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STATE OF ALABAMA
OFFICE OF THE ATTORNEY GENERAL

LUTHER STRANGE
ATTORNEY GENERAL

501 WASHINGTON AVENUE
P.O. BOX 300152
MONTGOMERY, AL 36130-0152
(334) 242-7300
WWW.AGO.ALABAMA.GOV

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Honorable Michael Johnson
Revenue Commissioner
Marshall County Department of Revenue
424 Blount Avenue
Guntersville, Alabama 35976

Revenue Commissioners – Fire Districts – Collections – Fire Protection Fee

Act 2013-403, a local act relating to Marshall County, authorizes the Revenue Commissioner of Marshall County to assess, bill, and collect the fire protection fee established therein.

Dear Commissioner Johnson:

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

QUESTION

Is the Marshall County Revenue Commissioner authorized to assess, bill, and collect the fire service fee established by Act 2013-403?

FACTS AND ANALYSIS

Act 2013-403 provides for a fire protection service fee on residences, dwellings, and businesses in Marshall County. 2013 Ala. Acts 2013-403. The act further provides that "***[t]he fire protection service fee shall be collected***, administered, and enforced as closely as possible at the same time, in the same manner, and under the same requirements and laws

as are the ad valorem taxes of the state." *Id.* at sec. 8 (emphasis added). In Marshall County, *ad valorem* taxes are collected by the Revenue Commissioner. 2000 Ala. Acts No. 2000-575, 1062.

In previous opinions, this Office has interpreted nearly identical language to require revenue commissioners of their respective counties to collect the fire protection fees authorized by local acts. Opinion to Honorable Fred Hamic, Geneva County Probate Judge, dated May 16, 2011, A.G. No. 2011-060; opinion to Honorable Starla S. Moss, Houston County Revenue Commissioner, dated October 31, 2001, A.G. No. 2002-046.

In each of those instances, the revenue commissioners were tasked with the duty of collecting *ad valorem* taxes. *Hamic* at 2; *Moss* at 2. Thus, because the Revenue Commissioner of Marshall County is authorized to assess *ad valorem* taxes, he or she is also obligated to assess, bill, and collect the fire protection service fee established by Act 2013-403.

CONCLUSION

Act 2013-403, a local act relating to Marshall County, authorizes the Revenue Commissioner of Marshall County to assess, bill, and collect the fire protection fee established therein.

I hope this opinion answers your question. If this Office can be of further assistance, please contact Ben Baxley of my staff.

Sincerely,

LUTHER STRANGE
Attorney General
By:

BRENDA F. SMITH
Chief, Opinions Division

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