



**Bob Riley**  
Governor

**Bill Newton**  
Acting Director of Finance

**State of Alabama**  
**Department of Finance**  
**Office of the State Comptroller**  
100 North Union Street, Suite 220  
Montgomery, AL 36130-2602  
Telephone: (334) 242-7050 Fax: (334) 242-2440  
[www.finance.alabama.gov](http://www.finance.alabama.gov)

**Michael G. Hudson**  
Acting State Comptroller

May 27, 2009

MEMORANDUM

TO: ALL COUNTY TAX COLLECTORS – 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.

Your bond must be filed on or before September 1, 2009 (Section 36-5-2, Code of Alabama, 1975). The bond is to be executed in duplicate - the original to be filed in this office and the duplicate in the office of the Judge of Probate (Section 11-2-3, Code of Alabama, 1975). **However, before the duplicate bond can be filed in the office of Judge of Probate, it must first be approved by the Comptroller** (Section 40-5-3, Code of Alabama, 1975). **The approval of the Comptroller must be shown on the bond and signed before it can be filed in those offices where filing is required** (Section 36-5-6, Code of Alabama, 1975). The bond cannot be filed unless it is properly approved (Section 36-5-8, Code of Alabama, 1975). Therefore, both copies of the bond must be sent to this office for my approval and I will return the approved duplicate to be filed in the Probate Judge's office.

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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The amount of the bond should be determined by using the table provided in Section 40-5-3, Code of Alabama, 1975, as amended. The bond shall be for the term of six (6) years from October 1, 2009.

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 for \$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 your bond:

- ( ) Amount of bond (Section 40-5-3)
- ( ) Term - 6 years from October 1, 2009 (Section 36-3-6)
- ( ) 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)
- ( ) Your signature as principal
- ( ) Submit bond in duplicate (original and 1 duplicate) for approval (Section 40-5-3) and mail to the following address:

Office of State Comptroller  
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