

Section 11-2A-2

Annual compensation of certain local officials.

Effective October 1, 2000, the annual compensation which a county shall pay to a county commissioner, a judge of probate, a sheriff, a tax assessor, a tax collector, a revenue commissioner, a license commissioner, and an elected assistant tax assessor or collector shall be as set out below:

(1) SHERIFF. The annual minimum compensation for each sheriff shall be fifty thousand dollars (\$50,000) which shall be in lieu of any salary and expense allowance currently provided to a sheriff receiving total compensation less than the minimum. Beginning with the next term of office for each sheriff, except as provided in Section 11-2A-4, the salary herein provided shall be the minimum compensation payable to the sheriff in lieu of any salary, expense allowance, or other compensation provided by law.

(2) COUNTY COMMISSIONERS AND JUDGES OF PROBATE. The annual minimum compensation for county commissioners and judges of probate in Categories 1 and 2 shall be as provided by local law. Except as otherwise provided in this chapter and subject to the provisions of Section 11-2A-4, the annual compensation for county commissioners and judges of probate in Category 3 shall be increased by 20 percent effective October 1, 2001, if the compensation, including expense allowance, of the office has not been increased by other general or local law during the period from October 1, 1996, to October 1, 2001; the annual minimum compensation for county commissioners and judges of probate in Category 4 shall be that amount prescribed by general law on September 30, 2000, plus a 20 percent increase; the annual minimum compensation for county commissioners and judges of probate in Category 5 shall be that amount prescribed by general law on September 30, 2000, plus a 17 percent increase; and the annual minimum compensation for county commissioners and judges of probate in Category 6 shall be that amount prescribed by general law on September 30, 2000, plus a 15 percent increase.

(3) TAX ASSESSORS, TAX COLLECTORS, REVENUE COMMISSIONERS, LICENSE COMMISSIONERS, AND ELECTED ASSISTANT TAX COLLECTORS OR ASSESSORS.

a. On and after June 1, 2000, each county commission is authorized to provide an expense allowance to the tax assessor, tax collector, revenue commissioner, license commissioner, elected assistant tax assessor, and elected assistant tax collector in amounts not to exceed ten thousand dollars (\$10,000) per annum. The expense allowance may be phased in over a two-year period as determined by the county

commission. At the beginning of the official's next term of office following the provision of the expense allowance authorized herein, the expense allowance shall be included in the base salary of the official and the expense allowance thereupon voided. Deductions from the expense allowances provided under this chapter shall be made for supernumerary programs, the State Employees' Retirement System, or other retirement programs as provided by law, the same as if the expense allowances were salary. Notwithstanding the above, in Category 3, an expense allowance for any official covered by this subdivision shall be provided in the amount of ten thousand dollars (\$10,000) per annum effective October 1, 2001, if compensation for the office has not been increased by other general or local law during the period from October 1, 1996, to October 1, 2001.

b. Any increase in base salary or expense allowance for a tax assessor, tax collector, revenue commissioner, license commissioner, elected assistant tax assessor, or elected assistant tax collector contained in any act passed in the 1999 2nd Special Session of the Legislature or any other act passed in the 2000 Regular Session shall be credited against any expense allowance provided under this subdivision, so that the total increase in compensation for a tax assessor, tax collector, revenue commissioner, license commissioner, elected assistant tax assessor, and elected assistant tax collector does not exceed ten thousand dollars (\$10,000).

(4) Any laws to the contrary notwithstanding, no person holding supernumerary office shall be entitled to any increases in compensation or expenses as a result of the implementation of any salary adjustments provided for in this chapter.

(5) If implementation of the salaries in this chapter increases the salary of an incumbent office holder, the increase shall be paid as an expense allowance until the beginning of the next term of office whereupon the amount of the expense allowance shall be included in the base salary for the office holder and the expense allowance shall be voided. Deductions from the increase shall be made for supernumerary programs as provided by law as if the increase were salary. Notwithstanding the foregoing, a county shall pay the salary increase during a term of office at the beginning of the next fiscal year if payment of the increase is sanctioned by an amendment to the Constitution of Alabama of 1901.

(6) Notwithstanding this section or any other provision of this chapter, the increases in fees under Section 12-19-90 provided for by Act 2000-108 shall not apply to any county in Category 1 or 3 on June 1, 2000.

(7) The local governing body of the county may, by resolution, elect for the county to be exempt from the provisions of this section and Section 11-2A-3 and the increases in fees in Section 12-19-90 as provided for by Act 2000-108; provided that the local

governing body shall only be authorized to exempt the county from all of the sections referenced above, and provided further that the resolution is adopted after June 1, 2000, but prior to October 1, 2000. Any local governing body that exercises its authority under this subdivision may elect to have the county become subject to the provisions referenced above by the adoption of a resolution and the provisions shall become effective in the county on September 30, next following the adoption of the resolution.

(8) Any county identified as a "Category 1" county under the provisions of Section 11-2A-1, is exempt from the provisions of this section.

(Act 2000-108, p. 148, §2; Act 2001-344, p. 446, §1; Act 2001-697, p. 1487, §§1, 2.)