



2011-050

STATE OF ALABAMA
OFFICE OF THE ATTORNEY GENERAL

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March 31, 2011

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Honorable Lesley Vance
Member, House of Representatives
Post Office Box 1429
Phenix City, Alabama 36867

Revenue Commissioners – Tax Assessors –
Tax Collectors – Act No. 76-343 – Act No.
86-493

The term “Revenue Commissioner,” as used in Act 343 of the 1976 Acts of Alabama, refers to the Revenue Commissioner of the State Department of Revenue.

Dear Representative Vance:

This opinion of the Attorney General is issued in response to your request.

QUESTION

Does the wording “Revenue Commissioner,” as used in section 2 of Act 343 of the 1976 Acts of Alabama, mean the Revenue Commissioner of the State of Alabama, or does it mean the local county revenue commissioner in Russell County?

FACTS AND ANALYSIS

Act 343 of the 1976 Regular Session of the Alabama Legislature directs the Russell County Commission to operate an office to provide for the continuous appraisal of property for ad valorem tax purposes in Russell County. 1976 Ala. Acts No. 343, 388. The act provides, in pertinent part, as follows:

Section 1. The Russell County Commission shall employ sufficient appraisers, mappers, clerical personnel and other personnel to maintain on a current

basis the appraisal and mapping of all real property and valuation of personal property within the county.

Section 2. *The Revenue Commissioner* shall prescribe the functions, duties and responsibilities of these personnel to insure all property is properly appraised, mapped, and valued in accordance with the law.

Section 3. *The county tax collector* shall collect the cost of the appraisal and mapping program from the various county ad valorem tax funds. The custodian of each county ad valorem tax fund shall pay the pro rata share of the cost of appraising and mapping the property which is taxed by said custodian's ad valorem tax fund.

Id. (emphasis added).

Your request states that in 1976, when Act 343 was enacted, the office of revenue commissioner for Russell County did not exist. It was not until 1986 that the offices of tax assessor and tax collector were combined into one office called the county revenue commissioner. 1986 Ala. Acts No. 86-493, 935. Thus, the term "Revenue Commissioner," as used in the 1976 local act, could not have referred to the office of county revenue commissioner because that office was not created until 1986, but instead referred to the Revenue Commissioner for the State Department of Revenue. Further support for this interpretation is found in the fact that the 1976 act refers to the "county tax collector" and directs the collector to collect the costs.

Based upon the foregoing, it is the opinion of this Office that the term "Revenue Commissioner," as used in Act 343 of the 1976 Acts of Alabama, refers to the Revenue Commissioner of the State Department of Revenue.

CONCLUSION

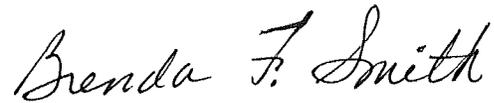
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I hope this opinion answers your question. If this Office can be of further assistance, please contact me.

Sincerely,

LUTHER STRANGE
Attorney General
By:

A handwritten signature in cursive script that reads "Brenda F. Smith".

BRENDA F. SMITH
Chief, Opinions Division

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