

## BOARDS OF EQUALIZATION

1. Composition of the Boards
  - A. Each County has a three member Board.
  - B. Each member must have been a resident of the county for 5 years.
  - C. Each member must own taxable property located within the State of Alabama.
  - D. Each member must be a qualified elector in the county.
  - E. Each member must be competent to serve in the opinion of the nominating authority.
  
2. Nominations
  - A. Each County Commission nominates 3 individuals.
  - B. Each County Board of Education nominates 3 individuals.
  - C. The largest municipality nominates 3 individuals.
  - D. All other municipalities nominate 1 individual.
  - E. Nominations are made in August every fourth year from 1943 (the August after the Governor is inaugurated).
  
3. Appointments
  - A. The Commissioner of Revenue shall make the appointments with the approval of the Governor.
  - B. The Commissioner of Revenue makes the appointments within 30 days of receipt of the list of nominees.
  - C. The Commissioner of Revenue may reject any list of nominees.
  - D. The Commissioner of Revenue shall appoint one member each from the list of nominees submitted by the county commissions, boards of education, and the municipalities.
  - E. The members of the boards of equalization shall hold office for four years beginning October 1, 1943, and every fourth year thereafter.
  - F. Upon the death, resignation, or any other cause of removal from office, the Commissioner of Revenue shall appoint a person from the remaining group of nominees from which the vacancy occurred to serve the unexpired term. The nominating agency may submit additional names.
  - G. No member of any county board of equalization shall hold employment or office of profit with the United States, the State of Alabama, any county or other political subdivision of said State of Alabama etc.
  
4. Exceptions
  - A. Jefferson County Board of Equalization Chairman is a Jefferson County Merit System employee.
  - B. Jefferson County's two associate board members are appointed one each from the list of nominations submitted by the Board of Education and the Municipalities and must qualify by taking a civil service examination. The appointments are then made by the Commissioner of Revenue with the approval of the Governor.
  - C. Morgan County Board of Equalization members are appointed one each by the County Commission, the Board of Education, and the largest Municipality (Act #1975-377).
  - D. Escambia County Board of Equalization members are appointed one each by the County Commission, the Board of Education, and the largest Municipality (Act #2004-479).

5. Authorized Work Days (Act #82-775)

- A. Jefferson, Mobile, and Montgomery County Boards of Equalization are full time boards that work year round.
- B. The following county BOEs are authorized to work up to 150 day per year: Baldwin, Calhoun, Chambers, Dallas, Etowah, Madison, Morgan, Talladega, Tuscaloosa, and Walker.
- C. The remaining county BOEs are authorized to work up 80 days per year.

6. Pay

- A. See attached

Jefferson County

Act 82-775

To be paid 22.50% by the State of Alabama and 38.75% to be paid by Jefferson County and the City of Birmingham

Act 83-604

An additional \$1,000 per month

The additional \$1,000 per month is to be paid 22.50% by the State of Alabama and 77.50% to be paid by Jefferson County

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Mobile County

Act 72-201

Chairman is paid \$4,500 per annum

Associate members are paid \$3,750 per annum

The State of Alabama pays 22.5%

The County of Mobile pays 38.75%

The City of Mobile pays 38.75%

Through local act the City of Mobile pays an additional \$62.08 per month to the chairman and \$51.65 to each associate member

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Montgomery County

Act 82-775

Each member is paid \$350 per month – 1/3 each by State of Alabama, Montgomery County, and the City of Montgomery

Act 85-46

\$330 per month per member to be paid by the State of Alabama