

1 SB128  
2 172959-5  
3 By Senator Williams  
4 RFD: Fiscal Responsibility and Economic Development  
5 First Read: 03-FEB-16

1 SB128

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4 ENROLLED, An Act,

5 Relating to property tax appeals from the board of  
6 equalization; to amend Section 40-3-26, Code of Alabama 1975,  
7 to provide that the county commission would be responsible for  
8 securing legal counsel for the state and county for an appeal  
9 to the circuit court when the appeal involves the valuation of  
10 property for the purpose of ad valorem tax assessment; and to  
11 further provide that the expenses of the case would be  
12 included in the county's equalization budget and paid as  
13 provided by a law or may be paid through a county  
14 self-insurance fund.

15 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

18 "§40-3-26.

19 "(a) ~~The district attorneys, together with any~~  
20 ~~special counsel employed by the Department of Revenue, with~~  
21 ~~the approval of the Governor and Attorney General, shall~~  
22 represent county commission shall be responsible for securing  
23 legal counsel to represent the state and county in all  
24 property tax cases appealed to the circuit court in the  
25 county. The district attorneys and state and county officials

1 are prohibited from representing taxpayers in any controversy  
2 between such taxpayers and the state or county; provided, that  
3 they may appear where the value of their own property is in  
4 controversy. The county may retain legal counsel to handle a  
5 property tax appeal or, when available pursuant to coverage  
6 provided by a self-insurance fund created under Chapter 30 of  
7 Title 11, utilize legal counsel provided through that  
8 coverage. In each case where the county commission employs its  
9 own legal counsel for a property tax case appeal, the county  
10 commission, in consultation with the local tax official, shall  
11 adopt a resolution approving the employment of the counsel.  
12 All expenses incurred by the county commission in complying  
13 with this section shall be paid from the budget of the county  
14 board of equalization as provided in Section 40-7-68.

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

21 Section 2. This act shall become effective on  
22 October 1, 2016, following its passage and approval by the  
23 Governor, or its otherwise becoming law.

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President and Presiding Officer of the Senate

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Speaker of the House of Representatives

SB128

Senate 03-MAR-16

I hereby certify that the within Act originated in and passed the Senate.

Patrick Harris  
Secretary

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House of Representatives  
Passed: 23-MAR-16

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By: Senator Williams