

2  
3 HOUSE STATE GOVERNMENT COMMITTEE SUBSTITUTE FOR HB334  
4  
5  
6  
7

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

18           "~~The~~ Subject to the limitations in this subsection,  
19 the county governing body may, by majority vote of the  
20 membership, elect to increase as often as it sees fit or to  
21 remove this monetary limitation on compensation for any person  
22 who ~~assumed supernumerary status~~ has 18 years or more of  
23 service after September 30, 1993, and once such affirmative  
24 vote has been taken, the county governing body may not alter  
25 or revoke its decision with regard to such person.

26           "The tax collector, if there is a supernumerary tax  
27 assessor or tax collector in the county, or the license

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

20 "If any official covered under this chapter dies  
21 prior to attaining the age of 60 years, but being otherwise  
22 qualified to be appointed a supernumerary official, except for  
23 age, and is survived by a spouse lawfully married to the  
24 official at the time of his or her death, then the surviving  
25 spouse shall be paid a monthly allowance equal to 50 percent  
26 of the salary which would have been paid to the official had  
27 he or she survived to the age of 60. The monthly allowance

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

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

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