

**Section 11-3-11****Powers and duties generally.**

(a) The county commission shall have authority:

- (1) To direct, control, and maintain the property of the county as it may deem expedient according to law, and in this direction and control it has the sole power to locate the courts in the rooms of the courthouse and to designate the rooms to be occupied by the officers entitled to rooms therein, including the circuit judge if resident in the county, and to change the location of the courts and the designation of the rooms for officers as it may deem best and most expedient, and this shall be done by order of the county commission entered upon the minutes of the county commission at a regular meeting of the county commission. In the event the courthouse is inadequate to supply office rooms for such officers, the county commission may lease such office rooms in a convenient location in the county site and pay the rental from the county fund.
- (2) To levy a general tax, for general county purposes and a special tax, for special purposes, according to this Code.
- (3) To examine, settle, and allow all accounts and claims chargeable against the county.
- (4) To examine and audit the accounts of all officers having the care, management, collection, or disbursement of money belonging to the county or appropriated for its use and benefit.
- (5) To make such rules and regulations for the support of the poor in the county as are not inconsistent with any law of the state.
- (6) To punish for contempt by fine not exceeding \$10.00 and imprisonment not exceeding six hours.
- (7) To subpoena, examine, and compel the attendance of witnesses and the production of books and papers before the county commission in the same manner as the probate court.
- (8) To contract for and have made map or plat books showing all subdivisions of land that have been heretofore or that may hereafter be made in the county.
- (9) To compromise on such terms as it may deem just all doubtful claims in favor of the county when such claims arise on account of moneys heretofore paid in good faith by order of such county commission or in any case where they deem it to the best interest of the county.
- (10) To make an appropriation, in no case to exceed \$750.00 per year, to install and maintain an exhibit of the agricultural and mineral resources of the county.
- (11) To pay at the regular legal rate for the advertising of notice and substance of local bills which may be introduced in the Legislature for the benefit of the county, or in reference to subjects or matters exclusively relating to county business or affairs.
- (12) To procure and provide telephones for the offices of the circuit judge, the clerk and register of the circuit court, the sheriff and jailer, the tax assessor and tax collector and the judge of probate in the county, and to pay for the same out of the general funds of the county, and said county commission may, in like manner and for the same officers, establish telephones in both courthouses

where the said officers maintain two offices in the county and must install such telephone upon the request of the officer entitled thereto.

(13) To make appropriations out of the county treasury to pay premiums on livestock that may be exhibited in livestock shows held in the county.

(14) To appropriate, where the state or federal authorities have taken up the works of farm demonstration or the organization of farm life clubs for the promotion of agriculture, such sum or sums as it may deem adequate and necessary for aiding in such work.

(15) To expend money for the purpose of improving the sanitary conditions of the county by laying trunk lines of sewers and constructing sewage disposal plants located in localities contiguous to thickly populated communities and to prescribe the terms on which the owners of houses or householders may connect with such lines of sewers, but no such lines of sewers shall be laid without the written approval of the executive officer of the State Board of Health, such approval to be based on the belief that the laying of any proposed line will materially improve health conditions. The county commission shall have the power to require owners of property in the county to connect to its sewer system any facilities used in the collection or disposal of sewage. If the owner of any property in the county fails to connect any such facility located on such property to such sewer within 10 days after delivery to the occupant of such property of written notice to make such connection, the county commission may cause such connection to be made and shall have the right to enter upon private property to the extent required to make such connection. The cost to the county of connecting to such system any facility used in the collection or disposal of sewage shall be reimbursed to the county by the owner of the property on which such facility is located, and the obligation of the owner of such property to pay such cost to the county shall be secured by a lien on such property to be collected as other debts are collected or liens enforced. The notice required by this subdivision shall be by personal service or by posting a notice on the premises. Any other provisions of this subdivision to the contrary notwithstanding, no county commission shall have the power to require any owner of property to connect to a county sewer system if (i) the property of such owner is served by any other sewer system as of the date (the "prospective connection date") that the construction of such county sewer system has advanced to the point that operational sewer lines belonging to such system are adjacent to the property of such owner, (ii) the property of such owner is served by a septic tank installed as of the prospective connection date, or (iii) any building to be served by such county sewer system is located on the property of such owner at a distance greater than 200 feet from the collector line of such county sewer system.

(16) To appropriate money to promote or enforce the health and quarantine laws of the state for the benefit of the county and its inhabitants when requested so to do by the State Board of Health.

(17) To pay out of any funds in the county treasury all the expenses, including a reasonable attorney's fee, incurred by the county treasurer in resisting the payment of any warrant where said resistance on the part of the county treasurer is successful.

(18) To set aside such part of the revenue of the county as may be deemed expedient for the purpose of creating a sinking fund for the payment of bonds or other indebtedness and to invest such sinking fund in such interest-bearing securities or deposit the same on interest-bearing account within the state as it may deem wise.

(19) To set aside, appropriate, and use county funds or revenues for the purpose of developing, advertising, and promoting the agricultural, mineral, timber, water, labor, and all other resources of

every kind of the county and for the purpose of locating and promoting agricultural, industrial, and manufacturing plants, factories, and other industries in the county. The county commission is authorized to enter into contracts with any person, firm, corporation, or association to carry out the purposes set forth in this subdivision.

(20) To insure in solvent companies the courthouse, jail, machine shops, and other buildings of the county against loss by fire and storm and the trucks, tractors, machines, shovels, graders, equipment, vehicles, and other personal property of the county against loss by fire and theft and against liability for damages to persons and property. Payment of premiums on such insurance coverage shall be made from the general fund of the county, except that payments of premiums on insurance coverage on vehicles, items of equipment or other personal property used and employed exclusively in connection with the establishment, construction, repair, and maintenance of the public roads and bridges of the county may be made from the gasoline funds of the county and payments of premiums on insurance coverage on the courthouse, jail, machine shops, and other buildings of the county may be made from the proceeds of special taxes levied for erection, repairing, furnishing, or maintenance of public buildings, bridges, or roads. Payments heretofore made for these purposes are validated.

(21) To use convict labor and any county equipment or machinery or expend any necessary sum of money for the improvement, beautification, or decoration of the grounds, campus, or premises of any county school or schools under the control of the board of education in such county.

(22) To exercise such other powers as are or may be given by law.

(b) It shall be the duty of the county commission to provide a janitor for the courthouse and to see that the janitor keeps clean and in a sanitary condition all courtrooms, corridors, halls, and offices in the courthouse of the county.

*(Code 1852, §704; Code 1867, §832; Code 1876, §746; Code 1886, §826; Code 1896, §958; Code 1907, §3313; Acts 1909, No. 165, p. 236; Acts 1909, No. 179, p. 178; Acts 1915, No. 447, p. 384; Acts 1915, No. 489, p. 548; Acts 1915, No. 733, p. 845; Acts 1915, No. 830, p. 945; Acts 1919, No. 583, p. 839; Acts 1919, No. 618, p. 861; Acts 1920, No. 105, p. 152; Code 1923, §6755; Acts 1927, No. 75, p. 57; Acts 1931, No. 622, p. 759; Acts 1933, Ex. Sess., No. 184, p. 201; Code 1940, T. 12, §12; Acts 1945, No. 344, p. 560; Acts 1957, No. 750, p. 1184; Acts 1961, Ex. Sess., No. 45, p. 1898; Acts 1987, No. 87-767, p. 1495.)*

**Section 11-3-11.1****Authorization, adoption, levy, assessment, collection, or enforcement of excise, privilege, or license taxes ratified.**

The action of the governing body of any county in levying, authorizing, adopting, assessing, collecting, and enforcing any excise, privilege, or license tax levied, assessed, collected, and enforced on the effective date hereof is hereby ratified, approved, validated, and confirmed, regardless of any defect which might exist in the authorization, adoption, levy, assessment, collection, or enforcement of any such tax, including, without limitation, defects in the adoption of any underlying act of the Legislature authorizing such authorization, adoption, levy, assessment, collection, or enforcement, any failure to publish any notice which might otherwise be required with respect to any of the foregoing, or any failure by any such governing body to comply with any statutory requirement with respect to any of the foregoing matters; provided that this section shall not apply to any such tax, the validity of which is on the effective date hereof being challenged in any proceeding pending in any court in this state.

*(Acts 1989, No. 89-151.)*

**Section 11-3-11.2****Collection of local taxes - County commission.**

(a) The county commission may, by ordinance or resolution, administer and collect, or contract for the collection of, any local sales and use taxes or other local county taxes levied or authorized to be levied by a general or local act. Where the county commission provides by ordinance or resolution for the administration and collection of the local taxes, the collection of the local sales and use taxes shall occur at the same time as state sales and use taxes are due to be paid to the Department of Revenue, unless otherwise provided by law.

(b) Any county commission which elects to administer and collect, or contract for the collection of, any local sales and use taxes or other local taxes, shall have the same rights, remedies, power and authority, including the right to adopt and implement the same procedures, as would be available to the Department of Revenue if the tax or taxes were being administered, enforced, and collected by the Department of Revenue. Any rules and regulations adopted or utilized by the county or its designee shall be consistent with the rules and regulations adopted through the provisions of the Alabama Administrative Procedure Act by the Department of Revenue for the corresponding state tax. If a specific provision of the rules and regulations of the Department of Revenue is inconsistent with a specific provision of a local act, resolution, or general law authorizing or levying a local tax, including a gross receipts tax in the nature of a sales tax, as defined in Section 40-2A-3(8), which was enacted or adopted prior to February 25, 1997, the local act, resolution, or general law provision shall prevail. Any taxpayer that possesses a direct pay permit issued by the Department of Revenue shall pay to the county the sales and use taxes and other county taxes pursuant to the direct pay permit in accordance with rules and regulations promulgated by the Department of Revenue.

(c) In any county in which there exists on February 25, 1997, a local act which authorizes a county commission only to contract with a designee to administer and enforce any tax enacted by the county, the tax or taxes shall continue to be collected and enforced by a designee pursuant to the provisions of the local act, unless the local act is amended to provide otherwise or repealed.

(d) A county commission which elects to administer and collect, or contract for collection of local taxes pursuant to subsection (a), may retain, as its fee for the cost of collection of its local taxes no more than five percent of the tax proceeds or the county's actual cost of collection, whichever is less. Notwithstanding the previous sentence, in any county in which there exists on February 25, 1997, a local act which establishes or limits the amount which can be retained by the county for costs of collection or which limits the amount that can be paid by the county to a designee for providing collection and enforcement services, the provisions in the local act with regard to the costs and amounts shall continue to have force and effect unless the local act is amended to provide otherwise or is repealed.

*(Acts 1996, No. 96-471, p. 584, §§1-4; Act 98-192, p. 310, §3.)*