

**AMENDMENT 652 RATIFIED**

**Commission Authorized to Levy Ad Valorem Tax for Fire Protection and Emergency Medical Services in St. Clair County.**

(a) In addition to all other ad valorem taxes levied, the St. Clair County Commission may levy on an annual basis, commencing with the tax year beginning October 1, 1997, an ad valorem tax on all taxable property located in St. Clair County at a rate of two mills per dollar of assessed value of the taxable property, the proceeds of which shall be paid into an expendable fire protection trust fund in the county treasury and allocated therefrom for fire protection and emergency medical services.

(b) Within 30 days of payment into the fire protection trust fund of the proceeds from the additional tax levied pursuant to (a), each eligible fire department in the county shall make a requisition to the county commission for a share of the tax proceeds in the fund. The county commission shall divide the funds equally among the eligible fire departments of St. Clair County.

(c) Funds allocated to eligible fire departments shall only be expended for fire protection and emergency medical services including day to day operations, training, supplies, buildings, capital improvements, and equipment. All expenditures shall be documented with the county commission. An eligible fire department means a fire department located in St. Clair County which is certified under the guidelines of the Alabama Forestry Commission. Any tax proceeds allocated for fire protection and emergency medical services under this amendment may not be expended for salaries, food, drink, social activities, or fundraising activities. After receiving funds, the fire departments shall keep accurate records to verify that the funds were properly expended. By September 15th of each year, each fire department shall file a form with the county commission detailing the expenditures of all funds during the previous 12 months and setting out a schedule of all proposed projects. The filing shall also account for all unspent funds and whether the unspent funds have been obligated. The St. Clair County Fire and Emergency Medical Service Association shall supply the accounting forms to each eligible volunteer fire department.

(d) The fire protection trust fund provided for in subsection (a) shall be audited by the State Department of Examiners of Public Accounts when the county is audited.

(e) Upon dissolution or abandonment of any eligible fire department, any remaining funds shall, after all indebtedness has been satisfied, be transferred back to the fire protection trust fund to be allocated to the remaining eligible fire departments.

(f) Personnel of eligible fire departments shall not be considered as employees, servants, or agents of the county and the members of the county commission and the employees of the county shall not be liable in either their official capacity or in a private capacity for the actions of the personnel of volunteer fire and emergency medical services departments.