



**Bob Riley**  
Governor

**Bill Newton**  
Acting Director of Finance

**State of Alabama**  
**Department of Finance**  
**Office of the State Comptroller**

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**Michael G. Hudson**  
Acting State Comptroller

May 27, 2009

MEMORANDUM

TO: ALL COUNTY TAX ASSESSORS - ELECT

FROM: Michael G. Hudson  
Acting State Comptroller

SUBJECT: Public Official Surety Bonds

In compliance with the Code of Alabama, 1975, you are required to execute a public official surety bond for the faithful performance of your duties (Section 11-2-1, Code of Alabama, 1975).

There are certain provisions in the Code relative to the execution and filing of your bond. In an effort to handle the bonds as expeditiously as possible, I will briefly discuss those things that will be checked by this office. Bonds not properly prepared or in compliance with the Code will be returned for correction.

The bond should be filed and recorded in the office of the Judge of Probate and a duplicate copy filed in the office of the State Comptroller (Section 11-2-3, Code of Alabama, 1975). **Before the bond can be filed though, it must show the signature of the approving officer and the day and year approved (Section 36-5-6 through 36-5-8, Code of Alabama, 1975). The Judge of Probate is the approving officer for tax assessor bonds.**

Your bond must be filed by September 1, 2009 (Section 36-5-2, Code of Alabama, 1975). The amount of the bond shall be in the sum of not less than \$5,000.00 (Section 40-4-1, Code of Alabama, 1975) and shall be for the term of six (6) years from October 1, 2009.

The bond is to be made payable solely to the State of Alabama (Section 36-5-5, Code of Alabama, 1975). It must also be countersigned by a duly licensed resident agent of the insurer and authorized by the State Department of Insurance (Section 27-3-28, Code of Alabama, 1975). Please have your agent print his/her name and the city of residence directly below his/her signature. The Insurance Department is contacted to check authorization of agent so name and city must be legible.

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In addition to filing your public official bond, you must also file an oath of office with the Probate Judge. After your bond has been properly approved and filed, you may obtain a commission from the Secretary of State at the cost of \$5.00. Any questions concerning the oaths and commissions should be directed to Judy Bradshaw, Commissions Administrator, at (334) 242-7224.

To summarize, the following checklist might be helpful in filing you bond:

- ( ) Amount of bond to be at least \$5,000.00 (Section 40-4-1)
- ( ) Term – 6 years from October 1, 2009 (Section 36-3-5)
- ( ) Payable solely to the State of Alabama (Section 36-5-5)
- ( ) Countersignature of insurance agent with name and city printed below the signature (Section 27-3-28)
- ( ) Approved and signed by Probate Judge. Must say “approved” with month, day and year indicated (Section 40-4-1)
- ( ) Your signature as principal
- ( ) Approved copy to be filed in Comptroller’s office (Section 40-4-1).  
Mail to following address:

State Comptroller’s Office  
Department of Finance – Receipts Section  
P. O. Box 302602  
Montgomery, AL 36130-2602  
Attn: Shirley O’Connell

Should you need assistance or have additional questions, please contact Shirley O’Connell at (334) 242-0440.

MGH/so