

Taxes levied by a Fire District are mandatory as established by Alabama State Law (see below)

servants, and attorneys; and To perform any and all of the foregoing acts and to do any and all of the foregoing things under, through, or by means of its own officers, agents, and employees or by contracts with any person, federal agency, or municipality.

“(b) The property and income of the district, all bonds issued by the district, the income from bonds, conveyances by or to the district, and leases, mortgages, and deeds of trust by or to the district shall be exempt from all taxation in the State of Alabama, including specifically the tax imposed by Section 40-21-82 of the Code of Alabama 1975, as amended. The district shall be exempt from all taxes levied by the State of Alabama, any county, municipality, or other political subdivision of the state, including, but without limitation to, license and excise taxes imposed in respect to the privilege of engaging in any of the activities in which a district may engage. The district shall not be obligated to pay or allow any fees, taxes, or costs to the judge of probate of any county in respect of its incorporation, the amendment of its certificate of incorporation, or the recording of any document.

“(c) The fire district shall be the primary authority having jurisdiction and responsibility in all emergency incidents occurring within the district and which are not the responsibility of law enforcement authorities.

“(d) The fire chiefs of the districts shall serve as assistants to the state fire marshal in the same manner as a chief of a municipal fire department pursuant to Section 36-19-3 of the Code of Alabama 1975.

“Section 12. (a) The expense of establishing and maintaining a district shall be paid for by the proceeds of an annual service charge which shall be levied and collected by the board in an amount sufficient to pay expenses. The service charge shall be levied upon and collected from persons and properties served by the system except boards of education and county, state, and municipal property shall be exempt. The charge shall be a personal obligation of the owner of the property served by the system; and to secure the collection of the charge, there shall be a lien against the property in favor of the district, which lien shall be enforceable by sale thereof in the same manner in which the foreclosure of a municipal assessment for public improvements is authorized.