and shall
16 supervise the assignment of duties to members and employees.
17 The provisions of the Merit System law, including the
18 provisions thereof governing appointment and compensation of
19 persons subject to ~~said~~ the Merit System law, shall apply to
20 the chairmanship and to the chairman.

21 "The governing body of the county shall appoint the
22 chairman subject to the Merit System law. Any person who is
23 serving as chairman on October 1, 1975, and who has so served
24 for at least 24 consecutive months immediately prior to such
25 date shall be deemed to have been appointed under the
26 provisions of this subsection and to have acquired permanent
27 civil service status as chairman. Any person serving as

1 chairman on October 1, 1975, and who has served as chairman
2 for more than 12 months and for less than 24 months
3 immediately preceding October 1, 1975, shall be deemed to have
4 been appointed under the provisions of this subsection and to
5 be serving his or her probationary period under the Merit
6 System law. Any person serving as chairman on October 1, 1975,
7 who has served for less than 12 consecutive months immediately
8 prior to ~~said~~ the date shall be deemed to be a temporary
9 appointee under the Merit System law and shall be required to
10 take and pass an appropriate examination or be replaced by
11 another applicant who has taken and passed such examination.

12 "After October 1, 1975, the associate members of the
13 board shall serve the remainder of the term for which they
14 were appointed under subsection (a) ~~of this section~~ to serve.
15 Upon the expiration of such term of office, mentioned in the
16 next foregoing sentence, the associate members of the board
17 shall be appointed in the manner hereinafter provided for in
18 this subsection.

19 "The county board of education and the governing
20 body of the largest municipality in the county shall each
21 submit in writing to the state Commissioner of Revenue the
22 names of three persons, and the governing body of each other
23 municipality within the county shall, in like manner, submit
24 the name of one person, all of whom are residents of the
25 county, who are each owners of taxable property which is
26 located within this state, who are qualified electors in ~~said~~

1 the county and who are, in the opinion of the ~~said~~ nominating
2 board, persons competent to serve as members of the board.

3 "Within 30 days after the receipt of such list of
4 nominees, the state Commissioner of Revenue, with the approval
5 of the Governor, shall nominate an associate member of the
6 board from the nominees of the county board of education and
7 one associate member of the board from the nominees of the
8 governing bodies of the municipalities of the county;
9 provided, that the Commissioner of Revenue may reject any
10 group of nominees, in which event the body nominating them
11 shall submit additional names, one of whom shall be appointed
12 by the Commissioner of Revenue with the approval of the
13 Governor. The associate members of the board appointed from
14 the nominees as provided for in this subsection shall hold
15 office for the four-year terms provided for in subsection (a)
16 ~~of this section.~~

17 "In all counties having a population of 400,000 or
18 more persons according to the 1940 federal census or any
19 subsequent federal census, where there is now or hereafter may
20 be a countywide civil service system, all nominees for the
21 associate members must take an examination and qualify by
22 civil service examination to be conducted by ~~said~~ the civil
23 service system, except any person serving as an associate
24 member on any board of equalization on October 1, 1975, shall
25 be deemed qualified for appointment. In the event the names
26 submitted by either the county board of education, and the
27 governing body of the largest municipality in ~~said~~ the county

1 having a countywide civil service system have already been
2 submitted by either of the nominating parties, the
3 Commissioner of Revenue shall so notify ~~said the~~ nominating
4 ~~authorities bodies~~, and ~~said the~~ nominating ~~authorities bodies~~
5 shall forthwith submit the names of another person or persons
6 qualified under ~~said the~~ civil service examination not
7 theretofore nominated by the other nominating ~~authorities~~
8 bodies.

9 "§40-3-4.

10 "Should any person appointed to membership of any
11 board of equalization fail or refuse to take and subscribe to
12 the oaths required by Section 40-3-3 within five days after
13 being notified of his or her appointment to membership on ~~said~~
14 the board, or shall for any other reason herein enumerated
15 become disqualified to serve as a member on ~~said the~~ board, or
16 should a vacancy on any board occur from death, resignation,
17 or any other cause, ~~then~~ the following replacement procedure
18 shall be utilized:

19 "(1) The Commissioner of Revenue shall select from
20 the remaining nominees on the list from which such original
21 nominee was taken a person to fill the position to which such
22 disqualified person was first appointed or to fill the vacancy
23 on ~~said the~~ board. ~~The proper~~

24 "(2) If no nominees remain on the list from which
25 the original nomination was taken, the Commissioner of Revenue
26 may request from the nominating body ~~may, however, make that~~
27 submitted the nomination that resulted in a vacancy additional

1 nominations ~~so that the total of its nominees from which~~
2 ~~appointments may be made to fill vacancies shall be brought up~~
3 ~~to a total of not more than three such nominees. Should the~~
4 ~~remaining nominees be, for any reason, disqualified to serve~~
5 ~~on said board, then the Commissioner of Revenue shall request~~
6 ~~the proper nominating body to name three additional persons~~
7 ~~eligible to serve on said board, and from such additional~~
8 ~~nominees a person shall be selected to fill the vacancy~~
9 ~~occasioned by the disqualification of the original nominee or~~
10 ~~nominees or other vacancy. Any appointment to fill a vacancy~~
11 ~~on any board of equalization shall be for the unexpired term~~
12 ~~only.~~ When requesting additional nominations under this
13 subdivision, the Commissioner of Revenue may require the
14 nominating body to submit nominations within a prescribed time
15 period.

16 "(3) If no nominees remain on the list of the
17 original nominating body and if it fails to timely submit a
18 nominee as provided by subdivision (2), then the Commissioner
19 of Revenue may appoint a member from the remaining nominations
20 previously submitted by other nominating bodies. If no
21 nominees remain on those lists, the Commissioner of Revenue
22 may request that the other nominating body or bodies name a
23 total of not more than three additional nominees, and from the
24 additional nominees a member shall be selected to fill the
25 vacancy occasioned by the disqualification of the original
26 nominee or nominees or other vacancy.

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

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

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

11 "§40-3-7.

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

16 "(1) In those counties in which the total assessed
17 value of all taxable property exceeds six hundred million
18 dollars (\$600,000,000) according to the tax assessor's
19 abstract of assessments for the year, except in a county
20 subject to subdivision (2), the members of the county boards
21 of equalization shall serve on a full-time basis, and each
22 associate member shall be paid at the rate of nineteen
23 thousand four hundred twenty-five dollars (\$19,425) per annum,
24 and the chair shall be paid at the rate of twenty-one thousand
25 ninety dollars (\$21,090) per annum, payable in monthly
26 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 six
5 hundred million dollars (\$600,000,000) according to the tax
6 assessor's abstract of assessments for the 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 nineteen thousand four hundred twenty-five dollars
11 (\$19,425) per annum as provided by existing law, and shall be
12 paid additional compensation in the amount of nine thousand
13 dollars (\$9,000) per annum from the Jefferson County Mapping
14 and Reappraisal Fund, for a total compensation of twenty-eight
15 thousand four hundred twenty-five dollars (\$28,425). The
16 chair's total compensation shall be determined as provided for
17 by the merit system law applying to the county, and the chair
18 shall be subject to and entitled to the benefits of the law
19 establishing the merit system. The chair's total compensation
20 shall be payable from the general funds of the county, and the
21 chair shall promptly pay to the county any compensation he or
22 she receives from the State of Alabama and from the largest
23 municipality of the county for serving as chair. In addition
24 to the salary provided for the chair under the merit system
25 law, the county shall make for and on the chair's account an
26 employer's matching payment to the county pension system fund,

1 if the chair is or becomes a member of the county pension
2 system.

3 "(3) In those counties in which the total assessed
4 value of all taxable property exceeds four hundred million
5 dollars (\$400,000,000) and does not exceed six hundred million
6 dollars (\$600,000,000) according to the tax assessor's
7 abstract of assessments for the 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 eight
10 thousand seven hundred dollars (\$8,700) per annum, and the
11 chair shall be paid at the rate of nine thousand two hundred
12 dollars (\$9,200) per annum, payable in monthly installments.

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

25 "(5) In those counties in which the total assessed
26 value of all taxable property is not less than thirty million
27 dollars (\$30,000,000) and does not exceed eighty million

1 dollars (\$80,000,000) according to the tax assessor's abstract
2 of assessments for the year, the members of the county board
3 of equalization shall serve for not more than 150 working
4 days, the exact working period to be fixed or approved by the
5 Department of Revenue, and each member shall be paid at the
6 rate of ~~35~~ one hundred dollars (\$100) per diem; and the board
7 shall be allowed mileage at the same rate as that paid to
8 state employees, for official business, payable in the same
9 manner and from the same source as expense allowances;
10 provided however, the total allowance for such mileage shall
11 not exceed the sum of six hundred dollars (\$600) per annum.

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

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

15 "§40-3-8.

16 "(a) In every county except a county subject to
17 subsection (b) of this section, the compensation of the
18 members of any board of equalization and adjustments, as
19 provided in Section 40-3-7, shall be ~~paid 22 1/2 percent by~~
20 ~~the state, 38 3/4 percent by the county and 38 3/4 percent by~~
21 ~~the largest municipality in the county~~ prorated in the county
22 mapping and appraisal budget by each county governing body to
23 each agency therein on the basis of the proportion of the net
24 real and personal property taxes remitted to each agency in
25 the county to the total amount received by all agencies of
26 such county.

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

4 "In each county subject to this subsection, the
5 compensation of the members of any board of equalization and
6 adjustments, as provided in Section 40-3-7, shall be paid 22
7 1/2 percent by the state, 38 3/4 percent by the county and 38
8 3/4 percent by the largest municipality in the county.

9 "~~(c) The compensation of the members of the several~~
10 ~~county boards of equalization as provided for in Section~~
11 ~~40-3-7 shall be paid one third by the state, one third by the~~
12 ~~county and one third by any municipality in the county in~~
13 ~~which the total assessed value of all taxable property is~~
14 ~~equal to or greater than 50 percent of the total assessed~~
15 ~~value of all taxable property located in the county. In those~~
16 ~~counties where there is no city in which the total assessed~~
17 ~~value of the taxable property is equal to or greater than 50~~
18 ~~percent of the total taxable property of the county, then the~~
19 ~~compensation of the members of the county board of~~
20 ~~equalization, as provided in Section 40-3-7, shall be paid one~~
21 ~~half by the state and one half by the county.~~

22 "~~(d)~~ (c) The county board of equalization of any
23 county is hereby authorized and empowered to employ such
24 appraisers, engineers, stenographers, clerks, or assistants as
25 may be necessary for the performance of the duties which may
26 be required of ~~said~~ the boards of equalization, subject
27 however to all the provisions of any merit system law now or

1 hereafter in effect in ~~said~~ the county; and, provided further,
2 that the number of persons to be employed by the board of
3 equalization shall be subject to the approval of the county
4 commission or like governing body and the state Commissioner
5 of Revenue; and, provided further, that if the compensation of
6 ~~said~~ the employee is governed by the provisions of any merit
7 system law in effect, then the provisions of ~~said~~ the law
8 shall govern, otherwise the compensation of ~~said~~ the employee
9 shall be fixed by the county commission or like governing
10 body, subject to the approval of the Commissioner of Revenue,
11 all such compensation to be paid in the same manner as the law
12 provides for the payment of compensation to the members of the
13 county board of equalization of ~~said~~ the county.

14 "The county board of equalization in any county is
15 further authorized and empowered to provide for an inventory
16 of all property in ~~said~~ the county, which inventory shall be
17 under the supervision and control of ~~said~~ the board. The
18 state, county, and governing body of all municipalities in
19 ~~said~~ the county and all boards of education or boards of
20 school commissioners are hereby authorized to contribute so
21 much of the cost of ~~said~~ the inventory as may be approved by
22 the various governing bodies in ~~said~~ the county and the board
23 of education or boards of school commissioners; and, in the
24 event the state elects to contribute to the cost of ~~said~~ the
25 inventory, the amount to be contributed shall be approved by
26 the state Commissioner of Revenue and the Governor.

1 "In all counties having a population of 140,000 or
2 more according to the last or any subsequent federal census,
3 it shall be the duty of the county commission or other like
4 governing bodies of such counties in this state, to furnish
5 and supply the county boards of equalization with adequate
6 office space, necessary furniture and equipment, all necessary
7 books, maps, stationery, and printed blanks, and
8 transportation or reasonable compensation for transportation
9 expense actually incurred in performance of official duties."

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