

1 SB470
2 163674-1
3 By Senator Pittman (N & P)
4 RFD: Local Legislation
5 First Read: 12-MAY-15

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9 A BILL
10 TO BE ENTITLED
11 AN ACT
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13 Relating to Baldwin County; to amend Section
14 45-2-241 of the Code of Alabama 1975, to further provide for
15 the operation of the Office of County Revenue Commissioner and
16 for the salary of the county revenue commissioner.

17 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

18 Section 1. Section 45-2-241, Code of Alabama 1975,
19 is amended to read as follows:

20 "§45-2-241.

21 "(a) At the expiration of the terms of office, or if
22 a vacancy occurs in either the office of Tax Assessor or the
23 office of Tax Collector of Baldwin County, then immediately
24 upon the occurrence of a vacancy there shall be established
25 the office of County Revenue Commissioner in Baldwin County.
26 If the office is established upon the occurrence of a vacancy
27 in either the office of tax assessor or tax collector, then

1 the tax assessor or tax collector, as the case may be,
2 remaining in office shall be the county revenue commissioner
3 for the remainder of the term for which he or she was elected.
4 A revenue commissioner shall be elected at an election called
5 for that purpose and every six years thereafter. He or she
6 shall serve for a term of office of six years.

7 "(b) The county revenue commissioner shall do and
8 perform all acts, duties, and functions required by law
9 performed either by the tax assessor or by the tax collector
10 of the county relative to the assessment of property for ad
11 valorem taxation, the collection of the taxes, the keeping of
12 records, and the making of reports concerning assessments for
13 and the collection of taxes.

14 "(c) Subject to the approval of the county
15 commission, which shall not be unreasonably withheld, the
16 county revenue commissioner shall within the policies and
17 procedures of the county ~~commissioner~~ commission appoint and
18 fix the duties of a sufficient number of deputies, clerks, and
19 assistants to perform properly the duties of his or her
20 office. The acts of the deputies shall have the same force and
21 legal effect as if performed by the county revenue
22 commissioner.

23 "(d) Before entering upon the duties of his or her
24 office, the county revenue commissioner shall take the oath of
25 office prescribed by Article XVI of the Constitution of
26 Alabama of 1901, and execute a bond in ~~a~~ the sum fixed by the
27 ~~county commission,~~ Code of Alabama 1975, as amended, giving as

1 security thereon a bonding company authorized to do business
2 in Alabama. The bond shall be conditioned, as other official
3 bonds are conditioned, and shall be approved by and filed with
4 the judge of probate. The cost of the bond shall be paid out
5 of the general funds of the county on a warrant of the county
6 commission and shall be a preferred claim against the county.

7 "(e) The county commission shall provide the
8 necessary offices for the county revenue commissioner and
9 shall provide all stationery, equipment, and office supplies,
10 not otherwise furnished by law, needed for the efficient
11 performance of the duties of the office.

12 "(f) (1) The county revenue commissioner shall
13 collect and pay into the general fund of the county all fees,
14 percentages, commissions, and other allowances which the tax
15 assessor and the tax collector are now or hereafter by law
16 authorized or directed to charge or collect for the
17 performance of a duty imposed by law on the officers and
18 transferred to and imposed on the county revenue commissioner.

19 "(2) Until September 30, 2015, as ~~As~~ compensation
20 for performance of the duties of his or her office, the county
21 revenue commissioner shall receive a minimum salary as
22 provided by Section 40-6A-2, payable in the manner prescribed
23 by the county commission, out of the county general fund with
24 the exact amount to be set by resolution of the county
25 commission prior to the county revenue commissioner taking
26 office.

1 "(3) Effective the next term of office of the county
2 revenue commissioner commencing on October 1, 2015, as
3 compensation for the performance of the duties of his or her
4 office, the county revenue commissioner shall receive a salary
5 equal to the compensation paid to the judge of probate as set
6 forth in Section 45-2-83, payable out of the general fund of
7 the county at the same time as county employees are paid.

8 "(g) The offices of Tax Assessor and Tax Collector
9 of Baldwin County are abolished effective on the last day of
10 the term to which they are elected, or on an earlier date, as
11 is prescribed in subsection (a), if a vacancy occurs in either
12 the office of tax assessor or tax collector.

13 "(h) It is the purpose of this section to conserve
14 revenue and promote the public convenience in Baldwin County
15 by consolidating the offices of tax assessor and tax collector
16 into one county office."

17 Section 2. This act complies with the authority
18 provided by Amendment 229 of the Constitution of Alabama of
19 1901, now appearing as Section 2, Baldwin County Local
20 Amendments of the Recompiled Constitution of Alabama of 1901.

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