
AN ACT

Relating to Elmore County; providing for the establishment of a consolidated and unified system for assessment and collection of taxes under the supervision of an elected county official designated as county revenue commissioner; providing for the compensation of such official; abolishing the offices of tax assessor and tax collector; repealing conflicting laws; and providing for a referendum thereon.

Be It Enacted by the Legislature of Alabama:

Section 1. After September 30, 1991, or upon occurrence of a vacancy in either the office of tax assessor or tax collector, there shall be a county revenue commissioner in Elmore County. A commissioner shall be elected at the general election in 1990, and at the general election every six years thereafter, who shall serve for a term of six years beginning on the first day of October next after his election, and until his successor is elected and has qualified.

Section 2. The county revenue commissioner shall do and perform all acts, duties, and functions required by law to be performed either by the tax assessor or by the tax collector of the county relative to the assessment of property for taxation, the collection of taxes, the keeping of records and the making of reports concerning assessment for and the collection of taxes.

Section 3. Subject to the approval of the county commission, the county revenue commissioner shall appoint and fix the duties and compensation of a sufficient number of deputies, clerks, and assistants to perform properly the duties of his office. The acts of deputies shall have the same force and legal effect as if performed by the county revenue commissioner himself.

Section 4. Before entering upon the duties of his office, the county revenue commissioner shall take the oath of office prescribed by Article XVI of the Constitution of Alabama, and execute a bond in such sum as may be fixed by Section 40-5-3 of the Code of Alabama 1975, for tax collectors in Alabama, giving as security thereon a bonding company authorized to do business in Alabama. The bond shall be conditioned as other official bonds are conditioned and shall be approved by and filed with the judge of probate. The cost of the bond required herein shall be paid out of the general funds of the county on warrant of the county commission, and shall be a preferred claim against the county.

Section 5. The county commission shall provide the necessary offices for the county revenue commissioner, and shall provide all stationery, equipment, and office supplies, not otherwise furnished by law, needed for the efficient performance of the duties of the office.

Section 6. The county revenue commissioner shall collect and pay into the general fund of the county all fees, percentages, commissions and other allowances which the tax assessor or the tax collector of the county are now or hereafter may be by law authorized and directed to charge or collect for the performance of any duty hereby imposed on the county revenue

commissioner. As compensation for the performance of the duties of his office, the county revenue commissioner shall receive an annual salary as provided by law, payable in equal monthly installments out of the general fund of the county.

Section 7. The offices of the tax assessor and tax collector of Elmore County are hereby abolished effective the first day of October 1991, or upon the occurrence of a vacancy in the office of tax assessor or tax collector. In the event that the office of tax assessor or tax collector becomes vacant before October 1, 1991, the office of county revenue commissioner shall immediately come into being, and the remaining officer, tax assessor or tax collector, as the case may be, shall immediately assume the duties of the office of county revenue commissioner and shall perform such duties until a county revenue commissioner has been elected as provided herein. For the performance of such duties, he shall be entitled to the salary hereinabove prescribed for the county revenue commissioner.

Section 8. The provisions of this act shall become operative in Elmore County, only if they are first approved by a majority of the qualified electors of said county who vote thereon in a referendum election to be held at a time set by the county commission within 60 days of the effective date of this act. Said election may be held pursuant to the provisions of this act, at which time the question shall be submitted substantially as follows:

“Shall Act No. _____ of the 1990 Regular Session of the Legislature, which provides for the abolition of the offices of tax assessor and tax collector of Elmore County and the consolidation of the duties of these officers into the one office to be known as the county revenue commissioner, be approved? Yes _____ No _____

If a majority of the votes cast at such election are “Yes” votes, then this act shall become effective as provided above. If a majority of the votes cast are “No” votes, this act shall have no further force or effect. The referendum election shall be held and conducted as nearly as may be in the same way as elections on amendments to the Constitution. Notice of the election shall be given by the county commission of Elmore County. Such notice shall be published once a week for three successive weeks before the day of the election. The judge of probate shall also certify the results of the election to the secretary of state immediately after the returns have been certified.

Section 9. It is the purpose of this act to promote the public convenience in Elmore County by consolidating the offices of tax assessor and tax collector into one office.

Section 10. The provisions of this act are severable. If any part of this act is declared invalid or unconstitutional, such declaration shall not affect the part which remains.

Section 11. All laws or parts of laws which conflict with this act are hereby repealed.

Section 12. This act shall become effective immediately upon its passage and approval by the Governor, or upon its otherwise becoming a law.

Approved April 5, 1990
Time: 3:30 P.M.