- 1 SB11
- 2 167974-2
- 3 By Senator Beasley (N & P)
- 4 RFD: Local Legislation
- 5 First Read: 13-JUL-15

167974-2:n:07/13/2015:FC/th LRS2015-1681R1 1 2 3 4 5 6 7 8 9 A BILL 10 TO BE ENTITLED 11 AN ACT 12 13 Relating to Russell County; to provide for the support of volunteer fire departments delivering fire 14 15 protection services and emergency medical services; to levy a fire protection service fee on certain owners of residences 16 17 and commercial buildings outside the corporate limits of the 18 City of Phenix City; to provide for certain exemptions; to 19 provide for the purposes and uses of funds generated by the fee; to provide for the collection of funds derived from the 20 21 fee; to provide for the distribution of funds derived from the 22 fee to eligible volunteer fire departments and to the Russell County Firefighters Association; to provide for the expending 23 24 and accounting of the funds; to provide for the treatment of funds upon dissolution or abandonment of an eligible volunteer 25 26 fire department; to provide that the county shall be immune 27 from certain liability; and to provide for a referendum.

1

## BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. This act shall apply to all portions of
Russell County except that portion of Russell County which
lies within the city limits of the City of Phenix City.

5 Section 2. The Legislature hereby declares that 6 eligible volunteer fire departments and the Russell County 7 Firefighters Association that receive funds pursuant to this 8 act are nonprofit organizations which are public in nature, as 9 they protect the health, safety, and welfare of the citizens 10 of the county.

11 Section 3. For the purposes of this act, the 12 following terms shall have the following meanings:

13 (1) COMMERCIAL BUILDING. Any building, unit, 14 structure, or other improvement to real property used or 15 expected to be used for commercial or business purposes, including rental or lease property. This term may not apply to 16 17 any school, church, senior citizen facility, any local, county, state or federal government owned buildings, water 18 authority owned buildings, or any building used primarily for 19 20 volunteer fire services and may not apply to any building or 21 structure used primarily for agricultural purposes or poultry 22 production by the owner or an employee of an agricultural or 23 poultry business or concern.

(2) ELIGIBLE VOLUNTEER FIRE DEPARTMENT. A certified
 nonprofit volunteer fire department located in Russell County
 that is certified under the Alabama Forestry Commission

guidelines and is a member in good standing of the Russell
 County Firefighters Association.

3 (3) RESIDENCE. Any building, structure, or other
4 improvement to real property used or expected to be used as a
5 dwelling or residence for one or more human beings, including,
6 but not limited to, any of the following:

a. Any building, structure, or improvement assessed,
for the purposes of state and county ad valorem taxation, as
Class III single-family, owner-occupied residential property.

b. Any mobile home or house trailer used or expected to be used as a dwelling or residence for one or more human beings.

13

c. Any duplex or apartment building.

14 d. Any residential property used to generate15 revenue.

e. Any building, structure, or other improvement that is wholly or partially vacant or uninhabited at any time during the year for which a fire protection service fee with respect thereto is to be levied.

f. Any building, structure, or other improvement that is used or expected to be used simultaneously for a purpose, whether or not commercial in nature, other than as a residence.

24 Section 4. The purposes and uses of the funds 25 generated by this act are to enable all participating eligible 26 volunteer fire departments in Russell County to lower their 27 ISO ratings and to provide fire protection services and 1 emergency medical services to the citizens of the county. All 2 eligible volunteer fire departments shall attain and maintain an ISO rating of 8/10 or below within two years of the 3 4 effective date of this act. If a department fails to maintain the minimum ISO rating, then the Russell County Commission may 5 6 consider consolidating that department into the remaining 7 eligible departments and distribute its funds based on the eligible residences and commercial buildings to the acquiring 8 9 departments.

Section 5. (a) There is hereby levied on the owner of each residence in Russell County outside the corporate limits of the City of Phenix City, a fire protection service fee of fifty dollars (\$50) per year and on each commercial business at a specified location, a fire protection service fee of one hundred dollars (\$100) per year.

(b) The fire protection service fee shall not be
construed as a tax on property. The fee shall be levied for
the purposes of funding fire protection services and emergency
medical services under this act.

(c) Any person age 65 or older exempted from paying
property tax in Russell County in part or in whole shall also
be exempted from paying the fee levied by this act.

(d) (1) Any person less than the age of 65 and having
an annual adjusted gross income of twelve thousand dollars
(\$12,000) or less, as shown on the latest United States income
tax return of the person or of the person and his or her
spouse, may apply for an exemption annually and shall be

exempted from paying the fee levied by this act for the principal residence of the household, provided the person seeking to claim the exemption shall present proof of income to the county administrator no later than July 1 of any year in which the exemption is desired.

6 (2) In the event that a person or the person and his 7 or her spouse are not required to file a United States income 8 tax return, then an affidavit indicating that the annual gross 9 income of the person or the person and his or her spouse for 10 the preceding taxable year was twelve thousand dollars 11 (\$12,000) or less shall be sufficient proof.

12 (3) The exemption under this subsection shall apply 13 only so long as the annual gross income of the person or of 14 the person and his or her spouse is twelve thousand dollars 15 (\$12,000) or less and shall be requested each year in which 16 the exemption is desired.

(e) The fee levied by this act shall be assessed
unless application for exemption is submitted to the Russell
County Commission, or its designee, and approved.

(f) Any person who knowingly provides false or
 misleading information in order to obtain an exemption under
 this section shall lose his or her household exemption.

23 Section 6. (a) The fire protection service fee shall 24 be collected, administered, and enforced in the same manner, 25 and under the same requirements and laws, as are the ad 26 valorem taxes of this state. In the case of mobile homes, the 27 fee shall be collected, administered, and enforced at the same

time, in the same manner, and under the same requirements and laws as the annual registration fee for manufactured homes provided in Section 40-12-255 of the Code of Alabama 1975.

4 (b) The proceeds of the fee shall be paid into a special county fire services fund monthly. Within 30 days of 5 6 payment into the special fund, the county commission shall 7 transfer the funds to the Russell County Fire Fighters Association and within 20 days of receipt of the funds from 8 the county commission, the Russell County Fire Fighters 9 10 Association shall further distribute the funds to the eligible volunteer fire departments in the following manner: 11

(1) 32.5 percent of the fee shall be distributed
among the eligible volunteer fire departments in the county in
equal shares.

(2) 67.5 percent of the fee shall be distributed 15 16 among the eligible volunteer fire departments based on the 17 number of eligible residences and commercial buildings in their respective fire districts as defined by E-911 protective 18 districts or other methods approved by majority vote of the 19 Russell County Commission based on the number of eligible 20 21 residences and commercial buildings located outside the 22 corporate limits of Phenix City.

23 Section 7. (a) Funds paid to the eligible volunteer 24 fire departments shall only be expended for fire protection 25 services and emergency medical services, including training, 26 supplies, and equipment.

1 (b) In addition to subsection (a), funds may be 2 expended to purchase insurance, including liability insurance, 3 to insure coverage of acts or omissions which are directly 4 related to the functions of an eligible volunteer fire 5 department which are committed by an eligible volunteer fire 6 department and the personnel of an eligible volunteer fire 7 department.

8 (c) The funds may not be expended for food, social 9 activities, or fund-raising activities.

10 (d) After receiving the funds, the eligible
11 volunteer fire departments shall keep accurate records to
12 verify that the funds were properly expended.

(e) With regard to the administration of the fees levied by this act, the Russell County Commission shall exercise regulatory control and supervision over the fees and may adopt rules and regulations as needed to meet the requirements of this act, including an increase or decrease in the amount of the fire protection service fee needed to meet the requirements of this act.

(f) Should the Russell County Commission, in its 20 21 sole discretion, find or determine that funds provided for by 22 this act have been improperly expended by an eligible 23 volunteer fire department, the department that has improperly 24 expended the funds shall reimburse and refund to the Russell 25 County Commission all the funds found by the county commission 26 to have been improperly expended and shall pay a penalty in 27 the amount equal to 10 percent of all improperly expended

funds. The returned improperly expended funds and any penalties shall be transferred from the Russell County Commission to the Russell County Fire Fighters Association for disbursement in equal amounts to the remaining eligible volunteer fire departments in Russell County.

6 (g) Any eligible volunteer fire department that 7 fails to comply with this act, at the discretion of the 8 Russell County Commission, may be deemed to have forfeited the 9 funds generated by this act and shall be subject to the 10 penalties provided in this section.

11 Section 8. (a) Upon dissolution or abandonment of 12 any eligible volunteer fire department, any remaining funds 13 derived from this act or any assets purchased with funds 14 derived from this act, after all lawful indebtedness has been 15 satisfied, shall be transferred to the county commission.

(b) If an eligible volunteer fire department is
abandoned or dissolved, the county commission shall equally
divide and transfer the funds to the remaining eligible
volunteer fire departments in good standing with the Russell
County Firefighters Association and the Alabama Forestry
Commission.

22 Section 9. The personnel of eligible volunteer fire 23 departments or the volunteer fire association provided for in 24 this act may not be considered employees, servants, or agents 25 of the county and the members of the county commission and the 26 officers and employees of the county may not be liable in 27 either their official capacity or in a private or individual

capacity for the actions of the eligible volunteer fire
 departments, volunteer fire association, or their personnel.

Section 10. This act shall be inoperative and void 3 4 unless it is approved by the Russell County Commission and shall have been approved by a majority of the qualified 5 electors of Russell County, except for those qualified 6 7 electors who reside in the city limits of the City of Phenix City, who vote thereon at a referendum held for that purpose 8 and conducted as nearly as may be in the same way as elections 9 10 on amendments to the Constitution, and shall be held on the same day as the next primary, general, or special countywide 11 12 election following final passage of this act. Notice of the 13 election shall be given by the Judge of Probate of Russell 14 County, which notice shall be published in accordance with 15 state law governing the publication of local bills of the Legislature. On the ballots to be used at the election, the 16 17 proposition to be voted on shall be stated substantially as 18 follows:

19

"Do you favor the local law authorizing the levy of 20 21 a fire protection service fee of fifty dollars (\$50) per year 22 on each residence and one hundred dollars (\$100) per year on 23 each commercial business outside of the City of Phenix City, 24 which shall be used to fund volunteer fire departments delivering fire protection services and emergency medical 25 26 services outside of the City of Phenix City in Russell 27 County?"

Yes	No	"

1

2

If the majority of the votes cast at the election 3 are affirmative votes, this act shall be in full force and 4 effect immediately thereafter. If the majority of the votes 5 cast are in the negative, the act shall have no further 6 7 effect. The Judge of Probate of Russell County shall certify the results of the election to the Secretary of State. The 8 cost of the election shall be paid out of the county general 9 10 fund.

11 Section 11. This act shall become effective 12 immediately following its passage and approval by the 13 Governor, or its otherwise becoming law.