

1 HB77
2 216093-2
3 By Representative Rich
4 RFD: State Government
5 First Read: 11-JAN-22

1
2 ENROLLED, An Act,

3 Relating to taxable property; to amend Section
4 40-3-26, Code of Alabama 1975, to authorize the county tax
5 assessing official to represent the state in appeals when the
6 taxable value of property is at issue.

7 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

8 Section 1. Section 40-3-26, Code of Alabama 1975, is
9 amended to read as follows:

10 "§40-3-26.

11 "(a) The county commission shall be responsible for
12 securing legal counsel to represent the state and county in
13 all property tax cases appealed to the circuit court in the
14 county. The district attorneys and state and county officials
15 are prohibited from representing taxpayers in any controversy
16 between ~~such~~ taxpayers and the state or county; ~~provided, that~~
17 ~~they~~ however, a district attorney or county official may
18 appear where the value of ~~their~~ his or her own property is in
19 controversy. The county may retain legal counsel to handle a
20 property tax appeal or, when available pursuant to coverage
21 provided by a self-insurance fund created under Chapter 30 of
22 Title 11, utilize legal counsel provided through that
23 coverage. In each case where the county commission employs its
24 own legal counsel for a property tax case appeal, the county
25 commission, in consultation with the local tax official, shall

1 adopt a resolution approving the employment of the counsel.
2 All expenses incurred by the county commission in complying
3 with this section shall be paid from the budget of the county
4 board of equalization as provided in Section 40-7-68.

5 "(b) In addition to the appearance specifications
6 provided in Section 40-3-25, the county tax assessing official
7 may appear in his or her official capacity and defend on
8 behalf of the state in any appeal in which the taxable value
9 of real or personal property is at issue. The appearance of
10 the tax assessing official in the action shall be considered
11 an appearance of the state, unless the Department of Revenue
12 files a notice of appearance or subsequently intervenes on
13 behalf of the state. The tax assessing official may act in the
14 appeal as appropriate and necessary to defend the taxable
15 value of real or personal property. The appearance provided
16 for in this subsection shall not extend beyond this section
17 unless otherwise provided by law.

18 "~~(b)~~ (c) In addition to all other powers granted to
19 the board of trustees of a self-insurance fund created
20 pursuant to Chapter 30 of Title 11, the board of trustees of
21 the fund may provide legal counsel for property tax cases
22 appealed to the circuit court. Coverage, when available, shall
23 be treated as a claim filed under Chapter 30."

1 Section 2. This act shall become effective on the
2 first day of the third month following its passage and
3 approval by the Governor, or its otherwise becoming law.

