What’s Inside...
Legislative priorities, program for 2014
COUNTY COMMISSION is published bi-monthly by the Association of County Commissions of Alabama, Inc.; P.O. Box 5040; Montgomery, AL 36103. Subscription rates are $20 per year, which is included in the dues of members. Additional copies, when available, are $2 each to non-members. Periodicals postage paid at Montgomery, Alabama. Postmaster: Send address changes to COUNTY COMMISSION, P.O. Box 5040, Montgomery, AL 36103. USPS 985-380
Coffee @ the Courthouse events were just the beginning

County commissioners strive for better communication with legislators AND other county elected officials.

It happens every morning in offices all over the country. Folks congregate around the coffee pot to discuss football, politics, children or the outlandish actions of the “boss.”

At some point, the conversation stalls and someone ends the session with, “alright then, I gotta get back to work.”

The discussion breaks up and everyone heads to their corner of the world to get about the day’s business.

With Jan. 14 lurking just around the bend and our “Coffee @ the Courthouse” project all wrapped up, it’s time for those of us in county government to put down the coffee cup and get down to the business of speaking with One Voice.

The coffee events were a roaring success and I want to thank everyone who had a hand in putting together the more than 20 gatherings that took place all over the state. You worked with short notice to help us get our legislative effort started off in a new and productive way. As your president, it was gratifying to see so many counties embrace this idea and make the events so successful.

Commissioners, probate judges, sheriffs, tax officials and others were able to spend some casual time with their legislative representatives to get reacquainted and to discuss the major legislative initiatives for this year. We are confident that legislators are more aware of the issues that are on our “agenda.” It gave the other elected officials an opportunity to also discuss their legislative concerns, and is an important step toward better working relationships among all county elected officials.

One longtime legislator especially appreciated that counties came to him with our issues well in advance of the session’s first day. And, since he has a large rural district, it helped him to see the leadership of several counties all in one spot.

It was a great start to our efforts this year -- just like a nice cup of coffee first thing in the morning -- but if we don’t get back to work, the coffee won’t have meant very much.

As you can see from the contents of this issue of County Commission, the Association has completed its annual review and rewrite of our Legislative Program, and the Board of Directors has set our priority legislation for the 2014 legislative session. We have a very ambitious agenda -- but that’s nothing new. There is much work to do, and we certainly have a great track record at pulling together in one direction to achieve our goals.

The priority list includes proposals that will have a dramatic impact on the passage of local laws, the creation of a new board of directors for our Local Government Health Insurance Program, significant changes in Alabama’s election laws and a new process for collecting debts owed to county governments. Together, we can make this a memorable year.

And during this last year of the legislative quadrennium we will also be asked to speak strongly and forcefully in opposition to legislation that will reduce county revenue, hamstring our ability to serve our constituents or mandate unfunded expenditures.

At this point, I cannot tell you exactly what bills will pose a threat to counties,
We hope the coffee events were just the start to even more productive communication between county commissioners and the other elected officials in the courthouse. On almost every issue, we should be standing shoulder-to-shoulder in opposition to negative legislation.

but we know those challenges will come, and it will be our responsibility to promote the best interest of county government.

The regular session usually moves pretty quickly anyway, and all the indications are that the 2014 session will move at an even faster pace than normal. Legislative leaders are planning to wrap up by April 7, which is a full three weeks early. For our “one voice” to be heard at the right time, we’ll definitely have to stay on our toes.

We hope the coffee events were just the start to even more productive communication between county commissioners and the other elected officials in the courthouse. On almost every issue, we should be standing shoulder-to-shoulder in opposition to negative legislation. Together, our strength will benefit all of county government.

In addition to the “Coffee @ the Courthouse” events, we are also refocusing our annual efforts to enhance the county “presence” in Montgomery. On page 37 you will find details on this year’s County Days. We have scheduled each county to be in Montgomery to assist with the lobbying effort.

And it is our hope that county officials and employees will make the extra effort to be in Montgomery and to show support for the Association’s effort. It’s important for the leaders among our county staff members – engineers, administrators, revenue officers, EMA directors and 9-1-1 directors – to know that they are part of “one voice” too. Please put the date on your calendar and make sure you are a part of this effort.

The coffee pot will be ready!
Changes in Local Law Process
The Alabama Constitutional Revision Commission has proposed changes to the current process for passing local legislation. The commission’s proposal provides for a shorter advertising period and allows for local legislation to be amended during the legislative process, thus allowing counties and legislators a meaningful opportunity to debate and negotiate local bills during the legislative process. The Association urges the Alabama Legislature and voters statewide to approve this proposed change.

Local Constitutional Amendment Election
The Alabama Constitutional Revision Commission has proposed changes to the existing procedure for the holding of county-only referendums on proposed local constitutional amendments. Currently, the constitution allows any one member of the Alabama Legislature to force a statewide vote on such local matters by casting a single “nay” vote on the proposal. The commission has endorsed legislation to change the threshold to at least three (3) negative votes in the Senate or at least nine (9) negative votes in the House. The Association urges the Alabama Legislature and voters statewide to approve this proposed change.

County Administrative Powers
The Constitutional Revision Commission has proposed granting county government the authority to adopt certain administrative powers without requiring legislative approval. These powers would not include the power to tax or regulate land use, but would allow the county commission to make administrative decisions regarding the management and operation of the county and to adopt certain programs beneficial to the citizens they represent. The Association urges the Alabama Legislature and voters statewide to approve this proposed change.
Local Government Health Insurance Program
Most county commissions provide health insurance coverage to employees through the Alabama Local Government Health Insurance Program, which was established by statute more than 20 years ago. The program is administered by the Alabama State Employees' Insurance Board without local government representation. In part as a result of the current uncertainty regarding compliance with the federal mandates for health insurance coverage, the Association urges the Alabama Legislature to establish a separate board to direct the operation of the local government program.

Qualifying Dates for Independent Candidates
The Association supports legislation to require a person seeking public office as an “independent” candidate to file the required petition seeking ballot access no later than the last day of qualifying for those seeking the nomination of a political party for the same office.

Publishing Election Notices
The Association supports legislation amending Alabama law to authorize counties to satisfy the legal requirements for the publication of election notices by posting information on a public website and making copies available at the courthouse.

Counting of Write-in Votes
Alabama law requires write-in votes to be counted on election night. This hand-counting process is time-consuming and, in almost all cases, has no impact on the outcome of the elections. The Association supports legislation to provide that write-in votes be counted at the same time as provisional ballots under one of two conditions: either the number of write-in votes for a specific office is greater than or equal to the difference in votes between the candidates receiving the most votes or, before the date provisional ballots are counted, a request to count the write-in votes has been received along with a bond to cover the cost of the count.

Business Personal Property Taxes
The Association supports legislation to streamline the business personal property taxation process by establishing an online system and/or short form for filing personal property tax returns, provided such system does not result in a reduction of local tax revenues generated from this ad valorem tax. The Association opposes any legislation that would provide a tax exemption or reduction in tax rate for business personal property taxes.

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. Therefore, the Association supports 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.

State Tax Refund Offset
The Association supports legislation that would allow counties the authority to offset a person's state income tax refund for payment of debts due to the local government such as delinquent solid waste fees or unpaid local taxes and fees.
COUNTY ADMINISTRATION

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.

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.

Responsibility for Federal and State Functions
The Association opposes any legislative or administrative efforts to require counties to assume or assist with any programmatic or financial responsibility for any current or future federal or state programs or functions, such as operation of the judicial system, environmental and public health programs, state corrections, voter registration, or federal or state assistance programs.

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.

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 substantive changes 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
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WHAT’S ON THE MENU OF YOUR DEFERRED COMP PROGRAM?

Alabama County and Municipal Government Capital Improvement Trust Fund

Alabama’s constitution has established an advisory committee to recommend investment and operational recommendations regarding the Alabama County and Municipal Government Capital Improvement Trust Fund. The Association appoints three members to this committee. The Association urges the Board of Trustees of the Alabama Trust Fund to carefully consider recommendations from this committee and to seek its input and participation on issues relevant to the fund’s operation.

Referendum on Diversion of Alabama Trust Fund Revenue

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

The Future of the Alabama Trust Fund

Alabama counties and cities each utilize the distribution of 10 percent of the annual income of the Alabama Trust Fund for important capital improvement projects at the local level. The Association has consistently opposed legislative efforts to withdraw portions of the corpus of the Alabama Trust Fund as such withdrawals produce a permanent reduction of annual revenue to every county in the state. In 2000 Alabama voters established the County and Municipal Government Trust Fund, which is used to provide counties and cities with interest income that would have otherwise been lost from
the expenditure of the corpus of the Alabama Trust Fund. The Association believes the distributions to counties and cities can, ultimately, only be protected from future expenditures by enacting a constitutional amendment which shifts 20 percent of the corpus of the fund and 20 percent of all future oil lease and royalty payments into the County and Municipal Government Trust Fund. The separation of the existing and future revenue into two distinct trust funds would protect local revenues while enabling the State of Alabama to utilize the state-portion of the Alabama Trust Fund as allowed by other referendums. The Association will actively oppose the passage of any proposed constitutional amendments allowing the expenditure of Alabama Trust Fund corpus unless such legislation also includes language ensuring that counties will no longer be impacted by such expenditures.

**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. Additionally, the Association opposes any legislation that would alter the structure or management of the Department or remove Department employees from the state merit system.

**Alabama’s Immigration Law**
The Association recognizes the positive impact of the changes made to Act No. 2011-535 during the 2012 Legislative Session and supports the court settlement prohibiting enforcement of 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. The Association opposes any legislation that would reinstate this provision. However, the Association supports any changes to the current law that would ease the administrative burdens on all levels of government or address 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.

**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.

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.

State Tax Refund Offset
The Association supports legislation that would allow counties the authority to offset a person’s state income tax refund for payment of debts due to the local government such as delinquent solid waste fees or unpaid local taxes and fees.

CONSTITUTIONAL REVISION POLICIES

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**Unfunded Mandate Amendment**

Currently, the constitutional provision protecting counties against unfunded mandates exempts from its application bills which are “defining a new crime or amending the definition of an existing crime.” This language has been used to avoid the unfunded mandate protection by simply tacking on a crime at the end of a bill that is otherwise administrative in nature. The Association supports legislation to amend this constitutional provision to correct this loophole by providing for the crime exemption to apply only to the provisions of a law that define or amend a crime rather than applying to the entire law.

**PUBLIC OFFICIALS’ SALARY AND BENEFITS POLICIES**

**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 existing supernumerary laws that would mandate an increase in county-paid benefits 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.

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.

Changes in RSA Eligibility
Counties participating in the Retirement Systems of Alabama are responsible for all employer contributions and other costs required to participate as an employer. This means the state does not contribute any of the cost of county participation. Under these circumstances, 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.

Local Government Health Insurance Program
Most county commissions provide health insurance coverage to employees through the Alabama Local Government Health Insurance Program, which was established by statute more than 20 years ago. The program is administered by the Alabama State Employees’ Insurance Board without local government representation. In part as a result of the current uncertainty regarding compliance with the federal mandates for health insurance coverage, the Association urges the Alabama Legislature to establish a separate board to direct the operation of the local government program.

ELECTION ISSUES POLICIES

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. However, the Association opposes legislation that would amend current law to eliminate or limit the circumstances in which a runoff election is required.

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 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.

**Publishing Election Notices**
The Association supports legislation amending Alabama law to authorize counties to satisfy the legal requirements for the publication of election notices by posting information on a public web site and making copies available at the courthouse.

**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 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.

**Campaign Finance Reform**
With a statewide committee working to ensure compliance with the Alabama Fair Campaign Practices Act, including establishing a commission to review suspected violations of the Act, the Association is concerned that the conduct of candidates for local office is given appropriate consideration. The Association encourages the committee to consider the abundance of local races when establishing a reporting procedure for suspected violations; to ensure the investigation of such reports are completed before election day; and to provide for bipartisan and local representation on the commission.

**Counting of Write-in Votes**
Alabama law requires write-in votes to be counted on election night. This hand-counting process is time-consuming and, in almost all cases, has no impact on the outcome of the elections. The Association supports legislation to provide that write-in votes be counted at the same time as provisional ballots under one of two conditions: either the number of write-in votes for a specific office is greater than or equal to the difference in votes between the candidates receiving the most votes or, before the date provisional ballots are counted, a request to count the write-in votes has been received along with a bond to cover the cost of the count.

**Altering Voter Registration Deadline**
Alabama law currently provides that a person must register to vote at least 10 days prior to an election in order to cast a ballot in that election. The Association opposes any legislation that would change the deadline for registering to vote prior to the date of an election.

**Qualifying Dates for Independent Candidates**
The Association supports legislation to require a person seeking public office as an “independent” candidate to file the required petition seeking ballot access no later than the last day of qualifying for those seeking the nomination of a political party for the same office.
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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. In particular, 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.

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 post-development 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
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**Local Approval of Private Industry Operations**
The Association opposes any legislative or administrative measures that would require counties to grant host-government or other location approval as part of any required approval or permitting process for any plants or business operations desiring to locate in the county.

**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 the Alabama Department of Public Health and the Alabama Department of Environmental Management.
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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, 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.

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 prior to draft issuance regarding any proposed changes in Alabama’s solid waste laws or regulation. The Association opposes amendments to the solid waste law which would provide for penalties or a cause of action against county commissions failing to act on host government approval of solid waste applications. And further, the Association opposes the repeal of the portion of existing law requiring the submission of the Statement of Consistency by the Regional Planning Commission unless the county is thereafter authorized to seek a Statement of Consistency from an independent third party, with the costs reimbursed by the person or entity seeking host government approval.

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.

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.

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.

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. Additionally, the Association supports legislation that would allow counties to assess administrative fees to cover costs of providing services such as a mailing or convenience fee. 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.

Protection of County Revenues
County government has very limited ability to enhance local revenues without legislative action. As such, counties must aggressively protect the county portion of shared revenues collected at the state level as well as revenues collected pursuant to a local tax levy. For this reason, the Association opposes any legislation increasing the state portion of shared taxes, reducing the rate of any tax levy distributed in whole or in part to counties, and/or granting exemptions or credits of taxes distributed in whole or in part to the county. Additionally, while the Association supports programs designed to improve and enhance the economic conditions in Alabama, such programs must recognize the important role played by county government in the overall economic development of the state. The Association opposes any such programs that would mandate the expenditure of county revenues or provide for the abatement or rebate of county taxes without the consent of the affected county commission.

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, including the cost of compensation paid to members of the boards of equalization, among all entities entitled to a portion of the proceeds of the tax.

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.
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. Therefore, the Association supports 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.

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.

Earmarking or Mandating Expenditures 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. The Association also 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” weekends, and also opposes any additional sales tax holidays.

License Inspector and Fees
The Association opposes any legislation that would eliminate license inspectors or limit the enforcement activities performed by these county personnel. 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.

Secure Rural Schools and Community Self-Determination Act
There are more than 670,000 acres of National Forests stretching across 17 Alabama counties, acres that are not subject to taxation because they are owned by the federal government. For years, these counties received critical funding for local transportation and public education through the Secure Rural Schools and Communities Self-Determination Act. The Association urges Congress to continue its longstanding support of rural counties by renewing the act or adopting a more active approach to forest management, which would also provide a boost to local economies.
ONE SPOT Implementation and Administration

The Association applauds the efforts of the Alabama Department of Revenue and the ONE SPOT State and Local Advisory Committee in implementing the ONE SPOT system designed to allow taxpayers to remit sales, use, and rental taxes through one online 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 and urges the Department to continue interaction with the ONE SPOT State and Local Advisory Committee as long as necessary to ensure proper administration of the system and timely and accurate distribution of tax monies to the proper local jurisdiction.

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 Disability Exemption

The Alabama Legislature passed legislation in 2013 reinstating a property tax exemption for all persons who are permanently and totally disabled. The Association urges the Alabama Department of Revenue to promulgate rules for the proper administration of this tax exemption which include a definition of “permanently and totally disabled” and procedures to strictly enforce provisions allowing for the exemption to be granted based upon affidavits from two physicians.

Business Personal Property Taxes

The Association supports legislation to streamline the business personal property taxation process by establishing an online system and/ or short form for filing personal property tax returns, provided such system does not result in a reduction of local tax revenues generated from this ad valorem tax. The Association opposes any legislation that would provide a tax exemption or reduction in tax rate for business personal property taxes.

Railway Carrier Taxation

The Association supports the efforts of state and local governments to defend against the allegation that Alabama’s sales and use tax discriminates against railroad carriers in that the law includes an exemption for interstate motor and water carriers, but the exemption does not apply to rail carriers. The Association also supports any legislation designed to remove any defects in the state’s tax laws that result in a discriminatory tax structure provided such legislation is designed to eliminate tax discrimination without creating new exemptions for taxpayers or expanding existing exemptions or tax credits.

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granting tax exemptions, abatements, or credits as incentives for businesses to locate and/or expand operations within the state. In recent years, the trend toward granting some type of tax incentive to new or expanding businesses has grown significantly, even in circumstances where the economic benefit to the state is undetermined. As a measure of the return on investment of tax incentives granted by the Legislature, the Association supports legislation to require periodic reporting on the effectiveness of tax incentives, including but not limited to data providing the number of jobs created, the growth of the local economy attributed to the incentive, and any other factors cited by the Legislature as grounds for granting the tax incentives.

JUSTICE AND PUBLIC SAFETY

Municipal Prisoners and Juveniles in County Facilities
The Association supports legislation requiring municipalities to assume full financial responsibility, including medical expenses, for any municipal inmate in the county jail and/or for any juvenile taken into custody by municipal law enforcement regardless of the charges or reasons for detention.

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.

Department of Youth Services Funding
The Association opposes any legislation decreasing or eliminating 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. The Association urges the Alabama Legislature to provide sufficient funding to the Department of Youth Services to ensure that counties are not required to absorb any of the cost of housing juveniles in detention facilities.

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. Additionally, the Association supports any legislation or programs that would provide financial incentives to a county to implement or partner with a state or nonprofit agency to develop and/or administer a community corrections or diversion program.

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 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
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 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.

**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.

**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.

**Inmate Labor and Work Release Programs**
The current law providing for county inmate labor and for county work release programs is confusing and in many respects outdated. The Association supports comprehensive legislation to revise and clarify when and how county inmates can be put to work provided such legislation includes adequate liability protection for the county, the sheriff, and any employers participating in a program utilizing county inmate labor.

**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

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The attorneys and staff of Webb & Eley, P. C. support and appreciate all of the county commissioners and their staff.

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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.

**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.

**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.

**“Call before you dig” Legislation**
The Association is willing to negotiate on legislation to amend the “call before you dig” statute as necessary to bring the state in compliance with federal law and regulation provided such legislation includes provisions ensuring that county and state governments are not required to notify any public or private entities before performing routine maintenance on a state or county road or right-of-way.

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

**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.

**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 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.

**Logging Activity Notice**

The Association opposes the repeal of Act 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.

**Vacation of Roads**

Alabama law grants the county commission broad authority to oversee and regulate county roads, bridges, and rights of way within their jurisdiction. The Association would support legislation granting property owners a right to be heard on a petition requesting vacation of a road. However, the Association opposes any legislation that would mandate the county commission to take action regarding a requested vacation of a county-maintained road based upon a petition filed by one or more persons owning property on the road. The Association also opposes any legislation that would require the county to defend its decision regarding a petition to vacate a road based upon a finite set of standards enumerated in the law.

**Prompt Pay on Public Works Projects**

In 2012, the Association agreed to legislation requiring counties and other governmental entities to make final payment on public works projects within 45 days of completion except when a project is funded with federal or other grant monies not paid to the county until completion of the project. The Association opposes any changes to the law passed in 2012 that would reduce the number of days for final payment and/or would require final payment on a grant-funded project before the grant monies are received.

**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.

**Construction Manager at Risk**

The Association opposes any legislation designed to relax or eliminate the requirement for competitive bidding for government construction projects or that would authorize a construction manager or design builder to assume responsibility for selecting the successful bidder without participation by the governmental entity contracting for the project. The Association also opposes any legislation that would allow a project manager to approve changes to a contract without approval of the governing body and/or in variance from the requirements of the public works law.
As an important part of our effort to ensure the Alabama Legislature is constantly hearing “67 Counties, One Voice”, we will once again be hosting County Days during the 2014 Legislative Session. Each county has been assigned one day to come to Montgomery and “walk the halls” to help make sure all your legislators are aware of – and supporting – the interests of county government when considering legislation. The schedule has been designed to provide for all regions of the state to be represented on each of the six designated days. Representation from each county on its day will be key to the success of this effort. All county commissioners and all key staff are encouraged to participate and join us at the State House on your day.

The schedule for each County Day is set out below – and should not require an overnight stay. More details will be distributed as each County Day draws near, but please get this date on your calendar and make plans now to participate in this important event.

**SCHEDULE**

10:00 a.m.—Briefing at the Alabama State House and Lobbying  
12:30 p.m.—Lunch at the ACCA Office Building  
1:30 p.m.—Lobbying at the Alabama State House

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**February 4, 2014**  
Baldwin, Bibb, Blount, Clay, Conecuh, Cullman, Franklin, Henry, Houston, Lowndes, Macon, Randolph, Sumter

**February 11, 2014**  
Cleburne, Coffee, Escambia, Hale, Jefferson, Lauderdale, Marion, Marshall, Russell

**February 18, 2014**  
Butler, Elmore, Etowah, Geneva, Marengo, Mobile, Monroe, Morgan, Perry, Pickens, Pike, Walker

**February 25, 2014**  
Autauga, Bullock, Colbert, Covington, Fayette, Greene, Jackson, Lee, St. Clair, Talladega, Washington

**March 11, 2014**  
Barbour, Cherokee, Chilton, Crenshaw, Limestone, Tallapoosa, Tuscaloosa, Wilcox, Winston

**March 18, 2014**  
Calhoun, Chambers, Choctaw, Clarke, Coosa, Dale, Dallas, DeKalb, Lamar, Lawrence, Madison, Montgomery, Shelby
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