

**Article 7. County Taxes and Assessments for Forest and Forest Fire Protection.**

**~~Division 1. Special Taxes for Forest Protection.~~**

**~~§ 9-13-160. "Forestland" defined.~~**

~~"Forestland" shall mean any land which supports a forest growth or which under prevailing natural and economic conditions may be expected to support such a growth in the future or which is being used or reserved for any forest purpose.~~

**~~§ 9-13-161. Special annual tax for forest protection -- Authorized.~~**

~~For the purpose of receiving the financial and supervisory cooperation of the State Forestry Commission of the State of Alabama in forest protection, any county commission is empowered, authorized and required to assess and levy a special annual tax not to exceed \$.04 per acre against the forested acreage of the county subject to the conditions set forth in Section 9-13-163.~~

**~~§ 9-13-162. Special annual tax for forest protection -- Designation of forest protection areas.~~**

~~The State Forestry Commission is hereby empowered and directed to establish and designate such forest protection areas prior to the submission of the petition provided for in Section 9-13-163.~~

**~~§ 9-13-163. Special annual tax for forest protection -- Assessment and levy of tax upon petition of freeholders in forest protection areas.~~**

~~For the purpose of receiving the financial and supervisory cooperation of the State Forestry Commission of the State of Alabama in forest protection, the county commission is required to make, assess and levy a special annual tax upon all said lands in the county, or any definitely described portion~~

~~thereof, immediately upon receipt of a petition so requesting, signed by a majority of the freeholders of the county, or any definitely described portion thereof, said area to be known as a forest protection area.~~

~~§ 9-13-164. Special annual tax for forest protection --  
Provision of list of landowners within forest protection areas.~~

~~The State Forestry Commission is hereby empowered and directed to furnish to the county commission of the county in which it is proposed to establish a forest protection area a list of the landowners within said proposed forest protection area, said list to show the total amount of forestland owned by each landowner subject to the forest protection tax within said forest protection area.~~

~~§ 9-13-165. Special annual tax for forest protection --  
Inspection, designation, listing and placement on tax rolls of lands prior to assessment and levy.~~

~~The tax provided for in Section 9-13-161 shall not be assessed and levied until such time as the county board of equalization shall have first inspected and reviewed such property and shall have designated the same forestland, and such lands must have been returned to or listed with the tax assessor of the county where located as forestland and have been placed on the tax rolls for ad valorem taxation as other forestlands.~~

~~§ 9-13-166. Special annual tax for forest protection --  
Collection, disposition and expenditure.~~

~~The tax so assessed shall be collected as other taxes are collected and remitted to the State Treasurer and placed in a "Forest Protection Fund" to be expended by the State Forestry Commission of the State of Alabama for forest fire protection in the county, or any definitely described portion thereof, against which the tax has been assessed.~~

~~§ 9-13-167. Special annual tax for forest protection -- Change~~

~~or discontinuance of tax upon petition of freeholders or State Forestry Commission.~~

~~The tax provided for in Section 9-13-161 shall remain the same from year to year, except that it may be changed or discontinued upon receipt of a petition so requesting, signed by a majority of the freeholders of the county, or any definitely described portion thereof, involved or by the State Forestry Commission of the State of Alabama.~~

~~Division 2. Assessments for Forest Fire Protection.~~

~~§ 9-13-180. "Forestlands" defined.~~

~~"Forestlands" shall mean any lands which support a forest growth, which under prevailing natural and economic conditions may be expected to support such a growth in the future or which is being used or reserved for any forest purpose. Such term shall not include any lands within an urban area which are primarily used for residential purposes nor shall it include any publicly owned lands.~~

~~§ 9-13-181. Participation by county commissions in fire protection program of State Forestry Commission -- Authorized.~~

~~The county commission of any county in this state is authorized, when the need therefor exists, to provide in the manner specified in this division protection against forest fires in such county by participating in the State Forestry Commission's fire protection program.~~

~~§ 9-13-182. Participation by county commissions in fire protection program of State Forestry Commission -- Assessments against owners of forestlands for costs -- Authorized; limitations.~~

~~Any county commission which provides forest fire protection to the persons and property of its county by participating in the State Forestry Commission's fire protection program may in the~~

~~manner specified in this division assess the whole or any part of the cost of such fire protection program, not in excess of \$.05 per acre, to the owners of forestland in the county; provided, that such assessment is not greater than the benefit accruing to such forestland due to the availability of such fire protection.~~

~~**§ 9-13-183. Participation by county commissions in fire protection program of State Forestry Commission -- Assessments against owners of forestlands for costs -- Determination of need therefor; determination and establishment of amount.**~~

~~The need for special assessments to provide forest fire protection within the county shall be determined by the county commission after a public hearing is held thereon. Such hearing shall be held by such body only after a petition signed by a majority of the total number of persons owning forestlands within the county has been presented thereto; provided, that such persons are the owners of more than one half of the forestland situated within the county. The county commission shall give 10 days' notice of the time and place at which they shall meet to determine the need for a program in such county to provide protection against forest fires, the manner of financing a fire protection program, the part of the cost of such program to be assessed against owners of forestland and the manner of assessing the cost of such protection proportionately to each parcel or tract of forestland in the county. The notice of the meeting hereby required shall be published in a newspaper of general circulation in the county and shall also be posted at the courthouse of the county and in every post office within the county. Any person owning forestland in the county may appear in person or by attorney at such time and place and make defense against such assessment or the amount thereof. After such hearing the county governing body shall determine the amount of such assessment and enter on the minutes of the governing body an order fixing such assessment.~~

~~**§ 9-13-184. Participation by county commissions in fire protection program of State Forestry Commission -- Assessments**~~

~~against owners of forestlands for costs -- Time and manner of payment; reports to tax assessors; lien on property for payment.~~

~~Any assessment fixed as provided in Section 9-13-183 shall be payable at the same time and in the same manner as county taxes, and the owner of the forestlands, as defined in this division, in those counties becoming subject to the provisions of this division shall make report of same to the tax assessor of the county at the time fixed by law for making return of other property of such property owner. Assessments made pursuant to this division shall constitute a lien on the property against which they are assessed and, in case of default in the payment of such assessments, the land may be sold in the same manner and under the same conditions that lands are sold for the satisfaction of liens for county taxes.~~

~~§ 9-13-185. Participation by county commissions in fire protection program of State Forestry Commission -- Assessments against owners of forestlands for costs -- Disposition and expenditure.~~

~~All moneys accruing to any county from the assessments as provided in this division shall be placed in the county treasury or depository, as the case may be, to the credit of a special fire protection fund, which fund shall be used or disbursed by said county commission only in participating in the State Forestry Commission's fire protection program within such county under such procedures and policies as may be prescribed by the State Forestry Commission. Any unexpended balance in said fund at the end of any fiscal year shall remain therein for use during the ensuing fiscal year.~~

~~§ 9-13-186. Participation by county commissions in fire protection program of State Forestry Commission -- Assessments against owners of forestlands for costs -- Compensation of officials making or collecting same.~~

~~Any officer performing any duties relative to the assessing or collecting of assessments made pursuant to this division shall~~

~~receive as compensation therefor the same fees and allowances that he would receive for the performance of similar duties relative to the collection of special county taxes.~~

~~**§ 9-13-187. Participation by county commissions in fire protection program of State Forestry Commission -- Assessments against owners of forestlands for costs -- Removal.**~~

~~The county commission in any county where the assessment provided for in this division has been adopted may, upon its own motion, remove said assessment at any time; provided, that no county commission may remove said assessment without first having a public hearing relative to the removal of the assessment.~~

**Article 7A. State Assessment for Forest Fire Protection and Prevention.**

**§ 9-13-188. Legislative intent.**

The Legislature hereby declares that the threat of a spread of wildfire in our forest lands is a matter of major concern. The purpose of this article, therefore, is to provide forestry assistance and to secure the protection from, and the prevention of, forest fires. This article should be liberally construed to achieve these purposes.

**§ 9-13-189. Definitions.**

As used in this article, the following words shall have the meanings stated below, unless the context requires otherwise:

(1) COMMISSION. The Alabama Forestry Commission.

(2) FOREST LAND. Any land which supports a forest growth or which is being used or reserved for any forest purpose and is classified as Class III forest property in Section 40-8-1(b)(1), but excludes land within the city limits of any incorporated municipality.

(3) OWNER. Any person who ~~is engaged in and has an economic risk in the business of producing or causing to be produced, for market, forest or timber products~~holds an ownership interest in any forest land as defined herein.

(4) PERSON. Any individual, partnership, corporation, company, society, or association, or other business entity.

(5) LESSEE. Any person who leases land ~~for a period over five years~~ for the purpose of producing or causing to be produced, for market, forest or timber products.

**§ 9-13-190. Administration; rules and regulations.**

The forestry and fire prevention program provided for in this article shall be administered by the Alabama Forestry Commission. The commission shall have the authority to adopt such rules and regulations as it deems necessary to effectuate the purposes of this article.

**§ 9-13-191. Finance charge, fee or assessment on forest land; disposition of proceeds.**

There is hereby levied in this state a finance charge, fee or assessment on forest land owned or leased by any person. Proceeds generated in each county shall be earmarked for use by the commission in the respective county where raised to provide for forest fire protection and similar forestry services within the county.

**§ 9-13-192. Manner of collection of charge, fee, or assessment; distribution.**

The charge, fee, or assessment will be levied and collected in the same manner as ad valorem taxes are levied and collected. All revenues or moneys collected under the provisions of this article shall be distributed by the office of the county tax collector, or person charged with the collection of taxes, to

the commission. The first assessment and collection of the levy provided for herein shall be during and for the fiscal (tax) year beginning October 1, 2016 ~~next following the satisfaction of all prerequisites required herein for imposition of the levy herein provided.~~

**§ 9-13-193. ~~Referendum;~~ Amount of assessment; payment and remission of assessment; ~~notice of referendum.~~**

~~(a) The commission shall authorize a referendum among owners or lessees of forest land to determine whether an assessment shall be levied upon said owners or lessees to offset, in whole or in part, the cost of forestry and forest fire protection programs.~~

~~(b)~~ (a) The assessment levied against each owner or lessee under this article shall be ten~~nineteen~~ cents per acre of forest land owned or leased. This amount shall be adjusted (rounding to the nearest one-tenth of a cent) by the commission each year on or before March 31 of each year to reflect changes in the U.S. Department of Labor's Consumer Price Index, or any successor index. All adjustments to the amount of the assessment shall be promulgated as a rule by the commission in accordance with the Administrative Procedures Act.

~~(c) All affected owners or lessees of forest land shall be entitled to vote in any such referendum. The commission shall determine any questions of eligibility to vote and shall establish rules and regulations pertaining to the vote.~~

~~(d) If a majority of those voting at the referendum vote in favor of the assessment, then the charge, fee or assessment shall be collected from the owners or lessees of forest land. The finance charge, fee or assessment levied by this article shall not be effective until a majority vote is obtained according to guidelines established by the commission.~~

~~(e)~~ (b) The finance charge, fee or assessment shall be due and payable at the same time as county ad valorem taxes. The assessments collected in each county under this article shall be



promptly remitted to the commission under such terms and conditions as the State Forester shall deem necessary to ensure that such assessments are used in a sound forestry program and for the prevention of and protection against forest fire.

~~(f) With respect to any referendum conducted under the provisions of this article, the duly certified organization shall, not less than 30 days before the date of such referendum, cause to be published at least once a week for three weeks in a newspaper of county wide circulation the date, hours, polling places and rules for voting in the referendum, the amount and basis of the assessment proposed to be collected, the means by which such assessment shall be collected, and the general purposes to which said amount so collected shall be expended and applied. Such notice shall be published by the certified organization through the medium of an established forestry publication and written notice therefor shall be given to each county agent and Alabama Forestry Commission supervisor in this state.~~

~~**§ 9-13-194. Management of referendum.**~~

~~The arrangements for the place, time and management of any referendum held under this article shall be under the direction of the commission. The commission shall bear all expenses incurred in conducting the referendum, including the furnishing of ballots and arranging for the necessary poll holders.~~

~~**§ 9-13-195. Referendum after failed referendum.**~~

~~In the event the referendum conducted under this article fails to receive the required number of affirmative votes, the commission may call another referendum after the expiration of two years.~~

**§ 9-13-196. Failure to pay assessment; penalty; lien on property.**

(a) An owner or lessee of forest land who fails to pay, upon

reasonable notice, any assessment levied under this article shall, in addition to the assessment, be subject to a per acre penalty as established by the commission's rules and regulations.

(b) Any finance charge, fee, or assessment levied shall constitute a lien on the property against which it is levied. In case of default in the payment of such finance charge, fee, or assessment, the subject land may be sold in the same manner and under the same conditions that lands are sold for the satisfaction of liens for county ad valorem taxes, provided, however, no sale of the subject land may occur within three years from the date of said default, and redemption from such sale may be effected in the same manner as is provided by law for redemption where land is sold for nonpayment of ad valorem taxes.

**§ 9-13-197. Change in finance charge, fee or assessment.**

Any county may, by local legislation, increase the amount of the finance charge, fee or assessment provided for in this article, but is hereby prohibited from decreasing said amount; provided, however, all local laws levying acreage assessments are repealed retroactively effective October 1, ~~1990~~2016, except to the extent that they exceed ~~ten~~nineteen cents per acre.

**§ 9-13-198. Assessments, fees, etc., not a tax.**

Assessments, fees, or other charges collected as authorized under authority hereof shall not be considered as a tax within the meaning of the Constitution of Alabama of 1901, or any provision of this Code.