

85-00525
OFFICE OF THE ATTORNEY GENERAL



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Honorable Alvin E. Gibbs
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Calhoun County
Anniston, AL 36201

Tax Assessors -- Tax Collec-
tors -- Statutes -- Compensa-
tion

Act 85-791, which amends Act
82-620 (relating to salaries
of taxing officials), applies
in every county in which Act
82-620 is in effect.

Dear Mr. Gibbs:

In your request for an opinion you state that Act 85-791 amends Act 82-620 (now codified at §40-6A-2, Code of Alabama 1975) so as to increase the minimum salaries of the taxing officials specified therein, and to provide new, higher, minimum salaries for such officials in counties wherein the offices of tax assessor and tax collector are combined. Act 82-620 requires a resolution of authorization to be passed by the county governing body in order for the Act to become effective in a particular county. You state that approximately one-half of the counties of this state have adopted such a resolution of authorization and are now under the provisions of Act 82-620. You ask whether the provisions of Act 85-791 will become effective automatically on the date prescribed in said act in those counties that have previously adopted the resolution of authorization so as to come under the provisions of Act 82-620.

This office held in an opinion to the Honorable Jerry Don Kimbrough, Franklin County Tax Assessor, dated February 11, 1983, that Act 82-620 is in effect a "local option statute", and that once a county has chosen to come under the provisions of the statute, the county no longer has the option to rescind that choice, citing State v. Justice, 200 Ala. 483, 76 So. 425 (1917).

In view of the fact that Act 82-620 is in effect in all the counties that have adopted the resolution of authorization to come under its provisions, any amendment of Act 82-620 automatically applies in those counties. Your question is therefore answered in the affirmative.

Sincerely yours,

CHARLES A. GRADDICK, Attorney General
State of Alabama



RON BOWDEN
Assistant Attorney General

RB:jt