

1 SB402  
2 117589-1  
3 By Senators Means, Singleton, Poole, Waggoner, Dunn, and  
4 Denton  
5 RFD: Finance and Taxation General Fund  
6 First Read: 11-FEB-10

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8 SYNOPSIS: Currently, local ad valorem taxing  
9 officials may elect supernumerary status by meeting  
10 certain service requirements and by filing a  
11 declaration with the Governor.

12 This bill would provide further for the  
13 salary of supernumerary ad valorem taxing  
14 officials.

15  
16 A BILL  
17 TO BE ENTITLED  
18 AN ACT

19  
20 To amend Section 40-6-3, Code of Alabama 1975,  
21 relating to the compensation of certain supernumerary  
22 officials, to provide further for the salary of supernumerary  
23 ad valorem taxing officials.

24 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

25 Section 1. Section 40-6-3, Code of Alabama 1975, is  
26 amended to read as follows:

27 "§40-6-3.

1           "(a) Every supernumerary official shall serve for  
2 life and shall receive from the county governing body, in  
3 equal monthly installments on the first of each month, or in  
4 such installments as other county officials or employees are  
5 paid, an annual salary as follows:

6           "(1) For 12 years service the official shall receive  
7 60 percent of the average compensation during the last four  
8 years served as an official charged with assessing and  
9 collecting ad valorem taxes.

10           "(2) For 14 years service the official shall receive  
11 65 percent of the average compensation.

12           "(3) For 16 years the official shall receive 70  
13 percent of the average compensation.

14           "(4) For 18 or more years the official shall receive  
15 75 percent of the average compensation; provided, however, no  
16 person shall receive more than ~~forty-nine thousand six hundred~~  
17 ~~dollars (\$49,600)~~ sixty thousand dollars (\$60,000) per year.

18           "The county governing body may, by majority vote of  
19 the membership, elect to increase or remove this monetary  
20 limitation on compensation for any person who assumed  
21 supernumerary status after September 30, 1993.

22           "The tax collector, if there is a supernumerary tax  
23 assessor or tax collector in the county, or the license  
24 commissioner or person charged with the collection of ad  
25 valorem taxes other than the tax collector, if there is a  
26 supernumerary license commissioner or other official charged  
27 with the assessing or collecting, or both, of ad valorem taxes

1 in the county, shall from the first money collected by the  
2 official pay to the county governing body the sum which shall  
3 be paid to the supernumerary official as heretofore set forth.  
4 The sum shall be deducted on a pro rata millage basis from  
5 payments to the state, county, and all subdivisions and  
6 agencies thereof, except municipalities, to which the person  
7 collecting ad valorem taxes is charged with the distributing  
8 of ad valorem taxes collected under the law. Notwithstanding  
9 the foregoing, if the official dies without leaving a  
10 surviving spouse, or otherwise becomes disqualified as a  
11 supernumerary official, any money remaining in the fund shall  
12 be refunded to the person by whom it is paid to the county,  
13 and the person shall distribute the money refunded to the  
14 state, county, and other subdivisions and agencies on the same  
15 pro rata millage basis that it was originally withheld.

16 "If any official covered under this chapter dies  
17 prior to attaining the age of 60 years, but being otherwise  
18 qualified to be appointed a supernumerary official, except for  
19 age, and is survived by a spouse lawfully married to the  
20 official at the time of his or her death, then the surviving  
21 spouse shall be paid a monthly allowance equal to 50 percent  
22 of the salary which would have been paid to the official had  
23 he or she survived to the age of 60. The monthly allowance  
24 shall be paid in the same manner as provided for payment to a  
25 qualified official and shall continue for 15 years or until  
26 the marriage of the surviving spouse, whichever first occurs.  
27 Upon the death of any official covered under this chapter

1 after he or she has become fully qualified for appointment as  
2 a supernumerary official, including age, whether appointed as  
3 a supernumerary official or whether still serving in active  
4 office, the surviving spouse of the official shall be paid a  
5 monthly allowance equal to 50 percent of the supernumerary  
6 salary being paid to the official or to which he or she would  
7 be entitled if appointed as supernumerary. The monthly  
8 allowance shall be paid in the same manner as provided for the  
9 official and shall continue for 15 years or until the marriage  
10 of the surviving spouse, whichever first occurs.

11 "(b) Beginning with the fiscal year commencing on  
12 October 1, 2006, the supernumerary officials of a county  
13 provided for in this section shall be entitled to receive the  
14 same cost-of-living increases in compensation, that are  
15 granted to county retirees by the county commission, if  
16 approved by a resolution of a majority of the county  
17 commission. The increases shall be in the same amount or  
18 percentage and at the same time, as the case may be, as that  
19 amount or percentage increase provided to the other retirees  
20 of the county and, if not uniform, the increase shall be equal  
21 to the average increase granted to all county retirees who  
22 receive an increase."

23 Section 2. This act shall become effective  
24 immediately following its passage and approval by the  
25 Governor, or its otherwise becoming law.