# COUNTY OMMISSION

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What's Inside.... Legislative priorities, program for 2013



CONSULTING - PLANNING - CONSTRUCTION MANAGEMENT



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## in this **issue**



House Speaker Mike Hubbard will gavel lawmakers back into session on Feb. 5.

#### **VOLUME 57, NUMBER I**

#### from the cover...

Priority Legislation	6
Legislative Program	8

### points of view...

President's Corner4	
It's time to educate yourself on legislative issues	

#### who we are ...

2012-13 ACCA Board of Directors	. 30
ACCA Staff	30



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### **President's Corner**



Hon. Ricky Harcrow President



### It's time to educate yourself on legislative issues affecting counties

2013 ACCA Legislative Program shows scope of county government When we were together in August at the annual convention, I told you that education is the key, and that is never more true than at this time of year.

As you will see, this issue of County Commission magazine is a special one devoted entirely to the Association's 2013 Legislative Program, which details the county position on dozens of issues large and small. Just scan over it and you will be impressed by the scope of issues that touch the county governments in Alabama.

State legislators will return to session on Feb. 5. The 15 weeks that follow will undoubtedly be busy ones for counties, our staff leaders and the Association. Much of our focus will be on our priority bills we want to see passed, and there will certainly be other bills we must work to change or defeat so they do not harm our ability to serve our constituents.

So, what does this have to do with education?

Each of us in county government has a duty to educate ourselves on these issues, starting with the priority bills. The time is right to begin conversations with our state senators and representatives on these proposals, and it is also time to educate ourselves on the local impact of these issues.

For instance, 2012 was a big election year. How much did your county spend last year publishing the voter lists in the local newspaper? Current law requires it before every election – primary, runoff, general or special. Certainly it is reasonable for voter lists to be available to the public, but in this era of both technology and budget constraints, there must be a more costeffective way to provide this resource online.

Reforming election expenses is one of our priorities for this session. In preparation, counties need to educate themselves about the cost of elections on the local level. It won't be long before the ACCA office starts blasting out emails asking us to contact our legislators, on this and many other issues. We are more persuasive when we are well-versed in the facts and figures.

Our Association has always believed the reason counties have the influence they do around the state is because of the work that you and I do – the phone calls, texts and emails – with legislators and state officials. And let us never underestimate the power of the face-to-face conversations that we have as we bump into them around town, at church or in the grocery store.

On a related note, you will soon be receiving your copies of the ACCA's 2013 Membership Directory. It is an invaluable resource, and I am particularly grateful to people in each county who gather all the information and then recheck it make sure it's right.

You will notice something new in this year's directory in keeping with my emphasis on education this year. There are stars to indicate which commissioners have completed the educational programs offered by the Alabama Local Government Training Institute. Commissioners who have I've said it before and I'll say it again – education is the key. And I encourage you to "hit the books" so you are ready for all the legislative session will bring our way.

completed the state-mandated Level I have hollow stars next to their names, and commissioners who have completed Level II have solid stars by their names.

I believe this is fitting recognition for commissioners who have made learning the ins and outs of county government a priority. I've got to say I'm more than a little proud of the solid star by my name. It represents hours of coursework that have helped me do my job better. And, as anybody who knows me will tell you, I'm a bit of a homebody, so I don't take lightly the travel that was involved in earning it. But it has been and continues to be worth it.

Who knows – maybe it will spark a little friendly competition among the

newly elected commissioners to see who can earn their stars the quickest. If you ever want to check on your transcript to see how many hours you would need to complete Level I or II, you can always contact Julia Heffin at Auburn's Center for Governmental Services at 334-844-4782.

In addition to the spotlight on commissioners, an extraordinary effort was made to identify county staff members who have completed their certifications through the County Government Education Institute or another education program special to county government because, as commissioners, we depend on their expertise so much, day in and day out.

County government is a highly specialized operation. It is a comfort

when I see that our county department heads have grounded themselves in the knowledge they need to effectively serve the citizens of DeKalb County, and I am encouraged to see that so many counties across the state have invested in the training to make their staff members the most outstanding public servants they can be

Staff members who want to double check the hours they've earned or their continuing education needs should contact Brandy Perry at the ACCA office by calling 334-263-7594.

I've said it before and I'll say it again – education is the key. And I encourage you to "hit the books" so you are ready for all the legislative session will bring our way.



### News You Can Use

## 2013 ACCA Legislative Priorities



#### Workers' Compensation Reform

The Association supports reform of Alabama's workers' compensation law which has not been revised in over twenty years. In particular, the Association supports changes which would (1) adjust provider fee schedules, (2) better address issues of medical causation and pre-existing conditions, (3) revise rules for physicians dispensing prescription drugs, (4) provide for an administrative dispute resolution process, and (5) make any other changes which would reduce employer costs while ensuring employees injured on the job receive proper benefits.

#### **Credit Card Usage**

The Association supports legislation which would allow counties, through their chief administrative officer, to utilize credit cards for purchases of goods and supplies provided such legislation includes adequate protections to ensure that use of credit cards is limited to appropriate purchases and supervised by the county chief administrative officer.

#### **Constitutional Reform and/or Revision**

The Association supports the work of the Constitutional Revision Commission, charged with studying Alabama's current constitution by article to make recommendations for change to the Alabama Legislature. The Association urges this Commission to recommend significant reform of the process for passage of local laws to allow for meaningful participation in the legislative process by county leaders and citizens. Additionally, the Association urges the Alabama Legislature to accept recommendations for such changes and pass legislation proposing changes to Alabama's constitution which will substantially revise the method and circumstances under which local laws are enacted.

### **News You Can Use**

#### **Election Expense Reform**

The cost of elections in Alabama creates a significant drain on both the state and county general funds, due in large part to statutory provisions requiring additional compensation to election officials and procedures which could be streamlined utilizing available technology. The Association supports a comprehensive reform of certain Alabama's election laws aimed at eliminating waste and improving the election process in ways that will greatly decrease the expenses incurred by state and county government without negatively impacting the citizens' ability to participate in the election process.

#### **Retail Alcohol Sales Taxes**

The Association supports legislation to equalize the sales tax on retail purchases of alcohol regardless of whether the purchase is made at a store operated by the ABC Board or a private retailer, provided the current tax rate is not reduced and there is no change in the current distribution of tax proceeds to local governments.

#### **Redemption of Property**

The Association supports legislation to correct technical problems in the statute addressing tax sales and redemption of property to provide that any excess paid at the time of the tax sale may only be paid to a person or entity who has legally redeemed the property, but allowing the county commission to issue a voucher in the amount of the excess which can be presented to the probate judge in lieu of the amount equal to the excess bid by a person or entity who has paid all other costs of redemption. The Association opposes any legislation specifically aimed at reducing or eliminating interest on tax sale proceeds.

#### Funding for ATRIP/RAMP Projects

The Association supports legislation authorizing the state of Alabama to issue bonds for financing and/or providing the local match for rural road and bridge projects approved under the ATRIP or RAMP programs administered by the Alabama Department of Transportation.



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## 2013 ACCA Legislative Program



#### 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

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.

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 work of the Constitutional Reform Commission, charged with studying Alabama's current constitution by article to make recommendations for change to the Alabama Legislature.

The Association urges this Commission to recommend significant reform of the process for passage of local laws to allow for meaningful participation in the legislative process by county leaders and citizens. Additionally, the Association urges the Alabama Legislature to accept recommendations for such changes and pass legislation proposing changes to Alabama's constitution which will substantially revise the method and circumstances under which local laws are enacted.

#### Local Constitutional Amendment Election

The current process for adopting local constitutional amendments allows one member of the Alabama House or Senate to force a statewide vote on the proposal. The Association supports a constitutional amendment to increase the threshold necessary to force a statewide vote on local matters such that only those issues with reasonable opposition be placed on the ballot in all 67 counties.

#### **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.

#### 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.





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#### **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

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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 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. The constitutional amendment to amend the procedures for distributions which was ratified in September 2012 created an advisory committee composed of county and municipal officials. The Association urges the Board of Trustees of the Alabama Trust Fund to carefully consider recommendations of this committee and to seek its input and participation on issues relevant to county or municipal government.

#### **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.



**Election Expense Reform** 

The cost of elections in Alabama creates a significant drain on both the state and county general funds, due in large part to statutory provisions requiring additional compensation to election officials and procedures which could be streamlined utilizing available technology. The Association supports a comprehensive reform of certain Alabama's election laws aimed

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at eliminating waste and improving the election process in ways that will greatly decrease the expenses incurred by state and county government without negatively impacting the citizens' ability to participate in the election process.

#### **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.

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#### Help America Vote Act

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

**EXAMPLE AND A GUARDA A GUA** 

### 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.

#### **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.

#### Alabama's Immigration Law

The Association recognizes the positive impact of the changes made to Act No. 2011-535 during the 2011 Legislative Session. However, the Association urges the Legislature to consider further amendments to address: (1) 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; (2) the administrative burdens on all levels of government; and (3) 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 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.

#### **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

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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.



#### Workers' Compensation Reform

The Association supports reform of Alabama's workers' compensation law which has not been revised in over twenty years. In particular, the Association supports changes which would (1) adjust provider fee schedules, (2) better address issues of medical causation and pre-existing conditions, (3) revise rules for physicians dispensing prescription drugs, (4) provide for an administrative dispute resolution process, and (5) make any other changes which would reduce employer costs while ensuring employees injured on the job receive proper benefits.

#### Credit Card Usage

The Association supports legislation which would allow counties, through their chief administrative officer, to utilize credit cards for purchases of goods and supplies provided such legislation includes adequate protections to ensure that use of credit cards is limited to appropriate purchases and supervised by the county chief administrative officer.

#### School Bus Camera Programs

The Association opposes any legislation promoted by private vendors to establish a process for civil enforcement of school bus violations administered by the county commission or sheriff's office with the use of school bus cameras or other automated devices; provided, however, that the Association would be willing to work on such a proposal if initiated by state or local school officials and developed through negotiations between school officials and county government.

#### Municipal Prisoners in County Jails

The Association supports legislation requiring municipalities to assume full financial responsibility, including medical expenses, for any inmate in the county jail who was arrested by municipal law enforcement.

#### Campaign Finance Reform

The Association supports campaign finance reform legislation designed to streamline the reporting process through electronic filing and establish fair and timely procedures for addressing the failure to timely and/ or accurately file mandated reports provided the legislation clearly defines the reporting requirements and does not place undue burdens on potential candidates which could limit their ability to participate in the election process.



### Liability Self-Insurance Fund Workers' Compensation Self-Insurance Fund

Henry van Arcken, Director of Insurance Services 334-263-7594 • hvanarcken@alabamacounties.org

### 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 establish a study commission to take a comprehensive look at the issue of police jurisdictions and the exercise of extra-jurisdictional power and make recommendations to the Legislature on whether changes to



existing law and practices should be enacted. The review should include, but not be limited to, issues such as the power to collect municipal taxes, the impact on economic growth, planning and development, transportation, and public safety.

### Storm Water Permits and Regulation

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. The Association supports legislation amending the law regarding subdivision development to clarify that the responsibility for postdevelopment care of ponds or other storm water retention or remediation measures shall not be the responsibility of the county governing body.

#### **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.

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If your fan has a reversible switch, make sure you've got it on the right setting. Now, there is a lot of debate about what the "right setting" is,



but here is my take on things.

In the summer, your blades should be rotating counterclockwise, so that you can feel cool air being pushed down on you.



In the winter, you want those blades rotating in a clockwise direction, which causes the hot air up near the ceiling to be redistributed to lower parts of the room.

#### 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

49

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, including flow control issues for the area; (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. Additionally, the Association opposes any diversion of or reduction in funds currently earmarked for the state's scrap tire program.

#### 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.

#### 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.

### 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



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when the municipality imposes taxes or fees within that area.

#### **Air Quality Testing**

The Association urges the Environmental Protection Agency to establish more than one testing site in any county being tested for air quality and to consider in its testing program whether the air quality issues identified in a county are the result of activities within the county or result from activities in other locations.

#### 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 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 to provide that any excess paid at the time of the tax sale may only be paid to a person or entity who has legally redeemed the property, but allowing the county commission to issue a voucher in the amount of the excess which can be presented to the probate judge in lieu of the amount equal to the excess bid by a person or entity who has paid all other costs of redemption. The Association opposes any legislation specifically aimed at reducing or eliminating interest on tax sale proceeds.

#### 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.

#### **Business License Reform**

The requirement for businesses in Alabama to obtain a state business license not only generates revenues for state and county general funds, but provides state and county government



valuable information about businesses operating in the state which can be used to ensure proper payment of sales and other taxes imposed by state or local law. The Association opposes any legislation to repeal the state

business license requirement, but would support legislation to modernize the business licensing process, provided the legislation does not result in a loss of state or local revenue generated from the licenses.

#### 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

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#### 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.

#### **Collection and Enforcement of Sales and Use Tax**

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 or other similar legislation 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.

### 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.

#### **ONE SPOT Implementation**

The Association supports the development and implementation of the ONE SPOT Program established pursuant to Act No. 2012-279, which is designed to allow taxpayers to remit sales and use taxes through one online system, provided local government plays an active, meaningful, and ongoing role in the development and implementation of the system. The Association opposes any changes to this statute that would mandate use of the system for the payment of taxes or expand the type of taxes which can be paid through the ONE SPOT system.

#### **Taxation of Alternative Fuels**

The Association supports legislation to amend current motor fuel and gasoline tax statutes to include taxation of any alternative fuels utilized to propel any motorized vehicle.

#### **Retail Alcohol Sales Taxes**

The Association supports legislation to equalize the sales tax on retail purchases of alcohol regardless of whether the purchase is made at a store operated by the ABC Board or a private retailer, provided the current tax rate is not reduced and there is no change in the current distribution of tax proceeds to local governments.



#### **Ad Valorem Tax Exemption**

The Association opposes any legislation to amend Act No. 2012-313 that would alter or eliminate the income threshold established to qualify for property tax exemptions for persons who are over the age of 65 or for any disabled persons other than disabled veterans.

#### 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.

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#### **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-insentencing" 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



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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. The Association encourages the Administrative Office of Courts and other affected agencies to work aggressively to expand the use of video court proceedings throughout the state.

#### **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 nonindigents 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. 60 Commerce Street, Suite 1520 Montgomery, Alabama 36104 p. 334.420.5672 f. 334.420.5692 mrutland@jmrarch.net



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#### 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 unless the changes provide that the state to pay will pay all costs of feeding prisoners.

#### **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.

#### Operation and Management of Emergency Communication Districts

The Association supports the efforts of the statewide 911 Board charged by Act No. 2012-293 with studying the operational and financial condition of the current 911 systems and recommending a long-term plan for the most efficient and effective delivery of 911 services in Alabama. The Association strongly believes that 911 services are best provided through locally operated and administered boards without statewide coordination and encourages the statewide 911 Board to seek meaningful input from existing local emergency communication district



boards and personnel in developing its recommendations for the long-term plan.

#### 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.

#### Alabama Disaster Recovery Fund

The Association urges the Alabama Legislature and the U.S. Congress to allocate funds to the Alabama Disaster Recovery Fund established by Act 2009-342 in order to provide reimbursement for the delivery of services to Alabama citizens during times of disaster.

#### Alabama Criminal Justice Information System

The Association opposes legislation that would require county commissions and their agencies to pay any additional fees for access to the Alabama Criminal Justice Information System unless fair and reasonable guidelines are established that apply to all entities utilizing the system.

#### **Dangerous Dogs**

The Association supports efforts to address the problem of dangerous dogs running at large, but opposes legislation mandating that counties assume responsibility for the regulation and enforcement of such laws or making it more difficult to bring action against the dog owners for dangerous behavior.

#### 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.

#### Department of Youth Services Funding

The Association opposes any legislation decreasing or eliminating



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P. O. Box 240909, Montgomery, AL 36124 (334) 262-1850 Website: <u>www.webbeley.com</u> E-mail: contactfirm@webbeley.com the Department of Youth Services' appropriation from the Children's Trust Fund or any other sources as any such decrease in DYS funding would significantly hamper the Department's ability to properly provide services which would likely lead to an increase in the county's role in the care, detention, and custody of juveniles.

#### Inmate Work Release Wages

The Association supports legislation amending the current law regarding wages earned by inmates on work release programs to provide that the portion of such wages paid to the county can be expended for operation of the jail or other law enforcement purposes and not just for costs of the individual inmate's incarceration.

#### **Firearms in Public Places**

The Association opposes any legislation which would remove or reduce existing statutory restrictions on a person's ability to carry guns or other firearms in public places. Additionally, the Association opposes any legislation that would restrict an employer's authority to prohibit employees from having firearms on the employer's property, particularly if such legislation creates a cause of action for the employee under certain circumstances if the employer establishes such policy.

### Penalties for Violation of Parole or Probation

The Association supports legislation to amend current statutes on parole and probation to clarify that any person on parole or probation is in the custody of the state and, as such, the Alabama Department of Corrections

shall be responsible for all costs of incarceration, including medical costs, in the event the person on parole or probation is held in the county jail for temporary confinement or pending a hearing or transfer to a state correctional facility.

#### **Transportation of State Inmates**

The Association urges the Alabama Department of Corrections to work with counties and sheriffs to establish a statewide effort to transfer state inmates from counties to state facilities or court appearances in the most cost efficient manner possible.



#### Training Requirements for Certified County EMA Director

The Association supports legislation to clarify and further define the training requirements for classification as a certified county emergency management agency director and the role of the Alabama Department of Emergency Management in designing and administering the training program provided the legislation is designed to ensure proper training for such persons and does not create unnecessary or unduly restrictive requirements for certification.

#### 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.

#### Tax at the Rack

The Association supports strong enforcement of motor fuel and gas taxes pursuant to the provisions of Act No. 2011-565 ("Tax at the Rack") and opposes any amendments



which would create exemptions or otherwise reduce taxes collected under this law. However, the Association does support legislation to make technical corrections to the law caused



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by drafting errors in the original legislation.

#### 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.

#### 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.

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#### 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**

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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 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

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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 longor 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.

#### 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 countymaintained 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 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.

#### **Vegetation Management Funding**

The Association supports legislation which would allow counties to utilize gasoline tax proceeds for vegetation management on paved roads provided there is no mandate that any portion of funds be used for such purposes.

#### **Contractors Liability Protection**

The Association opposes legislation that would grant general contractors or engineers blanket liability protection against any work performed on a county road or bridge project.

#### **Public Works Bid Threshold**

The Association supports legislation to increase the threshold for requiring competitive bidding of public works projects from \$50,000 to \$100,000.

### Threshold for Contractors and Architects

The Association supports legislation to increase the minimum cost of a construction project amount which requires the county to employ the services of a licensed general contractor or architect.

#### Funding for ATRIP/RAMP Projects

The Association supports legislation authorizing the state of Alabama to issue bonds to be utilized for financing and/or providing the local match for rural road and bridge projects approved under the ATRIP or RAMP Programs administered by the Alabama Department of Transportation.



#### **Logging Activity Notice**

The Association opposes the repeal of Act No. 2012-257, which authorizes the county commission to adopt ordinances requiring notice by timber companies prior to engaging in timber harvesting or delivery activities within the county. The Association also opposes any amendment of this law that would weaken the current statutory notice process or limit the county's ability to regulate the use of county roads, bridges, or rights of way.

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