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Finance Director

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Kathleen D. Baxter, PhD, CGFM, CPM  
State Comptroller

Michael G. Hudson  
Deputy State Comptroller

**MEMORANDUM**

**TO:** All County Tax Collectors

**FROM:** Kathleen D. Baxter  
State Comptroller

A handwritten signature in black ink, appearing to read "K. Baxter", is written over the name "Kathleen D. Baxter" in the "FROM:" field.

**DATE:** October 23, 2020

**SUBJECT:** Public Official Surety Bonds

Section 11-2 et.al., Code of Alabama 1975, as amended, requires tax collectors to execute a public official surety bond for the faithful performance of their duties. This code section contains provisions relating to the execution and filing of these bonds. Bonds not properly prepared or in compliance with law will be returned for correction. The information below provides details of obtaining and submitting the bond in accordance with this code section.

The **bond must be sent to this office on or before September 1, 2021** (§ 40-5-3, Code of Alabama 1975, as amended). The bond is to be executed in triplicate- the original to be filed in this office and the duplicate in the office of the Judge of Probate (§ 11-2-3, Code of Alabama 1975, as amended). **However, before the bond can be filed in the office of Judge of Probate, it must first be approved by the Comptroller** (§ 40-5-3, Code of Alabama 1975, as amended) **The approval of the Comptroller must be shown on the bond and signed before it can be filed in the offices where filing is required** (§ 36-5-6, Code of Alabama 1975, as amended). The bond cannot be filed unless it is properly approved (§ 36-5-8, Code of Alabama 1975, as amended). 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. A third copy may be retained for your records.

The official Tax Collector Surety Bond form is located on the Comptroller website. Two versions are available in fillable format, one for elected Tax Collectors and one for appointed Tax Collectors.

The bond, after being approved, must be filed no later than the date you take office which is October 1, 2021 (§ 11-2-6, Code of Alabama 1975, as amended). If any official required by law to give bond fails to file the same within the time fixed by law, he/she vacates his/her office (§ 36-5-15, Code of Alabama 1975, as amended).

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The amount of the bond will be determined by using the table provided in (§ 40-5-3, Code of Alabama 1975, as amended). For an **elected** Tax Collector, the bond shall be **for the term of six (6) years from October 1, 2021.** For an **appointed** Tax Collector, the bond shall be **for the remainder of the current six (6) year term beginning on the appointment date from the Governor's appointment letter.** (§ 36-3-6. Code of Alabama 1975, as amended).

The bond is to be made payable **to the State of Alabama** (§36-5-5, Code of Alabama 1975, as amended). The bond must be made by a surety or guaranty company authorized by Alabama law to make bonds and qualified to do business in this state. (§11-2-6, Code of Alabama 1975, as amended). The bond must be issued through an insurance producer duly licensed under Alabama law (§ 27-3-27, Code of Alabama 1975, as amended).

Please have your agent **print his/her name and the city of residence directly below his/her signature.** The Department of Insurance is contacted to check the authorization of the agent, so the name and city must be legible.

In conjunction with the filing of the public official bond, an oath of office must be filed with the Probate Judge. For convenience, a section for the oath of office is located at the bottom of the official Tax Collector Surety Bond form.

A commission must be obtained before entering upon and exercising the duties of the office (§§ 36-2-6 through -10, Code of Alabama 1975, as amended). This commission may be obtained from the Secretary of State, and the cost of the commission is \$5.00. The \$5.00 is to be sent to the Secretary of State. Questions concerning the commissions should be directed to Shemekwa Farrow, Commissions Administrator, at (334) 242-7224.

Once all items have been fulfilled the bond may be filed with the Comptroller and the second copy sent to the Judge of Probate. The original should be sent to the Comptroller at the following address:

State Comptroller's Office  
Department of Finance – Receipts Section  
P.O. Box 302602  
Montgomery, AL 36130-2602  
Attn: Alicia Hatch

For assistance or additional questions, please contact Alicia Hatch at (334) 242-7070.

KDB/cl  
Attachments: Checklist

CHECKLIST TO BE FOLLOWED BEFORE BONDS FILED

- ( ) Amount of bond. § 40-5-3.
- ( ) Term - Elected Tax Collector: 6 years from on October 1, 2021. § 36-3-6.  
Appointed Tax Collector: Remainder of the current 6-year term beginning on the appointment date.
- ( ) Payable solely to the State of Alabama. § 36-5-5.
- ( ) Surety company and insurance producer authorized by the laws of this state; the agent's name and city provided on copy of bond. §§ 11-2-6 and 27-3-27.
- ( ) Your signature as principal.
- ( ) Submit bond in duplicate (original and 1 copy) for approval (§ 40-5-3) and mail to the following address:

State Comptroller's Office  
Department of Finance – Receipts Section  
P.O. Box 302602  
Montgomery, AL 36130-2602  
Attn: Alicia Hatch