

1 HB485
2 183836-2
3 By Representative Tuggle (N & P)
4 RFD: Local Legislation
5 First Read: 06-APR-17

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A BILL
TO BE ENTITLED
AN ACT

Relating to Tallapoosa County; to provide for the support of volunteer fire protection services and emergency medical services within Union Volunteer Fire and Rescue District; to levy a fire protection service fee on certain owners of dwellings and commercial buildings within the Union Volunteer Fire and Rescue District as defined by the E-911 Board of Commissioners of Tallapoosa County; to provide for certain exemptions; to provide for the collection of funds derived from the fee; to provide for the distribution of funds derived from the fee to the Union Volunteer Fire and Rescue, Inc.; to provide for the expending and accounting of the funds; to provide for the increase or decrease in the fire protection service fee; to provide for the treatment of funds upon dissolution or abandonment of a volunteer fire department; to provide for the purposes of funds generated by

1 the fee; and to provide that the operation of the act is
2 conditioned on the approval of the electors at an election.

3 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

4 Section 1. The provisions of this act shall apply to
5 all portions of the Union Volunteer Fire and Rescue District
6 as published and approved by the E-911 Board of Commissioners
7 of Tallapoosa County.

8 Section 2. The Legislature hereby declares that the
9 Union Volunteer Fire and Rescue, Inc., that receives funds
10 pursuant to this act is a nonprofit organization which is
11 public in nature, which protects the health, safety, and
12 welfare of the citizens of the city and county.

13 Section 3. For the purposes of this act, the
14 following terms shall have the following meanings:

15 (1) COMMERCIAL BUILDING. Any building, structure, or
16 other improvement to real property used or expected to be used
17 for commercial or business purposes including rental or lease
18 property. The term "commercial building" shall not apply to
19 any local, county, state, or federal government owned
20 buildings, water authority owned buildings, school, church,
21 senior citizen facility, or any building used primarily for
22 volunteer fire service. The terms commercial building,
23 commercial business, or residence shall not include any
24 utility distribution or transmission poles or towers, or
25 utility substations.

26 (2) RESIDENCE. Any building, structure, or other
27 improvement to real property used or expected to be used as a

1 dwelling or residence for one or more human beings, including,
2 but not limited to:

3 a. Any building, structure, or improvement assessed,
4 for the purposes of state and county ad valorem taxation, as
5 Class III single-family owner-occupied residential property.

6 b. Any mobile home or house trailer used or expected
7 to be used as a dwelling or residence for one or more human
8 beings.

9 c. Any unit in a duplex or apartment building.

10 d Any residential property used to generate revenue.

11 Any buildings, structure, or other improvement shall
12 be classified as a "dwelling" for purposes of this act
13 notwithstanding that it is wholly or partially vacant or
14 uninhabited at any time during the year for which a fire
15 protection service fee with respect thereto is to be levied or
16 that it is also used or expected to be used simultaneously for
17 a purpose, whether or not commercial in nature, other than as
18 a dwelling or residence.

19 (3) UNION VOLUNTEER FIRE AND RESCUE, INCORPORATED. A
20 nonprofit corporation as organized exclusively for charitable
21 purposes within the meaning of Section 501 (c) (3) of the
22 Internal Revenue Code of 1954, in order to establish and
23 operate a nonprofit association of volunteer firefighters,
24 including, but not limited to the following objectives: To
25 promote the orderly and necessary formation of voluntary fire
26 fighting services in the district; to aid in the continued
27 training of volunteer firefighters; and to assist in upgrading

1 the performance of volunteer firefighters; to create an
2 increased awareness by the general public of the work and
3 purpose of volunteer fire departments; to promote public
4 safety by creating an awareness by the general public of fire
5 hazards in both public and private buildings, and to assist in
6 the removal of these hazards; to promote the prevention and
7 suppression of fires; to promote lifesaving public safety
8 services and disaster or emergency assistance services
9 wherever and whenever they may be needed within the State of
10 Alabama.

11 Section 4. The purpose of this act is to generate
12 funds to be used by Union Volunteer Fire and Rescue District
13 to lower its ISO ratings and to provide fire protection
14 services and emergency medical services to the citizens of the
15 county.

16 Section 5. (a) There is hereby levied on the owner
17 of each residence or dwelling in the Union Volunteer Fire and
18 Rescue District, a fire protection service fee of seventy-five
19 dollars (\$75) per year and on each commercial business at a
20 specified location, a fire protection service fee of one
21 hundred fifty dollars (\$150) per year.

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

1 (c) Any person age 65 or older exempted from paying
2 property tax in Tallapoosa County in partial or in whole shall
3 also be exempted from paying the fee levied by this act.

4 (d) (1) Any person less than the age of 65 and having
5 an annual adjusted gross income of twelve thousand dollars
6 (\$12,000) or less, as shown on the latest United States income
7 tax return or the person or person and his or her spouse, may
8 apply for an exemption annually and shall be exempted from
9 paying the fee levied by this act for the principle residence
10 of the household provided the person seeking to claim the
11 exemption shall present proof of income to the revenue
12 commissioner no later than December 1 of any year in which the
13 exemption is desired.

14 (2) In the event that such person or the person and
15 his or her spouse are not required to file a United States
16 income tax return, then an affidavit indicating that the
17 annual gross income of such person and spouse for the
18 preceding taxable year was twelve thousand dollars (\$12,000)
19 or less shall be sufficient proof.

20 (3) The exemption shall apply only so long as the
21 person's or the person and his or her spouse annual gross
22 income shall be twelve thousand dollars (\$12,000) or less and
23 shall be requested each year in which the exemption is
24 desired.

25 (e) The fee levied by this act shall be assessed
26 unless application for exemption is submitted to the
27 Tallapoosa County Commission, or its designee, and approved.

1 (f) Any person who knowingly provides false or
2 misleading information in order to obtain an exemption shall
3 lose his or her household exemption.

4 Section 6. (a) The fire protection service fee shall
5 be collected, administered, and enforced in the same manner,
6 and under the same requirements and laws, as are the ad
7 valorem taxes of this state. In the case of mobile homes, the
8 fee shall be collected, administered, and enforced at the same
9 time, in the same manner, and under the same requirements and
10 laws as the annual registration fee for manufactured homes
11 provided in Section 40-12-255, Code of Alabama 1975.

12 (b) The proceeds of the fee shall be paid into a
13 special county fire services fund. Of the fee collected, three
14 percent shall be retained by the Tallapoosa County Commission
15 for the cost of collection. Within 30 days of payment into the
16 special fund, the county commission shall distribute, minus
17 the cost of collection, the funds to the Union Volunteer Fire
18 and Rescue, Inc.

19 Section 7. (a) Funds paid to the Union Volunteer
20 Fire and Rescue, Inc., shall only be expended for fire
21 protection services and emergency medical services, including
22 ordinary business expenses, training, supplies, fuel, and
23 equipment.

24 (b) In addition to subsection (a), funds may also be
25 expended to purchase insurance including liability insurance
26 to insure coverage of acts or omissions which are directly
27 related to the functions of a volunteer fire department which

1 are committed by a volunteer fire department and the personnel
2 of a volunteer fire department.

3 (c) The funds may not be expended for salaries,
4 food, alcohol, or social activities.

5 (d) After receiving the funds, the volunteer fire
6 department shall keep accurate records to verify that the
7 funds were properly expended.

8 (e) With regard to the administration of the fees
9 levied by this act, Tallapoosa County shall exercise such
10 regulatory control and supervision over and may adopt rules as
11 needed to meet the requirements of this act.

12 (f) Should Tallapoosa County, in its sole
13 discretion, find or determine that funds provided by this act
14 have been improperly expended by Union Volunteer Fire and
15 Rescue, Inc., it shall reimburse and refund to Tallapoosa
16 County all such funds found by the county commission to have
17 been improperly expended and in addition thereto shall pay a
18 penalty amount equal to 10 percent of all improperly expended
19 funds.

20 Section 8. Upon dissolution or abandonment of Union
21 Volunteer Fire and Rescue, Inc., any remaining funds derived
22 from this act or any assets purchased with funds derived from
23 this act, after all lawful indebtedness has been satisfied,
24 shall be transferred to Tallapoosa County for the purpose of
25 fire protection.

26 Section 9. This act shall be inoperative and void
27 unless it has been approved by a majority of the qualified

1 electors of Tallapoosa County who reside in the Union
2 Volunteer Fire and Rescue District, who vote thereon at a
3 referendum held for such purpose and conducted as nearly as
4 may be in the same way as elections on amendments to the
5 Constitution, and shall be held on the same day as the next
6 primary, general, or special election following final passage
7 of this act. Notice of election shall be given by the Judge of
8 Probate of Tallapoosa County, which notice shall be published
9 in accordance with state law governing the publication of
10 local bills of the Legislature. On the ballot to be used at
11 the election, the proposition to be voted on shall be stated
12 substantially as follows:

13 "Do you favor the local law authorizing the levy of
14 a fire protection fee of seventy-five dollars (\$75) per year
15 on each residence and one hundred fifty dollars (\$150) on each
16 commercial business, which shall be used to fund fire
17 protection within the Union Volunteer Fire and Rescue District
18 in Tallapoosa County?

19 Yes _____ No _____ "

20 If the majority of the votes cast at the election
21 are affirmative votes, this act shall be in full force and
22 effect immediately thereafter. If the majority of the votes
23 cast are in the negative, the act shall have no further
24 effect. The Judge of Probate of Tallapoosa County shall
25 certify the results of the election to the Secretary of State.

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