

1 SB184
2 113780-6
3 By Senator Holley (N & P)
4 RFD: Local Legislation No. 1
5 First Read: 12-JAN-10

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4 With Notice and Proof

5
6 ENGROSSED

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9 A BILL

10 TO BE ENTITLED

11 AN ACT

12
13 Relating to Coffee County; to provide further for
14 fire protection and emergency medical services; to levy a fire
15 protection and emergency medical service fee on certain owners
16 of dwellings and commercial buildings in the county; to
17 provide for certain exemptions; to provide for the collection
18 of the fee; to provide for the distribution of funds derived
19 from the fee to all fire departments, all emergency medical
20 service squads which have contracted in writing with the
21 county commission, the Volunteer Firefighters Association, and
22 the Coffee County Commission; to provide for the expending and
23 accounting of the funds; to provide for the treatment of funds
24 upon dissolution or abandonment of a fire department or
25 emergency medical service squad; to provide that the county
26 shall be immune from certain liability; to provide for the
27 purposes of funds generated by the fee; and to provide that

1 the operation of the act is conditional on the approval of the
2 electors at an election.

3 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

4 Section 1. The provisions of this act shall apply to
5 Coffee County.

6 Section 2. The Legislature hereby declares that the
7 Coffee County fire departments, emergency medical service
8 squads contracted in writing with the Coffee County
9 Commission, and the Coffee County Volunteer Firefighters
10 Association that receive funds pursuant to this act are
11 organizations which are public in nature, as they protect the
12 health, safety, and welfare of the citizens of the county.

13 Section 3. (a) There is hereby levied on the owner
14 of each dwelling and commercial building located in Coffee
15 County a fire protection and emergency medical service fee of
16 thirty dollars (\$30) per year for each dwelling and commercial
17 building.

18 (b) For the purposes of this act, a "dwelling" shall
19 be defined as any building, structure, or other improvement to
20 real property used or expected to be used as a dwelling or
21 residence for one or more human beings, including, but not
22 limited to:

23 (1) Any building, structure, or improvement
24 assessed, for the purposes of state and county ad valorem
25 taxation, as Class III single-family owner-occupied
26 residential property.

27 (2) A duplex or an apartment building.

1 (3) Residential property used to generate rental
2 income.

3 (4) Any manufactured home or house trailer used or
4 expected to be used as a dwelling or residence for one or more
5 human beings.

6 A building, structure, or other improvement shall be
7 classified as a "dwelling" for purposes of this act
8 notwithstanding the following:

9 (1) That it is wholly or partially vacant or
10 uninhabited at any time during the year for which a fire
11 protection and emergency medical service fee with respect
12 thereto is to be levied.

13 (2) That it is also used or expected to be used
14 simultaneously for a purpose, whether or not commercial in
15 nature, other than as a dwelling or residence as aforesaid.

16 (c) For the purposes of this act, a "commercial
17 building" shall be defined as any building, structure, or
18 other improvement to real property used or expected to be used
19 for commercial or business purposes including rental property.
20 The term "commercial building" shall not apply to any school,
21 church, senior citizens facility, or utility distribution or
22 transmission poles or towers, utility substations, or any
23 building used primarily for fire or emergency services, and
24 shall not apply to any building or structure used primarily
25 for agricultural production purposes by the owner or an
26 employee of an agricultural business or concern.

1 (d) Any fee levied pursuant to this act shall not be
2 construed as a tax on property. The fee shall be levied for
3 the purposes of funding fire protection and emergency medical
4 services under the purview of this act.

5 (e) Any person age 65 or over exempted from paying
6 property tax in Coffee County in part or in whole shall also
7 be exempted from paying the fee levied by this act. Any person
8 65 years of age or over having an annual adjusted gross income
9 of twelve thousand dollars (\$12,000) or less, as shown on the
10 person's and spouse's latest United States income tax return
11 may apply for an exemption annually and shall be exempted from
12 paying the fee levied by this act for the principle residence
13 of the household provided the person seeking to claim the
14 exemption shall present proof of income to the county
15 administrator no later than July 1 of any year in which the
16 exemption is desired. In the event that such person and spouse
17 are not required to file a United States income tax return,
18 then an affidavit indicating that the annual gross income of
19 such person and spouse for the preceding taxable year was
20 twelve thousand dollars (\$12,000) or less shall be sufficient
21 proof. The exemption shall apply only so long as the person's
22 annual gross income shall be twelve thousand dollars (\$12,000)
23 or less and shall be requested each year in which the
24 exemption is desired. The fee levied by this act shall be
25 assessed unless application for exemption is submitted to the
26 Coffee County Commission, or its designee, and approved. Any
27 person who knowingly provides false or misleading information

1 in order to obtain an exemption shall lose his or her
2 household exemption and shall be subject to the provisions of
3 Section 10 of this act.

4 Section 4. The fire protection and emergency medical
5 service fee shall be collected, administered, and enforced at
6 the same time, in the same manner, and under the same
7 requirements and laws as are the ad valorem taxes of the
8 state. In the case of a manufactured home, the fee shall be
9 collected, administered, and enforced at the same time, in the
10 same manner and under the same requirements and laws as the
11 annual registration fee for manufactured homes provided in
12 Section 40-12-255, Code of Alabama 1975. The proceeds of the
13 fee shall be paid into the Coffee County General Fund. The
14 Coffee County Commission may establish rules and procedures
15 regarding the transfer, accounting, and holding of the funds,
16 including an administrative fee not to exceed three percent of
17 the total funds collected. Within 30 days of payment into the
18 general fund, the Coffee County Commission shall transfer any
19 funds collected on property located in the City of Enterprise
20 to the City of Enterprise and any funds collected on property
21 in the City of Elba to the City of Elba, with all funds to be
22 used to fund the fire department and emergency medical
23 services of the respective cities. The Coffee County
24 Commission shall transfer the remaining funds to the Coffee
25 County Volunteer Firefighters Association and the emergency
26 medical service squads which have contracted in writing with
27 the county commission in the following manner: Twenty percent

1 of these funds shall go to the eligible emergency medical
2 service squads; the balance, eighty percent, of the fee shall
3 go to the Coffee County Volunteer Firefighters Association to
4 be distributed among Coffee County eligible fire departments,
5 with one-half of 1 percent remaining with the firefighters
6 association. All distributions shall be based on the number of
7 eligible structures in each department's respective E-911
8 protective district. The Coffee County Revenue Commissioner
9 shall provide a report listing the number of eligible
10 structures in each city and each district from which a fee has
11 been collected.

12 Section 5. For the purposes of this act, an eligible
13 fire department shall mean a fire department located in Coffee
14 County outside of the City of Enterprise or the City of Elba
15 that is certified under the Alabama Forestry Commission
16 guidelines and is a member of the Coffee County Volunteer
17 Firefighters Association. An eligible emergency medical
18 service squad for the purposes of this act shall mean an
19 emergency medical service squad under written contract with
20 the Coffee County Commission to serve Coffee County that is
21 licensed by the Alabama Department of Public Health, Emergency
22 Medical Services Division, as an advanced/basic life support
23 transporting ambulance service.

24 Section 6. Funds distributed to the Coffee County
25 Volunteer Firefighters Association and to eligible fire
26 departments and emergency medical service squads with written
27 contract with the Coffee County Commission may only be

1 expended for fire protection and emergency medical services,
2 including training, supplies, equipment, and to purchase
3 insurance including liability insurance to insure coverage of
4 acts or omissions which are directly related to the functions
5 of a fire department or emergency medical service squad which
6 are committed by a fire department or emergency medical
7 service squad and the personnel of a volunteer fire department
8 or emergency medical service squad. The funds may not be
9 expended for food, drink, social activities, or fund-raising
10 activities. After receiving the funds, the fire departments
11 and emergency medical service squads shall keep accurate
12 records to verify that the funds were properly expended.
13 Should the Coffee County Commission, in its sole discretion,
14 find or determine that funds provided by this act have been
15 improperly expended by any eligible fire department or
16 emergency service squad, the department that has improperly
17 expended funds shall return all funds improperly expended and
18 in addition thereto shall pay a penalty equal to 10 percent of
19 all improperly expended funds. At the discretion of the Coffee
20 County Commission, any fire department or emergency medical
21 service squad that fails to comply with the provisions of this
22 act may be deemed to have forfeited the funds generated by
23 this act and shall be subject to the provisions of Section 10
24 of this act.

25 Section 7. Upon dissolution or abandonment of any
26 eligible fire department or emergency medical service squad
27 and after all lawful indebtedness has been satisfied, any

1 remaining funds derived from this act or any assets purchased
2 with funds derived from this act shall be transferred to the
3 Coffee County Commission. If a fire department is abandoned or
4 dissolved, the Coffee County Commission shall transfer the
5 funds to the Coffee County Volunteer Firefighters Association.
6 If an emergency medical service squad is abandoned or
7 dissolved, the Coffee County Commission shall transfer the
8 funds to the Coffee County General Fund. Those entities shall
9 distribute remaining funds in the best interest of providing
10 emergency medical services and fire protection in the area
11 once served by the abandoned or dissolved fire department or
12 emergency medical service squad. In the event there are no
13 fire departments or emergency medical service squads, the
14 funds or assets shall be placed in the county general fund.

15 Section 8. The personnel of the fire departments,
16 emergency medical service squads, and Volunteer Firefighters
17 Association provided for in this act shall not be considered
18 as employees, servants, or agents of the county. The members
19 of the county commission and the officers and employees of the
20 county and the members of the Coffee County Commission and the
21 officers and employees of the county shall not be liable
22 either in their official capacity or in a private or
23 individual capacity for the actions of the fire departments,
24 contracted emergency medical service squads, or the Volunteer
25 Firefighters Association or their personnel.

26 Section 9. The purpose and use of funds generated by
27 this act are to enable all participating eligible volunteer

1 fire departments in Coffee County to be better equipped and
2 prepared for emergencies in the county and to assist in
3 maintaining and lowering Insurance Services Organization
4 ratings. This act is also intended to help insure emergency
5 medical services to the citizens of Coffee County. Each fire
6 department shall obtain and maintain a level of preparedness
7 as determined by the Coffee County Volunteer Firefighters
8 Association. Any fire department that does not meet the levels
9 set within five years of the approval of this act shall
10 forfeit any received funds generated by this act. The
11 emergency medical service squad is required to attain and
12 maintain an advanced life support/basic life support ambulance
13 transport license with the Alabama Department of Public
14 Health. Any emergency medical service squad failing to
15 maintain this license shall forfeit any received funds
16 generated by this act. These forfeited funds shall be used or
17 designated for use by the Coffee County Volunteer Firefighters
18 Association in conjunction with the Coffee County Commission.

19 Section 10. With regard to the collection of the
20 fees levied by this act, including, but not limited to, the
21 application for and granting of exemptions, the Coffee County
22 Commission shall exercise such regulatory control and
23 supervision over and may adopt rules and regulations as may be
24 needed to meet the requirements of this act. At the discretion
25 of the Coffee County Commission, any eligible fire department
26 or contracted emergency medical service squad that fails to
27 comply with the provisions of this act or any rules and

1 regulations adopted pursuant to this act may be deemed to have
2 forfeited all or part of the funds generated by this act for
3 such period of time as may be set.

4 Section 11. Sections 2 to 10, inclusive, of this act
5 shall be inoperative and void unless it shall have been
6 approved by a majority of the qualified electors of Coffee
7 County who vote thereon at a referendum held for such purpose
8 conducted as nearly as may be in the same way as elections on
9 amendments to the constitution and shall be held on the same
10 day as the next countywide election held following final
11 passage of this act. Notice of election shall be given by the
12 Judge of Probate of Coffee County, which notice shall be
13 published in accordance with state law governing the
14 publication of local bills of the Legislature. On the ballots
15 to be used at the election, the proposition to be voted on
16 shall be stated substantially as follows:

17 "Do you favor the local law authorizing the levy of
18 a fire protection and emergency medical service fee of thirty
19 dollars (\$30) per year on each residence and commercial
20 structure in Coffee County which shall be used to fund fire
21 protection and emergency medical service in Coffee County?

22 Yes _____ No _____."

23 If a majority of the votes cast at the election are
24 affirmative votes, Sections 2 to 10, inclusive, of this act
25 shall be in full force and effect October 1 of the following
26 year. If a majority of the votes cast are in the negative, the
27 act shall have no further effect. The Judge of Probate of

1 Coffee County shall certify the results of the election to the
2 Secretary of State. The cost of the election shall be paid out
3 of the county general fund.

4 Section 12. The provisions of this act are
5 severable. If any part of this act is declared invalid or
6 unconstitutional, that declaration shall not affect the part
7 which remains.

8 Section 13. All laws or parts of laws which conflict
9 with this act are repealed.

10 Section 14. This act shall become effective
11 immediately following its passage and approval by the
12 Governor, or its otherwise becoming law.

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Senate

Read for the first time and referred to the Senate
committee on Local Legislation No. 1 12-JAN-10

Read for the second time and placed on the calen-
dar 14-JAN-10

Read for the third time and passed as amended ... 04-FEB-10

Yeas 23
Nays 0
Abstaining 3

McDowell Lee
Secretary