

COUNTY COMMISSION

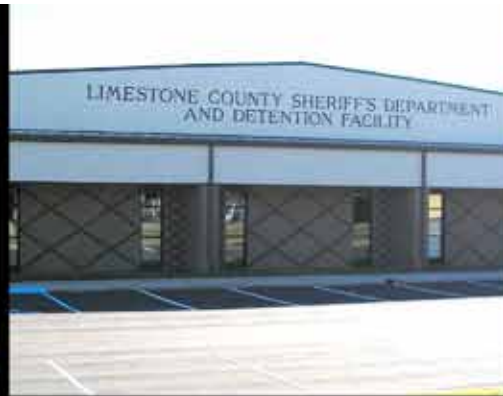
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What's Inside...

Legislative priorities,
program for 2012

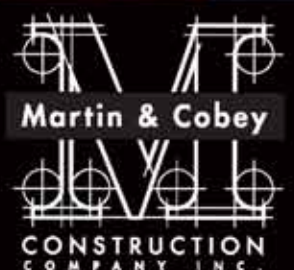


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in this issue

VOLUME 56, NUMBER 1



This is just one of the 105 voting machines used in the Alabama House of Representatives, which will convene for the 2012 regular session on Feb. 7. Photo: Clay Redden

features...

Priority Legislation.....6

An overview of priority bills for the 2012 session

Legislative Program.....8

The Legislative Program is a mixture of legislation ACCA supports and position statements

point of view...

President's Corner.....4

Simple image speaks volumes

who we are...

2011-12 ACCA Board of Directors..... 30

ACCA Staff..... 30



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President's Corner



Hon. Tim Choate
President



Simple image speaks volumes

*ACCA's new logo and tagline
designed to enhance our work
as the one voice for
Alabama's 67 counties*

It is a simple image of the dome of our state's Capitol, linked to the name of our Association and its pledge to speak as the ONE voice for Alabama counties. Though simple, as we look toward the future it is certain to take on much more significance.

If you were in attendance at our 2011 Legislative Conference, you saw the first evidence of our on-going branding project in the form of the Association's new visual identity. You'll see it very often in the coming months – and beyond, of course. In fact, it is our hope that you'll see it so often that you really forget that it is new.

And that's the goal of the project, to enhance the Association's image and to raise its visibility while seeking to promote and improve county government. The visual "brand" of the Association is the starting point.

In the coming months you'll see even more changes as this new image is incorporated into letterhead, membership cards, presentations and publications, our educational programs, conferences and conventions and electronic communication. Everything will revolve around the theme of the Association as "ONE voice" for county government.

Early in 2012 you'll see a new Association web site, with a new "address" aimed at more clearly stating who we are: www.alabamacounties.org. This new site will be completely revised and will include functions designed to more effectively and efficiently communicate with county officials, employees and the general public. We are confident the site will be easier to use and will be a better resource for you and your county.

Although all this talk about enhancing the Association's identity as the ONE voice of county government may seem like "news" to many of you, this project was part of the long-range plan developed and adopted by the



Association's membership a few years ago. The plan included this effort at remodeling the Association's "brand" as an important step toward unifying the message and the focus of county government in Alabama.

I love the new visual identity. The partial image of the Capitol dome helps establish the link between county government and its role in carrying out the mission of serving the public at the local level. It also emphasizes the importance of all county officials becoming more involved in Montgomery and Washington, D.C. It will be a consistent reminder that we cannot do our jobs if we simply stay at home.

The colors – which will be incorporated in everything the Association publishes in the future – highlight the crimson of St. Andrew's cross that appears on the State of Alabama flag along with a rich gold and blue paired to symbolize credibility, quality and trust. Together, we hope the three colors matched together will come to be associated with county government and its efforts to enhance and improve our state and its residents.

And that's the goal of the project, to enhance the Association's image and to raise its visibility while seeking to promote and improve county government.

You'll also see and hear a great deal about the Association's mission as the voice of county government. The exact phrase is, "67 counties. ONE voice." As we move forward together, those words will be the driving force behind everything we do – we will work to unify the voice of county government and to enhance the service rendered at the local level.

In this edition of County Commissions you'll see clear evidence of this Association presenting ONE voice. Our priority legislation includes bills which directly impact the 9-1-1 programs throughout our state, the ad valorem tax offices, the office of the county administrators, the county engineering departments and emergency management. A broad-based legislative program developed with the input of

employees and officials from throughout county government in Alabama.

I was so impressed during our Legislative Conference when almost a third of the people in the meeting room raised their hands and said they had been involved in the development of the Association's legislative program by service in one capacity or another. This program truly represents a unified effort to improve all of county government in Alabama.

With the session just a few weeks away, it is important that we all begin to communicate with members of the Alabama Legislature regarding these priorities as well as other legislative issues that will most certainly be on the agenda early in 2012.

Together, we'll stand in opposition to those who would weaken counties

or those who would seek to further hamstring our operation by passing down administrative responsibilities without the funds necessary to carry out those duties. We'll stand together as we work to make changes to those laws that are simply unworkable on the local level and to ensure that we have the resources necessary to serve our citizens in the best possible way.

Succeeding in the legislative arena, or elsewhere for that matter, requires the collective wisdom, dedication and hard work of all county officials. We'll have to rely on each other and to be sure that we speak with a unified purpose and a single, clear and unwavering voice.

There are 67 of us, but we will speak with ONE voice – today and tomorrow.

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Michael Rutland
JMR Architecture, PC

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If you are considering your options for a new government facility and need assistance in programming, feasibility, or early planning, please allow us to assist you in these efforts.

2012 ACCA Legislative Priorities



Redemption of Property

The Association supports legislation to correct technical problems in the statute addressing tax sales and redemption of property by clearly defining the person entitled to any excess paid at the time of sale is the person or entity to whom taxes were assessed at the time of the tax assessment. The Association opposes any legislation specifically aimed at reducing or eliminating interest on tax sale proceeds.

Purchase Price of Property

The Association supports legislation that would require the actual purchase price of property to be provided by the purchaser when transferring title, and

if the actual purchase price cannot be determined, utilizing the assessed value of property for recording and taxing purposes.

Exemptions for Aged and Disabled

The Association supports legislation that would increase the income threshold to qualify for property tax exemptions for persons over 65 and for the disabled to \$12,000 provided the new income limit applies equally to both persons who are over 65 and those who are disabled.

County Protection for New Abatements and Exemptions

The Association supports legislation to ensure that future tax abatements and exemptions passed by the Alabama Legislature shall not apply to county taxes or to the portion of a state tax distributed to a county unless the county commission passes a resolution consenting to the tax abatement or exemption provided for by the newly-enacted statute.

Establishment of Statewide 9-1-1 Coordinating Board and Statewide Service Charges

The Association supports legislation restructuring the existing Commercial Mobile Radio Service Board and establishing a statewide consolidation of all communication service charges provided such legislation complies with the Association's policy on these issues, including but not limited to, ensuring a majority of the board's members are from the Emergency Communication Districts and the rate is established at a level to ensure each 9-1-1 District

receives at least its then-current level of income from all communication service charges.

Emergency Management Programs

The Association supports legislation to improve the delivery of services by state and local emergency management programs, including better defining the role of volunteers and providing liability protection for the volunteer and the emergency management programs for good faith actions of volunteers.

Subdivision Regulations within Municipal Jurisdiction

The Association supports legislation to address the problem of enforcing subdivision regulations and road maintenance issues within municipal planning commissions and/or police jurisdictions.

Alabama Uniform Severance Tax Act

The Association opposes the repeal or reduction of Alabama's severance taxes and supports legislation to repeal the exemption for those materials that are transported by rail or water unless such materials are bound for another location in Alabama where they will be subject to taxation. The Association also supports legislation to allow the Department of Revenue to provide counties with information on those taxpayers remitting taxes as required by the act and to allow counties to request taxpayer audits by the Department with counties reimbursing the Department for the costs of the audit.



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2012 ACCA Legislative Program



This document serves as the position of county government on major legislative and policy issues which can impact county government and its ability to carry out its responsibilities to the citizens of Alabama's counties. These position statements represent both ACCA's legislative initiatives and priorities as well as general statements establishing support for or opposition to major policy changes which may be considered by the Alabama Legislature, executive branch agencies or the Alabama Judicial System.

COUNTY ADMINISTRATION

Economic Development

The Association supports programs designed to improve and enhance the economic conditions in Alabama, provided such programs recognize the important role played by county government in the overall economic development of the state and do not mandate the expenditure of county revenues. To this end, the Association opposes any legislation or programs which allow for the abatement or rebate of county taxes without the consent of the affected county commission.

Initiative and Referendum

The Association opposes any effort to establish a procedure for citizens to initiate the enactment, repeal, or amendment of any laws that would impact county government or actions taken by the county commission.

Recall of Elected Officials

The Association opposes any legislation that would allow for the recall of any elected officials in Alabama.

Constitutional Reform and/or Revision

The Association supports the revision of Alabama's century-old Constitution provided any revision includes self-governance powers for county commissions and does not diminish existing county authority in any way that would impede or interrupt the orderly delivery of county services. The Association also urges state elected officials and community leaders to develop the method to be used to reform our Constitution before proposing any specific constitutional changes.

Local Constitutional Amendment Election

The Association supports a constitutional amendment allowing for county-only votes on those proposed local

constitutional amendments that receive negative votes from no more than 10 percent of the membership of the House of Representatives or Senate.

Property Rights

The Association opposes any legislation related to individual property rights that would unnecessarily and unreasonably impede the ability of county government to protect the health, safety and welfare of its citizens, and to carry out its responsibilities as required by the state and federal governments, or that would result in civil action against counties when carrying out such duties.

Condemnation

The Association supports the utilization of condemnation powers by county governments in order to provide governmental services to Alabama's citizens and opposes efforts to enact new constitutional limits on the legitimate utilization of condemnation for governmental purposes.

From the Cover

Civil Service or Collective Bargaining Programs

The Association supports legislation authorizing counties to establish and adopt civil service systems, but opposes legislation that would require the creation of such systems unless requested by resolution of the county commission. In addition, the Association opposes legislation authorizing or requiring collective bargaining for county employees.

Compensation of Officials and Employees

The Association opposes any legislation authorizing or mandating increased compensation for county officials or employees. Further, the Association opposes any amendments to the Omnibus Pay Act.

Salary Supplements

The Association opposes any general or local law mandating the county to provide a local salary supplement to any state official or state employee whose salary is paid by the State of Alabama.

Supernumeraries

The Association opposes the creation of new supernumerary programs or the amendment of the existing supernumerary laws that would serve to increase the benefits provided to former elected officials or otherwise cause the programs to be more of a financial burden on the counties.

Retiree COLAs

The Association supports periodic increases for retired government employees provided language is included to ensure that the county commission has the discretion whether to grant an increase to its county retirees. The Association also encourages the legislature to authorize counties to approve all or a portion of the increase granted to state retirees.

Responsibility for State Functions

The Association opposes any legislative or administrative efforts that would

require counties to assume any programmatic or financial responsibility for state functions, such as operation of the judicial system, environmental and public health programs, state corrections, or the voter registration process.

Adoption of Emergency Rules by State Agencies

The Association opposes the adoption of emergency rules by state agencies unless a significant emergency exists that can be corrected only by the adoption of the rule in question. The Association further calls on state agencies to utilize the statutory procedure for the adoption of all rules to ensure public comment and input of Alabama's taxpayers and local governments.

Administration of Assistance Programs

ACCA opposes any legislation or administrative rule that would require counties to provide any financial support of or carry out any unfunded administrative functions for any current or future federal or state assistance programs.

Changes in County Budgeting Laws

The Association opposes any legislation to amend the statutory provisions in the law related to the adoption and administration of the county's budget.

Open Meetings Law

The Association opposes any legislation proposing amendments to the Open Meetings Law enacted in 2005.

Open Records Law

The Association opposes any legislation to rewrite Alabama's Open Records law in a manner that would

create unnecessary administrative burdens on governmental entities, allow for frivolous lawsuits to be brought against governmental entities, or provide for fines or penalties against public officials acting in good faith. Additionally, any legislation amending current law must include liability

protection for the good faith actions of the county and its officials and employees.

Publication of Public Documents

The Association supports legislation amending Alabama law to provide that any requirement to publish county documents or records in a newspaper can be satisfied by making such documents available to the public via the Internet and/or by publishing

notice in the local newspaper identifying where legal notices are available online and where copies of such notices may be obtained.

Protection of Social Security Numbers

The Association does not oppose legislation authorizing the redaction from government records of Social Security numbers and other personal information which can lead to identity theft, provided local offices are not mandated to redact this information and any such legislation provides liability protection to counties and other governmental entities for good faith actions or inactions of government officials or employees related to release of public records.

Alabama Trust Fund

The Association strongly opposes the reduction of the principal of the Alabama Trust Fund unless specific provisions are made for the restoration



From the Cover

of any lost interest revenue to county governments. Further, the Association opposes the redirection or reallocation of the current funding sources which currently are constitutionally earmarked for deposit into the Alabama Trust Fund.

Redistricting

The Association urges the Alabama Legislature to carefully consider county lines in its redistricting plans to ensure that, wherever possible, counties are not divided into separate districts shared with other counties.

Runoff Elections

The Association supports legislation to return to a three week runoff in all elections when and if an electronic overseas voting process is implemented which allows overseas voters to complete the absentee election process in a more timely manner.

Absentee Election Manager

The Association supports legislation to prohibit the payment of additional compensation to those public officials and/or public employees who carry out the absentee election manager functions during their normal working hours or in the alternative to provide that all additional compensation for these officials and employees be paid by the state.

Election Expenses

The Association encourages the Election Expense Reimbursement Committee created by Act No. 2011-147 to carefully consider the expenses incurred by counties during an election and include all reasonable expenses in its list of items to be reimbursed to counties during the 2012 election cycle. The Association opposes any legislation increasing the counties' financial responsibility for the costs of elections including, but not limited to, compensation for election workers and new or additional election equipment or supplies.

School Tax Elections

The Association supports legislation revising the ad valorem school tax election process to include deadlines for local school boards to request elections and to require school boards to pay for any special elections held for a vote on proposed school tax measures, or in the alternative, to eliminate the requirement that the county commission set and fund school tax elections for municipal school systems.

Help America Vote Act

The Association opposes any legislation to amend the federal or state Help America Vote Act, particularly if such

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amendments would require states to replace voting equipment purchased and alter state procedures implemented to come into compliance with the requirements of the original act. However, the Association supports legislation prescribing appropriate expenditures for federal funds appropriated under the Help America Vote Act.

GIS Programs

The Association supports the efforts of the Alabama Geographic Information Executive Council and supports any programs or legislation allowing for consolidation and more effective use of GIS programs at the state and local level, provided such programs or legislation do not include mandated participation or financial support from county government.



Mail or Convenience Fees

The Association supports legislation authorizing counties to charge a mail fee or convenience fee for certain administrative services provided at the local level.

Legal Fees or Fines against Counties

The Association opposes any legislative or administrative effort to allow parties to collect attorneys' fees or other legal

expenses from county government and opposes legislation imposing fines against public officials, unless the fines are only against those officials who willfully and knowingly fail to carry out their duties.

Insurance Coverage

The Association opposes any legislation that would authorize any county public official to purchase liability or workers' compensation insurance for themselves or employees working under their supervision.

Examiners of Public Accounts

The Association opposes any legislation that would remove the requirement that county financial records be audited by the Department of Examiners of Public Accounts.



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Federal Grants and New Local Initiatives

The Association supports an equitable distribution of federal grant monies that takes into account the needs of the local community and the administrative costs necessary to deliver the services on the local level. The Association opposes mandating additional responsibilities through the distribution of grants unless the grants are substantial enough to cover the additional costs to county government.

Full-Cost Accounting

The Association recognizes that county governing bodies should evaluate and consider the actual cost of providing the various services it provides to the citizens. However, the Association opposes efforts to require counties to determine such costs and to make those costs available to private companies or organizations.

Alabama's Immigration Law

The Association urges the Alabama Legislature to amend Act No. 2011-535 to address the excessive costs and administrative burdens placed upon

Alabama counties under the law in its current form. In particular, the Legislature should consider amendments to address: (1) the strict requirements on Alabama employers and government officials to investigate and identify persons unlawfully residing in the United States; (2) the requirement for state and local law enforcement personnel to investigate the lawful status of certain



persons detained for traffic violations or other minor offenses or persons alleged to be assisting illegal immigrants in some manner; (3) the administrative burdens on all levels of government which leave state and local officials

vulnerable to legal action by the state or by citizens of the state; and (4) the cost of implementation and compliance which places significant financial burdens on counties, particularly in the area of law enforcement and maintenance of the county jail.

Changes in Local Law Process

The Association urges the Constitution Revision Commission to carefully consider the current process for the passage of local laws and recommend to the Alabama Legislature that significant changes to the process be made to ensure that local laws impacting county government or officials are not enacted with little or no input by the county government.

Changes in RSA Eligibility

The Alabama Legislature is continuing to look at possible eligibility and benefit changes in the state's retirement system. The Association urges the Legislature and the Retirement Systems of Alabama to ensure that any statutory or regulatory retirement program changes in contribution, benefits, or eligibility shall not apply to local participants without approval of the county commission.

RSA Board of Control

The Association opposes any legislation that would eliminate elected positions on the Retirement Systems of Alabama Board of Control and/or that would eliminate local government representation on the Board.

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Mental Health Facilities

There has been a significant downsizing of state mental health programs in recent years, creating a dangerous situation for those in need of treatment, increasing the burden on local government to provide such services, and resulting in an increase of mentally ill persons housed in the county jail due to the lack of programs and facilities for proper placement. The Association urges the State to properly fund state mental health programs, including providing adequate bed space and treatment for the acutely and chronically mentally ill. Further, the Association opposes any efforts to require county government to assume responsibility for the care and treatment of mentally ill persons who by statute should be receiving adequate services in the custody or care of the state.

ENVIRONMENT & LAND USE

Regulation of County Development

The Association supports legislation authorizing the county commission to call a local referendum on the issue of planning and zoning in the unincorporated areas of the county and to implement planning and zoning programs in the areas that approve such referendum.

Police Jurisdictions

The Association urges the Alabama Legislature to take a comprehensive look at the issue of police jurisdictions and the exercise of power including the power to collect municipal taxes; the impact on economic growth; planning and development; transportation; public safety; and other issues.

Storm Water Permits

The Association opposes any legislative or state or federal regulatory directives that would require county government to inspect and/or permit any facilities or operations currently inspected and/or permitted by a state or federal agency and opposes any requirement that counties obtain storm water permits prior to conducting county road work activities.

Cell Tower Regulation

The Association does not oppose legislation establishing reasonable standards and criteria for the regulation of the placement of cell towers in the unincorporated areas of the county, provided such regulation is permissive and the standards and criteria do not overly restrict the ability of the county to reasonably regulate the placement of such towers where such authority is exercised.

Flood Plain Management

The Association supports shifting the state responsibility for flood plain management from the Alabama Department of Economic and Community Affairs to a state agency that is more appropriately interacting with the Federal Emergency Management Agency and supports legislation protecting counties against liability for flood damage whether or not structures are designed and built pursuant to FEMA or county regulation.

Local Approval of Rock Quarries and Other Mining Operations

The Association opposes legislation that would expand current requirements for counties to grant host-government approval as part of the approval or permitting process for any plants or business operations requiring an assessment of public health or environmental concerns related to the establishment or location of the plant or business operation.

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Collection of Solid Waste Fees

The Association supports legislation amending Alabama law regarding mandatory participation solid waste programs to grant counties stronger tools for enforcing the requirement to participate in the program and to better provide for the collection of unpaid fees.

Solid Waste Laws

The Association supports legislation that would improve existing solid waste laws and better define the roles of state and local government stakeholders, but opposes any changes that would require counties to provide a program for solid waste collection and disposal or to assume regulatory or enforcement roles which are currently the responsibility of state agencies such as Alabama Department of Public Health and the Alabama Department of Environmental Management.

Landfill Local Approval Process

The current process which requires seeking host government approval as the initial step in locating a new landfill in Alabama is inefficient and gives rise to significant litigation, regardless of the decision made by the county commission. The Association supports legislation amending current law on the host government approval process (1) to more clearly define the issues which can be considered by the county commission when reviewing applications; (2) to ensure the county commission not consider environmental matters when reviewing applications; (3) to ensure the county commission is provided objective research regarding the proposed landfill; (4) to require that the county commission is reimbursed its actual costs by the person or corporation seeking host government approval; and (5) to make clear that the action taken by the county commission regarding host government approval is a legislative decision of the body.

State Environmental and Recycling Programs

The Association supports legislative or administrative efforts to establish or improve environmentally-friendly programs such as scrap battery recycling and refunds on beverage containers, provided such programs do not include any mandated responsibilities or funding from the county governing body.

Scrap Tire Law

The Association opposes any legislation that weakens Alabama's current scrap tire laws, and supports the strong enforcement of the current law, including remediation of existing illegal scrap tire piles.

Moratorium on New Landfills

The Association urges the Alabama Department of Environmental Management and Department of Public Health to carefully review Alabama's solid waste laws in compliance with Act No. 2011-297, which issues a 24-month moratorium on new landfills to allow for such review and study. The Association encourages both Departments to involve the Association and representatives from county government in this study and allow county government to play a meaningful role in developing the final recommendations regarding any proposed changes in Alabama's solid waste laws or regulation.

EPA Regulation

The Environmental Protection Agency regularly issues guidance documents on a variety of environmental issues counties encounter on a regular basis. These guidance documents are not formally-promulgated regulations utilizing the federal rule-making process but staff recommendations on implementation of EPA policy. The Association opposes the use of guidance documents as formal EPA regulation and urges the EPA to refrain from mandating activity based

upon guidance documents as opposed to properly promulgated federal regulation.

FINANCE & TAXATION

Financial Self Governance

The Association supports legislation to grant counties broader authority to levy and collect taxes for the county general fund, roads and bridges, public schools, and other local governmental services and to determine how tax proceeds should be collected and distributed. Further, the Association strongly believes that the authority to levy local taxes should remain with county and municipal governing bodies, and therefore, opposes any legislation that would authorize school boards or other governmental bodies to levy local taxes.

Ad Valorem Tax System Reform

The Association supports comprehensive evaluation and reform of Alabama's ad valorem tax classification and assessment system to develop a more fair and equitable process that does not reduce tax revenues; however, the Association opposes any legislation that would increase current exemptions or make piecemeal changes in the current classification and assessment system particularly if such changes would result in a reduction of taxes paid to county government, local schools, or local fire districts.



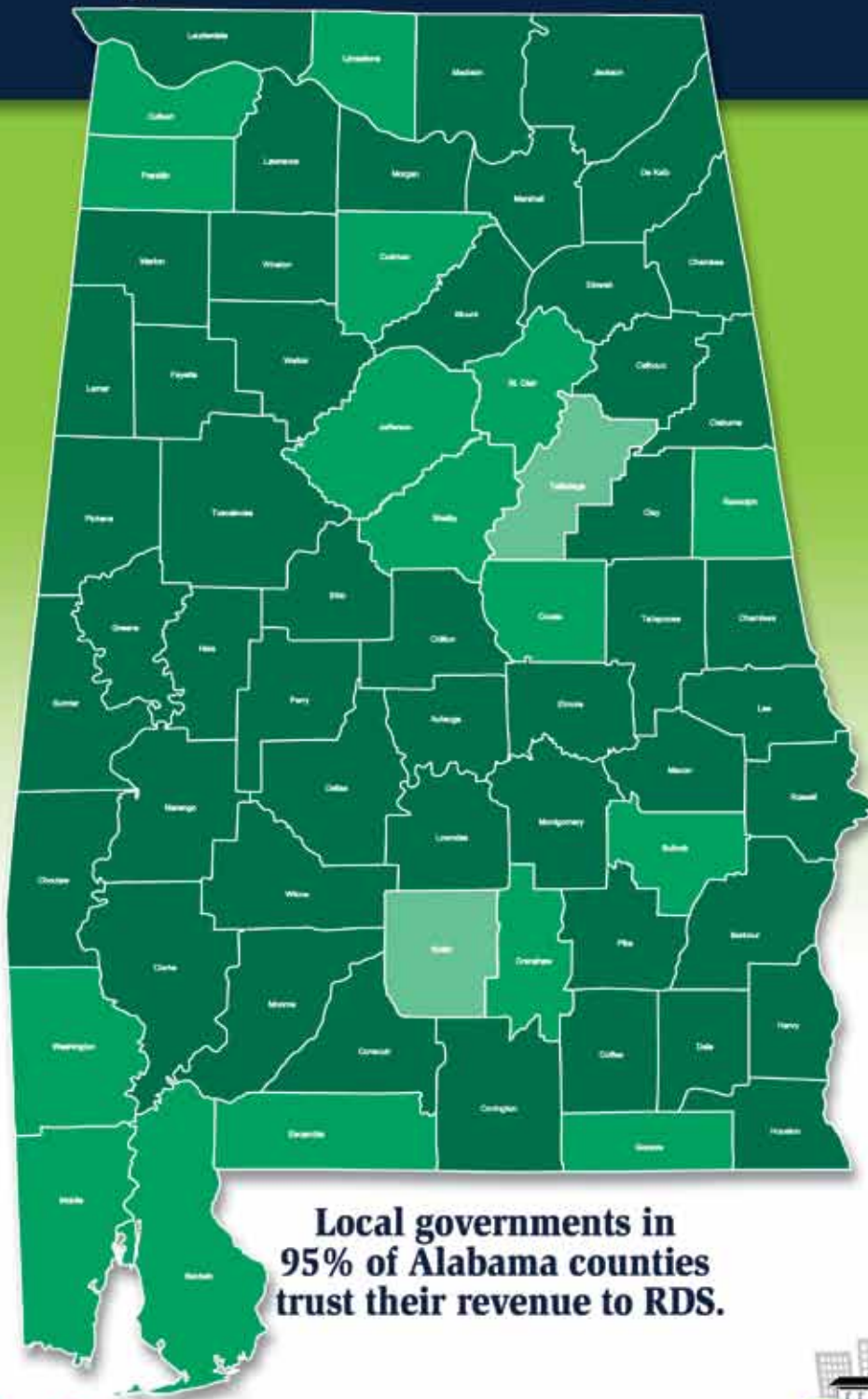
Reappraisal of Property

The Association strongly opposes any legislation or administrative action that would restrict or restructure the annual reappraisal of property for ad valorem tax purposes.

Shared Cost of Ad Valorem Tax Collection

The Association supports legislation amending Alabama law on ad valorem tax collection to apportion the costs of collection among all non-education

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entities entitled to a portion of the proceeds of the tax.

Tax Exemptions

The Association opposes legislation granting any additional exemptions from local sales, use, lodgings, rental or motor fuel taxes. Further, the Association strongly supports the repeal of existing state-imposed exemptions from local taxes.

Enforcement of State and Local Taxes

The Association urges the Department of Revenue and other agencies collecting taxes or fees to use all available means to enforce Alabama's tax laws and supports any legislation providing stronger enforcement tools to state or county collecting entities, including but not limited to, legislation authorizing cities and counties to pursue legal remedies to collect any taxes they receive if the

agencies responsible for collection decline to pursue such remedies.

Earmarking of State Revenue

The Association urges the Alabama Legislature to be cautious in any effort to alter the state's practice of levying taxes for specific purposes. Because of Alabama's limited resources, any such effort will place at risk many important government services.

Redemption of Property

The Association supports legislation to correct technical problems in the statute addressing tax sales and redemption of property by clearly defining the person entitled to any excess paid at the time of sale is the person or entity to whom taxes were assessed at the time of the tax assessment. The Association opposes any legislation specifically aimed at reducing or eliminating interest on tax sale proceeds.



Purchase Price of Property

The Association supports legislation that would require the actual purchase price of property to be provided by the purchaser when transferring title, and if the actual purchase price cannot be determined, utilizing the assessed value of property for recording and taxing purposes.

Local Tax Refund Procedures

The Association supports legislation amending the Local Tax Simplification Act to provide an administrative process for resolving a dispute between local taxing jurisdictions regarding which entity is entitled to sales and use taxes paid in good faith by the taxpayer.

Alabama Uniform Severance Tax Act

The Association opposes the repeal or reduction of Alabama's severance taxes and supports legislation to repeal the exemption for those materials that are transported by rail or water unless such materials are bound for another location in Alabama where they will be subject to taxation. The Association also supports legislation to allow the Department of Revenue to provide counties with information on those taxpayers remitting taxes as required by the act and to allow counties to request taxpayer audits by the Department with counties reimbursing the Department for the costs of the audit.

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Business Licenses

The Association supports legislation to modernize the state business licensing process and to authorize counties to levy local business licenses; however, the Association opposes any legislation granting exemptions from purchasing business licenses to any business or entity or group of businesses or entities.

Lodgings Tax

The Association opposes any legislation altering or eliminating existing county lodgings tax levies or prohibiting counties from levying new or additional lodgings taxes. The Association supports legislation to clarify that such taxes apply to persons renting or leasing accommodations at recreational lodges or facilities.

Local Casual Sales Tax

The Association supports legislation authorizing local entities to collect a casual sales tax on mobile homes in the same manner that the state tax is collected.

Preserving County Share of State Taxes, Fees, and Licenses

The Association opposes any alteration in current tax laws that would result in the reduction or elimination of a county's current percentage share of proceeds from the tax. The Association strongly opposes any increases in the rate of "shared" taxes unless counties receive a portion of the increase which is no less than their share of the original tax proceeds.

Earmarking of County Revenue

The Association opposes any general or local legislation earmarking county revenue or authorizing the local legislative delegation or legislatively-created committees to direct how local revenues should be distributed.

Mandated Expenditure of County Revenues

The Association opposes any legislative or administrative efforts to mandate

county services or the expenditure of county revenues without providing the additional revenues for such expenditures unless first approved by the governing body of the affected counties.

Sales Tax on Food

The Association supports legislation exempting unprepared food from sales taxation provided such legislation clearly ensures that county governments are not authorized to exempt unprepared food from their local sales taxes and are not pre-empted from levying future sales taxes on all items currently subject to sales tax in Alabama.

Streamlined Sales Tax Agreement Commission

The Association supports the work and recommendations of the Streamlined Sales and Use Tax Agreement Commission created by Act No. 2011-563, provided local government plays an active, meaningful, and ongoing role in the development and implementation of the system. However, until such time as the Federal Streamline Sales Tax Agreement becomes law, the Association opposes efforts to repeal or restrict the counties' authority to collect or contract for the collection of taxes on the local level or to subject local tax collectors and/or auditors to regulations or requirements not applied to the Alabama Department of Revenue.

TVA In Lieu of Tax Payments

The Association opposes any legislation making further alterations in the distribution of TVA in lieu of tax payments or changing the allocations made to dry counties under current law. Additionally, the Association urges the repeal of local acts authorizing distribution of county payments by the local legislative delegation or committees created by legislative act.

Tax Court

The Association opposes legislation creating a tax court in Alabama if the legislation requires self-administered counties to be subject to the jurisdiction of the tax court or includes amendments to the Taxpayer Bill of Rights that would substantially alter the auditing process and/or time periods in a manner that would limit local government's ability to assess and collect unpaid taxes discovered through audit of a taxpayer's records.

Supermajority for Tax Increases

The Association opposes any legislation that would require that the passage of any new or increased taxes be effective only in the event that it passes the legislature by more than a simple majority or would place other restrictions on the passage of such legislation.

Sales Tax Holiday

The Association opposes any legislation adding to the list of items exempted from sales tax during the current "sales tax holiday" weekend, and also opposes any additional sales tax holidays.

License Inspector Fees

The Association supports legislation that allows counties to receive a greater portion of citations and fees assessed through the enforcement efforts of the license inspectors earmarked to reimburse counties for the cost of operating the license inspector's office.

Public Gaming

The Association urges the Legislature to ensure that any legislation calling for the legalization of a statewide lottery or casino gambling provides that an equitable portion of the resulting tax revenue be distributed to counties and opposes any provision of such legislation which would repeal the existing constitutional amendments related to public gaming without separate votes in the impacted counties.





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Exemptions for Aged and Disabled

The Association supports legislation that would increase the income threshold to qualify for property tax exemptions for persons over 65 and for the disabled to \$12,000 provided the new income limit applies equally to both persons who are over 65 and those who are disabled.

County Protection for New Abatements and Exemptions

The Association supports legislation to ensure that future tax abatements and exemptions passed by the Alabama Legislature shall not apply to county taxes or to the portion of a state tax distributed to a county unless the county commission passes a resolution consenting to the tax abatement or exemption provided for by the newly-enacted statute.

Secure Rural Schools and Community Self-Determination Act

Rural Alabama currently receives about \$2 million annually from the Secure Rural Schools and Community Self-Determination Act (SRSCA), revenues which are critically important to rural schools, roads, and economic development efforts. This funding is threatened to decline by almost 82% if this Act is not reauthorized by Congress. The Association urges its Congressional delegation to strongly support the reauthorization of SRSCA and to assist in making this reauthorization a priority in Congress.

JUSTICE AND PUBLIC SAFETY

Responsibility for Juveniles

The Association supports all legislative and administrative efforts establishing the state's responsibility for the care, detention, and custody of juveniles, including but not limited to medical treatment, transportation, and diversion

or treatment programs, and also supports efforts to develop additional detention alternative programs aimed at decreasing the number of juveniles held in detention. The Association opposes any legislation or regulation mandating counties to provide new or increased levels of financial, housing, or program support for juveniles.

Sentencing Reform

The Association supports legislative and administrative efforts to reduce Alabama's prison population through comprehensive reform of sentencing and incarceration practices for non-violent offenders, provided such efforts do not mandate that counties implement or finance suggested diversion programs such as community corrections or drug courts. The Association supports establishing "truth-in-sentencing" guidelines aimed at consistency in sentencing that treats defendants equally

across judicial circuits in the state, but urges the Sentencing Commission and the Alabama Legislature to move cautiously to avoid a mandatory sentencing structure that increases overcrowding of Alabama's prison system and the numbers of persons sentenced to incarceration in the county jail.

Parole, Probation, and Community Corrections Programs

The Association supports legislation to clarify that persons on parole or probation or persons participating in diversion programs such as community corrections are in state custody and are state inmates for all purposes including the payment of any medical expenses not paid by the inmate and to further provide that persons participating in diversion programs shall be personally responsible for all medical expenses.

Video Court Proceedings

The Association supports legislative and administrative efforts to allow for certain court appearances to be held through video conferencing programs established and funded by the state, since such programs would significantly reduce costs and safety concerns related to the transportation of juveniles and adult inmates to and from detention or correctional facilities for court appearances.



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Crime Legislation

The Association opposes the enactment of any legislation that would increase the number of inmates being housed in county jails, would lengthen the time inmates are housed in county jails, or that establish mandatory sentences to be served in county jails or other county-maintained facilities.

State Prison System

The Association supports legislative and administrative efforts aimed at addressing the financial crisis facing the Alabama Department of Corrections and Alabama's county governments that house state prison inmates on the local level, and particularly any steps to ensure that state inmates are transferred to state facilities in a timely manner and that counties are reimbursed all costs associated with housing state prisoners in the county jail. However,

the Association opposes the use of county jails to eliminate or reduce the overcrowding in state prison facilities.

Cost of Incarceration

The Association supports legislation to provide that non-indigents convicted of felonies be required to pay a portion of the cost of incarceration in the county jail, including medical expenses.

Inmate Medical Care

The Association supports legislation to penalize the Department of Corrections for failure to timely reimburse counties the cost of medical expenses for state inmates housed in the county jail and to better define who state inmates are for these purposes. The Association also urges the U.S. Congress to repeal the requirement that persons detained in state or county correctional facilities forfeit their Medicaid benefits immediately upon arrest.

Payment for Inmate Labor

The Association opposes any requirement to pay for the use of state inmate labor by county government.

Jail Standards

The Association opposes legislation imposing jail standards where there is not ample revenue supplied for funding of the standards or where counties do not have input into the establishment of the standards.

Law Enforcement Compensation and Benefits

The Association opposes any legislation that would increase compensation, disability payments, or retirement benefits for county law enforcement officers without a provision requiring the approval by the county commission before any increases or special benefits take effect.

Compensation of Sheriffs' Reserve Deputies

The Association opposes any legislation that would allow for the compensation of reserve deputies or that would otherwise allow for reserve deputies to be placed in a position of being considered regular law enforcement officers.

Law Enforcement Internal Investigations

The Association opposes legislation mandating the sheriff to develop specific personnel procedures related to deputies and jailers or requiring that he or she conduct internal investigations of his or her office and personnel.

Feeding of Prisoners

The Association opposes changes in the current law providing for feeding of prisoners that would require feeding of prisoners monies be paid into the county general fund or that the county commission pay all or a portion of the cost of feeding prisoners out of the general funds of the county.

Service of Process

The Association supports legislation to increase the fees distributed to counties for service of process and to authorize counties to contract with private firms for the purpose of serving court and court-related documents.

Establishment of Statewide 9-1-1 Coordinating Board

The Association supports legislation establishing a statewide 9-1-1 coordinating board provided enacting legislation restructures the existing Commercial Mobile Radio Service Board to ensure a majority of the board's members are from the Emergency Communication Districts and provides that (1) the Board have the ability to obtain and/or operate a broadband network and the related databases, hardware, and services necessary to transition to an IP/NG 9-1-1 network;



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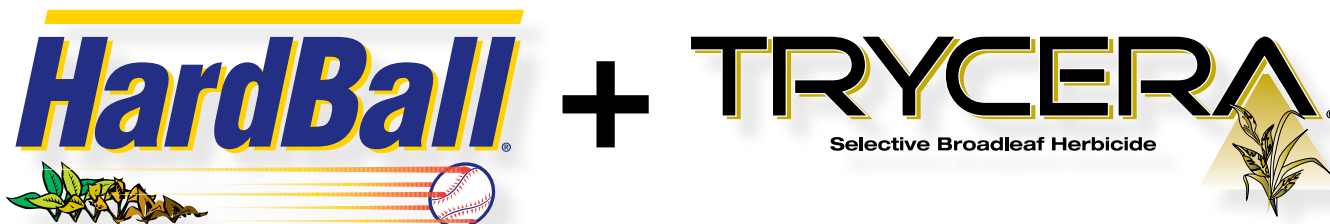
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Consolidation of State Departments and Programs

The Association supports efforts to streamline or consolidate government programs and services as one avenue for reducing costs, improving efficiency, and eliminating waste; however, the Association urges the Administration and the Legislature to give careful study to any proposals to eliminate or consolidate any state agencies or programs to ensure that essential governmental

services are adequately maintained and that local governments are not required to assume financial or programmatic functions currently the responsibility of state government.

FEMA Administration

The Association supports the efforts of the Federal Emergency Management Agency and the invaluable assistance it offers to counties in the wake of disasters; however, the Association urges the Agency to develop one system of guidelines and requirements to ensure that there is consistency in information and instruction given to counties both immediately following an event and during recovery, cleanup, and mitigation efforts in the weeks that follow.

PUBLIC WORKS & RURAL TRANSPORTATION

Local Transportation Safety Initiative

The Association supports legislation authorizing a county commission to hold a local referendum for approval to impose a renewable temporary local gasoline and motor fuel tax to fund specified local road and bridge projects.

Collection, Enforcement, and Distribution of Motor Fuels and Gas Taxes

The Association opposes any measures, including budget appropriations, which would divert taxes currently earmarked for roads and bridges to other state functions. Additionally, the Association supports strong enforcement of motor fuel and gas taxes pursuant to the provisions of Act No. 2011-565, which takes effect on October 1, 2012.

Highway, Road and Bridge Funding

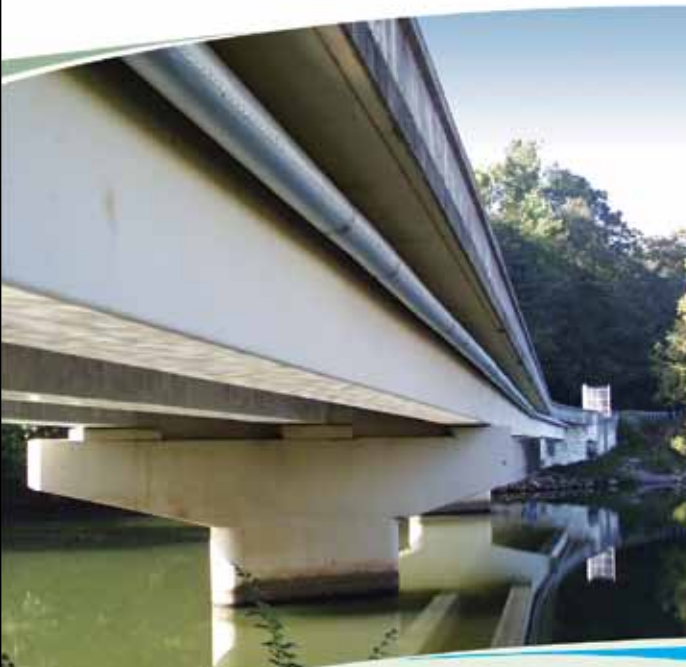
The Association supports federal or state legislation providing adequate funding for new or existing highway, road and bridge projects through increased taxes, a diesel fuel tax earmarked for county road and bridge projects, or any other appropriate means, provided county government receives an equitable portion of such funding utilizing the current gas tax formula. The Association opposes any legislation that would reduce the current level of federal or state funding for county road and bridge projects, and urges the Department of Transportation to distribute to counties an equitable share of any federal funds allocated to the state, including but not limited to federal safety funds.

Transportation Administrative Fees

The Association urges the Department of Transportation to rescind the requirement that counties pay an administrative fee



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to the Department of Transportation on projects overseen by that department, whether such fees are deducted from the federal monies available for county projects or from county monies paid toward their local match.

Municipal Responsibility for Roads and Bridges following Annexation

The Association supports legislation to ensure that a municipality assumes all responsibility for roads and bridges included in and adjacent to property being annexed by the municipality and to clarify responsibility for roads and bridges within the police jurisdiction or municipal planning commission's jurisdiction. The Association opposes any legislation to allow for "island annexations" and also opposes any efforts to establish unincorporated islands surrounded by municipal corporate limits.

Assessment of Property Owners for Public Improvements

The Association supports legislation authorizing counties to assess adjacent property owners for the cost of certain public improvements.

Overweight Vehicles

The Association opposes any legislation to weaken Alabama's law related to weight restrictions on state and county roads or to add new exemptions to such laws. The Association supports legislation to provide that fines collected from persons convicted of driving overweight vehicles on county roads and bridges be distributed to the county's road and bridge fund.

Sales Tax Exemption for Government Contractors

The Association supports legislation to reinstate the sales tax exemption

for materials purchased by contractors for use in government construction contracts.

Alabama Highway Commission

The Association opposes legislation to establish a commission to administer the Alabama Department of Transportation.

Speed Limits on County Roads

The Association opposes any amendments to the current law regarding the speed limit on unposted county roads.

Municipal Water Lines

The Association opposes legislation that would require counties to contact municipal governments prior to the conducting of road maintenance or construction activities on roads under or near which municipal water lines may be buried. Such municipalities should contact the county governing body before the burying of water lines and

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should abide by county standards for such activities.

Utility Location

The Association opposes any legislation regarding the “call before you dig” program that would eliminate the current exemption from the notification requirements for routine maintenance performed on the public right-of-way by county and state government.

Aviation Fuel Tax

The Association supports additional state revenue for general aviation airports in order to match federal grants available for such airports.

Construction Zone Liability

The Association supports legislation to provide private road contractors liability protection from civil suits resulting from accidents that occur in construction zones if the contractor was operating within the terms of the contract, provided such legislation also applies to construction projects conducted by county governing bodies.

Toll Roads and Bridges

The Association opposes the sale or lease of any existing roads or bridges to investors or other entities that would operate the roads or bridges based upon a toll system without a comprehensive study to demonstrate that there will be no negative long- or short-range impact on Alabama’s taxpayers and the state’s economic and social growth. Further, the

Association believes that any additional toll bridge or road structures constructed in Alabama should be regulated by the authorizing toll authority to ensure equitable and fair charges to Alabama’s motorists.

Taxation and Services within Police Jurisdiction

The Association supports legislation requiring municipalities to assume responsibility for roads and bridges previously maintained by the county within the police jurisdiction if and when the municipality imposes taxes or fees within that area.

Subdivision Regulations within Municipal Jurisdiction

The Association supports legislation to address the problem of enforcing subdivision regulations and road maintenance issues within municipal planning commissions and/or police jurisdictions.

Notice and Access for Use of County Roads and Right of Ways

The Association supports legislative or administrative efforts to establish uniform and effective rules and regulations relating to access to county-maintained roads and rights of way by companies and persons utilizing such roads and rights of way for the removal or transportation of products such as timber, gravel, or other materials or for construction activities which may result in damage to the county road or rights of

way, provided such rules and regulations include adequate notice procedures, authorize counties to identify access points, and provide adequate remedies for damage to county-maintained roads and rights of way by the companies or persons responsible for such damage.

Use of Force Account on Federal Aid Projects

The Association urges the Alabama Department of Transportation and Federal Highway Administration to allow the use of force account on certain federal aid projects when a county has demonstrated the ability to perform the necessary work utilizing proper engineering standards as established by rules and regulations governing such projects, and where appropriate, to allow such force account work to be applied to the county’s federal matching requirements.



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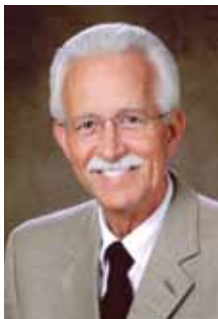


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