

COUNTY COMMISSION

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MONEY MATTERS





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in this issue

VOLUME 58, NUMBER 4



Legislative changes at the state and federal level always mean adjustments for counties, where every single stream of revenue must be monitored closely so that essential services can be provided to citizens.



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President's CORNER



Hon. Debbie Wood
President

A handwritten signature in black ink that reads "Debbie Wood". The signature is written in a cursive, flowing style.

Looking ahead to prison reform, leadership development

**I want to
savor every
minute of this
amazing year**

Just the other day, it happened. I realized that soon someone else will be president of this organization. Someone else will preside over our outstanding board of directors, and someone else will interact with the Association staff on a weekly – if not daily – basis.

The call was innocent enough. Our executive director wanted to discuss establishing a new Policy Team on prison reform in Alabama. The team, he outlined, would begin work immediately and focus its efforts on preparing our organization and the Alabama Sheriffs' Association for what promises to be a challenging legislative debate on reforming Alabama's prison system.

The team would be composed of county commissioners, sheriffs, county administrators, a county attorney and a county jail administrator. The first meeting would coincide with the first session of the legislature's Prison Reform Task Force.

"If you think it is appropriate," the director said, "I will call (Mobile Commissioner) Merceria Ludgood and ask her to make the appointments, because the new Policy Teams are officially appointed by the new president."

At that moment, I realized that one of the most rewarding and exciting years of my life in public service was near its end. In just a few short weeks we will gather at our Annual Convention, and the membership will elect a new president. My 12 months as president will be over.

I really just want to enjoy every minute of the honor you bestowed on me and my county. I am the first commissioner from Chambers County to ever serve as president of this Association. And that has been an honor for the other members of my commission as well as for me.

I am so looking forward to our convention and our focus on prison reform, and I am eager to be part of the legislative debate in 2015. Clearly I have a better perspective on county government after this last year, and that will help me be a stronger and more effective advocate for counties.

We'll also focus some of our energy at the convention on kicking off our new leadership program, called PLAN or Practical Leadership Action Network, which will develop leaders for our Association. This project was started by former ACCA President Ricky Harcrow, whose vision for enhancing the backbone of our Association will pay dividends for all our counties.

I will be excited to see the commissioners who step up to be a part of this demanding program, requiring a commitment of more than 18 months, beginning in December and concluding in August of 2016.

I want to thank each of you who took part in our Coffee at the Courthouse events. It seems that everyone felt the event helped unify county elected officials – commissioners, probate judges, sheriffs and tax officials – and will enhance our ability to work together in the coming years. I trust the

project will continue as we ready for the 2015 session.

Our legislative accomplishments were many this year – including a new act to collect county debts by off-setting state income tax refunds, a new governing board for our local government health insurance program and a bill to ensure that ad valorem taxes throughout our state are collected without the need for a technical re-levying of the tax each year. Several other ACCA Bills also became law – I’m looking forward to holding up a BIG plaque that lists all the new bills during our convention luncheon on Thursday – and, because of all our

hard work, the many dangerous bills that would have harmed counties were defeated or amended.

The year has certainly passed very quickly. It just seems like only a few days ago that I arrived in

“
It seems that everyone felt the event helped unify county elected officials – commissioners, probate judges, sheriffs and tax officials – and will enhance our ability to work together in the coming years.
”

Washington, D.C., last January – tired and a bit disappointed – but so pleased to have the chance to represent you and our Association on the national level.

I had flown almost directly from the final BCS National College Football Championship in Pasadena, Calif., to our nation’s Capital in order to join a meeting of state Association Presidents and Executive Directors the day following Auburn’s last-

second loss to Florida State. It was an honor to represent you that morning and to see the leadership position our Association holds on the national level.

Our director and I spent some very productive time on Capitol Hill, stressing the importance of counties and the legislative priorities on the federal level. I was happy when the details of the day were finally over that evening and I could catch a little rest before starting out on another day of standing up for counties in Alabama.

Yep, I was tired that day – it’s a long way from Pasadena to D.C. But I’m not tired now. I’m not tired of being president and I’m not tired of being a part of this Association and its leadership team.

I’m not tired – even if this wonderful year is almost over. ■



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Sonny Brasfield
Executive Director

A handwritten signature in dark ink that reads "Sonny Brasfield". The signature is written in a cursive, flowing style.

Why worry about party loyalty in primaries when price tag is real concern?

Mississippi runoff for U.S. Senate sparking new look at party primaries

The message from Mississippi was loud – if not clear. The real question is what Alabama county officials decide to do with it.

When Thad Cochran held onto one of Mississippi's U.S. Senate seats a few weeks ago by courting voters who traditionally run from, rather than participate in, the Republican Party runoff election, commentators throughout the country took notice. Even here in Alabama, where we have traditionally said "Thank Goodness for Mississippi" whenever anyone has criticized us, everyone had an opinion.

The fall-out from the Mississippi vote was whether one candidate could – or should – be allowed to gain an advantage by trying to turn the party primary into something more like a general election where everyone is free to vote for whomever they see fit. In Mississippi everyone agreed that the election was influenced, perhaps even decided, by tactics aimed at attracting voters into the Republican primary who might be seen as "non-Republican."

Such tactics certainly aren't anything new here in Alabama. But now the spotlight on this issue is hotter than any time since Bill Baxley and Charlie Graddick fought over the same battleground back in 1986.

The "cross-over" voting in the Cochran race will almost certainly result in party primary reform being front and center next year in the Alabama Legislature. There will likely be calls for political party registration, closed party primaries, closed party run-offs and perhaps even other changes.

Now, this magazine isn't the place to discuss political party strategy, and this Association isn't likely to take a position on party matters. We've always worked hard to navigate as far as possible from those kind of no-win situations. But there's another issue with party primaries – one grounded in dollars and cents – that must raise its head if changes in Alabama's party primary process are considered.

Every other year Alabama holds a political party primary with the winners facing each other in the November general election. Usually this "party" event is in June with a run-off in July. The 2012 primary was in March, and the jury is still out on the scheduling of the 2016 primary. But it isn't the timing, but the price tag, of the "party" primaries that has been just below the surface for decades.

Every candidate who seeks nomination by a major political party must pay a party "qualifying" fee. If you don't pay the fee, except for hardship cases, you aren't on the ballot. What the parties do with these fees seems to be the parties' business.

But the cost of the election -- paying newspapers to publish the list of voters, paying the probate judge a nickel for each name on a list that's really printed from the state's website, paying the circuit clerk to "serve" as the absentee election manager, testing and operating election equipment, mailing post cards to voters, training and compensating election workers, counting votes, reporting results and evaluating provisional ballots a week later – is paid by the taxpayers of Alabama.

The parties that charge candidates a fee to be on the ballot of the taxpayer-funded primaries do not pay one penny toward the expense of that primary process.

Generally speaking, election costs are split between the county and the state. Whether the final invoice is paid by the state or the counties, the cost of running the “party” primaries is much more substantial than most voters recognize

and presents a financial burden on most counties as well as the State of Alabama.

The central question – the dollars and cents one we mentioned earlier – is whether it is time to analyze the costs of party primary

elections in Alabama. I know every county commissioner – be he or she a Democrat, Republican, Independent or from some other party – would welcome a real review of the rising, and sometimes indefensible, election costs paid by the local citizens.

This Association tried to raise some of the outlandish election expenditures in each of the last two legislative sessions with only very limited success.

“
The parties that charge candidates a fee to be on the ballot of the taxpayer-funded primaries do not pay one penny toward the expense of that primary process.
”

hardly given any attention by the Legislature, and in 2014 a modest

State Sen. Paul Sanford and Rep. Howard Sanderford have been champions for reform, laboring against the odds in most years. In 2013 a reform bill was

effort at reducing costs cleared the House but hardly got a sniff in the Senate.

Perhaps the Mississippi experience will finally give rise to a real evaluation of both the cost of elections as well as whether it makes sense for the counties and the state to shoulder the entire cost of what are clearly “party” primary elections. Such discussions are certainly long overdue.

The bottom line is this Association doesn’t now have a policy on this interplay between the parties and the costs of elections. But one thing’s for sure, political observers and party officials aren’t the only ones pondering the outcomes of what happened in Mississippi.

In the next few months, county officials have plenty to think about too. ■

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Mary E. Pons
Association Counsel

A handwritten signature in black ink that reads "Mary E. Pons". The signature is fluid and cursive.

Personnel policies apply broadly

Many employees of other elected county officials subject to county commission rules

There have been several calls lately asking whether employees working in offices administered by county elected officials are subject to the county's personnel policies. I thought the answer was pretty simple and straightforward. Employees working in a county office are county employees and are subject to the county's personnel policies. Apparently, however, there is confusion on this clear legal principle.

This principle is clear to the attorney general's office, which has consistently held that, absent special circumstances such as a local law exempting certain personnel from county's policies, employees working for the county and paid by the county commission are county employees and are governed by the county personnel rules regardless of the office in which they work. See, e.g., AG's Opinion ## 2006-039, 2001-217, and 98-165. In fact, in AG's Opinion # 2001-217, the attorney general's office took a comprehensive look at the relationship between the county commission and employees working in offices overseen by other county elected officials and found that, except for a few special circumstances set by local law, employees working for the probate judge, revenue commissioner and sheriff were county employees and were subject to the Autauga County personnel manual. The attorney general recognized that the other elected officials certainly play a role in hiring, firing and disciplining the employees in their offices – and stated that the county commission and elected officials should work together to hire these personnel. However, the attorney

general held that, absent local legislation to the contrary, the elected officials should follow the county personnel manual in advertising for, hiring, and disciplining employees in their offices.

This conclusion is reached in part due to the fact that the county commission pays the salary of these employees (see, e.g., AG's Opinion # 2006-039) and that the county commission has the inherent authority to establish personnel policies for employees of the county (see, e.g., AG's Opinion # 98-165). There are exceptions, but each exception is based upon unique and special circumstances. Deputies and jailers are considered employees of the sheriff who is a state constitutional officer because these employees act as an "arm of the sheriff." And in those few remaining counties where the probate judge operates on a fee system, the employees are generally paid out of the fees paid directly to the probate judge. Thus, their salary is not paid by the county commission, and the county commission is not responsible for providing benefits such as health insurance, workers' compensation or unemployment compensation. See, e.g., *Corley v. State Department of Industrial Relations*, 655 So. 2d 1041 (Ala.Civ.App. 1995).

The fact that employees working in county offices are governed by county personnel policies does not mean and is not intended to mean that these elected officials cannot operate their offices as they see fit. Clearly, they set the duties for the employees and are responsible for their evaluations, discipline and, if necessary,

termination. But this supervision and oversight must be handled within the rules and procedures established by the county's policies – for the protection of the county, the officeholders and the employee. There are federal laws mandating certain protections be granted to employees for things such as family medical leave, military leave and COBRA. And these procedures are covered under the county's policies. There are procedures in place designed to protect the county (and the officeholders) against liability for wrongful termination. And there are policies in place that provide the employees with benefits such as annual and sick leave, retirement, health insurance and holidays. Alabama law assigns the authority and responsibility for providing these benefits to the county commission, so the county commission is responsible for setting the rules and procedures

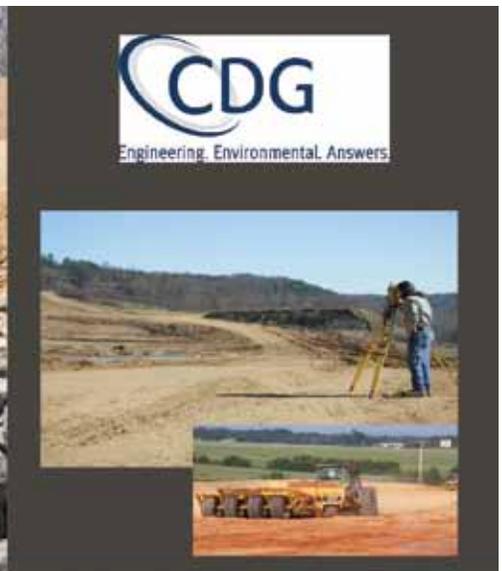
for how these benefits apply. The county commission is responsible for ensuring the Fair Labor Standards Act is legally applied and that all necessary employment forms (W-2s and the like) are properly completed and retained in personnel files. If

“**However, the attorney general held that, absent local legislation to the contrary, the elected officials should follow the county personnel manual in advertising for, hiring, and disciplining employees in their offices.**”

these policies and procedures are not followed in all departments and offices which fall under the umbrella of county government, all in county government are vulnerable to an untold number of lawsuits, fines and audit findings. In short, there must

be rules that everyone lives by and, since the county commission is the “employing entity” and ultimately responsible for ensuring compliance with all state and federal laws, the county commission is responsible for establishing the policies that govern employment within the county.

County government is a complicated animal. I learned that my first day at the Association. The relationships among the different “branches” of county government are complicated as well. Each branch plays an important, independent role in providing services and protections to the citizens in the county. But each branch must work together with the others – as county government – to be successful. One way in which this happens is through county employees working for each branch being provided the same benefits and subject to the same set of rules. ■



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Oil sands development brings concerns

Anyone in northwest Alabama can tell you that there's been quite a buzz lately about something called "oil sands."

In this case, the term refers to long-known sandstone deposits in north Alabama that contain a form of petroleum. This sandstone lies beneath large portions of 12 counties while reaching into an even larger area. Interest from energy companies has picked up recently, especially since there's a significant area where the sandstone breaks through the surface of the ground, which makes extraction easier and cheaper.

More than 300 people attended a community meeting in Tuscumbia in late June to learn more about this resource and what it could mean

SPEED READ

- » An energy company has bought land in north Alabama for access to a rock formation containing a form of petroleum.
- » County officials are concerned about how mining would affect citizen health, the environment and rural roads.
- » State regulators are researching the issues before rules are set for how the industry could operate.

when private industry begins extracting it. One energy company has bought significant acreage, and others are involved to various degrees.

It is a multi-faceted issue, and the Colbert County Commission by unanimous resolution asked Gov. Robert Bentley for assistance. With the governor's help, the State Oil & Gas Board of Alabama stepped in, with additional expertise coming from the Geological Survey of Alabama

and the Alabama Department of Environmental Management.

"First and foremost, we have a concern about the health and welfare of the people of this county," said Colbert County Commissioner Roger Creekmore. "We want to know what could happen before it does happen."

The second concern is impact on the county road system. "You're talking about hundreds of thousands of tons of stone, primarily traveling on rural county roads that were not built for that kind of traffic," he said. "We feel like there could be significant damage."

The road issue leads into the third major concern: money. "We worry about where we could get the revenue to repair those roads," Creekmore said.

One of the big unknowns at this point is what would happen to the sandstone after it is mined. The sandstone has to be processed to extract the petroleum, which then needs further processing to become usable. There have been no indications yet about where those processing phases would be done, whether locally or elsewhere. And once mining ceases, reclamation will be critical to the community as well.

At the moment, work is underway by subject-matter experts at three state agencies with regulatory authority or specific knowledge of the site and issues.



State Sen. Roger Bedford, left, joined Colbert County Commissioners Roger Creekmore and David Black as well as Colbert County Engineer John Bedford for a recent public meeting that drew more than 300 officials and citizens from several counties.

News You Can Use

It is too early to know if legislation will be needed in 2015 to deal with this emerging industry, but several counties are keeping a very close eye on the situation. "It could be a financial disaster for this county," Creekmore said, "and for Franklin and Lawrence counties too."

Because of the potential for significant county impact, the Association of County Commissions of Alabama has gotten involved too.

"At this point, ACCA is basically in a support role to make sure that the counties' interests are protected," said

John Hamm, ACCA's director of member services.

Early on, Creekmore asked the Alabama Cooperative Extension System to help provide assistance and



An informational community meeting in June organized by the Alabama Oil Sands Educational Team drew more than 300 people to Tuscumbia.

unbiased information. Extension has written several short publications and partnered with the following organi-

zations to establish the Alabama Oil Sands Educational Team: Geological Survey of Alabama, State Oil and Gas Board, ACCA and ADEM.

"The Alabama Cooperative Extension System will be working closely with these state agencies to assist in planning and hosting public meetings to educate and inform the citizens of Alabama about the progress of the rules and regulations of this new industry," said Danny McWilliams, Colbert

County extension coordinator. "This partnership will be most beneficial to all Alabamians."



The Alabama Association of Emergency Managers salutes the 2014 award recipients!

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Oil Sands 101

By Danny B. McWilliams, Jr.
Colbert County Extension Coordinator | Alabama Cooperative Extension System

Oil sands, generally speaking, are rocks that contain bitumen. Primarily, these rocks are sandstone, although limestone can also be impregnated with bitumen. Bitumen, also termed “asphalt” or “asphaltum,” is a sticky, black, highly viscous liquid or semiliquid form of petroleum. Bitumen is soluble organic matter and is the lowest grade of crude oil, meaning that density and viscosity are increased compared to conventional crude oil. It is too thick to flow or be pumped without being heated, diluted or otherwise thinned. (Note that when “asphalt” is used in relation to oil sands, it is not the same as the paving material “asphalt concrete,” which is often abbreviated to just “asphalt.”)

The largest oil sands resource in Alabama is within the Hartselle Sandstone and has been known and studied since at least the 1890s. The most recent publicly available, systematic scientific assessment of Alabama’s oil sands was the Geological Survey of Alabama (GSA) Bulletin 111 by Gary V. Wilson in 1987. This publication is available from the GSA website.

The GSA will be conducting a comprehensive assessment of Alabama’s oil

sands resources that will build on previous GSA work to more accurately determine the characteristics of these resources, where the richer deposits occur, quantitative estimates of these resources and the potential for recovery and extraction of these resources.

The Hartselle Sandstone, the foremost candidate for oil sands development, is found throughout a 70-mile-long, approximately east-west belt across northern Alabama. The outcrop belt (surface exposures) is generally less than 5 miles wide, north to south. South of the surface exposures, bituminous Hartselle Sandstone dips to the south into the subsurface and underlies other rock units at increasing depths.

Alabama has the third largest oil sands resource in the United States. With the exception of small-scale surface mining for paving material, development of oil sands in Alabama has never gone beyond the stage of leasing mineral rights and a few test wells, as companies and investors have displayed more of a “wait and see” attitude. In July 2013, Governors Robert Bentley of Alabama

and Phil Bryant of Mississippi signed a memorandum of understanding to coordinate efforts in exploring emerg-



ing energy resources, particularly oil sands. Governor Bentley followed this with the establishment of the Alabama Oil Sands Program (AOSP) in early 2014.

GSA’s Bulletin 111 estimated that Alabama’s surface and subsurface oil sands deposits contain up to 7.5 billion barrels of hydrocarbon and that up to 350 million barrels of this resource are within 50 feet of the surface. As no scientifically significant study of the resource in Alabama has been conducted since this report, the AOSP is key to the prudent development of this resource.

The State Oil and Gas Board of Alabama (OGB) has been given regulatory authority over extraction of oil from these sands. The staff of OGB is in the process of developing draft rules for oil sands surface mining operations that will be presented to board members over the coming months. Stakeholders, including the public, will be consulted throughout the process. It is anticipated that these rules and regulations will address the requirements for the operational plans, the operational phase of oil sands mining and bitumen extraction, and the ultimate abandonment of operations and site reclamation and restoration.

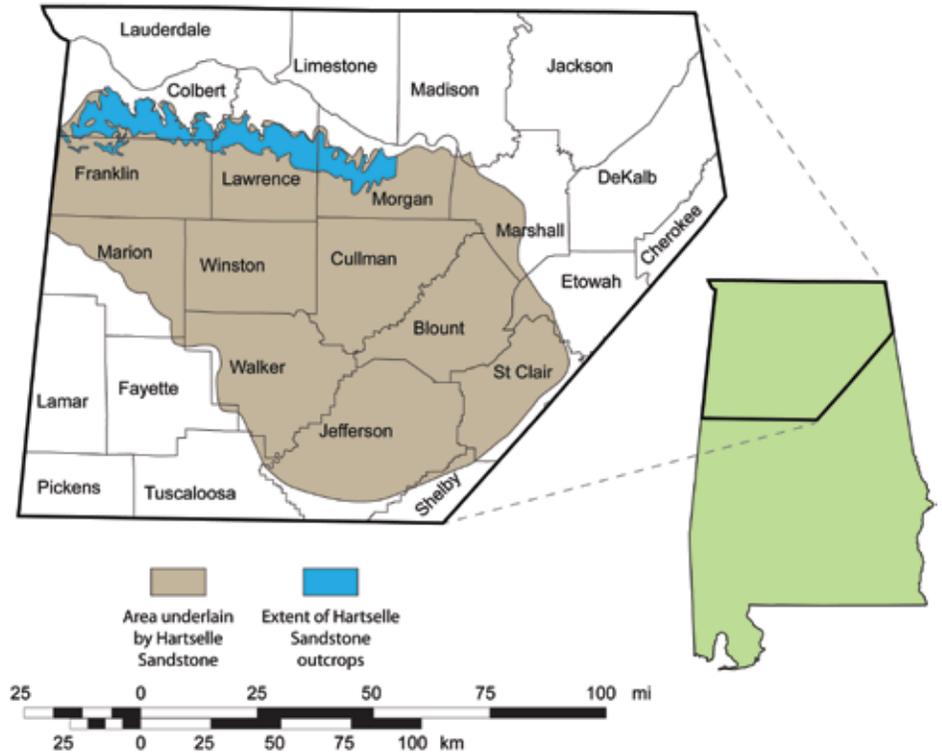
SPEED READ

- » *Oil sands are rocks containing a form of petroleum.*
- » *Energy companies have recently taken steps toward extracting oil sands from the Hartselle Sandstone, a large geologic formation of oil sands in north Alabama.*
- » *The State Oil and Gas Board and Alabama Department of Environmental Management have regulatory authority over the industry.*

Beyond the OGB requirements, other permits may be needed. The Alabama Department of Environmental Management (ADEM) issues environmental permits for a wide range of activities, including discharge of wastewater or storm-water from municipal, mining, and industrial activities, and disposal of materials that are classified as solid and hazardous wastes. The environmental permits issued by ADEM are required by law to be protective of water quality standards and air quality standards, which, in turn, are designed to be protective of human health and the environment.

The processes for adopting rules and for issuing permits once rules are developed will allow the public an ample opportunity to comment and be heard. ■

Oil Sands Resource in Alabama



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Counties put debris contracts to the test

The storms of April 28, 2014, were bad enough that “Today” show meteorologist Al Roker broadcast live standing in front of a wrecked church in north Alabama the next day.

Counties were left with significant damage – and tons of debris. Plus the clock was ticking, because Federal Emergency Management Agency reimbursement rates decline with time.

So Blount, Lee and Limestone counties turned to the regional pre-event debris contracts available through the County Joint Bid Program.

“The speed and being able to act quickly is going to benefit us in the long term,” said Blount County Probate Judge Chris Green.

Quick activation was the determining factor for Limestone County too, said County Engineer Richard Sanders. “We got the (FEMA) declaration on

Friday, and the commission voted on it on Monday,” he said. “It’s worked real well.”

The tab for cleanup and monitoring in 30 square miles of rural southwest Limestone County is over \$1 million for removing more than 100,000 cubic yards of vegetative debris, a little more than 2,000 tons of construction and demolition debris, plus stumps, leaning trees and damaged limbs.

FEMA reimbursement rates are 85 percent in the first 30 days after an event, 80 percent in the next 60 days, and 75 percent between 90 and 180 days. Sanders estimated that Limestone got about half of the cleanup done in the

first 30 days. The debris contractors finished work in the county July 11, well within the window for 80 percent reimbursement.

SPEED READ

» *Blount, Lee and Limestone counties are using pre-event debris services contracts let by the County Joint Bid Program.*

» *Pre-event contracts for debris removal and debris removal monitoring are available for all 67 counties.*

» *Municipalities can use these contracts through agreement with the county.*

The activations in these three counties mark the first real test of a process that began at least two years ago.

Counties have used ACCA’s joint bid program for years to get good buys on heavy equipment, road signs and herbicides. It was an expansion of that idea -- that counties can get better prices and save everyone time by working together – that led to

taking a look at debris.

Now all counties have access to pre-event contracts for debris removal and monitoring of debris removal, with different vendors operating in different regions. Monitoring is required for FEMA reimbursement.

“From information I’ve received from the three counties and from visiting the three counties, it seems to be going relatively smooth,” said John Hamm, ACCA director of member services. “We’ve had good feedback from the companies, and we’ve had excellent feedback from state EMA and FEMA.”

FEMA is considering using the ACCA model in other states, Hamm said.



Homes hugging the shore of Highland Lake sustained significant damage during the storms of April 28, 2014.

News You Can Use

CrowderGulf is handling removal in Limestone and Blount counties, where Leidos, formerly SAIC, is responsible for monitoring. In Lee County, D & J Enterprises has the contract for removal, and the

county is using its own vendor for monitoring.

One feature is the ability for municipalities to use them as well through a memorandum of understanding with

the county. That's how a municipality in Commissioner Dean Calvert's district went about lining up someone to remove debris. The tiny town of Highland Lake in southeastern Blount County surrounds its namesake body of water, and the spring storms left debris on land and in the water.

The latest estimates indicate that contractors will remove 80,000 to 90,000 cubic yards in Blount County, and most of that is being ground into mulch.

Additional information about the Joint Bid Debris Services contracts is available online at www.alabamacounties.org/joint-bid-program/debris/.



Employees from CrowderGulf work from a barge to clear storm debris in and around Highland Lake in Blount County, where the county and municipality activated pre-event debris services contracts available through the ACCA County Joint Bid Program.



The Association of County Engineers of Alabama salutes the 2014 award winners!

Houston County Road & Bridge Department
John F. Courson Excellence in County Engineering Award



Benjie Sanders, Crenshaw County Engineer of the Year



ACEA is an affiliate of the Association of County Engineers of Alabama.

LGHIP board transition in full swing

The Alabama State Employees' Insurance Board is making steady progress on implementation of Act 2014-401, a new law establishing a new governing board for the Local Government Health Insurance Program.

The transition will mean additional independence for the health insurance program that most counties offer their employees, and that independence goes hand-in-hand with increased responsibility. When the new nine-member board's authority becomes effective Jan. 1, it will mark the first time in the program's 25-year history that participants will be in the driver's seat.

"The State Employees' Insurance Board and staff members have done an excellent job with this once-small program that now provides coverage to 50,000 subscribers from counties, cities and other local government entities," said Sonny Brasfield, executive director of the Association of County Commissions of Alabama. "Local governments have always paid the full cost for the program, and we applaud the Alabama Legislature for recognizing that, in this rapidly changing healthcare environment, the time was right for local governments to take even greater responsibility."

The legislation, sponsored by Rep. Mac McCutcheon and Sen. Arthur Orr, was a priority bill for ACCA in the 2014 Regular Session, and it advanced with strong advocacy support from county officials and employees.

Despite the importance of this

change, the typical county employees in the insurance program will see no difference on a day-to-day basis, Brasfield said, when they go to a doctor's appointment or get a prescription filled.

There are more than 500 local government units in the Local Government Health Insurance Program, but these units – whether Madison County with more than 3,000 subscribers or a rural water authority with a single subscriber – have had no representation on the decision-

pointees – Crenshaw County Commissioner Charlie Sankey Jr. and Lee County Administrator Roger Rendleman -- have served on the advisory board. The third appointment went to Madison County Commissioner Phil Riddick.

An election is underway for another board seat reserved for a county or city employee. The remaining seats are as follows: one representative of participating units that are not counties or cities, one retiree and three municipal representatives appointed

Timeline

- **April 9, 2014**
Gov. Robert Bentley signed Act 2014-401 into law
- **Sept. 1, 2014**
Deadline for LGHIP board members to be selected
- **Oct. 1, 2014**
Deadline for LGHIP's board organizational meeting
- **Jan. 1, 2015**
Control transfers to the LGHIP board

making board. The SEIB is entirely composed of state employees and state program participants.

The SEIB has worked closely with an advisory board of local government representatives in recent years. ACCA's Board of Directors made three appointments to the new board at its June meeting. Two of those ap-

by the League of Municipalities.

Under the new law, day-to-day management and administration of the program will initially remain with the SEIB staff, who have always provided these services for a fee. The new board would have the option to change that arrangement in the future. ■



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Tax filing with ONE SPOT working well

A little more than two years ago, the Alabama Legislature passed a new law requiring an online system that businesses could use to pay sales, use and rental taxes owed to both state and local governments.

The intent was to streamline the process for business taxpayers, who had to make separate filings in every jurisdiction where they operated – state, municipal and county.

The legislation specified that businesses can choose to use the system, known as ONE SPOT, but it was mandatory for the Alabama Department of Revenue to get the whole thing up and running by October 2013. Legislators may have joked about discovering this new thing called the internet, but county staff members knew this change would be a big transition.

resolved in the beginning, said William “Butch” Burbage, finance manager in Shelby County and a longtime leader in the County Revenue Officers Association of Alabama.

“We continued to work and continued to talk to the Department of Revenue, and today we’re not seeing many problems,” said Burbage. “By and large, ONE SPOT is working.”

He is definitely in a position to know, not only because of the Shelby County dollars moving through ONE SPOT, but also because he is chairman of the State and Local Advisory Committee that has worked on implementation from the very beginning. Burbage said the committee had “significant input and influence” on ONE SPOT’s development and implementation, and he appreciated the way the state approached it as a partnership.



SPEED READ

Fast forward to the summer of 2014, and you find that ONE SPOT generally runs smoothly for both counties and the state, and both sides say this was achieved because of the spirit of cooperation from all involved.

“ONE SPOT has made a monumental improvement in the remittance process made monthly by all retailers collecting city, county and state sales tax. The feedback from those that choose to use it has been very positive,” said

» *ONE SPOT in an online system where businesses can choose to pay certain state and local taxes.*

» *It has been fully operational since October for accepting sales, use and rental taxes.*

» *The Alabama Department of Revenue and counties have worked together on implementation.*

Alabama Revenue Commissioner Julie Magee. “We are processing close to 300,000 returns each month, so the program has been broadly adopted by retailers.”

As with any new process, a number of glitches had to be

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From the Cover

That advisory committee – with representatives of county government, city government and the business community – is just part of the remarkable degree of teamwork between the Alabama Department of Revenue and local governments on this project.

During the development phase of the project, there were numerous meetings between the advisory committee and Department of Revenue representatives to discuss various aspects of the system. After ONE SPOT went live October 1, 2013, there have been weekly conference calls so the state can help counties and cities troubleshoot issues as they arise. The state has also awarded nearly \$700,000 to local revenue offices to help with implementation.

“The most important piece of this program, in my opinion, has been the collaboration of state and local government officials on how the back end of the process will work,” Magee said. “At every step of the planning phase, dialogue took place, and continues to take place

so everyone is fully aware. This collaboration has been absent for a long time, but it is the bedrock of the ONE SPOT program today and in the future as we work to make it easier to do business in Alabama.”

A county priority from the very beginning was making sure that the funds collected through the system were distributed in a timely fashion, since dollars that had once been received directly by the county were now being paid instead to a state-run website. One of the first proposals agreed upon by all parties was that each county and city would provide a link to their individual bank account for processing.

When a business posts a transaction, “the payment comes directly to the cities and counties,” Burbage said. “It is an instantaneous thing now with no delay for the county or city. It is working really well.”

Additional information is available online at www.revenue.alabama.gov/salestax/one_spot.cfm. ■



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Alabama Tax Tribunal gets cranked up

Officials and staff leaders need to be thinking about whether the Alabama Tax Tribunal is a good fit for their county since the new state agency for handling tax appeals is set to start operating this fall.

The business community had long sought an appeals process for tax assessments that was not under the umbrella of the Alabama Department of Revenue, citing concerns about impartiality. These appeals have traditionally been handled by an administrative law judge working for the department, and a 2014

“
Our goal is to ensure that all hearings involving the state and any county or municipality will be conducted in an open and fair manner

Chief Judge Bill Thompson of the Alabama Tax Tribunal.

”

law set up a stand-alone tribunal of administrative law judges to hear these appeals.

ACCA had significant input into the new law, which also made county-friendly changes to the Taxpayer Bill of Rights. A chief judge for the tribunal has already been appointed, and the rest of the law will go into effect Oct. 1. The tribunal will consider appeals on all assessments except property taxes.

Appeals of state assessments will automatically be handled by the tribunal, but appeals of local assessments are different.

For counties that use the Alabama Department of Revenue for collection, appeals will go through the tribunal. But counties that self-collect – whether in-house or through a contract with an outside company – have flexibility.

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Questions or concerns about the new Alabama Tax Tribunal?

Call the new agency at 334 954 7195 or send email to dana.raybon@revenue.alabama.gov or, after October 1, dana.raybon@att.alabama.gov.

These counties use the tribunal by default, but they can opt out by resolution and create their own appeals process that is substantially similar to the tribunal. Any county choosing to opt out can revert to using the tribunal during the next calendar year.

At the moment, the tribunal is drafting rules for operations. "Our goal is to ensure that all hearings involving the state and any county or municipality will be conducted in an open and fair manner," said Chief Judge Bill Thompson of the Alabama Tax Tribunal. ■

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Tax IDs: A Step to business license reform

Leaders in the Alabama Legislature still have their sights on overhauling Alabama's system of business licenses, which can require retailers to buy multiple licenses at varying rates depending on what merchandise they want to sell. For starters, there's a separate license for calculators, and another one for playing cards.

The overhaul inched forward during the 2014 session with the passage of Act 2014-430, which requires business license applicants to provide an ID number. The change is intended to help inform negotiations on reforms, because up until now, it was only known how many of each license was sold and at what price. It was impossible to know how many individual businesses were licensed.

"The passage of Act 2014-430 was a significant first step towards business licensing reform in the state of Alabama," said Boone Kinard, policy analyst for Alabama House Speaker Mike Hubbard. "It was a lengthy and thorough process to get to this point, and I believe we have set solid groundwork for further discussions about business licensing reforms moving forward."

Before and during the 2014 session, Hubbard's staff pulled together representatives from ACCA, the Alabama Department of Revenue and three business groups for a series of meetings, but no consensus could be

reached, in part, because of the inability to predict the revenue impact of different options.

ACCA has been involved in negotiations on several attempted reforms over the last two decades.

with legislative leaders and business groups in whatever way necessary to finally accomplish meaningful reform in this process – as long as it does not negatively affect county revenues."

The vast majority of business licenses are purchased in October, so substantial information should be available in time to be factored into discussions before and during the session next year. With 2014 being an election year for the governor and legislators, the 2015 session begins in March, which is later than normal.

The 2014 law also incorporated a requirement that counties submit business license information to the state in an electronic format. Most counties were already doing this, and the department sent detailed information to the 16 affected counties in early June.

Collecting and reporting the ID numbers is not expected to be a big adjustment, since forms with a place to enter the ID number were already widely used. Businesses were not legally bound to include that information, so its availability was uneven.

However, because of privacy issues, the state is changing the submission process to improve security. Counties will be notified by the state when the new method is up and running.

County officials or employees with questions about implementation of 2014 changes to business licenses should call the Severance & License Section of the Alabama Department of Revenue at 334-353-7827. ■



Business License Taxpayer Identification

What is changing starting October 1?

1. Applicants for a new or renewal business license must provide an identification number – either a federal employer identification number (FEIN) or Social Security number.
2. All counties must submit their business license information to the state electronically.

Why the changes?

The ID numbers will allow better data analysis of the existing business license system in Alabama so the impact of reforms to be considered in the Alabama Legislature next year can be predicted with more accuracy.

"This is a critically important issue for counties, both because of the license revenue as well as the information that can be used to improve enforcement of other local levies," said Mary Pons, Association counsel for ACCA. "ACCA staff will continue to work

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Is time right for counties to exit Alabama Trust Fund?

Last year, the members of the Association of County Commissions of Alabama adopted a policy statement on the Alabama Trust Fund, saying that ultimately the best way to protect local government revenues is to separate from the fund altogether.

Legislation authorizing a statewide constitutional amendment would have to be passed, and the referendum would need broad support from throughout the state.

But first, here's a little background. The Alabama Trust Fund is a savings account for the state and its city and county governments. The fund is fed by the state's leases and royalty payments from oil extracted from the Gulf of Mexico. Ever since trust fund earnings have been distributed, counties have gotten a total of 10 percent of the annual earnings and cities have gotten the same amount. Dollars must be spent on capital projects.

The year 2000 marked the first time that Alabama voters authorized the state to spend some of the trust fund's corpus, or principal, on special projects. At that time, a separate trust fund, the Alabama County and Municipal Government Trust Fund, was

set up to insulate counties and cities from lost earnings.

Now every April, counties and cities both get their 10 percent share of the Alabama Trust Fund's earnings. They also get the annual earnings from the

SPEED READ

» *Counties get 10 percent of the annual earnings from the Alabama Trust Fund every year for capital projects.*

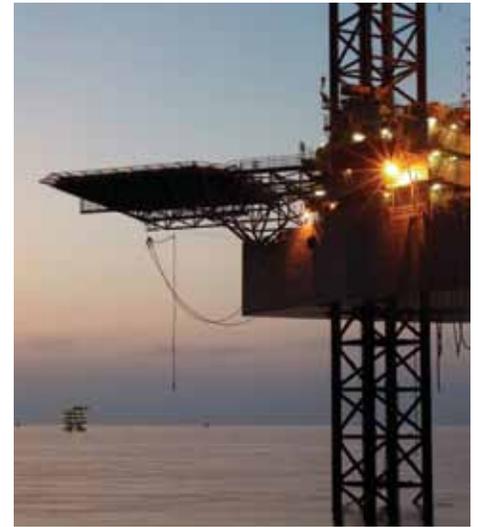
» *When the state spends principal from the Alabama Trust Fund, earnings are reduced forever.*

» *ACCA has a policy supporting moving the local government share of the Alabama Trust Fund and its future income into a separate fund.*

County and Municipal Government Trust Fund, split 50-50 between counties and cities.

The weakness to that approach is that every time the state wants to use part of the Alabama Trust Fund for a special project, local governments must fight to make sure an appropriate amount is set aside in the County and Municipal Government Trust Fund to protect against lost earnings stretching into the future.

With the state battling tight budgets, there is no reason to believe that the



state will stop attempts to use some of the nearly \$3 billion in the Alabama Trust Fund. And, a constitutional amendment on the ballot later this year would spend significant principal dollars without any offset to protect local governments.

That is the landscape that led ACCA's members to take this position: *The Association believes the distributions to counties and cities can, ultimately, only be protected from future expenditures by enacting a constitutional amendment which shifts 20 percent of the corpus of the fund and 20 percent of all future oil lease and royalty payments into the County and Municipal Government Trust Fund. The separation of the existing and future revenue into two distinct trust funds would protect*



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From the Cover

local revenues while enabling the State of Alabama to utilize the state-portion of the Alabama Trust Fund as allowed by other referendums.

Looking ahead, county officials and ACCA must decide when it is the right time to move forward on splitting off from the Alabama Trust Fund.

“The dollars that counties receive from these two trust funds are critically important, and we must do whatever it takes to protect the long-term future of this revenue,” said Sonny Brasfield, ACCA executive director, noting that this issue was discussed at the Association of County Administrators of Alabama’s conference in May and that it would again receive significant consideration by ACCA’s Policy Teams, Legislative Committee and Board of Directors as the legislative program is prepared. ■

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Vote “no” in November

When Alabama voters go to the polls in November, they will find a constitutional amendment that would have a negative financial impact on all 67 counties.

On the surface, the amendment might sound positive. It would authorize the state to borrow \$50 million for plans, construction and maintenance at Alabama National Guard armories.

But borrowed money would be repaid with funds – estimates run as high as \$74 million – that would otherwise go into the Alabama Trust Fund, which sends 10 percent of its annual earnings to cities and counties every year.

Alabama counties took a stand against this proposed amendment in 2013, with this policy statement adopted by the full ACCA membership last December:

Referendum on Diversion of Alabama Trust Fund Revenue

The Association recommends a “no” vote on the constitutional amendment proposed by Act 2013-266, which would increase bonding authority paid from principal in the Alabama Trust Fund by \$50 million resulting in the diversion of up to \$74 million in Alabama Oil and Gas Capital Payments otherwise required to be deposited into the Alabama Trust Fund. Although the proposed amendment authorizes the expenditure of such revenue for the payment of bonds for capital improvements to Alabama National Guard armories, the Association believes the further withdrawal of any principal or the diversion of any future income violates the intent of the trust and damages the financial stability of county governments that depend on the annual trust income.

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Laying groundwork to enforce existing taxes on internet, catalog transactions

Interest has stirred again in the Alabama Legislature for finding a way to collect sales tax on more internet transactions, and so a committee of government and business representatives is re-engaging on the issue.

At present, online and catalog retailers – known as “remote sellers” – only collect and remit sales taxes if they have a physical presence in the state. This means that when a Montgomery resident buys a 99 cent app for an iPhone, the combined 10 cents of state and local taxes is collected at the time of purchase – and ultimately remitted. This happens all because there’s an Apple Store in Birmingham.

“
Looking forward, as the federal legislation surrounding internet sales tax gains traction, Alabama will be very well poised to collect that tax through the ONE SPOT application too

Alabama Revenue Commissioner
Julie Magee

But if the same Montgomery resident buys a \$10 book from Amazon.com, the seller collects no sales tax. The buyer is technically supposed to pay tax on remote sales in conjunction with her state income tax return, but compliance is rare.

Back in 2011, the legislators created the Alabama Streamlined Sales and



Use Tax Commission to identify what would need to be done if Congress authorized applying existing taxes to all internet sales by passing the Streamlined Sales and Use Tax Agreement or something similar. At the time, that agreement was the most likely way state and local governments would be able to tax more of these transactions.

The 10-member commission, chaired by Houston County Commission Chairman Mark Culver, worked throughout 2011 and into 2012 developing recommendations. The panel included representation from county government, municipal government, the Alabama Department of Revenue and the business community.

In the intervening years, progress of the Streamlined Sales and Use Tax Agreement has stalled, and advocates have put much of their energies behind another approach, known as the

Marketplace Fairness Act. It passed the U.S. Senate last year in a rare show of bipartisan support, which including the backing of Alabama’s U.S. Sens. Richard Shelby and Jeff Sessions. The proposal awaits action in the U.S. House of Representatives.

The Alabama Streamlined Sales and Use Tax Commission had never disbanded, and the law creating the commission was broad enough to allow the panel to consider the Marketplace Fairness Act, since the core issue is the same.

“Our group worked together very well, with good communication and participation from all the groups represented,” Culver said. “I am glad that we can help Alabama prepare for potential implementation of the Marketplace Fairness Act, which could provide needed revenue to all 67 counties.”

From the Cover

The commission met in early July and charged the Alabama Department of Revenue with researching and preparing draft legislation for the 2015 Regular Session. The commission's next meeting will be in the fall, and at that point, Culver said the priority would be to discuss and consider any needed modifications to the initial draft.

"We want to have something ready to shorten the timeframe between when Congress passes something and when Alabama could implement anything," Culver said. "We are looking for something that would allow us to get out in front of it."

Traditional retailers in the state, represented by the Alabama Retail

Association, have advocated strongly for "e-fairness," their term for erasing the competitive advantage of online retailers who do not have to collect and remit sales and use taxes. The remote sellers' community appears less unified, with an apparent rift between large and small operations.

A key element of the Marketplace Fairness Act is making it as simple as possible for remote sellers to comply, and a recent advance in Alabama should help the state's position the state if Congress acts. Alabama Revenue Commissioner Julie Magee said, "Looking forward, as the federal legislation surrounding internet sales tax gains traction, Alabama will be very well poised to collect that tax through the ONE

SPOT application too, so we are very much better off than most states." ONE SPOT is an online system for businesses to remit state and local taxes in Alabama. It is primarily for sales and use taxes. Using it is optional for businesses, but participation is mandatory for counties and cities.

Depending on what Congress passes, simplifying compliance for businesses could be a bigger issue in Alabama than in many of the other 37 states with local sales taxes. Only three states – Texas, Missouri and Iowa – have more jurisdictions for sales and use taxes than Alabama, according to research from the Tax Foundation, a think-tank based in Washington, D.C. ■

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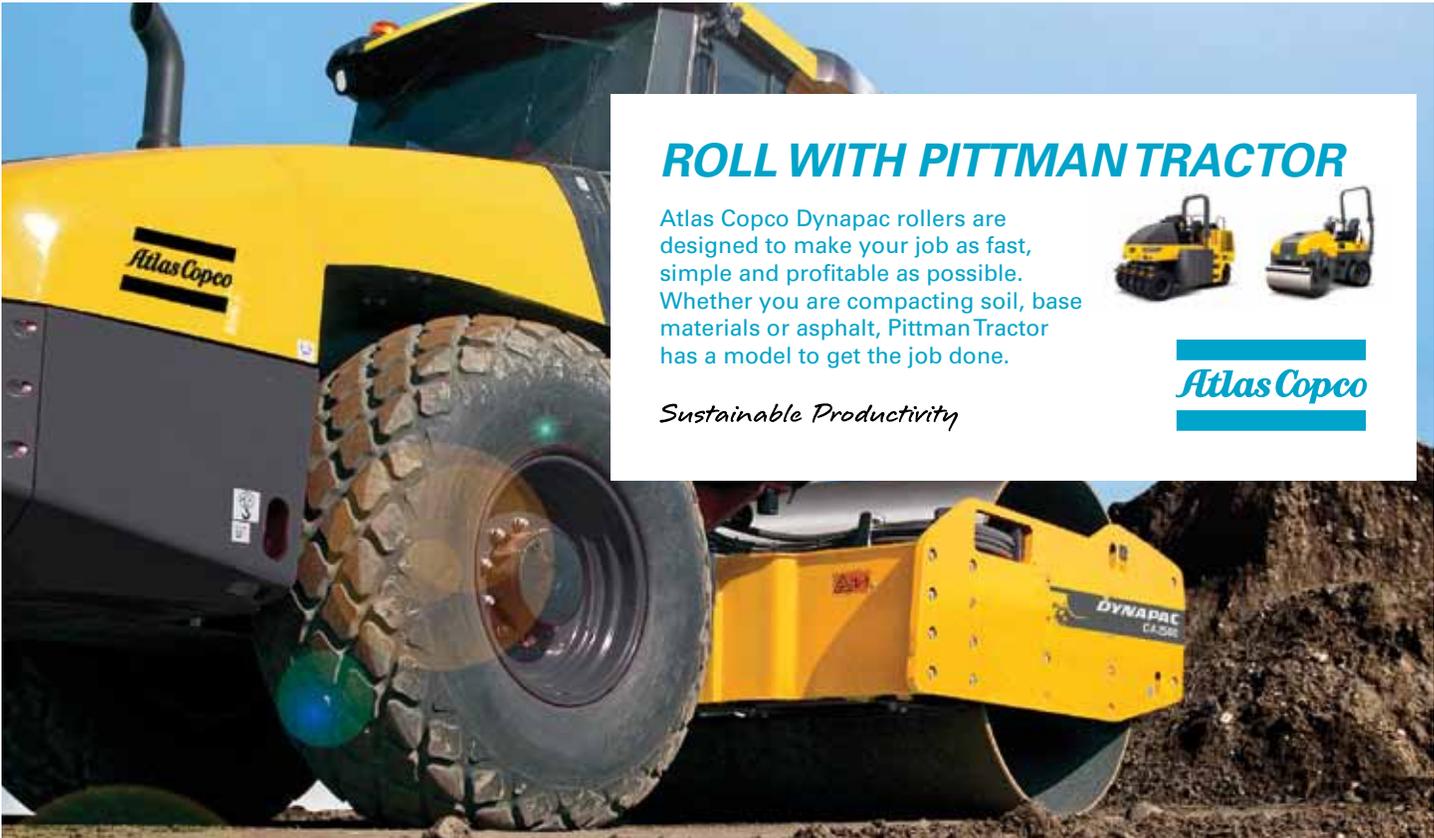
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Affiliate BRIEFING

Editor's Note: Affiliate Briefing is a new regular feature of County Commission magazine, designed to spotlight news and updates from all six of ACCA's affiliate groups.



New leadership at ACCMA

Members of the Alabama City/County Management Association had a productive Summer Conference in early June. One highlight was the election of new officers, with Coosa County Administrator **Sherrie Kelley** taking the helm as president for the 2014-15 year.

The other executive officers are **George Henry** of Alabaster as president-elect, **Donnie Mims** of Montgomery County as vice president and **Kevin Cowper** of Auburn as secretary/treasurer. In addition, two new faces joined ACCMA's board of directors: **Charles Duggan**, city manager, City of Auburn, and **Harry Sanders**, administrator, Pike County.

The next meeting for the ACCMA board members will be in September. The agenda will include general Association business, committee appointments, possible bylaws changes and planning the 2015 Winter Conference, which will be held Feb. 11-13 at the Renaissance Montgomery.



County engineers take on issues

Two committees of the Association of County Engineers of Alabama have been active lately on a pair of important issues. The ACCA board of directors unanimously adopted a Model Policy on Emergency Road Conditions that was developed by an ACEA committee with input from ACEA members and members of the

Alabama Association of Emergency Managers. The policy, which will be presented to county commissioners at the ACCA Convention in August, is designed to protect counties from liability and provide consistent messages for the news media and public during ice storms when county roads may be impassable.

Another ACEA committee is studying state dam safety programs from neighboring states. In the 2014 session, legislation was introduced but did not pass that would have created a program, overseen by the Alabama Department of Economic and Community Affairs' Office of Water Resources, of safety inspections and regulations of Alabama dams. There is significant interest among some groups in making Alabama the 50th state to establish a program, with a new draft of legislation likely to be

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introduced when the state Legislature reconvenes in March.



CROAA members active at state level

This summer the County Revenue Officers Association of Alabama is staying on top of issues at the state level in a number of ways. **Betty Peterson**, sales tax director for Madison County, is an active member of the Alabama Streamlined Sales and Use Tax Commission, which has re-engaged on what would be necessary for the state to enforce existing taxes on internet sales if Congress passes the Marketplace Fairness Act. **William "Butch" Burbage**, finance manager for Shelby County, is running for an elected seat on the new governing board for the Local Government Health Insurance Program, which is the health insurance provider used by most counties.

The Alabama Legislature created a stand-alone state agency, the Alabama Tax Tribunal, to consider taxpayer appeals of numerous tax levies starting in October. CROAA members throughout Alabama have provided input during the public comment period for proposed operating rules for the new agency, which will have jurisdiction over many state and local levies.



AAND adopts bylaws revisions

Members of the Alabama Association of 9-1-1 Districts met in early July at the annual AAND One-Day Workshop for professional development and some Association business. The membership adopted revisions to the AAND bylaws, which are available online at www.alabamacounties.org/?p=59.

At that meeting, AAND also made several nominations (still pending at press time) to Divisional Advisory Committees charged with advising state officials on rollout of FirstNet, a Congressionally mandated national broadband data network for first

responders. An important element of FirstNet's implementation is making sure that it is compatible with rapidly advancing 9-1-1 technology.



New leadership for AAEM hits ground running

A new slate of officers has just taken the reins at the Alabama Association of Emergency Managers in June, and the new 2014-15 board has already had its first meeting in early July.

Officers are **Anita McBurnett** of Marshall County as president, **Kathy Carson** of Lee County as first vice president, **Mike Evans** of Mobile County as second vice president, **Phyllis Little** of Cullman County as past president and **Ronnie Adair** of Mobile County as secretary/treasurer.

Regional representatives on the AAEM board of directors are **Johnny Brock**, Conecuh County; **Ronnie Dollar**, Henry County; **Wayne Hayes**, Bibb County; **Bob Franklin**, Russell County; **James Burnett**, Winston

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County; **Scott Worsham**, Madison County; **Ellen Tanner**, St. Clair County; and **Brett Howard**, Alabama Emergency Management Agency.

The professional association for state and local emergency managers relies on a large networks of committees. Committee chairs for the year are **Margaret Bishop-Gulley**, Sumter County, Nominations and Credentials Committee; **Deborah Gaither**, Talladega County, Public Affairs Committee; **David Brunson**, Elmore County, Conference/Training Committee; **Patrice Kurzejeski**, St. Clair County, Membership Committee; **J.T. Johnston**, Monroe County, Technology Committee; **Kathy Carson**, Lee County, Awards & Recognition Committee; and **Phyllis Little**, Cullman County, Past Presidents/Scholarship Committee. In addition, the Legislative Committee has co-chairs: **Roy Waite**, Clarke County, and **Ricky Little**, Alabama Emergency Management Agency.

Eddie Hicks of Morgan County will

continue in his long-standing role leading the certification program.



ACAA elects 2014-15 officers, board

Members of the Association of County Administrators of Alabama, a professional organization for county administrators and other administrative personnel in county government, elected new leadership for the 2014-15 year at the ACAA Conference in May.

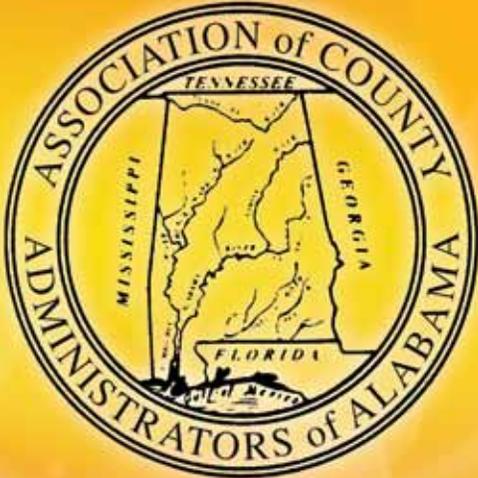
The new officers are **Mark Tyner** of Bibb County as president, **Steve Golsan** of Autauga County as first vice president and **Patrick Simms** of Etowah County as second vice president. District representatives on the board of directors are **Joanie Wright**, Winston County; **Pam Ball**, Limestone County; **Tim Burgess**, Cherokee County; **Gary Teichmiller**, Cullman County; **Tony Petelos**, Jefferson County; **Cheryl Bowles**,

Pickens County; **Alex Dudchock**, Shelby County; **LeAnn Horne**, Russell County; **Donnie Mims**, Montgomery County; **Clarissa Dear**, Wilcox County; **Harry Sanders**, Pike County; and **John Pafenbach**, Mobile County.

The at-large board members are **Lois Morris**, Clarke County; **David Smyth**, Crenshaw County; and **Rod Morgan**, Coffee County. Past presidents on the board are **Diane Kilpatrick**, Butler County; **Roger Rendleman**, Lee County; **Gwendolyn Richardson**, Monroe County; **Matt Sharp**, DeKalb County; **Sherrie Kelley**, Coosa County; **Cindy Arrington**, Randolph County; **Jackie Thomas**, Lowndes County; **John Gordon**, Fayette County; **Brenda Petty**, Covington County; **Ken Joiner**, Calhoun County; as well as Ball and Pafenbach, who also hold district representative seats.

All officers and board members are their county's chief administrative officers. An ACAA board meeting is scheduled for late July in Montgomery. ■

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A voice from Alabama's 67 counties...



Chad Sowell

*E-911 Director, Henry County
President, Alabama Association
of 911 Districts*

Q How long have you been involved in county government?

A. I started in county government in 2005.

Q What is the best part of your job?

A. Providing help to citizens. Anytime I can provide assistance to resolve a problem someone may have – it makes the day brighter. A small problem to me may be a major problem to someone else. So the satisfaction of just knowing I did what I could to help that person makes my job worth doing.

Q How do you describe your job to people who may not be familiar with 911? Do you hear any common misconceptions?

A. All 911 Directors through the state may not perform the same duties due to the way their district is established. Some districts have an administrative staff while others, like mine, only have a director. I explain to them the role my office plays in

addressing, mapping, maintaining 911 equipment, public education and budgeting to name a few.

As in the case of my district, dispatchers are employed by the individual cities, while other 911 districts may employ their own dispatchers and manage a 911 center.

Q What has been the biggest challenge you have dealt with in county government? What advice would you give others in a similar situation?

A. The biggest challenge I dealt with in the beginning was just learning procedures. I had previously worked

for municipalities, and things are set up a little different in regards to how things are structured. The main difference is the ability to pass ordinances in city government and the majority of county government items must be sent through the state legislature.

Advice that I would give someone would be to ask questions and learn all you can. The ACCA offers great courses on a wide range of topics that can help someone get acclimated to the county environment.

Q What is your best advice for how to maintain a good working relationship with your



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county commissioners?

A. Communicate. Only one of my county commissioners serves on my 911 board, but that doesn't mean I don't keep everyone updated. I regularly attend commission meetings and work sessions so if any of them have questions they can ask. Likewise, if there is anything going on in the world of 911 that I feel they need to know I communicate that to them.

Q What was your first job?

A. My first real job was in high school where I worked for a local newspaper. I was the guy that cleaned the printing presses and occasionally got to develop film (this was in 1997) and do some typesetting for the weekly paper.

Q When you're not at work, what do you like to do?

A. Since I am still technically a newlywed, I enjoy spending time with my awesome wife Alaina and venturing off wherever we can. I am a huge baseball fan so anytime there is a game on I am glued.

Q Auburn or Alabama?

A. Much to Sonny's dismay, War Eagle!

Q If you could be any animal, what would you be?

A. I think flying is the way to go. So let's go with an eagle. Plus it is another Auburn reference.

Q You find yourself in a room with 1,000 strangers. What one skill do you have that

you're relatively certain none of the others have?

A. It isn't necessarily a skill, but I can guarantee I will have the brightest, most colorful socks in the room, every time.

Q What is the home screen/lock screen image on your cell phone?

A. Caught me being boring on that question. Currently it is the default image.

Q What question do you hate being asked?

A. Well, it used to be "When are you going to get married?". Since that one is out of the way, a new one hasn't come up yet. ■

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