

MINUTES OF REGULAR MEETING
MONTGOMERY COUNTY COMMISSION
AUGUST 18, 2014

INFORMATION SESSION

Chairman Dean called the Meeting to Order at 8:08 a.m. The meeting was held at the Montgomery County Administration Building and Courthouse Annex III.

The meeting was opened with prayer led by Commissioner Williams. All five Commissioners were present.

COMMENTS FROM SCHEDULED ATTENDEES, STAFF AND COMMISSIONERS

DISCUSSION BY THE COMMISSION

Chairman Dean noted that Commissioner Williams had been in the hospital and expressed that he was extremely happy and grateful to have him at the meeting.

Chairman Dean stated that the Commission met with the Examiners of Public Accounts after their last meeting and were cited for having the best audit in the state. He applauded Administrator Mims, Finance Director Sherrill Thomas and their staff. Administrator Mims stated that Ms. Thomas does a great job for the County and that she is very conscientious and thorough.

COMMENTS FROM ADMINISTRATOR MIMS

Administrator Mims briefed the Commission on scheduled attendees and items on the agenda.

DISCUSSION BY THE COMMISSION

Chairman Dean requested a \$1,000 miscellaneous appropriation from his account to the Montgomery County Recreation Department, for Boys & Girls Clubs of South Central Alabama, for youth programs.

Chairman Dean requested a \$1,000 miscellaneous appropriation from his account to the Montgomery County Recreation Department, for Boys & Girls Clubs of the River Region, Inc., for youth programs.

Chairman Dean requested a \$3,000 miscellaneous appropriation from his account to the Montgomery Community Action Agency, for community service programs.

Chairman Dean requested a \$1,000 miscellaneous appropriation from his account to Huntingdon College, for athletic programs.

Commissioner Ingram requested a \$1,000 miscellaneous appropriation from his account to the Montgomery Ballet, for promotion of arts in education and art opportunities for citizens of Montgomery County.

Commissioner Ingram requested a \$2,000 miscellaneous appropriation from his account to Safetynet Youthcare, Inc., for youth behavioral treatment programs.

Commissioner Ingram requested a \$500 miscellaneous appropriation from his account to the BOE, Forest Avenue Academic Magnet School, for the principal's discretionary fund.

Commissioner Ingram requested a \$500 miscellaneous appropriation from his account to the BOE, Wilson Elementary School, for the principal's discretionary fund.

After discussion, the Commission agreed to add these items to the miscellaneous appropriations.

COMMENTS FROM ADMINISTRATOR MIMS

Administrator Mims informed the Commission that a new legal opinion from County Attorney Tyrone C. Means, dated August 7, 2014 regarding janitorial bids, was in their packets. (Copy of Opinion, Agenda Pages 17-1 through 17-2, is attached to these Minutes.)

Administrator Mims reminded the Commission that the Montgomery County Extension Office Luncheon and Annual Report to the County Commission would be held today at 12:15 p.m., at the Extension Office.

Administrator Mims noted that the next County Commission meeting would be held on Tuesday, September 2, 2014. He stated that County offices would be closed on Monday, September 1, 2014 in observance of Labor Day.

PRESENTATION BY CHIEF DEPUTY DERRICK CUNNINGHAM

Chief Deputy Derrick Cunningham briefed the Commission regarding a Bid Award for a radio tower, Bid No. 52110-14B-018, for the Sheriff's Office. After discussion, the Commission agreed to waive rules and add this item to the agenda.

Chief Deputy Cunningham briefed the Commission regarding two Cooperative Agreements for the State Homeland Security Grant Program, Grant Number 1MMR (FY2011 - \$134,381.67) and Grant Number 2LEL (FY2012 - \$718.33) for the Sheriff's Office. After discussion, the Commission agreed to waive rules and add these items to the agenda.

Chief Deputy Cunningham recommended that the Sheriff's Office be granted approval to hire retired RSA Corrections Officers in accordance with the County Unclassified Class of retired RSA employee/technical/paraprofessional and recommended that these individuals be allowed to

start at step 9 (\$15.05/hour) of pay grade A3. The entry level pay for a Corrections Officer is step 1 (\$14.21/hour) of pay grade PC1. These part-time officers will work a maximum of 25 hours per week and they will not be eligible for benefits. This will be a cost saving measure that will bring experienced Corrections Officers at a reduced cost (benefits and pay) to the County. Chief Deputy Cunningham also requested that the Montgomery City-County Personnel Department create a job announcement for part-time retired RSA Corrections Officers with a pay rate of \$15.05 per hour. After discussion, the Commission agreed to waive rules and add the establishment of the retired RSA employee/technical/paraprofessional position at step 9, pay grade A03 to the agenda.

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Chief Deputy Cunningham briefed the Commission regarding Position Fill Requests for a Clerk Typist II, Position Number 179 and a Deputy Sheriff Trainee/Deputy Sheriff, Position Number 160, from the Sheriff's Office. After discussion, the Commission agreed to place these items on the next agenda.

Chief Deputy Cunningham briefed the Commission regarding three Position Fill Requests for Corrections Officer Trainee/Corrections Officer, Position Numbers 23, 30 and 186 from the Detention Facility. After discussion, the Commission agreed to place these items on the next agenda.

PRESENTATION BY DIRECTOR OF ELECTIONS DANIEL BAXTER

Director of Elections Daniel Baxter briefed the Commission regarding the relocation of the Polling Place for Precinct 503 from Strata Church to Lapine Baptist Church and related Agreement. After discussion, the Commission agreed to waive rules and add this item to the agenda.

Mr. Baxter stated that Vice Chairman Harris asked Huntingdon College not to change their polling place and they agreed.

PRESENTATION BY MAYOR TODD STRANGE AND CHIEF INFORMATION AND TECHNOLOGY OFFICER LOU IALACCI

Chief Information and Technology Officer Lou Ialacci presented his six-month review of the City and County goals/projects. (Copy of Memorandum regarding Six-Month Review of the City and County Goals/Projects, Agenda Pages 18-1 through 18-3, is attached to these Minutes.)

Chairman Dean noted that Mr. Ialacci had distributed his performance evaluation form to the Commission and asked that they submit it to Personnel by August 22, 2014.

Administrator Mims and Mayor Strange presented a draft Memorandum of Agreement with the City of Montgomery regarding risk management services. After discussion, the Commission agreed to place this item on the next agenda.

Administrator Mims stated that he has selected Scott Kramer as the Director of Risk Management and recommended hiring him at Step 7, Pay Grade A14 and to increase his vehicle

allowance from \$200 to \$400. After discussion, the Commission agreed to place this item on the next agenda.

PRESENTATION BY COUNTY ENGINEER GEORGE C. SPEAKE

County Engineer George C. Speake recommended the Commission approve Engineering Budget Change Request Number 12 concerning reallocation of funds to cover various near end of budget year insufficiencies. The Commission agreed to waive rules and add this item to the agenda.

Also, he mentioned that the Butler Mill Road resurfacing project remains scheduled for the November 2014 ALDOT letting, and bid opening for resurfacing Dozier, Goodwyn-Gibson, and parts of Felder Roads is to be conducted by purchasing at 10:00 am, August 19, 2014.

PRESENTATION BY ATTORNEY ROBERT GILPIN WITH GILPIN GIVHAN

Attorney Robert Gilpin with Gilpin Givhan reminded the Commission that a Public Hearing would be held during the Formal Session regarding the Project Agreement with the City and County of Montgomery and RLM properties Group of Montgomery, LLC, d/b/a Truckworx Kenworth concerning an economic development project, which was on the agenda.

COMMENTS FROM ADMINISTRATOR MIMS

Administrator Mims presented Budget Change Request Numbers 27, 28, and 29 from County Commission Appropriations, Budget Change Request Number 1 from the Parks and Recreation Department and Budget Change Request Numbers 3, 4, and 5 from the Youth Facility. After discussion, the Commission agreed to waive rules and add these items to the agenda.

PRESENTATION BY FINANCE DIRECTOR SHERRILL THOMAS

Finance Director Sherrill Thomas briefed the Commission regarding payment of an Invoice from the City of Montgomery concerning a Legal Fee Invoice for the Hyundai Electric Systems Alabama, Inc., Project. She stated that the City has already paid the legal fee invoice but never billed the County for their portion until now. After discussion, the Commission agreed to place this item on the next agenda.

PRESENTATION BY CHIEF REVENUE CLERK ALLYSON HOLLAND

Chief Revenue Clerk Allyson Holland briefed the Commission regarding a Position Fill Request for a Customer Service Clerk, Position Number 800016015 from the Revenue Commissioner's Office. After discussion, the Commission agreed to place this item on the next agenda.

COMMENTS FROM ADMINISTRATOR MIMS

Administrator Mims presented a letter from Alabama Retired State Employees' Association/Alabama Public Employees Advocacy League requesting that the Commission fund the 2014 retiree bonus and adopt the related resolution.

Administrator Mims presented a schedule of upcoming bids/contract renewals for August, September and October 2014.

Administrator Mims briefed the Commission regarding the Revenue Reports for July 2014 from the Tax and Audit Department.

Administrator Mims presented the Population Report for July 2014 for the Mac Sim Butler Detention Facility.

Administrator Mims presented the Census and Fiscal Report for July 2014 for Community Corrections.

RECESS TO FORMAL SESSION

Chairman Dean recessed the Information Session to the Formal Session.

FORMAL SESSION

Chairman Dean welcomed everyone to the Formal Session.

The meeting was opened with prayer led by Chief Deputy Derrick Cunningham at the Request of Commissioner Williams.

The Pledge of Allegiance was led by Chairman Dean.

County Administrator Mims called Roll to Establish Quorum and the following Commissioners were present: Chairman Dean, Vice Chairman Harris and Members Ingram, Walker, and Williams. Also present were County Attorney Tyrone C. Means, and County Engineer George C. Speake.

Commissioner Ingram made a motion to approve the Minutes of the Regular Meeting of August 4, 2014. The motion was seconded by Commissioner Williams and unanimously approved by the Commission.

CONSENT AGENDA

Administrator Mims presented the Accounts Payable and Payroll Checks Authorization for Approval.

Commissioner Williams made a motion to approve the Accounts Payable and Payroll Checks, as presented by Administrator Mims. The motion was seconded by Commissioner Walker and unanimously approved by the Commission. (Copies of Accounts Payable Checks and Payroll Checks Authorization, Consent Agenda Pages 1 through 3, are attached to these Minutes.)

RESOLUTION

COUNTY COMMISSION – ADOPTED RESOLUTION REQUESTED BY AMERICAN CANCER FUND FOR CHILDREN RECOGNIZING SEPTEMBER AS CHILDHOOD CANCER AWARENESS MONTH IN MONTGOMERY COUNTY

Administrator Mims presented the following Resolution and informed the Commission that there were no representatives at today's meeting to receive the Resolution, but that they appreciate it:

RESOLUTION

WHEREAS, according to a report by the American Cancer Fund for Children and Kids Cancer Connection, cancer is the leading cause of death by disease among U.S. children between infancy and age 15. This tragic disease is detected in nearly 15,000 of our country's young people every year; and

WHEREAS, one-in-five of our nation's children loses his battle with cancer, while many infants, children, and teens will suffer from long-term effects of comprehensive treatment, including secondary cancers; and

WHEREAS, over 20 years ago, Steven Firestein, a member of the philanthropic Max Factor family, founded the American Cancer Fund for Children, Inc. and Kids Cancer Connection, Inc. which are both dedicated to helping these children and their families; and

WHEREAS, both non-profit organizations work hand-in-hand to provide a variety of vital patient psychosocial services to children undergoing cancer treatment at Children's Hospital in Birmingham, as well as participating hospitals throughout the country, thereby enhancing the quality of life for these children and their families; and

WHEREAS, the American Cancer Fund for Children and Kids Cancer Connection also sponsor the Courageous Kid recognition awards ceremonies and hospital celebrations nationwide, in honor of a child's determination and bravery to fight the battle against childhood cancer,

NOW, THEREFORE, BE IT RESOLVED, that the Montgomery County Commission does hereby declare the month of September as **Childhood Cancer Awareness Month** and join with the American Cancer Fund for Children and Kids Cancer Connection in honoring those who bravely fight the battle of Childhood Cancer each day.

We hereby certify that the above
Resolution was adopted by the
Montgomery County Commission
on this, the 18th day of August, 2014.

End of Resolution

Commissioner Williams made a motion to adopt the Resolution. The motion was seconded by Vice Chairman Harris and unanimously approved by the Commission.

PUBLIC HEARING

PUBLIC HEARING REGARDING PROPOSED ACTION TO BE TAKEN BY THE
MONTGOMERY COUNTY COMMISSION WITH REGARD TO A PROJECT AGREEMENT
BY AND AMONG THE COUNTY, THE CITY OF MONTGOMERY, ALABAMA, AND
RLM PROPERTIES GROUP OF MONTGOMERY, LLC, D/B/A TRUCKWORX
KENWORTH

PUBLIC HEARING NOTICE

MONTGOMERY COUNTY, ALABAMA

NOTICE OF PROPOSED ACTION AT PUBLIC MEETING

Notice is hereby given that on August 18th, 2014 at 9:30 a.m., Central Time (or at such other time as such meeting may be adjourned and reconvened), at the County Commission located at **101 South Lawrence Street, Montgomery, Alabama**, the County Commission of Montgomery County, Alabama (the "County") will hold a meeting, which will constitute a public meeting, to consider, discuss, vote upon, and take other action authorizing and approving the use and grant of public funds of the County to obtain, furnish and otherwise assist in providing all available incentives to RLM Properties Group of Montgomery, LLC d/b/a Truckworx Kenworth (the "Company") to develop, construct and operate a distribution, truck/trailer sales, parts and service facility within the corporate limits of the County (the "Project"); and other matters related to the matters described herein. The County believes that the above assistance to encourage the development of the Project will promote and continue economic development within the County. The identity of the business entity for whose benefit the County proposes to use and grant public funds shall be the Company.

Notice of this public meeting is being published pursuant to the requirements of Amendment 713 and Amendment 772 to the Alabama Constitution of 1901, as amended, and all other applicable laws, to the extent applicable.

THE COUNTY COMMISSION OF MONTGOMERY COUNTY, ALABAMA

Publication:

End of Public Hearing Notice

Chairman Dean opened the Public Hearing and asked if anyone in the audience wanted to speak Regarding Proposed Action to be taken by the Montgomery County Commission with Regard to a Project Agreement by and among the County, the City of Montgomery, Alabama, and RLM Properties Group of Montgomery, LLC, d/b/a Truckworx Kenworth. Attorney Robert Gilpin of Gilpin Givhan, PC, informed the Commission that the Truckworx Kenworth project is located on Birmingham Highway, on the backside of Maxwell Air Force Base, and that the existing truck dealership will improve the location. He noted that the dealership was offered incentives to move but will remain in Montgomery County, adding that they employ 50 workers and will add additional jobs. He stated that this is a family-owned business and will be there for an extended time. The project will have sales tax rebates and will increase the educational tax by approximately \$50,000 per year.

NEW BUSINESS

COUNTY COMMISSION – ADOPTED RESOLUTION AUTHORIZING EXECUTION AND DELIVERY OF A PROJECT AGREEMENT BY AND AMONG THE COUNTY, THE CITY OF MONTGOMERY, ALABAMA, AND RLM PROPERTIES GROUP OF MONTGOMERY, LLC, D/B/A TRUCKWORX KENWORTH

Administrator Mims presented the following letter from Clinton D. Graves of Gilpin Givhan, PC:

August 14, 2014

VIA HAND DELIVERY

Mr. Donald L. Mims
Montgomery County Administrator
101 South Lawrence Street, 2nd Floor
Montgomery, Alabama 36104

Re: Truckworx Kenworth Project Agreement
Our File No. 8439.0002

Dear Donnie:

Pursuant to my conversation with Tammy, enclosed please find a complete copy of the Resolution for the County Commission to approve the Project Agreement in connection with the above-referenced matter. Please provide us with a copy of the fully executed Resolution once it is available.

Also enclosed is the final Project Agreement, which has been marked for signature by Elton N. Dean, Sr., as Chairman of the Montgomery County Commission. Please have Chairman Dean execute the Project Agreement where indicated and return the originally executed document to us in the envelope provided.

Finally, it is our understanding that public notice of the County Commission Meeting on August 18, 2014 was published in the Montgomery Advertiser on August 1, 2014 to comply with Amendment 772 to the Constitution of Alabama 1901, as amended. Robert Gilpin will attend the County Commission Meeting Monday, August 18, 2014, to present this matter and answer any questions.

Thank you for your assistance in this matter, and should you have any questions or comments, please do not hesitate to contact me.

Yours very truly,

Gilpin Givhan, PC

/s/ Clinton D. Graves

Enclosure
pc: Robert E. L. Gilpin, Esquire

End of Letter

Commissioner Williams made a motion to adopt the Resolution. The motion was seconded by Commissioner Ingram and unanimously approved by the Commission. (Copies of Resolution, Project Agreement, and Schedule A-1, Agenda Pages 1-2 through 1-20, are attached to these Minutes.)

TAX AND AUDIT DEPARTMENT – APPROVED AMENDED RESOLUTION REGARDING
TAXPAYERS BILL OF RIGHTS

Administrator Mims presented the following memorandum from Revenue Manager Terri A. Henderson:

MEMORANDUM

DATE: August 12, 2014

TO: Donald L. Mims, County Administrator

FROM: Terri A. Henderson, Revenue Manager

RE: Proposed Amended Resolution – Taxpayers Bill Of Rights

Please see proposed Amended Resolution – Taxpayers Bill Of Rights attached. As noted in my earlier memo dated July 30, 2014, this document was submitted to our office from Constance Walker with Haskell Slaughter Young & Gallion, LLC. This proposed Amended Resolution was discussed in the Montgomery County Commission Information Session on August 4, 2014 and was advised to place this item on the agenda for the Montgomery County Commission meeting on August 18, 2014.

Thus, I am forwarding this information and would appreciate your assistance in getting this item placed on the Montgomery County Commission Agenda for Monday, August 18, 2014, or as soon as possible thereafter.

Thank you in again for your assistance with this matter.

tah/attachment

End of Memorandum

Vice Chairman Harris made a motion to adopt the Amended Resolution. The motion was seconded by Commissioner Walker and unanimously approved by the Commission. (Copy of Amended Resolution, Agenda Pages 2-2 through 2-26, is attached to these Minutes.)

COUNTY COMMISSION – ADOPTED RESOLUTIONS AUTHORIZING ONE-TIME LUMP SUM PAYMENT TO ELIGIBLE COUNTY RETIREES AND BENEFICIARIES OF DECEASED RETIREES AND PENSIONERS AND BENEFICIARIES OF DECEASED PENSIONERS, AS PER PROVISIONS OF SECTION 2 OF ACT 429 OF THE REGULAR SESSION OF THE 2014 LEGISLATURE

Administrator Mims presented the following memorandum from Finance Director Sherrill Thomas:

MEMORANDUM

To: Donnie L. Mims, Administrator

From: Sherrill R. Thomas, Finance Director

Date: 7/16/2014

Re: One-Time Lump Sum Payments to County Retirees

Attached is a letter from The Retirement Systems of Alabama (RSA) regarding Act 2014-429 which gives the County the opportunity to grant a one-time lump sum payment on September 30, 2014 to County retired employees and the beneficiaries of deceased retirees who retired prior to October 1, 2013.

The letter provides a cost of \$74,665 to pay the lump sum payment to employees who retired after we joined the RSA. The amount does not include the cost of employees who retired prior to joining the RSA (pensioners). Since the County didn't join the RSA until October 1, 2008, the majority of our retirees are pensioners.

Under the Act the County can make the payment in one lump sum or by increasing the County contribution rate for the one year period from October 1, 2015 through September 30, 2016.

The approximate cost of the one-time payment is as follows:

- Lump Sum payment by the County to the RSA prior to September 30, 2014
\$201,734
- Increase Contribution rate for fiscal year 2016 to cover the cost \$217,875

To grant the one-time lump sum payment, the Commission must adopt and submit a separate Resolution for retirees and pensioners by August 31, 2014. A copy of the resolution format is attached.

End of Memorandum

Vice Chairman Harris made a motion to adopt the Resolutions. The motion was seconded by Commissioner Walker and unanimously approved by the Commission. (Copies of Resolutions, Letter, and Lump Sum Retiree Payment Sheet, Agenda Pages 3-2 through 3-5, are attached to these Minutes.)

APPRAISAL DEPARTMENT – APPROVED REVISED AMENDMENT NUMBER 2 TO
CONTRACT WITH PICTOMETRY INTERNATIONAL CORPORATION FOR
PICTOMETRY CONNECT INTERNET APPLICATION

Administrator Mims presented the following memorandum from GIS Coordinator R. Todd Grant:

August 4, 2014

MEMORANDUM

TO: Commissioner Elton Dean, Sr., Chairman
Montgomery County Commissioners

Cc: Janet Y. Buskey, Revenue Commissioner
Clay Henley, Chief Appraiser

FROM: R. Todd Grant, GIS Coordinator

SUBJECT: Amendment 2: Pictometry Connect

At the March 17, 2014 Montgomery County Commission meeting, amendment 2 to the original contract with Pictometry International Corporation was approved and signed. This amendment was sent to Pictometry to be signed; however, they requested the inclusion of their Pictometry Online Services General Terms and Conditions to the amendment. Please see the attached document. I am requesting your review and approval for the inclusion of the Pictometry Online Services General Terms and Conditions to amendment 2.

Attachments

End of Memorandum

Commissioner Ingram made a motion to approve the request. The motion was seconded by Commissioner Williams and unanimously approved by the Commission. (Copies of Revised Amendment Number 2, Terms and Conditions, and Original Amendment Number 2, Agenda Pages 4-2 through 4-7, are attached to these Minutes.)

COUNTY COMMISSION – APPROVED CONTRACT AGREEMENT WITH CROSBY DRINKARD GROUP, LLC, REGARDING GOVERNMENTAL AFFAIRS CONSULTING SERVICES

Administrator Mims presented the following memorandum:

August 14, 2014

MEMORANDUM

TO: Montgomery County Commission

FROM: Donald L. Mims
County Administrator

SUBJECT: Contract Agreement with the Crosby Drinkard Group, LLC

The Montgomery County Commission, at its meeting on August 4, 2014, agreed to place on the next agenda a Contract Agreement with Crosby Drinkard Group, LLC, regarding Governmental Affairs Consulting Services.

I am requesting approval of this item.

Attachment

End of Memorandum

Commissioner Ingram made a motion to approve the request. The motion was seconded by Commissioner Williams and unanimously approved by the Commission. (Copy of Contract Agreement, Agenda Pages 5-2 and 5-3, is attached to these Minutes.)

COUNTY COMMISSION – APPROVED MISCELLANEOUS APPROPRIATIONS
REPROGRAMMING REQUESTS

Administrator Mims requested approval of the following miscellaneous appropriations reprogramming requests:

August 18, 2014

MEMORANDUM

TO: Montgomery County Commission

FROM: Donald L. Mims, County Administrator

SUBJECT: Miscellaneous Appropriations Reprogramming Requests

I am requesting authority to reprogram the following from fund code 001-59320-498 (Agency, Miscellaneous Appropriations) and to sign the contracts:

**NC-2014-108: Rescind Appropriation to City of Montgomery Parks and Recreation Department, for McIntyre Community Center, for Back-to-School Luncheon - \$700; (Dean)

C-2014-94: Alabama State University Foundation, Inc., for Volleyball Program - \$4,000; (Harris)

End of Memorandum

During the County Commission Meeting this date, Chairman Dean requested that the following Miscellaneous Appropriations Reprogramming Requests be added and his fellow Commissioners concurred:

C-2014-95: Montgomery County Recreation Department, for Boys & Girls Clubs of South Central Alabama, for Youth Programs - \$1,000; (Dean)

C-2014-96: Montgomery County Recreation Department, for Boys & Girls Clubs of the River Region, Inc., Youth Programs - \$1,000; (Dean)

C-2014-97: Montgomery Community Action Agency, for Community Service Programs - \$3,000; (Dean)

C-2014-98: Huntingdon College, for Athletic Programs - \$1,000; (Dean)

C-2014-99: Montgomery Ballet, for Promotion of Arts in Education and Arts Opportunities for Citizens of Montgomery County - \$1,000; (Ingram)

- C-2014-100: Safetynet Youthcare, Inc., for Youth Behavioral Treatment Programs, \$2,000; (Ingram)
- NC-2014-111: BOE, Forest Avenue Academic Magnet School, for Principal's Discretionary Fund - \$500; (Ingram)
- NC-2014-112: BOE, Wilson Elementary School, for Principal's Discretionary Fund - \$500; (Ingram)
- NC-2014-113: BOE, Bear Exploration Center for Mathematics, Science and Technology, for Principal's Discretionary Fund - \$1,000; (Dean)

****Rescind**

Commissioner Ingram made a motion to approve the requests. The motion was seconded by Commissioner Williams and unanimously approved by the Commission.

INFORMATION SYSTEMS – APPROVED BID AWARD FOR INTERNET SERVICE, BID NO. 51965-14B-014

Administrator Mims presented the following memorandum from Buyer II Tammy Turner:

MEMORANDUM

TO: Donald L. Mims, Administrator

FROM: Tammy Turner, Buyer II

DATE: July 25, 2014

SUBJECT: Invitation to Bid No. 51965-14B-014,
Internet Service, Information Systems

Request approval of award, on the above referenced bid to low bid of TW Telecom Holdings, Inc., for the amount of \$36,712.80, for a three (3) year contract, be placed on a future agenda. (copy of spread sheet attached)

Coordination of award made with Lou Ialacci, Director of Information Systems

Attachment

End of Memorandum

Commissioner Ingram made a motion to approve the request. The motion was seconded by Vice Chairman Harris and unanimously approved by the Commission. (Copy of Spreadsheet, Agenda Page 7-2, is attached to these Minutes.)

SUPPORT SERVICES – APPROVED BID AWARD FOR JANITORIAL SERVICES, BID NO. 51901-14B-012

Administrator Mims presented the following memorandum from Buyer II Tammy Turner:

MEMORANDUM

TO: Donald L. Mims, Administrator
FROM: Tammy Turner, Buyer II
DATE: July 3, 2014
SUBJECT: Invitation to Bid No. 51901-14B-012,
Janitorial Services

Request approval of award on the above referenced Invitation to Bid, to the low bid of Chano & Son's, for the amount of \$96,833.00 annually, be placed on a future agenda. (Copy of spread sheet attached)

Attachment

End of Memorandum

Commissioner Ingram made a motion to approve the request. The motion was seconded by Commissioner Walker. Vice Chairman Harris, Commission Ingram and Commissioner Walker voted in favor of the motion. Chairman Dean and Commissioner Williams voted in opposition and the motion carried. (Copies of Spreadsheet and 3% Preference Sheet, Agenda Pages 8-2 and 8-3, are attached to these Minutes.)

COUNTY COMMISSION – APPROVED AUTHORIZATION OF THE RETRIEVAL OF BOXES CONTAINING COUNTY LEGAL FILES AND PAYMENT OF \$3,339.00 FOR RETRIEVAL SERVICES

Administrator Mims presented the following memorandum from Attorney Constance C. Walker of Haskell Slaughter & Gallion, LLC:

MEMORANDUM

TO: Donald L. Mims
FROM: Constance C. Walker
DATE: May 21, 2014
RE: County boxes for pick up.

Per your request, the information regarding retrieval of boxes containing County files is as follows:

1. Our office must provide a letter of permission to Access Storage naming the person(s) who will pick up the boxes from their facility. You should provide this information to our office as soon as pick-up is scheduled.
2. Our office will send a list of all boxes containing County files to Access Storage for retrieval. Once the list of box numbers is sent to Access, they will contact us for pick-up date. We will coordinate this with your office.
3. The facility will retrieve the boxes and load them on the dock.
4. An invoice for charges must be paid prior to pick-up.
5. There are 210 boxes containing County files.
6. The fee for retrieval/docking/permanent removal from facility is \$15.90 per box.
7. The total is \$3,339.00.
8. The vendor is: Access Storage, 2071 West Fairview, Montgomery, Alabama 36108. Contacts: Andrew Garner, Shatima Brockenberry, or Cameron Sauce at 334-263-3500.
9. A list of the files contained in the boxes will be provided by our office at pick-up.
10. A party from our office must be present at time of pick-up to verify boxes.

End of Memorandum

Commissioner Ingram made a motion to approve authorization of the retrieval of boxes containing County legal files and payment of \$3,339.00 for retrieval services. The motion was seconded by Commissioner Walker and unanimously approved by the Commission.

YOUTH FACILITY – APPROVED POSITION FILL REQUEST FOR JUVENILE PROBATION OFFICER I, POSITION NUMBER 900304026

Administrator Mims presented the following memorandum from Juvenile Court Administrator Bruce R. Howell:

MEMORANDUM

To: Mr. Donnie Mims

From: Bruce R. Howell, Juvenile Court Administrator

Date: August 6, 2014

Re: Juvenile Probation Officer I Fill Request

We have a Juvenile Probation I vacancy which needs to be filled in our Intake Division. I am requesting approval at the formal session of the August 18th County Commission Meeting to fill this Juvenile Probation Officer I vacancy.

Thank you for your consideration!

End of Memorandum

Commissioner Ingram made a motion to approve the request. The motion was seconded by Commissioner Williams and unanimously approved by the Commission. (Copy of Position Fill Request, Agenda Page 10-2, is attached to these Minutes.)

VARIOUS DEPARTMENTS – APPROVED TRAVEL/TRAINING REQUESTS (7)

Administrator Mims recommended the following Travel/Training Requests for approval by the Commission:

<u>DEPARTMENT</u>	<u>TRAVEL/TRAINING REQUESTS</u>
1. County Commission	Requests 21 and 22
2. Risk Management	Request Number 18
3. Parks & Recreation	Request Number 3
4. Appraisal Department	Request Numbers 21 and 22
5. District Attorney's Office	Request Number 42

Vice Chairman Harris made a motion to approve the requests. The motion was seconded by Commissioner Walker and unanimously approved by the Commission. (Copies of Travel/Training Requests, Agenda Pages 11-1 through 11-7, are attached to these Minutes.)

WAIVE RULES

Chairman Dean requested to waive rules and add the following items to the agenda, and his fellow Commissioners concurred:

VARIOUS DEPARTMENTS – APPROVED BUDGET CHANGE REQUESTS (8)

Administrator Mims recommended the following Budget Change Requests for approval by the Commission:

DEPARTMENT

1. County Commission Appropriations
2. Engineering Department
3. Parks and Recreation Department
4. Youth Facility

BUDGET CHANGE REQUESTS

Request Numbers 27, 28, and 29
Request Number 12
Request Number 1
Request Numbers 3, 4, and 5

Commissioner Williams made a motion to approve the requests with a provision on County Commission Appropriations Budget Change Request Number 28 that prior to payment, the BOE provide documentation of actual cost after insurance reimbursement of the replacement of the Southlawn Elementary School's Playground Equipment and the payment be limited to the actual cost after insurance reimbursement. The motion was seconded by Commissioner Ingram and unanimously approved by the Commission. (Copies of Budget Change Requests, Agenda Pages 12-1 through 12-8, are attached to these Minutes.)

SHERIFF'S OFFICE – APPROVED BID AWARD FOR RADIO TOWER, BID NO. 52110-14B-018

Administrator Mims presented the following memorandum from Buyer II Tammy Turner:

MEMORANDUM

TO: Donald L. Mims, Administrator

FROM: Tammy Turner, Buyer II

DATE: August 14, 2014

SUBJECT: Bid No. 52110-14B-018
Radio Tower

Request that rules be waived and approval of award on the above referenced Invitation to Bid, to the low bid of Hurricane Electronics for \$125,199.03. With the 3% preference considered, Hurricane Electronics represents the lowest bid for this item. Please place this on the agenda for the County Commission meeting on August 18, 2014. (copy of spread sheet attached)

Coordination of award made with Sheriff D.T. Marshall

Attachment

End of Memorandum

Commissioner Ingram made a motion to approve the request. The motion was seconded by Commissioner Williams and unanimously approved by the Commission. (Copies of Vendor Data Sheet, Spreadsheet, Memorandum, and Pictures, Agenda Pages 13-2 through 13-7, are attached to these Minutes.)

SHERIFF'S OFFICE – APPROVED COOPERATIVE AGREEMENTS FOR THE STATE
HOMELAND SECURITY GRANT PROGRAM, GRANT NUMBER 1MMR (FY2011 -
\$134,381.67) AND GRANT NUMBER 2LEL (FY2012 - \$718.33)

Administrator Mims presented the following memorandum from Chief Deputy Derrick Cunningham:

August 13, 2014

MEMORANDUM ~ TIME SENSITIVE

TO: Mr. Donnie Mims
County Administrator

FROM: Chief Deputy Derrick Cunningham
Montgomery County Sheriff's Office

SUBJECT: Grants 1MMR & 2LEL

Please find attached the original documentation for Grants 1MMR & 2LEL which combined total \$135,100.00. These documents must be presented at the next County Commission Meeting on Monday, August 18th. It is imperative that this matter be presented at that time, as the grants have a deadline of August 31, 2014.

If you would have any questions, please do not hesitate to contact me.

End of Memorandum

Commissioner Williams made a motion to approve the Cooperative Agreements. The motion was seconded by Commissioner Ingram and unanimously approved by the Commission. (Copies of Cooperative Agreements, Agenda Pages 14-2 through 14-13, are attached to these Minutes.)

PROBATE JUDGE'S OFFICE (ELECTIONS) – APPROVED RELOCATION OF THE
POLLING PLACE FOR PRECINCT 503 FROM STRATA CHURCH TO LAPINE BAPTIST
CHURCH AND RELATED AGREEMENT

Administrator Mims presented the following memorandum from Director of Elections Daniel A. Baxter:

MEMORANDUM

August 13, 2014

To: Donald Mims
County Administrator

From: Daniel A. Baxter
Director of Elections

Re: Polling location change – Precinct 503

As you are aware, Strata Church (Precinct 503) has closed its doors and will no longer be a polling location. Lapine Baptist Church has agreed to allow for its facility to be the new polling location. As such, the Election Center conducted a site visit and has determined that it meets federal, state and county requirements.

Attached is the polling location agreement between Lapine Baptist Church and the County. Please place this issue under waived rules for the Commissioner's work session for Monday, August 18, 2014, so action may be taken on it.

I will make myself available to answer any questions that the Commission may have.

If you have any questions please do not hesitate to contact me.

Kind Regards.

End of Memorandum

Vice Chairman Harris made a motion to approve the request. The motion was seconded by Commissioner Walker and unanimously approved by the Commission. (Copy of Agreement, Agenda Pages 15-2 and 15-3, is attached to these Minutes.)

SHERIFF'S OFFICE – APPROVED ESTABLISHMENT OF RETIRED RSA EMPLOYEE / TECHNICAL / PARAPROFESSIONAL AT STEP 9, PAY GRADE A03, DETENTION FACILITY

Administrator Mims presented the following memorandum from Sheriff D.T. Marshall:

July 23, 2014

MEMORANDUM

TO: Mr. Donnie Mims
County Administrator

FROM: Sheriff D.T. Marshall
Montgomery County Sheriff's Office

SUBJECT: Retired RSA Corrections Officers

In consultation with the Montgomery City-County Personnel Department, I am recommending that the Sheriff's Office be granted approval to hire retired RSA Corrections Officers in

accordance with the County Unclassified Class of retired RSA employee / technical / paraprofessional. I am recommending that these individuals be allowed to start at step 9 (\$15.05/hour) of pay grade A3. The entry level pay for a Corrections Officer is step 1 (\$14.21/hour) of pay grade PC1. These part-time officers will work a maximum of 25 hours per week and they will not be eligible for benefits. This will be a cost saving measure that will bring experienced Corrections Officers at a reduced cost (benefits and pay) to the County. With the Commission's approval, I would like to proceed with requesting that the Montgomery City-County Personnel Department create a job announcement for part-time retired RSA Corrections Officers with a pay rate of \$15.05 per hour.

If you require any additional information, please let me know.

End of Memorandum

Commissioner Ingram made a motion to approve the request. The motion was seconded by Vice Chairman Harris and unanimously approved by the Commission.

COMMENTS BY COMMISSIONERS AND ATTENDEES

Crews Reaves, a member of the Midtown Montgomery Neighborhood Alliance, stated that he previously requested that the Commission allow the citizens to speak on agenda items before they are voted on and wanted an update regarding his request. Chairman Dean said that the Commission has not spoken about it and announced that anybody can come to the information session. He noted that he is not on board with such a change. Vice Chairman Harris stated that he wouldn't expect anyone to be able to speak on an agenda item without having had the time to read the agenda prior to the morning of the meeting and added that the Commission barely gets the agenda in time to read it. Administrator Mims said that he could encourage the media to put the agenda in the paper and that other Counties have the agenda published before the meeting. Lou Ialacci stated that the agenda is posted on the County's website. Vice Chairman Harris said that he does not oppose having anyone speak on an agenda item but added that he would like to hear meaningful comments. Chairman Dean asked Administrator Mims and DiDi Henry to find out if other Counties hear public comment before the vote on agenda items. Commissioner Walker stated that she asked Executed Director of the Association of County Commissions of Alabama Sonny Brasfield, how other counties handle this and his response was that a majority of them do not allow public comment prior to the vote; some do but the majority does not. She added that she is open to other ideas. Mr. Reaves suggested to the Commission that they might like to be the lead regarding this idea. Chairman Dean and Vice Chairman Harris told Mr. Reaves that they would look into it.

Ms. Marion Giles and Mr. Lee Underwood, residents of the Lagos Del Sol neighborhood, asked the Commission for an update on the continuation of the project. County Engineer George Speake said that the County has fixed the sink hole and that they opened the pipe and put a basin in to catch the water. He explained that the pipe is full of garbage. Mr. Underwood suggested removing the pipe and then deal with the ravine that catches all the water. Mr. Speake told Mr. Underwood that they are waiting on a grant in order to redo the whole drainage system. Mr. Underwood asked County Administrator Mims if he had spoken to the city regarding the abandon houses. Mr. Mims responded that he had spoken to them but had not receive a

response. Vice Chairman Harris stated that there are too many abandoned houses in that neighborhood. He suggested that the County speak with the legislative representatives to make changes so that the County would have authority over neighborhoods that are located outside the city limits. He added that maybe there was some way to nudge the City. Vice Chairman Harris said that the neighborhood Ms. Giles and Mr. Underwood desire to have cannot be attained until the absentee homeowners are held accountable for their property. Commissioner Ingram stated that the City has complete authority and that the Lagos Del Sol neighborhood is under their domain. He suggested that the Commission sit down with Mayor Strange and the City Councilman for that area and discuss the issues at hand regarding this neighborhood. He added that the City has full authority to demolish the homes. Chairman Dean asked Ms. Giles and Mr. Underwood if they have gone down to the City, and Mr. Underwood stated that the City was not going to respond to anything out there and that they are only going to be responsible for the water works. Chairman Dean stated that three to four years ago, the County tried to get a zoning ordinance passed but the citizens voted it down. He suggested that we try it again and Vice Chairman Harris concurred. Mr. Underwood stated that his problem with the City is that they won't help but the neighborhood has to get permission to get anything done. County Administrator Mims told the Commission that he contacted Robert Smith with the City and Chairman Dean stated that he doesn't have a vote. Chairman Dean reassured Ms. Giles and Mr. Underwood that the Commission would get on it. Ms. Giles thanked the Commission for the county retirees' one-time bonus. Commissioner Ingram suggested that Attorney Means write a letter to the City regarding their responsible jurisdiction.

Commissioner Ingram told everyone to have a safe holiday. He thanked the Chamber for all that they do. Commissioner Ingram asked the audience to pray for a speedy recovery for Commissioner Williams.

Commissioner Williams told the audience good morning and wished them a good week and good holiday. He asked them to keep him in their prayers.

Chairman Dean informed the audience that the County just had their exit audit interview and Montgomery County has the best audit in the state of Alabama. He thanked County Administrator Mims, Finance Director Sherrill Thomas and the staff for all their hard work. Chairman Dean requested that everyone keep Commissioner Williams in their prayers. He noted that he and Commissioner Williams came to the Montgomery County Commission together. Chairman Dean added that Commissioner Williams and Attorney Tyrone Means are faithful to the County and that they both have health issues and need everyone to keep them in their prayers.

Vice Chairman Harris said good morning and that he is truly disappointed to see no retirees in the audience. He said that his phone has rung off the hook with them and asking why they can't get their bonuses. He added that he was hoping they would attend today's meeting but was happy the Commission could do something for them. He stated that he would like to do something really nice for the current employees in the near future.

RECESS TO INFORMATION SESSION

Chairman Dean recessed the Formal Session to the Information Session.

INFORMATION SESSION

COMMENTS FROM SCHEDULED ATTENDEES, STAFF AND COMMISSIONERS

PRESENTATION BY CHIEF DEPUTY DERRICK CUNNINGHAM AND CAPTAIN GEORGE BEAUDRY

Chief Deputy Derrick Cunningham and Captain George Beaudry with the Sheriff's Office briefed the Commission regarding the ReadyOp System for event planning, control and communications. Chief Deputy Cunningham stated that the initial cost of the software system is \$6,000 with no annual fee, and it will be paid from the Sheriff's Office budget. After discussion, the Commission agreed for the Sheriff's Office to move forward in purchasing the software.

EXECUTIVE DIRECTOR GREG CLARK AND WEATHERIZATION PROGRAM MANAGER DONNY BARBER WITH CENTRAL ALABAMA REGIONAL PLANNING AND DEVELOPMENT COMMISSION

Executive Director Greg Clark with Central Alabama Regional Planning and Development Commission briefed the Commission regarding a Grant Agreement with the Alabama Department of Economic and Community Affairs concerning Weatherization Assistance Program, Grant Agreement Number LIWAP-028-14 in the amount of \$50,466. After discussion, the Commission agreed to place this item on the next agenda.

Weatherization Program Manager Donny Barber updated the Commission regarding the program. (Copy of Weatherization Assistance Program Update, Agenda Pages 19-1 through 19-5, is attached to these Minutes.)

PRESENTATION BY FINANCE DIRECTOR SHERRILL THOMAS

Finance Director Sherrill Thomas discussed the proposed 2014-2015 Operating Budget, which includes a 3% increase in the pay scale. After discussion, the Commission agreed to place this item on the next agenda.

COMMENTS FROM MANAGER OF PUBLIC AFFAIRS DIDI HENRY

Manager of Public Affairs DiDi Henry reviewed the Commission's upcoming calendar of events, noting the Helping Montgomery County Families Initiative press conference on Monday, August 25th at 10:30 a.m. at Vaughn Road Elementary School.

DISCUSSION BY THE COMMISSION

Chairman Dean discussed Mr. Reaves' request to change the agenda format to allow citizens to make comments before the Commission votes on agenda items. After discussion, the Commission agreed not to change their format.

Commissioner Ingram expressed his support in closing the Pine Level Branch library due to the low number of citizens that utilize it.

Chairman Dean noted that the Library administrative offices would be moving to 25 Washington Street, a city-owned building, and requested that the Commission help provide funds for the renovations of the office space. The Commission agreed not to fund the project.

Commissioner Walker gave kudos to Commissioner Ingram for letting the library go, which will save money for the City and County.

ADJOURNMENT

Commissioner Ingram made a motion to adjourn the meeting of the Montgomery County Commission on August 18, 2014, at 10:49 a.m. The motion was seconded by Commissioner Williams and unanimously approved by the Commission.

08-18-14 Meeting

MONTGOMERY COUNTY COMMISSION

**THE FOLLOWING ACCOUNTS PAYABLE WERE AUDITED AND
ORDERED PAID**

CHECKS ARE DATED 08-08-14

Check Number	To	Check Number
246250		246342
Total Checks Paid		\$239,187.13

CHECK #	PAYEE	AMOUNT	DATE
246249	Earnestine Tarver	\$ 100.00	07/24/14

INFORMATION PERTAINING TO PAYEES OF THE CHECKS AND AMOUNTS
PAID ARE MAINTAINED IN THE FINANCE DEPARTMENT IN THE ACCOUNTS
PAYABLE CHECK REGISTER

MONTGOMERY COUNTY COMMISSION

THE FOLLOWING ACCOUNTS PAYABLE WERE AUDITED AND
ORDERED PAID

CHECKS ARE DATED 08-08-14

Check Number	To	Check Number
246343		246424
Total Checks Paid		\$177,534.66

INFORMATION PERTAINING TO PAYEES OF THE CHECKS AND AMOUNTS
PAID ARE MAINTAINED IN THE FINANCE DEPARTMENT IN THE ACCOUNTS
PAYABLE CHECK REGISTER

MONTGOMERY COUNTY COMMISSION

**THE FOLLOWING TRANSACTIONS WERE AUDITED AND
ORDERED PAID**

**CHECKS ARE DATED
08/08/14**

Payroll Check Number	120481	To	Payroll Check Number	120601	\$ 74,864.06
Direct Deposits					\$ 784,277.90
Payroll Check Number	120602	To	Payroll Check Number	120631	\$ 239,467.83
Direct Deposits					\$ 334,486.77
Federal Deposits					\$ 305,833.19
Total Payroll Paid					\$ 1,738,929.75

**INFORMATION PERTAINING TO PAYEES OF THE CHECKS AND AMOUNTS PAID
ARE MAINTAINED IN THE FINANCE DEPARTMENT IN THE PAYROLL CHECK REGISTER**

I, the undersigned County Administrator of the MONTGOMERY COUNTY COMMISSION, hereby certify that the pages numbered consecutive from 1 to 2, inclusive, constitute (except for the exhibits referred to therein) a true, correct and complete copy of the excerpts from all those portions of the minutes of a regular meeting of the Montgomery County Commission held on August 18, 2014, pertaining to the matters therein set out, as the same appear in the records of said County Commission.

WITNESS my signature as said County Administrator, under the seal of said County Commission, this 18th day of August, 2014.

[SEAL]

County Administrator of the
MONTGOMERY COUNTY COMMISSION

BE IT RESOLEVED AND ORDERED by the Montgomery County Commissioner (the "Commission"), which is the governing body of Montgomery County, Alabama (the "County") as follows:

Section 1. The Commission has ascertained and does hereby find and declare as follows:

- a. The City of Montgomery (the "City") and RLM Properties Group of Montgomery, LLC, d/b/a Truckworx Kenworth ("Truckworx") have requested incentives to expand the Truckworx facility presently located within the County and the corporate limits of the City;
- b. Truckworx has represented that the expansion of its facility is intended to include the construction and operation of a distribution, truck/trailer sales, parts and service facility (the "Project") near the current facility located at 3401 Industrial Drive, Montgomery, Alabama;
- c. Truckworx has committed that the Project will represent an approximate aggregate projected capital investment of up to \$4,000,000, including an investment in land valued at \$900,000, and in buildings, equipment, fixtures, inventory and improvements;
- d. The City and the County agree to tax abatements to the maximum extent permitted by law and to tax incentives as set forth in Article II of the Project Agreement, attached as Exhibit "A" (the "Project Agreement");
- e. The Commission deems it to be in the best interests of the County and wise and expedient to provide its portion of the incentives contained in the Project Agreement and deems the use and expenditure of public funds for the purpose of inducing the Project within the County in accordance with the Project Agreement will serve a valid and sufficient public purpose, including but not limited to (1) expansion and enhancement of the economic and tax base thereby providing additional revenues for schools, municipal services, and other public needs; (2) increased employment opportunities; (3) promotion, distribution, retail, and commercial activity; and (4) the provision of jobs, and otherwise beneficial effects to the public and citizens of the County;
- f. Notice of the public meeting scheduled for August 18, 2014, was published on August 1, 2014, pursuant to Amendment 713 and Amendment 772 to the Alabama Constitution 1901, as amended;
- g. At this regular meeting, which is a public meeting, the County held a public meeting regarding the Project and the County's involvement therein and permitted those interested therein to comment thereon;

h. The Commission desires to authorize and approve the County's provision of its portion of the incentives and otherwise its performance of obligations as described in the Project Agreement; and

i. The Commission desires to authorize and approve the County's execution and delivery of the Project Agreement.

Section 2. The Commission hereby approves and authorizes the use and expenditure of public funds in the form of incentives as set forth in the Project Agreement for the purpose of inducing the Project located within the County.

Section 3. The Project Agreement is hereby adopted and approved, and the County is hereby authorized and empowered to enter into, execute, deliver, and perform under such Project Agreement.

Section 4. The Chairman of the Commission is hereby authorized and directed to execute and deliver, for and on behalf of the County, the Project Agreement, and is further authorized and empowered to execute and deliver such other agreements, documents, letters, and writings as are necessary or proper in order for the County to perform its obligations set forth in the Project Agreement and required to effectuate the intent of this Resolution.

ADOPTED this 18th day of August, 2014.

Elton N. Dean, Sr.
Chairman of the County Commission

ATTEST:

Donnie L. Mims
County Administrator

EXHIBIT "A"
[PROJECT AGREEMENT]

PROJECT AGREEMENT

BY AND AMONG

**MONTGOMERY COUNTY, ALABAMA,
THE CITY OF MONTGOMERY, ALABAMA**

AND

**RLM PROPERTIES GROUP OF MONTGOMERY, LLC,
AN ALABAMA LIMITED LIABILITY COMPANY,
d/b/a TRUCKWORX KENWORTH**

PROJECT AGREEMENT

THIS PROJECT AGREEMENT (this "Agreement") is hereby made and entered into this ____ day of _____, 2014, by and among **MONTGOMERY COUNTY, ALABAMA** (the "County"), the **CITY OF MONTGOMERY, ALABAMA** (the "City"), and **RLM PROPERTIES GROUP OF MONTGOMERY, LLC**, an Alabama limited liability company d/b/a **TRUCKWORX KENWORTH**, and its affiliates (the "Company"). The Company, the County, and the City are each a "Party" to this Agreement and are collectively referred to as the "Parties." The City and the County are hereinafter sometimes collectively referred to as the "Local Governments."

RECITALS

WHEREAS, the Local Governments support and encourage business and industrial development within Alabama; and

WHEREAS, the Company intends to construct and operate a distribution, truck/trailer sales, parts and service facility to be located within the corporate limits of the City (the "Project") near the facility located at 3401 Industrial Drive, Montgomery, Alabama 36108 (the "Project Site"); and

WHEREAS, the Local Governments have determined that development of this Project is in their best interests and that the purposes hereof serve valid and sufficient public purposes, including but not limited to (i) expansion and enhancement of the economic and tax base, thereby providing additional revenues for schools, municipal services, and other public needs; (ii) increased employment opportunities; (iii) promotion of distribution and retail and commercial activity; and (iv) the provision of jobs; and

WHEREAS, the Company commits that the Project will represent a capital investment in land (with land valued at \$900,000), buildings, equipment, fixtures, inventory and improvements, for an approximate aggregate projected capital investment of Four Million Dollars (\$4,000,000) ("Capital Commitment"); and

WHEREAS, the Local Governments are desirous of having the Company undertake said Project within the corporate limits of the City; and

WHEREAS, Amendment No. 713 and Amendment No. 772 to the Constitution of Alabama (1901) authorize the County and the City to lend its credit to or grant public funds and things of value in aid of or to any company or other business entity for the purpose of promoting the economic development and industrial development within its jurisdiction; and

WHEREAS, the Local Governments have determined that entering into this Agreement is for a valid and sufficient public purpose; and

WHEREAS, the Parties are desirous of setting forth such proposals in a valid, binding and enforceable agreement; and

WHEREAS, on the Effective Date the commitments contained in this Agreement are made in consideration for the Company's decision to locate and operate the Project within the corporate limits of the City.

AGREEMENT

NOW, THEREFORE, upon and in consideration for the mutual promises and covenants contained herein and for other valuable consideration, the receipt, adequacy and sufficiency of which is hereby acknowledged, the Parties enter into this Agreement on the following terms and conditions:

ARTICLE I DEFINITIONS

1.1 Definitions.

Unless defined elsewhere in this Agreement, the terms defined in this Article I shall have the meanings specified for all purposes of this Agreement, applicable to both the singular and plural forms of any of the terms defined herein.

"Abateable Taxes" shall mean all of the taxes and fees abateable pursuant to the Abatement Law.

"Abatement Law" shall mean the provisions of §40-9B-1 et seq., Code of Alabama (1975), as amended, and Alabama Department of Revenue Regulations §§810-6-4.22 and 810.4-3.01 through .06.

"Affiliate" shall mean, with respect to any Person, any other Person controlling, controlled by or under common control with such Person. The term "control" as used in the preceding sentence means, with respect to a company, the right to exercise, directly or indirectly, fifty percent (50%) or more of the voting rights attributable to the shares of the controlled company, or with respect to any Person other than a company, the possession, directly or indirectly, of the power to direct or cause the direction of the management or policies of such Person.

"Agreement" shall mean this Project Agreement.

"City" shall have the meaning set forth in the preamble to this Agreement.

"Company" shall have the meaning set forth in the preamble to this Agreement.

"Constitutional Authority" shall mean Amendment No. 713 to the Constitution of Alabama (1901), and Amendment No. 772 to the Constitution of Alabama (1901).

"Construction Completion Date" shall mean the date upon which the construction of the Project is substantially completed so that the owner, tenant, or other person can occupy or utilize the improvement, or a designated portion thereof, for the use for which it is intended.

“Construction Related Sales Tax Schedule” shall mean the schedule of Construction Related Sales Taxes kept by the Company during the construction of the Project.

“Construction Related Sales Taxes” shall mean those non-educational sales, use and all other similar taxes incurred directly or indirectly by the Company in the construction of the Project.

“County” shall have the meaning set forth in the preamble to this Agreement.

“Effective Date” shall mean the date upon which all of the Parties have executed this Agreement.

“Facility” shall mean the building and other improvements to be constructed pursuant to this Agreement.

“Fiscal Year” shall mean the twelve (12) month period beginning October 1st and ending September 30th.

“Local Excluded Taxes” shall mean the educational taxes levied by Montgomery County or the City of Montgomery. For convenience, the Local Excluded Taxes are described in Schedule A-1.

“Party” shall have the meaning set forth in the preamble to this Agreement.

“Parties” shall have the meaning set forth in the preamble to this Agreement.

“Permits” shall mean any permit, license, order, approval or authorization issued under any law.

“Person” shall mean all natural persons, trusts, associations, companies, partnerships, joint ventures and other entities and governments and agencies and political subdivisions.

“Project” shall mean the Facility, Project Improvements and the Project Site.

“Project Improvements” shall mean (i) all infrastructure necessary to serve the Project Site, including, but not limited to installation of water service, sewer service, electrical service, natural gas service, parking areas, loading and unloading areas, site preparation, sidewalks, landscaping, and access and on-site roads, as applicable, and (ii) all improvements necessary for a facility for the distribution of products, together with all related buildings and improvements necessary to be located on the Project Site and to be constructed under the terms of this Agreement, to include equipment and fixture, and all related design, Permits, engineering, and architectural expenses.

“Project Site” shall have the meaning set forth in the Recitals herein.

“Sales & Tax Report” shall mean the report of the gross sales and sales tax collections at the Project for each month of the Initial Term and any renewal Terms required by Section 2.3

of this Agreement. Such reports shall be delivered to the City and County no later than the twentieth of the month after the month for which such report is compiled.

“Term” shall have the meaning as set forth in Article IV.

1.2 Interpretation.

In this Agreement, unless the context indicates otherwise, the singular includes the plural and the plural the singular, references to statutes, sections or regulations are to be construed as including all statutory or regulatory provisions consolidating, amending, replacing, succeeding or supplementing the statute, section or regulation referred to; references to “writing” including printing, typing, lithography, facsimile reproduction and other means of reproducing words in a tangible visible form; references to articles, sections (or subdivisions of sections), exhibits, appendices, annexes or schedules are to those of this Agreement unless otherwise indicated; references to agreements and other contractual instruments shall be deemed to include all exhibits, schedules and appendices attached thereto and all subsequent amendments and other modifications to such instruments, but only to the extent such amendments and other modifications are not prohibited by the terms of this Agreement; references to days shall mean calendar days unless specified otherwise; and references to Persons include their respective successors and permitted assigns.

ARTICLE II **INCENTIVES**

2.1 Tax Abatements. Except for the Local Excluded Taxes, the Local Governments hereby agree to abate, or cause to be abated by the Local Governments during the Abatement Period, all Abatable Taxes, to the maximum extent allowable under the Abatement Law, for the Project, Project Site and Project Improvements, including but without limitation the following: (i) State, County and local non-educational real estate and personal property ad valorem taxes with respect to the Project; (ii) State, County, and City, and any other local non-educational sales, use, excise, levy and all similar taxes on tangible personal property incorporated into the Project and any other tangible property eligible for abatement under applicable law; (iii) deed, mortgage, and all other similar recording taxes with respect to the Project whenever such taxes otherwise become due and payable; and (iv) all other abatable taxes or valuable taxes, fees, permits, assessments or charges. The Public Entities shall waive, or cause to be waived, any fees or costs related to the granting of such tax abatements. The period of tax abatement relating to the property taxes shall convene at the option of the Company upon the acquisition of the Project Site or at the time the Project Improvements are placed in service at the Facility. The Company agrees to file use tax reports and to pay the Local Excluded Taxes.

2.2 Other Tax Incentives. As an inducement for the Company to locate the Project within the corporate limits of the City, the Local Governments agree, pursuant to the Constitutional Authority, that beginning October 1, 2015, and ending September 30, 2025, they will provide the Company with a tax rebate in an amount equal to fifty percent (50.0%) of all non-educational Local Governments’ sales, use and all other similar taxes on the sales and services generated by the Project, but not more than Fifty Thousand Dollars (\$50,000) per fiscal

year (the "Sales Tax Abatement Cap"). However, the incentive in the initial fiscal year of the aforesaid taxes shall be at least Fifty Thousand Dollars (\$50,000) in total.

2.3 Payment of the Incentives. The Company will furnish the County and City with a Sales & Tax Report for each Fiscal Year and shall pay the sales tax due on retail sales at the Project each Fiscal Year during the Term, beginning on December 15, 2016, and on December 15th of each year thereafter, with a final payment on December 15, 2025. Sales & Tax Reports, and the sales taxes due the County and City reflected in such reports, will be due by December 15th of each year, beginning on December 15, 2016, with the final report due on December 15, 2025. The County and City will tender the payment to the Company for the above rebates within thirty (30) days of the receipt of each Sales & Tax Report provided that the sales tax due the County and City reflected in such report has been paid to the respective Parties.

2.4 Assistance with Permits. The Local Governments agree, to the extent permitted by applicable law and with the cooperation of the Company:

(a) To do all things and take all actions necessary to assist the Company in its timely filing of all applications for obtaining, modifying, transferring, and/or renewing all applicable permits with the federal government, the County, and the City and all applicable agencies thereof; such assistance to include, when applicable, facilitating the timely consideration, processing, and issuance of all permits required in connection with the establishment and subsequent operation of the Project. Such permits shall include, but are not necessarily limited to site plan approvals, construction and building permits, approvals for the abandonment and creation of all rights-of-way acquisitions and easements, and environmental permits, all to be issued on an expedited basis in order to permit construction of the Project to proceed in a timely manner; and

(b) To use their best efforts to cause all permit decisions necessary for construction and subsequent operation of the Project to be made within fifteen (15) days thirty (30) days if a public hearing is requested) of filing the applicable and materially complete application in accordance with the applicable statutes and regulations.

ARTICLE III **REPRESENTATIONS; OBLIGATIONS; AND CONDITIONS PRECEDENT**

3.1 Representations, Covenants and Warranties of the Company. The Company represents, covenants, and warrants to the Local Governments that:

(a) The Company desires for the Project to be located within the corporate limits of the City.

(b) The Company is in good standing, licensed, and qualified to do business in Alabama, all in accordance with Alabama law, and shall remain licensed, qualified, in good standing, and in compliance with all Alabama laws applicable to its operations at all times that the Company is in business in the State of Alabama.

(c) The Company has the legal power and authority to enter into this Agreement and to make the respective commitments made in this Agreement. To the extent that any authorization, approval, resolution or consent of the Company's officers, managers, trustees, members or any other persons is required under either the Company's organizational and/or governing documents or otherwise is required by law and to the extent that any authorization, approval or consent of any governmental authority, body, or agency or third party is required for it to have entered into this Agreement and make the commitments contained in this Agreement, that such authorizations, approvals and consents have been duly obtained in accordance with applicable law and procedures.

3.2 Representations, Covenants and Warranties of the Local Governments. The Local Governments represent, covenant, and warrant that:

(a) Such Party is not prohibited from consummating the transaction contemplated in this Agreement by any law, regulation, agreement, instrument, restriction, order, or judgment; and

(b) Such Party has the legal power and authority to enter into this Agreement and to make the respective commitments made in this Agreement, and to the extent that any authorization, approval, or consent of any other government authority, body, or agency or third party is required for it to have entered into this Agreement and make the commitments contained in this Agreement, that such authorizations, approvals, and consents have been duly obtained in accordance with applicable law and procedures.

3.3 The Obligations of the Local Governments. On or before September 1, 2014, the Local Governments shall provide the Company with duly certified copies of the resolutions approving and authorizing the execution, delivery, and performance of this Agreement by the County and the City, respectively, or with respect to the Tax Abatement, The Industrial Development Board of the City of Montgomery, if applicable.

3.4 Conditions Precedent.

(a) The obligations of the County and City are conditioned upon, among other things, the following occurring:

(i) The respective governing bodies of the County and the City acting to approve this Agreement;

(ii) The Project being located within the corporate limits of the City; and

(iii) Complying with any applicable provisions of the Code of Alabama of 1975 and the Constitutional Authority.

(b) The obligations of Company are conditioned upon, among other things, the following:

(i) The respective governing bodies of the County and City approving the execution, delivery and performance of this Agreement, as established by duly certified copies of the resolutions adopted by the respective governing bodies of the County and City at duly held meetings thereof in accordance with all applicable notice and meeting requirements;

(ii) Compliance by the County and City with all applicable provisions of the Code of Alabama of 1975 and the Alabama Constitution of 1901, as amended; and satisfaction of all other conditions precedent to obligations of the County and City hereunder; and

(iii) Receipt of the Certificate of Tax Abatement.

ARTICLE IV **TERM**

4.1 Term. Subject to the terms hereof, the initial Term of this Agreement shall be for the maximum abatement period.

ARTICLE V **MISCELLANEOUS**

5.1 Counterparts. This Agreement may be executed simultaneously in two or more counterparts, each of which shall be deemed an original, and it shall not be necessary in making proof of this Agreement to produce or account for more than one such counterpart.

5.2 Governing Law. The governing law of this Agreement shall be the law of the State of Alabama.

5.3 Severability. In case any one or more of the provisions contained in this Agreement should be deemed invalid, illegal or unenforceable in any respect and for any reason whatsoever, the validity, legality and enforceability of the remaining provisions shall not in any way be affected or impaired thereby.

5.4 Notices. All communications and notices expressly provided herein shall be in writing and shall be sent, by certified first class mail, postage prepaid, or by a nationally recognized overnight courier for overnight delivery on the following business day, as follows:

MONTGOMERY COUNTY,
ALABAMA

Montgomery County Commission
Elton N. Dean, Sr., Chairman
101 S. Lawrence Street
Montgomery, AL 36104
Telephone: (334) 832-1210
Facsimile: (334) 832-2533

MONTGOMERY COUNTY,
ALABAMA

Montgomery County Commission
Donald L. Mims, Administrator
101 S. Lawrence Street
Montgomery, AL 36104
Telephone: (334) 832-1210
Facsimile: (334) 832-2533

With a copy to:

Thomas T. Gallion, III
Haskell Slaughter & Gallion, LLC
8 Commerce Street, Suite 1200
Montgomery, Alabama 36104
Telephone: (334) 265-8573
Facsimile: (334) 264-7945

CITY OF MONTGOMERY,
ALABAMA

Honorable Todd Strange
Mayor of the City of Montgomery
103 North Perry Street
Montgomery, AL 36104
Telephone: (334) 241-2096
Facsimile: (334) 241-2056

With a copy to:

Kim Fehl, City Attorney
City Attorney's Office
103 North Perry Street
Montgomery, AL 36104
Telephone: (334) 625-2050
Facsimile: (334) 241-2310

RLM PROPERTIES GROUP OF
MONTGOMERY, LLC
d/b/a TRUCKWORX KENWORTH

Mr. Bob Mitchell
Truckworx Kenworth
2220 Finley Boulevard
Birmingham, AL 35234
Telephone: (205) 326-6170
Facsimile: (205) 909-4217

With a copy to:

Robert E.L. Gilpin
Gilpin Givhan, PC
Post Office Drawer 4540
Montgomery, AL 36103-4540
Telephone: (334) 409-2230
Facsimile: (334) 244-1969

And an additional copy to:

Jeffrey L. Ingram
Galese & Ingram, P.C.
800 Shades Creek Parkway, Suite 300
Birmingham, AL 35209
Telephone: (205) 870-0663
Facsimile: (205) 870-0681

or to such other address as the receiving Party shall have most recently forwarded to the sending Party pursuant to the provisions of this Section.

5.5 Press Releases. The Parties agree to cooperate fully to coordinate all press releases and publications concerning this Agreement, including the initial press release.

5.6 Amendment and Waivers. This Agreement may not be amended or modified except by a written instrument signed by each Party. The waiver by any Party of such Party's rights under this Agreement in any particular instance or instances, whether intentional or otherwise, shall not be considered as a continuing waiver which would prevent subsequent enforcement of such rights or of any other rights.

5.7 Assignment. This Agreement is not assignable by either Party without the express written consent of the other Party, except that the Company shall have the right to assign its rights under this Agreement to an affiliate or other related entity or any successors or assigns by merger.

5.8 Section Title and Headings. The section titles and headings are for convenience only and do not define, modify or limit any of the terms and provisions hereof.

5.9 Specific Performance. The Parties agree that it is impossible to measure in money the damages which will accrue to a Party by reason of a failure of the other Party to perform any of its obligations under this Agreement. Therefore, if one Party institutes any action or proceeding to enforce the provisions hereof, the other Party hereby waives the claim or defense that the Party instituting such action or proceeding has or will have an adequate remedy at law for money damages. In furtherance of the foregoing, if any party challenges the enforceability of this Agreement, whether by litigation or otherwise, then the City or County, at the Company's election, shall either defend the enforceability of this Agreement on the Company's behalf or promptly terminate this Agreement, all without cost or expense to the Company.

5.10 Entire Agreement. This Agreement constitutes the entire agreement and understanding among the Parties and no other offers, agreements, understandings, warranties, or representations exist between the Parties.

5.11 Survival of Representations, Warranties and Covenants. The representations, warranties and covenants made by each of the Parties hereto contained herein shall survive the performance of any obligations to which such representations, warranties and covenants relate.

5.12 Binding Effect. This Agreement and all terms, provisions and obligations set forth herein shall be binding upon and shall inure to the benefit of the Parties and their successors and assigns.

5.13 Time is of the Essence. The Parties acknowledge that time is of the essence as to all terms and conditions of this Agreement.

5.14 No Third Party Beneficiary. This Agreement is intended solely for the benefit of the Parties. Nothing in this Agreement shall be construed to create any duty, standard of care or liability to, nor confer any right of suit or action on, any Person other than the Parties hereof, including employees, independent contractors or Affiliates.

5.15 Independent Contractor. For the purposes of this Agreement and all services to be provided hereunder, each Party shall be, and shall be deemed to be, an independent contractor and not an agent or employee or partner of the other Party.

[SIGNATURE PAGES FOLLOW]

WHEREFORE, the Parties hereto have caused this Agreement to be signed and delivered by their duly authorized representatives as of the date first above indicated.

MONTGOMERY COUNTY, ALABAMA

By: _____
(signature)

Name: Elton N. Dean, Sr.
Title: County Commission Chairman

CITY OF MONTGOMERY, ALABAMA

By: _____
(signature)

Name: Todd Strange
Title: Mayor

**RLM PROPERTIES GROUP OF
MONTGOMERY, LLC
an Alabama limited liability company
d/b/a TRUCKWORX KENWORTH**

By: _____
(signature)

Name: _____

Title: _____

SCHEDULE A-1

Local Excluded Taxes

1. 1% sales tax levied by Montgomery County, Alabama, for education purposes.
2. 3.5 mills ad valorem tax levied by Montgomery County, Alabama, for education purposes.
3. 6.5 mills ad valorem tax levied by the Montgomery County Board of Education.

RESOLUTION -TAXPAYERS BILL OF RIGHTS

A RESOLUTION REVISING UNIFORM ADMINISTRATIVE REVIEW AND APPEAL PROCEDURES FOR THE SALES, USE, AND LODGINGS TAXES AND GASOLINE AND MOTOR FUEL TAXES: THIS RESOLUTION MAY BE REFERRED TO AS THE – “TAXPAYERS BILL OF RIGHTS AND UNIFORM REVENUE PROCEDURES RESOLUTION.”

BE IT RESOLVED by the County Commission of Montgomery County, Alabama, as follows:

SECTION I: LEGISLATIVE INTENT, SCOPE, AND PROCEDURES EXCLUSIVE.

Pursuant to Ala. Code § 11-3-11.2(b) (1975), it is the intention of the Montgomery County Commission, which elected to administer and collect any local sales and use taxes or other local taxes by virtue of a Resolution dated April 19, 2002, to avail itself of the same rights, remedies, power and authority, including the right to adopt and implement the same procedures, as would be available to the State of Alabama Department of Revenue (“ADOR”) if the tax or taxes were being administered, enforced, and collected by ADOR, including, but not limited to, all rights, remedies, power and authority afforded the ADOR and all taxing authorities under the Tax Enforcement and Compliance Act, Ala. Code § 40-29-1 (1975), et. seq., and the Alabama Taxpayers’ Bill of Rights and Uniform Revenue Procedures Act, Ala. Code § 40-2A-1 (1975), et. seq. Any rules and regulations adopted or utilized by the Montgomery County Commission or its designee shall be consistent with the rules and regulations adopted through the provisions of the Alabama Administrative Procedure Act by the ADOR for the corresponding state tax. If a specific provision of the rules and regulations of the ADOR is inconsistent with a specific provision of this local act, resolution, or general law authorizing or levying a local tax, including a gross receipts tax in the nature of a sales tax, as defined in Ala. Code § 40-2A-3(8), which was enacted or adopted prior to February 25, 1997, the local act, resolution or general law provision shall prevail.

(1) *Legislative intent.* The legislative intent of this resolution is to provide equitable and uniform procedures for all taxpayers when dealing with the Montgomery County Tax and Audit Department (“Department”). This resolution is intended as a minimum procedural resolution and the Department may grant or adopt additional procedures not inconsistent with this resolution. This resolution shall be liberally construed to allow substantial justice.

(2) *Scope.* The provisions contained herein shall govern all matters administered by the Department except as otherwise provided by law or by agreement entered into pursuant to lawful authority. However, nothing herein shall be construed to apply to the assessment of ad valorem taxes on real or personal property.

(3) *Procedures exclusive.* The Department shall not be subject to the declaratory judgment, declaratory ruling or contested case provisions of the Alabama Administrative Procedures Act, Chapter 22 of Title 41, Code of Alabama (1975).

CREDIT(S): Ala. Code § 40-2A-2 (1975).

SECTION II. DEFINITIONS.

For the purposes of this Resolution, the following terms shall have the respective meanings ascribed by this section:

(1) ASSOCIATE ALABAMA TAX TRIBUNAL JUDGE. An associate judge as defined in Ala. Code § 40-2B-1, et seq.

(2) AUTHORIZED REPRESENTATIVE. Any individual, including, but not limited to, an attorney or certified public accountant with written authority or power of attorney to represent a taxpayer before the Department or the Alabama Tax Tribunal; provided however, that nothing herein shall be construed as entitling any such individual who is not a licensed attorney to engage in the practice of law.

(3) ALABAMA TAX TRIBUNAL. The Alabama Tax Tribunal as described in Ala. Code § 40-2B-1, et seq.

(4) CHIEF ALABAMA TAX TRIBUNAL JUDGE or CHIEF JUDGE. The chief judge as defined in Ala. Code § 40-2B-1, et seq.

(5) COMMISSION. The County Commission of Montgomery County, Alabama.

(6) GROSS RECEIPTS TAX IN THE NATURE OF A SALES TAX. A privilege or license tax, imposed by a municipality or county, measured by gross receipts or gross proceeds of sale and which: (i) was in effect on or before February 25, 1997, or is an amendment to a tax which was in effect on that date; (ii) is levied against those selling tangible personal property at retail, those operating places of amusement or entertainment, those making street deliveries, and those leasing or renting tangible personal property; and (iii) is due and payable to a county or municipality monthly or quarterly.

(7) FINAL ASSESSMENT. The final notice of value, underpayment, or nonpayment of any tax administered by the department.

(8) DELEGATE. When used with reference to the Director means any officer or employee of the Department duly authorized by the Director or the Montgomery County Commission, directly or indirectly, by one or more redelegations of authority, to perform the function described in the context.

(9) DIRECTOR. The Revenue Manager of Montgomery County or delegate as determined by either the Montgomery County Commission or the Revenue Manager, as applicable.

(10) DEPARTMENT. The Tax and Audit Department of the Montgomery County Commission, Montgomery County, Alabama, or any authorized representative thereof.

(11) INTEREST. That amount computed as one percent (1%) per month on any overpayment or underpayment of tax, or pursuant to Ala. Code § 40-2A-18 on a final assessment.

(12) INTERNAL REVENUE SERVICE. The agency of the United States principally responsible for

the determination, assessment and collection of taxes established by Title 26 of the United States Code.

(13) **JEOPARDY ASSESSMENT.** If a taxpayer has failed to make a tax report as required and there is a belief that the collection of a tax, fee assessment or deficiency will be jeopardized by delay, whether or not the time otherwise prescribed for making a return and paying the tax has expired; or taxpayer does or intends to do any other act tending to prejudice or to render wholly or partly ineffectual proceedings to collect any tax imposed by this Resolution; an immediate assessment of the tax, interest, and penalties as provided by law.

(14) **NOTICE OF APPEAL.** Any written notice sufficient to identify the name of the taxpayer or other party appealing the specific matter appealed from, the basis for that appeal, and the relief sought.

(15) **PENALTY.** Any fee levied against a taxpayer by the Department as a result of an underpayment of taxes due or for related tax compliance or payment deficiencies.

(16) **PERSON.** Any individual, association, estate, trust, partnership, corporation or other entity of any kind.

(17) **PETITION FOR REFUND.** Any written request for a refund of any tax previously paid, including in the form of an amended return. Unless otherwise provided by law, the request shall include sufficient information to identify the type and amount of tax overpaid, the taxpayer, the period included and the reasons for the refund.

(18) **PETITION FOR REVIEW.** A written document filed with the Department in response to a preliminary assessment in which the taxpayer sets forth reasonably specific objections to the preliminary assessment.

(19) **PRELIMINARY ASSESSMENT.** The preliminary notice of value or underpayment of any tax administered by the department.

(20) **PRIVATE AUDITING OR COLLECTING FIRM.** Any person in the business of collecting, through contract or otherwise, local sales, use, lodgings, gasoline, motor fuel or other taxes or license fees on behalf of Montgomery County and/or the Montgomery County Commission, or auditing any taxpayer, through the examination of books and records, on behalf of Montgomery County and/or the Montgomery County Commission. The term shall not include any of the following:

a. The Alabama Department of Revenue.

b. A county or municipality that has entered into a contract or other arrangement to collect local sales, use, rental, lodgings, or other taxes or license fees on behalf of another county or municipality, or to audit a taxpayer, through the examination of books and records, on behalf of another county or municipality.

(21) **PUBLICATION.** A written pamphlet entitled "Your Rights As A Taxpayer" that is to be distributed to all taxpayers whose books and records are being examined by the Department, at or

before the commencement of an examination, explaining in simple and nontechnical terms, the role of the Department and the rights of the taxpayer whose books and records are being examined by the Department during the examination and which shall be promptly revised from time to time to reflect any changes in the applicable law or rules.

(22) RESOLUTION. A local ordinance issued by the Montgomery County Commission. This resolution and the corresponding provisions of any codification thereof, as from time to time amended by resolution of the County Commission.

(23) RETURN. Any report, document, or other statement required to be filed with the Department for the purpose of paying, reporting or determining the proper amount of value or tax due.

(24) SELF-ADMINISTERED COUNTY OR MUNICIPALITY. A county or municipality that administers its own sales, use, lodgings, gasoline and motor fuel taxes or other local, municipal or county taxes levied or authorized to be levied by a general or local act, or that contracts out all or part of that function to a private auditing or collecting firm. The term does not include any of the following:

a. A county or municipality that allows the ADOR to administer a sales, use, rental, or lodgings tax which is levied by or on behalf of that county or municipality.

b. A municipality or county that levies a gross receipts tax in the nature of a sales tax, as defined in Ala. Code § 40-2A-3(8). A county or municipality that both self-administers a sales, use, rental, or lodgings tax and allows the ADOR to administer a sales, use, rental or lodgings tax that is levied by or on behalf of the county or municipality is only a self-administered county or municipality with respect to those sales, use, rental or lodgings taxes that the county or municipality administers itself or for those taxes that it contracts for the collection.

(25) STATE OF ALABAMA DEPARTMENT OF REVENUE, OR ADOR. The department of the State of Alabama principally responsible for the determination, assessment and collection of taxes established by Title 40 of the Alabama Code.

(26) TAX. Any amount, including applicable penalty and interest, levied or assessed against a taxpayer and which the Department is required or authorized to administer under the provisions of resolutions of the Montgomery County Commission and Alabama law.

(27) TAXPAYER. Any person subject to or liable for any tax administered by the Department; any person required to file a return with respect to, or to pay, or withhold and remit any tax administered by the Department or to report any information or value to the Department; or any person required to obtain or holding any interest in any license, permit, or certificate of title issued by the Department, or any person that may be affected by any act or refusal to act by the Department, or to keep any records required by the Montgomery County Taxpayers Bill of Rights and Uniform Revenue Procedures Resolution or any other applicable law.
CREDIT(S): Ala. Code § 49-2A-3, Act 2014-146, § 3.

SECTION III: TAXPAYERS' BILL OF RIGHTS

(A) Rights of the taxpayer.

(1) At or before the commencement of an examination of the books and records of a taxpayer, the Department shall provide to the taxpayer the current version of Montgomery County's Publication as defined herein. The Publication shall provide, in simple and non-technical terms, a statement of the taxpayer's rights. Those rights include the right to be represented during an examination, an explanation of their appeal rights, and the right to know the criteria and procedures used to select taxpayers for an examination.

(2) At or before the issuance of a preliminary assessment, the Department shall provide to the taxpayer in simple and non-technical terms:

(a) A written description of the basis for the assessment and any penalty asserted with respect to the assessment.

(b) A written description of the method by which the taxpayer may request an administrative review of the preliminary assessment.

(3) At or before the issuance of a final assessment, the Department shall inform the taxpayer by a written statement of his or her right to appeal to the Alabama Tax Tribunal or to circuit court.

(4) Except in cases involving suspected criminal violations of the tax law, and other criminal activity, the Department shall conduct an examination of a taxpayer during regular business hours after providing reasonable notice to the taxpayer. A taxpayer who refuses a proposed time for an examination on the grounds that the proposed examination would cause inconvenience or hardship must offer reasonable alternative times and dates for the examination.

(5) At all stages of an examination or the administrative review of the examination, and in any appeal to the Alabama Tax Tribunal, a taxpayer is entitled to be assisted or represented, at his own expense, by an authorized representative. The Department shall prescribe a form by which the taxpayer may designate a person to represent him or her in the conduct of any proceedings, including collection proceedings, resulting from actions of the Department. In the absence of this form, the Department or the Alabama Tax Tribunal may accept such other evidence that a person is the authorized representative of a taxpayer as it considers appropriate. This provision shall not be construed as authorizing the practice of law before the Department, the Alabama Tax Tribunal or any court in this state by a person who is not a licensed attorney.

(6) A taxpayer shall be allowed to make an audio recording of any in-person interview with any officer or employee of the Department relating to any examination or investigation by the Department, provided, however, the taxpayer must give reasonable advance notice to the Department of his or her intent to record and the recording shall be at the taxpayer's own expense and with the taxpayer's own equipment. The Department shall also be allowed to record any interview if the taxpayer is recording the interview, or if the Department gives the taxpayer reasonable advance notice of its intent to record the interview. The Department shall provide the taxpayer with a copy of the recording, but only if the taxpayer provides reimbursement for the cost

of the transcript and reproduction of such copy. The cost shall be reasonable as prescribed by regulations issued by the Department.

(7) This section shall not apply to criminal investigations or investigations relating to the integrity of any officer or employee of the Department.

(B) Department responsibilities generally.

(1) The Department shall maintain a continuing education program to train employees of the Department and to provide them with a current knowledge of County laws and resolutions and applicable state and federal tax laws.

(2) In addition to any other information provided by law, the Director shall include in the Department's annual report information about the number or kind of audits or assessments conducted in the year covered by the report.

(3) The Department shall not use the amounts of taxes assessed by an employee of the Department as:

- a. The basis of a production quota system for employees; or
- b. The basis for evaluating an employee's performance.

(4) The Department shall establish procedures for monitoring the performance of Department employees which may include the use of evaluations obtained from taxpayers.

(5) Installment Payments.

(a) The Director is authorized to enter into written agreements to allow any taxpayer to pay any tax in installment payments if the Director determines that such agreement will facilitate collection of such tax. Notwithstanding the preceding sentence, such agreements shall be entered into only regarding a tax that has been finally assessed and not appealed, and such agreements shall not exceed twelve months, provided, that any such agreement may be renewed at the discretion of the Director for succeeding periods not to exceed twelve months. The Director shall only be authorized to enter such an agreement with respect to a tax administered or collected by the Department.

(b) The Director may terminate, alter or modify any agreement entered into hereunder if:

(i) Information provided by the taxpayer to the Director prior to the date of such agreement was inaccurate or incomplete;

(ii) The taxpayer fails to pay any installment at the time such installment payment is due under such agreement;

(iii) The taxpayer fails to pay any other tax liability due the Department at the time such liability is due, unless the taxpayer has appealed such other liability pursuant to the terms of Montgomery County's Taxpayers Bill of Rights and Uniform Revenue Procedures Resolution;

(iv) The financial condition of the taxpayer has significantly changed;

(v) The taxpayer fails to provide a financial condition update as requested by the Director; or

(vi) The Director believes that collection of any tax to which an agreement under this provision relates is in jeopardy.

(c) The Director shall have sole authority or discretion to enter into or amend, modify or terminate any installment payment agreement provided for herein. The Director shall promulgate regulations necessary for the implementation of this provision.

(C) Department failure to comply with this section.

The failure of the Department to comply with any provision of this section shall not prohibit the Department from assessing any tax as provided in this Resolution, nor excuse the taxpayer from timely complying with any time limitations under this Resolution. However, if the Department fails to substantially comply with the provisions of this section, the Director shall, upon application by the taxpayer or other good cause shown, abate any penalties otherwise arising from the examination or assessment.

However, if the Department fails to substantially comply with the provisions of this section, the Director shall upon application by the taxpayer or other good cause shown, abate any penalties otherwise arising from the examination or assessment.

(D) Abatement of penalty.

The Department shall abate any penalty attributable to erroneous written advice furnished to a taxpayer by an employee of the Department. However, this section shall only apply if the Department employee provided the written advice in good faith while acting in his official capacity, the written advice was reasonably relied on by the taxpayer and was in response to a specific written request of the taxpayer, and the penalty did not result from the taxpayer's failure to provide adequate or accurate information.

CREDIT(S): Ala. Code § 40-2A-4 (1975); Act 2014-146, § 3.

SECTION IV. AUTHORITY TO ISSUE REVENUE RULINGS.

(A) The Director may, in addition to all other power and authority now granted by law, issue "revenue rulings" describing the substantive application of any law or regulation administered by the Department. Revenue rulings may also govern procedures applicable to the Department, and in such event, shall be called "revenue procedures." Revenue rulings shall be binding on the Department, Montgomery County and its taxing authorities only with respect to the taxpayer making the request and only with respect to the facts contained in the request. The Department attorney assigned to review the request for a revenue ruling shall consult with the taxpayer or its authorized representative, if requested by the taxpayer or authorized representative prior to issuing the revenue ruling. A revenue ruling shall constitute the Department's interpretation of the law or regulations as applied to the facts contained in the request, but only pertaining to such particular facts as described in the request, and only to the taxpayer making the request.

(B) Revenue rulings may be issued only if no taxes have accrued with respect to the transactions, events or facts contained in the request at the time of the issuance of the ruling;

(C) Revenue rulings may be revoked or modified by the Director at any time; but any such

revocation or modification shall not be effective retroactively unless one of the following has occurred:

- (1) The person making the request misstated or omitted facts material to the ruling.
- (2) The ruling was issued with respect to a matter involving the computation or payment of a tax that was due and payable at the time the ruling was requested.
- (3) The law applied by the Director in the revenue ruling is changed in a manner to alter the Director's conclusions in the ruling and the change in the law is made effective as of the date of the ruling.

The taxpayer may petition for a hearing with the Alabama Tax Tribunal to determine the propriety, under (1), (2) or (3), of any retroactive revocation of a ruling.

(D) All revenue rulings issued by the Department shall be published, maintained as a public record, and made available by the Department for public inspection and copying, within a reasonable time following their issuance, at a reasonable cost to be determined by the Department. Prior to publication, the Department shall delete from the text of such ruling all names, addresses, titles, figures, dates, and other information which may identify the particular taxpayer who requested the ruling. If a revenue ruling contains trade secrets or other confidential information, the Department shall, upon written request of the taxpayer, delete that information prior to publication.

(E) Requests for revenue rulings shall be submitted in writing to the Director in the form and manner as prescribed by Department regulations, accompanied by a fee of \$200.00 (two-hundred dollars). The Director shall either issue or refuse to issue a ruling within 120 days after receipt of the request unless the taxpayer consents to an extension of time. If the Director refuses to issue such a ruling within the time prescribed, the \$200.00 fee shall be refunded to the taxpayer. A request may be withdrawn at any time prior to the issuance of the requested ruling, in which case there shall be no refund of the \$200.00 fee.

(F) Revenue rulings shall be issued by the Director in the name of the Montgomery County Commission.

CREDIT(S): Ala. Code § 40-2A-5; Act 2014-146, § 3.

SECTION V. COSTS OF EXAMINATION.

1. Montgomery County may not enter into any contract or arrangement for the examination of a taxpayer's books and records if any part of the compensation or other benefits paid or payable for the services of the private examining or collecting firm conducting the examination is contingent upon or otherwise related to the amount of tax, interest, court cost, or penalty assessed against or collected from the taxpayer. This provision does not prohibit or restrict Montgomery County from entering into contracts or arrangements for the collection of any tax, interest, court cost, or penalty when the private examining or collecting firm has no authority to determine the amount of tax, interest, court cost, or penalty owed Montgomery County.

2. The compensation or other benefits paid or payable to any employee or other agent of a private examining or collecting firm or to any employee or other agent of the state or county serving in the capacity of a hearings or appeals officer, including an attorney serving in that capacity, may not be contingent upon, in whole or in part, or otherwise related to,

the amount of tax, interest, court cost, or penalty assessed against or collected from the taxpayer.

3. Except as otherwise provided in this subsection, the Department may not assess or attempt to assess a taxpayer for any costs incurred by, or charged to Montgomery County in connection with performing an examination of the taxpayer's books and records, including lodging, meals, or mileage charges. The Department is authorized to assess and collect from a taxpayer the reasonable costs based on the then current state government employee per diem rates incurred by, or charged to, Montgomery County in connection with performing an examination of the taxpayer's books and records, if the taxpayer received notice by certified U. S. mail, return receipt requested, at least thirty (30) days prior to the date on which the examination was to commence and the taxpayer either failed or refused to respond or did not propose a reasonable alternative date on which the examination was to commence within fifteen (15) days of receipt of notice of the pending examination, or the taxpayer and the Department agreed in writing as to an alternative date on which the examination was to commence but the taxpayer then failed or refused to permit reasonable access to its books and records on the alternative date. This section shall not apply to examinations of the books and records of a taxpayer with respect to examinations for gasoline or motor fuel taxes if authorized by local law in effect on July 1, 1998. CREDIT(S): Ala. Code § 40-2A-6 (1975).

SECTION VI. UNIFORM REVENUE PROCEDURES.

(A) Maintenance of records; audit and subpoena authority; authority to issue regulations.

(1) In addition to all other recordkeeping requirements otherwise set out in Title 40, Code of Alabama (1975), taxpayers shall keep and maintain an accurate and complete set of records, books and other information sufficient to allow the Department to determine the correct amount of value or correct amount of any tax, license, permit or fee administered by the Department, or other records or information as may be necessary for the proper administration of any matters under the jurisdiction of the Department. The books, records and other information shall be open and available for inspection by the Department upon request at a reasonable time and location.

(2) The Department may examine and audit the records, books or other relevant information maintained by any taxpayer or other person for the purpose of computing and determining the correct amount of value or correct amount of any tax, license or fee administered by the Department, or for any other purpose necessary for the proper administration of any matter under the jurisdiction of the Department.

(3) A taxpayer, or any officer of a corporation or association, or partner of a partnership, or fiduciary of a trust, or responsible individual of any entity under a duty to maintain books and records pursuant to this subsection who fails or refuses to maintain such records and books, or permit inspection, shall be subject to contempt proceedings in the circuit court of the judicial circuit in which the person resides or has a principal place of business, and upon proof of the fact to the court, may be punished for contempt as provided in cases of contempt in circuit court.

(4) The Department may summon any witness to appear and give testimony, and summon by subpoena duces tecum any records, books or other information of any kind relating to any matter which the Department has authority to administer. The witness may be summoned by subpoena issued by the Director of the Department, any circuit judge, any magistrate, or any

district judge, in the name of the Department, or by the Alabama Tax Tribunal, directed to any sheriff of Alabama or any officer of the Montgomery Police Department and returnable to the Department. The subpoena may be served in like manner as subpoenas issued out of any circuit court, or the subpoena may be served by an authorized employee of the Department or by either U. S. mail with delivery confirmation or certified mail, return receipt requested. A fee shall be paid to banking institutions, other similar entities, or any other person except the taxpayer, for copying, searching for, reproducing, and transporting any records, books, papers, or other documents requested or subpoenaed by the Department and to persons who are required to appear as a witness equal to the fee authorized to be paid by the Internal Revenue Service for similar services or appearances pursuant to Section 7610 of the Internal Revenue Code of 1986, as amended. If any witness has been subpoenaed to appear and testify or appear and produce records, books or other information, and fails or refuses to appear or testify or to produce such books, records or other information, that witness shall be subject to contempt proceedings in the circuit court of the judicial district in which the witness resides, and upon proof of such fact to the circuit court may be punished for contempt as is provided in cases of contempt in circuit court.

(5) The Department may issue forms and make reasonable regulations concerning any matter administered by the Department.

(B) Procedures governing entry of preliminary and final assessments; appeals therefrom.

(1) Entry of Preliminary Assessment; Final Assessment of Uncontested Tax; Execution of Preliminary and Final Assessments.

(a) If the Department determines that the amount of any tax as reported on a return is incorrect, or if no return is filed, or if the Department is required to determine value, the Department may calculate the correct tax or value based on the most accurate and complete information reasonably obtainable by the Department. The Department may thereafter enter a preliminary assessment for the correct tax or value, including any applicable penalty and interest.

(b) Where the amount of tax or value reported on a return is undisputed by the Department, or the taxpayer consents to the amount of any deficiency, determination of value, or preliminary assessment in writing as provided by regulation, the Department may immediately enter a final assessment for the amount of the tax or value, plus applicable penalty and interest; provided, the Department may at any time enter a final jeopardy assessment in the manner provided in subsection (5) of this section.

(c) All preliminary and final assessments issued by the Department shall be executed as provided by regulations promulgated by the Department.

(2) Time Limitation for Entering Preliminary Assessment.

Any preliminary assessment shall be entered within three (3) years from the due date of the return, or three (3) years from the date the return is filed with the Department, whichever is later, or if no return is required to be filed, within three (3) years of the due date of the tax, except as follows:

(a) A preliminary assessment may be entered at any time if no return is filed as required, or if a false or fraudulent return is filed with the intent to evade tax;

(b) A preliminary assessment may be entered within six (6) years from the due date of the return or six (6) years from the date the return is filed with the Department, whichever is later, if the taxpayer omits from the taxable base an amount properly includable therein which is in excess of 25 percent of the amount of the taxable base stated in the return.

For purposes of this paragraph:

1. The term "taxable base" means the gross income, gross proceeds from sales, gross receipts, net worth, or other amounts on which the tax paid with the return is computed; and
2. In determining the amount omitted from the taxable base, there shall not be taken into account any amount which is omitted from the taxable base stated in the return if the amount is disclosed in the return, or in a statement attached to the return, in a manner adequate to apprise the Department of the nature and amount of the item.

(c) A preliminary assessment entered pursuant to Ala. Code § 40-29-72 and § 40-29-73 (1975) may be entered within five (5) years from the due date of the return on which the underlying tax is required to be reported or within five (5) years of the date the return is filed, whichever is later.

(d) The running of the period of limitations provided herein for entering a preliminary assessment shall be suspended for the period that:

- (1) The taxpayer or the assets of the taxpayer are involved in a case under Title 11 of the United States Code, Bankruptcy, and for a period of six (6) months thereafter; or
- (2) The assets of the taxpayer are in the control or custody of a court in any proceeding, and for a period of six (6) months thereafter.

(e) The Department and the taxpayer may, prior to the expiration of the period for entering a preliminary assessment or the filing of a petition for refund, agree in writing to extend the time provided for entering the assessment or filing the petition as set forth in this Resolution. The tax may be assessed, or the petition for refund may be filed, at any time prior to the expiration of the period agreed upon. The period agreed upon may be extended by subsequent agreements in writing made before the expiration of the period previously agreed upon.

(f) Additional tax may be assessed by the Department within any applicable period allowed above, even though a preliminary or final assessment has been previously entered by the Department against the same taxpayer for the same or a portion of the same tax period. No taxpayer, however, shall be subject to unnecessary examination or investigation, and only one (1) inspection of a taxpayer's books and records relating to each type of tax administered by the Department shall be made for each taxable year, unless the taxpayer requests otherwise or unless the Director, after investigation, notifies the taxpayer in writing that an additional inspection is necessary. The Director shall promulgate regulations consistent with those followed by the Internal Revenue Service with respect to second inspections of a taxpayer's books and records.

(g) The three-year statute of limitations provided by this subdivision for entering a preliminary assessment shall be extended as provided in the following sentence, for the benefit of a self-administered county such as Montgomery County in cases where: 1. the ADOR has audited a taxpayer

and has entered a final assessment against the taxpayer for additional sales, use, rental or lodgings tax; 2. the taxpayer owes the same type of tax to the Department for the same tax period or periods; and 3. the taxpayer or its authorized representative has not contacted the Department or its private auditing firm, pursuant to its voluntary disclosure program, prior to the date of entry of the final assessment. In such cases, the statute of limitations shall not expire until the earlier of six (6) months from the date of entry of the final assessment or sixty (60) days following the date of mailing or transmittal by electronic mail by the ADOR to the Department or its private auditing firm of a copy of the notice of final assessment and any attachments thereto. Any tax assessed by the Department within the additional time period allowed by this subdivision shall be limited to those items changed or adjustments included in the final assessment entered by the ADOR. The Alabama Tax Tribunal, during the months of January and July of each year, shall publish a list of pending appeals and the tax or taxes at issue.

(3) Service of Preliminary Assessment Upon Taxpayer.

The preliminary assessment entered by the Department, or a copy thereof, shall be promptly mailed by the Department to the taxpayer's last known address by either first class United States mail or certified mail with return receipt requested, but at the option of the Department, the preliminary assessment may be delivered to the taxpayer by personal service.

(4) Procedure for Review of Disputed Preliminary Assessments: Entry and Notice of Final Assessment.

(a) If a taxpayer disagrees with a preliminary assessment as entered by the Department, the taxpayer may file a written petition for review with the Department within thirty (30) days from the date of mailing or personal service, whichever occurs earlier, of the preliminary assessment setting out the specific objections to the preliminary assessment. If a petition for review is timely filed, or if the Department otherwise deems it necessary, the Department shall schedule a conference with the taxpayer for the purpose of allowing the taxpayer and the Department to present their respective positions, discuss any omissions or errors, and to attempt to agree upon any changes or modifications to their respective positions.

(b) If a written petition for review:

(1) Is not timely filed, or

(2) Is properly filed, and upon further review the Department determines the preliminary assessment is due to be upheld in whole or in part, the Department may make the assessment final in the amount of tax due as computed by the Department, with applicable interest and penalty computed to the date of entry of the final assessment.

(c) If a preliminary assessment is not withdrawn or made final by the Department within five (5) years from the date of entry, the taxpayer may appeal the preliminary assessment to the Alabama Tax Tribunal or to the appropriate circuit court as provided herein for an appeal of a final assessment in subsection (b)(7).

(d) The final assessment entered by the Department, or a copy thereof, shall be mailed by the Department to the taxpayer's last known address (i) by either first class United States mail or certified mail with return receipt requested in the case of assessments of tax of five hundred dollars (\$500) or less or (ii) by certified mail with return receipt requested in the case of assessments

of tax of more than five hundred dollars (\$500). In either case and at the option of the Department, the final assessment, or a copy thereof, may be delivered to the taxpayer by personal service.

(5) Jeopardy Assessment.

(a) If the Director or his/her delegate finds that a taxpayer designs quickly to depart from Montgomery County or to remove his property therein, or to do any other act tending to prejudice or to render wholly or partly ineffectual proceedings to collect any tax imposed by Montgomery County, the Director or his/her delegate may issue notice of such finding to the taxpayer by personal service or mailing to his/her last known address, together with a demand for immediate payment of the tax declared to be in jeopardy, including penalties and additions thereto and such tax, penalty, interest and additions thereto shall be immediately due and payable. A final assessment of such tax may be entered immediately and if the assessment is not paid upon such demand of the Director, or his/her delegate, the Director, or his/her delegate, may forthwith issue a warrant for levy and distraint of any personal property of the taxpayer which shall be collected in the same manner and with like effect as provided in Section 40-29-20 through Section 40-29-34, Code of Alabama (1975).

(b) In the case of a tax for a current period, the Director, or his/her delegate, may declare the taxable period of the taxpayer immediately terminated and may at his/her discretion estimate the tax liability based upon the best information obtainable. Notice of such finding and declaration shall be issued to the taxpayer in the same manner as in subparagraph (a) above.

(c) When a jeopardy assessment has been made as provided in subparagraph (a), the collection of all or any part of such assessment may be stayed by filing with the Director or his/her delegate an approved bond conditioned upon the payment of the assessment together with applicable interest and costs of collection. The Director or his/her delegate shall have sole discretion to approve or disapprove the bond, but such approval shall not be unreasonably withheld.

(d) In any proceeding in court to contest the jeopardy assessment or to enforce payment of the taxes made due and payable by virtue of the provisions of this section, the finding of the Director or his/her delegate, made as herein provided, shall be for all purposes presumptive evidence of jeopardy.

(e) A final jeopardy assessment entered hereunder may be appealed to either the Alabama Tax Tribunal or the circuit court in the same manner as provided for appeals from final assessments.

(6) Sale of Business.

(a) Person selling out or quitting business to file return; part of purchase money to be withheld.

Any person subject to the provisions of this Resolution who shall sell out his business or stock of goods, or shall quit business, shall be required to make out the required sales tax returns within thirty (30) days after the date he sold out his business or stock of goods, or quit business, and his successor in business shall be required to withhold sufficient of the purchase money to cover the amount of said taxes due and unpaid until such time as the former owner shall produce a receipt from the Department showing that the taxes have been paid, or a certificate that no taxes are due. If the purchaser of a business, or stock of goods shall fail to withhold purchase money as above, provided the taxes shall be due and unpaid after the thirty (30) day period allowed, he shall be personally liable for the payment of the taxes accrued and unpaid on

account of the operation of the business by the former owner. If in such cases the Department deems it necessary in order to collect the taxes due, the Department may make a jeopardy assessment as provided herein.

(b) Final Return of retailer selling out; purchaser to retain part of purchase money.

If any retailer liable for an amount of local use tax herein required to be collected shall sell out his business or stock of goods or shall quit the business, he shall make a final return and payment within fifteen (15) days after the date of selling or quitting business. His successor, successors or assigns, if any, shall be required to withhold sufficient of the purchase money to cover the amount of such use taxes herein required to be collected and interest or penalties due and unpaid until such time as the former owner shall produce a receipt from the Department showing that they have been paid, or a certificate stating that no amount is due. If the purchaser of a business or stock of goods shall fail to withhold purchase money as above provided, he shall be personally liable for the payment of the amount of such use taxes herein required to be collected by the former owner, interest and penalties accrued and unpaid by any former owner, owners or assignors. CREDIT(S): Ala. Code § 40-29-91 (1975); Ala. Code § 40-23-25 (1975); Ala. Code § 40-23-82 (1975).

(7) Procedure for Appeal from Final Assessment.

(a) A taxpayer may appeal to the Alabama Tax Tribunal from any final assessment entered by the Department by filing a notice of appeal with the Alabama Tax Tribunal within thirty (30) days from the date of mailing or personal service, whichever occurred earlier, of the final assessment, and the appeal, if timely filed, shall proceed as herein provided for appeals to the Alabama Tax Tribunal. See Section VII of this Resolution.

(b)(1) In lieu of an appeal under (a) above, at the option of the taxpayer, the taxpayer may appeal from any final assessment to the Circuit Court of Montgomery County, Alabama, or to the circuit court of the county in which the taxpayer resides or has a principal place of business in Alabama, as appropriate, by filing notice of appeal within thirty (30) days from the date of mailing or personal service, whichever occurs earlier of the final assessment with both the Director of the Department and the clerk of the circuit court in which the appeal is filed.

(b)(2) If the appeal is to circuit court, the taxpayer, also within the 30-day period allowed for appeal, shall do one of the following:

(i) Pay the tax, interest, and any penalty shown on the final assessment.

(ii) File a supersedeas bond with the court for 125 percent (125%) of the amount of the tax, interest, and any penalty shown on the final assessment. The supersedeas bond shall be executed by a surety company licensed and authorized to do business in Alabama and shall be conditioned to pay the amount of tax, interest, and any penalties shown on the final assessment, plus applicable interest and any court costs relating to the appeal, payable to the Montgomery County Commission.

(iii) File an irrevocable letter of credit with the circuit court in an amount equal to 125 percent (125%) of the amount of the tax, interest, and any penalty shown on the final assessment. The irrevocable letter of credit shall be issued by a financial institution designated as a qualified public depository by the Board of Directors of the Security for Alabama Funds Enhancement (SAFE) Program pursuant to Chapter 14A, Title 41, Code of Alabama. The Montgomery County Commission shall be named the beneficiary of the

irrevocable letter of credit. The irrevocable letter of credit shall be conditioned to pay the assessment plus applicable interest and any court costs relating to the appeal. The taxpayer may not issue an irrevocable letter of credit as to a final assessment entered against the same taxpayer.

(iv) File a pledge or collateral assignment of securities that constitute eligible collateral under Chapter 14A, Title 41, Code of Alabama in an amount equal to 200 percent of the amount of the tax, interest, and penalty shown on the final assessment. The pledge or collateral assignment shall be in favor of the Montgomery County Commission, and conditioned to pay the assessment plus applicable interest and any court costs relating to the appeal.

(v) Show to the satisfaction of the clerk of the circuit court to which the appeal is taken that the taxpayer has a net worth, on the basis of fair market value, of two hundred fifty thousand dollars (\$250,000) or less, including his or her homestead.

(b)(3) A taxpayer may appeal a final assessment to either the Alabama Tax Tribunal or to circuit court as provided herein, even though the taxpayer has paid the tax in issue prior to taking the appeal.

(c)(1) The filing of the notice of appeal with the Alabama Tax Tribunal or, in the case of appeals to the circuit court, the filing of the notice of appeal with both the Director of the Department and the clerk of the circuit court in which the appeal is filed and also the payment of the assessment in full and applicable interest or the filing of a supersedeas bond, an irrevocable letter of credit, or a pledge or collateral assignment of securities as provided herein, are jurisdictional. Except as set forth in subparagraph (c)(2), if such prerequisites are not satisfied within the time provided for appeal, the appeal shall be dismissed for lack of jurisdiction.

(c)(2) Notwithstanding subparagraph (c)(1) above, should the circuit court determine that the taxpayer has not satisfied the requirements of subparagraph (b)(2), the circuit court shall order that the taxpayer satisfy such requirements. The taxpayer may satisfy such requirements at any time within thirty (30) days after service of the court order. No order of dismissal for lack of jurisdiction shall be entered within thirty (30) days after service of the court order, and no order of dismissal shall thereafter be entered if such requirement is satisfied within such thirty (30) day period.

(c)(3). On appeal to the circuit court or to the Alabama Tax Tribunal, the final assessment shall be prima facie correct, and the burden of proof shall be on the taxpayer to prove such assessment is incorrect.

(d)(1) The Alabama Tax Tribunal, circuit court or the appellate court on appeal may increase or decrease the assessment to reflect the correct amount due.

(d)(2) If a final assessment is reduced on appeal, any overpayment of tax paid by the taxpayer shall immediately be refunded to the taxpayer by Montgomery County or other entity to which the overpayment was distributed.

(d)(3) No court shall have the power to enjoin the collection of any taxes due on an assessment so appealed or to suspend the payment thereof.

(8) Procedure Governing Petitions for Refund; Appeals Therefrom.

(A) Petition for refund allowed, Generally.

Any taxpayer may file a petition for refund with the Department for any overpayment of tax or other amount erroneously paid to the Department or concerning any refund which the Department is required to administer. If a final assessment for the tax has been entered by the Department, a petition for refund of all or a portion of the tax may be filed only if the final assessment plus applicable interest has been paid in full prior to or with the filing of the petition for refund. The Department may also issue automatic refunds pursuant to Ala. Code § 40-29-71 (1975). In the case of a petition for refund of sales or use taxes, and any transient occupancy tax, the petition shall be filed jointly by the taxpayer who collected and paid over the tax to the department and the consumer/purchaser who paid the tax to the taxpayer. A direct petition may be filed by the taxpayer if the taxpayer never collected the tax from the consumer/purchaser, or if the tax has been credited or repaid to the consumer/purchaser by the taxpayer.

In the case of a petition for refund of sales, use, or lodgings taxes, or gasoline or motor fuel taxes, such petition must be filed jointly by the taxpayer who collected and paid over the tax to the Department and the consumer/purchaser who paid the tax to the taxpayer. A direct petition may be filed by the taxpayer if the taxpayer never collected the tax from the consumer/purchaser, or if the tax paid has been credited or repaid to the consumer/purchaser by the taxpayer.

(B) Time limitation for filing petition for refund; automatic refund.

(1) Generally. A petition for refund shall be filed with the Department or an automatic refund issued pursuant to subparagraph (2), or a credit allowed, within (a) three (3) years from the date the return was filed, or (b) two (2) years from the date of payment of the tax, whichever is later, or, if no return was timely filed, two years from the date of payment of the tax. For purposes of this paragraph, taxes paid through withholding or by estimated payment shall be deemed paid on the original due date of the return.

Where the Department determines that a taxpayer is entitled to a refund, the Department shall automatically refund to that taxpayer the amount of any excess tax so paid to Montgomery County provided, however, that the statute of limitations provisions of the applicable tax law shall apply.

(C) Department required to grant or deny refunds; time limitations.

The Department shall either grant or deny a petition for refund within six (6) months from the date the petition is filed, unless said period is extended by written agreement of the taxpayer and the Department. The taxpayer shall be notified of the Department's decision concerning the petition for refund by first class United States mail or by either United States mail with delivery confirmation or by certified mail, return receipt requested, sent to the taxpayer's last known address. If the Department fails to grant a refund within the time provided herein, then said petition for refund shall be deemed to be denied.

(D) Procedures if Refunds Granted; Credit of Refund; Payment of Other Taxes; Payment of Interest.

1. If a petition is granted, or the Department, the Alabama Tax Tribunal, or a court otherwise

determines that a refund is due, the overpayment shall be refunded to the taxpayer by Montgomery County or other entity to which the overpayment was distributed. If the Department determines that a refund is due, the amount of overpayment plus accrued interest may first be credited by the Department against any outstanding final tax liabilities due and owing by the taxpayer to the Department, and the balance of any overpayment shall be refunded to taxpayer. If any refund or part thereof is credited to any other tax by the Department, the Department shall provide a written detailed statement to the taxpayer showing the amount of overpayment, the amount credited for payment to other taxes, and the amount refunded.

2. Pursuant to Ala. Code § 40-18-100 (1975) and Ala. Code § 40-18-103 (1975), the Department may set off from any income tax refund due the taxpayer by the ADOR any liquidated sum of at least \$25.00 due and owing to the Department. The Department shall, at the time of the transfer of funds from the ADOR to the Department, notify the taxpayer whose refund is sought to be set off that the transfer has been made. Such notice shall clearly set forth the name of the debtor, the manner in which the debt arose, the amount of the claimed debt, the transfer of funds to the Department and the intention to set off the refund against the debt, notice that any refund in excess of the claimed debt will be sent to the taxpayer, the taxpayer's opportunity to give written notice to contest the setoff within thirty (30) days of the date of mailing of the notice, the name and mailing address of the Department to which the application for a hearing must be sent, and the fact that the failure to apply for such a hearing, in writing, within the 30-day period will be deemed a waiver of the opportunity to contest the setoff. In the case of a joint return or a joint refund, the notice shall also state the name of the taxpayer named in the return, if any, against whom no debt is claimed, the fact that a debt is not claimed against such taxpayer, the fact that such taxpayer is entitled to receive a refund if it is due him regardless of the debt asserted against his spouse, and that in order to obtain a refund due him such taxpayer must apply, in writing, for a hearing with the Department named in the notice within thirty (30) days of the date of the mailing of the notice. If a taxpayer fails to apply in writing for such a hearing within thirty (30) days of the mailing of such notice, he will have waived his opportunity to contest the setoff.

3. If the Association of County Commissions of Alabama (ACCA) or an entity established through the ACCA, submits a request for setoff to the ADOR on behalf of the Department, the ACCA or other organization may assess a reasonable fee, which shall be twenty-five (\$25) dollars. This fee may be assessed against the debtor and collected as the first amount setoff against any tax refund.

(E) Procedures if refund denied; appeal.

(1) A taxpayer may appeal from the denial in whole or in part of a petition for refund by filing a notice of appeal with the Alabama Tax Tribunal within two (2) years from the date the petition is denied, and the appeal, if timely filed, shall proceed as hereinafter provided for appeals to the Alabama Tax Tribunal.

(2) In lieu of appealing to the Alabama Tax Tribunal, the taxpayer may appeal from the denial of a petition for refund by filing a notice of appeal with the Circuit Court in Montgomery County, Alabama, or the circuit court of the county in which the taxpayer resides or has a principal place of business in Alabama, as appropriate, by filing the notice within two (2) years from the date the petition is denied. The circuit court shall hear the appeal according to its own rules and procedures and shall determine the correct amount of refund due, if any.

(3) If an appeal is not filed with the Alabama Tax Tribunal or the circuit court within two (2) years of the date the petition is denied, then the appeal shall be dismissed for lack of jurisdiction.

(4) This section shall apply to all appeals filed after June 15, 2007. Notwithstanding the prior sentence, in any appeal to a circuit court which is pending on June 15, 2007, and in which a supersedeas bond was filed pursuant to, and in compliance with, the requirements of this section, for double the amount of the tax, interest and any penalty shown on the final assessment, or for double the amount of the final order of the administrative law judge, such bond may be reduced to 125 percent of such amount shown on the final assessment or in the final order of the administrative law judge.

CREDIT(S): Ala. Code § 40-2A-7 (1975); Ala. Code § 40-23-25 (1975); Ala. Code § 40-23-82 (1975); Ala. Code § 40-29-91 (1975); Act 2014-146, § 3.

SECTION VII. PROCEDURES GOVERNING APPEALS TO THE ALABAMA TAX TRIBUNAL; AUTHORITY OF THE ALABAMA TAX TRIBUNAL.

A. Generally.

1. Pursuant to the Alabama Taxpayer Fairness Act, Ala. Code § 40-2B-1, et seq., the State of Alabama has established the Alabama Tax Tribunal, an independent agency with tax expertise to resolve disputes between the Department and taxpayers, prior to requiring the payment of the amounts in issue or the posting of a bond, but after the taxpayer has had a full opportunity to attempt settlement with the Department. Pursuant to Ala. Code § 40-2B-1, Montgomery County has elected to participate under the auspices of the Alabama Tax Tribunal. The Alabama Tax Tribunal shall have jurisdiction to hear and determine all appeals filed by taxpayers with the Alabama Tax Tribunal from final assessments or denied refunds in whole or in part, with respect to any sales, use, rental or lodgings taxes levied or collected by or on behalf of Montgomery County. This jurisdiction of the Alabama Tax Tribunal does not apply to appeals filed directly by a taxpayer with the circuit court from a final assessment entered by the Department or from the Department's denial in whole or in part of a claim for refund.

B. Appeals.

1. A taxpayer may appeal a final assessment or denied refund in whole or in part, of any sales, use, rental, or lodgings taxes levied by or on behalf of Montgomery County to the Alabama Tax Tribunal in accordance with the procedures, requirements and time periods provided in Ala. Code § 40-2A-7, Ala. Code § 40-2A-8, Ala. Code § 40-2B-1 et seq., and Sections VI and VII of this Resolution. The notice of appeal filed by the taxpayer shall identify the final assessment, denied refund, or other act or refusal to act by the Department which is the subject of the appeal, the position of the appealing party, the basis on which relief should be granted, and the relief sought. A notice of appeal that does not include all of the above information shall be sufficient to invoke the jurisdiction of the Alabama Tax Tribunal. The judge may require a taxpayer to file an amended notice of appeal if more information is deemed necessary.

2. Except in cases involving the denial of a claim for refund and except as provided in Alabama statutes regarding jeopardy assessments, the taxpayer shall have the right to have his or her case heard by the Alabama Tax Tribunal prior to the payment of any of the amounts asserted as due by the Department and prior to the posting of any bond.

3. Proceedings before the Alabama Tax Tribunal shall be tried de novo and without a jury.

4. Final decisions of the Alabama Tax Tribunal shall have the same force and effect as and shall be enforced in the same manner as judgments of the circuit courts in this state. The Alabama Tax Tribunal's decision shall finally decide the matters in controversy, unless any party to the matter timely

appeals the decision of the Alabama Tax Tribunal to the appropriate circuit court as provided in Ala. Code § 40-2B-1, et seq.

SECTION VIII. CONFIDENTIALITY, DISCLOSURE, AND EXCHANGE OF TAX RETURNS AND TAX INFORMATION.

(A) Except as otherwise provided in this section, it shall be unlawful for any person to print, publish or divulge, without the written permission or approval of the taxpayer, the return of any taxpayer or any part of the return, or any information secured in arriving at the amount of tax or value reported, for any purpose other than the proper administration of any matter administered by the Department, the State of Alabama or a municipality, or upon order of any court, or as otherwise allowed in this section. Statistical information pertaining to taxes may be disclosed at the discretion of the Director or his/her delegate to the legislative or executive branch of the County or the State. Upon request, the Director or his or her delegate may make written disclosure as to the status of compliance of entities subject to the requirements contained in Chapter 14, Code of Alabama, prior to its repeal, and Chapter 14A, Code of Alabama as applicable. A good standing certificate shall be issued to a requesting person with respect to a business entity if the entity has filed all county tax returns required under Chapter 14, prior to its repeal, and Chapter 14A, Code of Alabama, as applicable, and paid the taxes shown as payable in accordance with those returns. Any person found guilty of violating this section shall, for each act of disclosure, have committed a Class A misdemeanor.

(B) This section shall not apply to returns filed and information secured under laws of this state (1) governing the registration and titling of motor vehicles; (2) levying or imposing excise taxes or inspection fees upon the sale of, use, or other disposition of gasoline and other petroleum products, (3) governing the licensing of motor vehicle dealers, reconditioners, rebuilders, wholesalers, and automotive dismantlers and parts recyclers, (4) governing the privilege licenses as provided in Chapter 12, other than Article 4, of Title 40, Code of Alabama (1975) or (5) governing the issuance or affixing of tobacco stamps required under Chapter 25, Title 40, Code of Alabama (1975).

(C) The orders of the Alabama Tax Tribunal and all evidence, pleadings and any other information offered or submitted in any appeal before the Alabama Tax Tribunal are not subject to this section.

(D) The Director shall promulgate reasonable regulations permitting and governing the exchange of tax returns, information, records and other documents secured by the Department, with tax officers of other agencies of the State of Alabama, municipal, and county government agencies in Alabama, federal government agencies, any association of state government tax agencies, any state government tax agencies of other states and any foreign government tax agencies. However, (1) any tax returns, information, records, or other documents remain subject to the confidentiality provisions set forth in subsection (A); (2) the Department may charge a reasonable fee for providing information or documents for the benefit of the ADOR, and any other taxing authority; and (3) any exchange shall be for one or more of the following purposes:

(a) Collecting taxes due;

(b) Ascertaining the amount of taxes due from any person;

(c) Determining whether a person is liable for, or whether there is probable cause for believing such person might be liable for, the payment of any tax to a federal, state, county, municipal or foreign government

agency.

(E) Nothing herein shall prohibit the use of tax returns or tax information by the Department or county tax assessing officials in the proper administration of any matter administered by the Department or county tax collecting officials. The Department or county tax official may also divulge to a purchaser, prospective purchaser, as defined pursuant to the regulations of the Department, or successor of a business or stock of goods the outstanding sales, use or rental tax liability of the seller for which the purchaser, prospective purchaser, as defined pursuant to the regulations of the Department or ADOR, or successor may be liable pursuant to Ala. Code § 40-23-25, § 40-23-80, or § 40-12-224. Furthermore, nothing in this section shall preclude the inspection of returns by agents of the ADOR or by federal or foreign state agents pursuant to by Ala. Code § 40-18-53 (1975).

(2) Upon a request by the State Treasurer, the Director may provide the State Treasurer with the names and addresses of those persons entitled to property acquired by the state under Article 2 of Chapter 12 of Title 35, the Uniform Disposition of Unclaimed Property Act. The information shall be used by the State Treasurer solely for the purpose of administering the Uniform Disposition of Unclaimed Property Act.

(g) Nothing herein shall prohibit the exchange of information between and among county or municipal governments, provided that any exchange shall be subject to the same restrictions and criminal penalties imposed on the department and its personnel as described in this section.

(F) In no event shall any damages, attorney fees, or court costs be assessed against the Department or Montgomery County under this section, nor shall any damages, attorney fees, or court costs be assessed against elected officials, officers, or employees of the Department or Montgomery County.

CREDIT(S): Ala. Code § 40-2A-10 (1975).

SECTION IX. VOLUNTARY DISCLOSURE PROGRAM.

A. *Generally.*

The Department has a Voluntary Disclosure Program to encourage businesses that are not in compliance with the Alabama tax laws to come forward voluntarily to register and bring their accounts into compliance. The Department offers the voluntary disclosure program as a *service* to the taxpayer. In order to be considered for the voluntary disclosure program, the applicant must not have been contacted by the Department or an agent of the Department, such as the Multistate Tax Commission, nor filed a tax return for seven (7) years prior to the initial written request for voluntary disclosure. The Department considers contact and the filing of returns on a tax-by-tax basis. For example, if a taxpayer has registered to collect, filed a return for, or has been contacted about one type of tax, this will not prohibit the taxpayer from entering the program for other tax types.

B. *Taxes Subject to Disclosure Agreements.*

1. The Department will enter into an agreement for the remittance of rental taxes, and sales and use taxes.
2. In general, this program is not open to taxpayers who have at some time filed returns and/or qualified to do business and have fallen behind in their filing responsibilities.
3. The Department agrees to waive late file and late payment penalties and the taxpayer will be billed directly for interest.

C. *Nexus Determination.*

The Department limits prior period exposure to three (3) years or to the date nexus was established in Montgomery County. In the event that nexus was arguable or if there is no evidence that nexus existed during the three-year look back period, the representative may proceed through the normal registration process. The burden of proof regarding lack of nexus is on the taxpayer.

D. Initial Contact.

1. Initial contact must be made in a written request.
2. The taxpayer can come forward anonymously and disclose their name upon signing the agreement.
3. The Department will in no way seek to identify those taxpayers who wish to remain anonymous.
4. To remain anonymous when making initial contact, the taxpayer may engage representation from a tax preparer, accountant or attorney.

In order to be considered for the voluntary disclosure program, applicants must submit a letter that includes the following information:

1. The nature of business the taxpayer conducts in Montgomery County.
2. The reason for not timely filing and remitting taxes.
3. The type of entity formation (i.e., s-corporation, LLC, etc.).
4. The type of tax the taxpayer will file and remit.
5. A statement, if true, that the taxpayer has not been contacted by the Department or an agent of the Department, for seven (7) years prior to the initial written request for voluntary disclosure, nor is the taxpayer currently under audit, nor has the taxpayer filed tax returns of this type with the Department within the last seven (7) years. (A contact includes, but is not limited to, with regard to potential liability for the type of tax in question: Receipt of a nexus questionnaire, a telephone call, an audit or notice of audit, payment of tax, registration for tax, registration with the Secretary of State, request for extension of time to file, making a payment of estimated tax, the filing of a return, and non-compliance issued in response to an application for a Certificate of Good Standing by the taxpayer, or on behalf of the taxpayer).
6. The tax year end of the taxpayer, whether calendar or fiscal year end. If the taxpayer has a fiscal year end, the month and date of each year end for the look-back period must be provided.
7. A statement as to whether the taxpayer has collected and failed to remit sales and use tax in the past. If the taxpayer has collected such taxes in the past, the tax periods in which such tax were collected must be provided.
8. A statement addressing, sales and use taxes must be included. For example, taxpayers requesting a voluntary disclosure agreement for sales tax should justify why a voluntary disclosure agreement is not being requested for use tax, as well.

E. Responsibility of the Taxpayer.

To participate in the Voluntary Disclosure Program, the taxpayer must:

1. Enter into a binding agreement with the Department for at least a three-year look-back period.
2. File all returns and forms for the period(s) specifically outlined in the agreement within 90 days of the effective date of the agreement.
3. Remit all tax and interest due as agreed upon.

F. Three-Year Look-Back Period.

1. The Voluntary Disclosure Program has a mandatory three-year look-back period.
2. The three-year look-back period is calculated by determining the last three (3) tax years (or 36 months) which are past due.
3. If the taxpayer has collected sales or use tax without remitting them, the look-back period will be extended to include all periods in which sales and use tax was collected.

The effective date of the agreement is established as the date that the Department received the initial contact.

G. Disqualification.

The taxpayer may be disqualified and the agreement rendered null and void if any one of the following is found:

1. Previous contact of any kind by the Department or an agent of the Department within seven (7) years prior to the initial written request for voluntary disclosure. This includes returns filed for the tax types included in the agreement for tax periods beginning before the look-back period. (A contact includes, but is not limited to, with regard to potential liability for the type of tax identified in the agreement: Receipt of a nexus questionnaire, a telephone call, an audit or notice of audit, payment of tax, registration for tax, registration with the Secretary of State, request for extension of time to file, making a payment of estimated tax, filing of a return, and non-compliance issued in response to an application for a Certificate of Good Standing by the taxpayer, or on behalf of the taxpayer).
2. The taxpayer is currently under audit by the Department or an agent of the Department.
3. Misrepresentation of any facts set forth in the initial letter of contact.
4. Failure by the taxpayer to comply with the terms of the agreement.

H. Confidentiality.

The making and terms of the agreement will not be actively discussed with any taxing authorities or any state or governmental authority or with any person or party, except as such disclosures are in compliance with applicable confidentiality laws. The Department has certain exchange of information agreements in place that allow it to exchange tax information with other taxing authorities. The information contained in the agreement may be released as specified in the exchange of information agreements, either through a request for general information or through a request for specific information.

I. Written Requests/Proposals should be addressed to:

Attention : Revenue Manager
Montgomery County Tax and Audit Department
Post Office Box 4779
Montgomery, AL 36103

SECTION X. CIVIL PENALTIES LEVIED IN ADDITION TO OTHER PENALTIES PROVIDED BY LAW.

(A) *Failure to timely file return.* If a taxpayer fails to file any return required to be filed with the

Department on or before the date prescribed therefor (determined with regard to any extension of time for filing), there shall be assessed as a penalty the greater of ten percent (10%) of any additional tax required to be paid with such return or fifty dollars (\$50).

(B) Failure to timely pay tax. If a taxpayer fails to pay to the Department the correct amount of tax shown as due on a return required to be filed on or before the date prescribed for payment of the tax, determined with regard to any extension of time for payment, there shall be added as a penalty one percent (1%) of the amount of the tax due if the failure to pay is for not more than one (1) month, with an additional one percent (1%) for each additional month or fraction thereof during which failure to pay continues, not exceeding twenty-five percent (25%) in the aggregate. In lieu of the penalty provided in the immediately preceding sentence, for any tax for which a monthly or quarterly return is required, or for which no return is required, the Department shall add a failure to timely pay penalty of ten percent (10%) of the unpaid amount shown as tax due on the return or the amount stated in the notice and demand.

If a taxpayer fails to pay to the Department any amount of any tax required to be shown on any return, which is not so shown, within thirty (30) calendar days from the date of the first notice and demand therefore, there shall be added as a penalty one percent (1%) of the amount of the tax due if the failure to pay is not for more than one (1) month, with an additional one percent (1%) for each additional month or fraction thereof during which failure to pay continues, not exceeding twenty-five percent (25%) in the aggregate. In lieu of the penalty provided in the immediately preceding sentence, for any tax for which a monthly or quarterly return is required, or for which no return is required, the Department shall add a failure to timely pay penalty of ten percent (10%) of the unpaid amount stated in the notice and demand unless payment is received within thirty (30) calendar days from the date of the first notice and demand.

(C) Underpayment due to negligence. If any part of any underpayment of tax is due to negligence or disregard of rules or regulations, there shall be added to the tax an amount equal to five percent (5%) of that part of the tax attributable to negligence or disregard of rules or regulations.

For purposes of this subsection, the term "negligence" includes any failure to make a reasonable attempt to comply with this Resolution of Montgomery County, Alabama, or with the provisions of Title 40, Code of Alabama (1975) as may be applicable, and the term "disregard" includes any careless, reckless or intentional disregard.

(D) Underpayment due to fraud. If any part of any underpayment of tax required to be shown on a return is due to fraud, there shall be added to the tax an amount equal to fifty percent (50%) of that portion of the underpayment which is attributable to fraud. For purposes of this section, the term "fraud" shall have the same meaning as ascribed to the term under 26 U.S.C. Section 6663, as in effect from time to time.

(E) Frivolous return penalty. If a taxpayer files a "frivolous return," as that term is used in 26 U.S.C. § 6702, that taxpayer may be liable for a penalty of up to two-hundred fifty dollars (\$250).

(F) Frivolous appeal penalty. If any appeal provided for herein is determined to be frivolous or primarily for the purpose of delay or to impede collection of any tax, a penalty of two-hundred fifty dollars (\$250) or twenty-five percent (25%) of the tax in question, whichever is greater, shall be assessed in addition to any tax due.

(G) Penalties not exclusive. The penalties provided in this section for failure to timely file a return, failure to timely pay tax, filing a frivolous return filing a frivolous appeal, or negligence may be asserted against

the same taxpayer for the same tax period. If the fraud penalty is asserted, no other penalties shall be asserted.

(H) Failure to collect and pay over tax, or attempt to evade or defeat tax.

1. Any person required to collect, truthfully account for, and/or pay over any tax provided for herein (including sales, use, and lodgings taxes and gasoline and motor fuel taxes) who willfully fails to collect such tax, or truthfully account for, and/or pay over such tax, or willfully attempts in any manner to evade or defeat any such tax or the payment thereof, shall, in addition to other penalties provided by law, be liable for a penalty up to the total amount of the tax evaded, or not collected, or not accounted for and paid over. For purposes of this subsection, the term "person" includes an officer of a corporation, or a member of a partnership, who as such officer or member is under a duty to perform the act in respect to which the violation occurs.

2. Extension of period of collection where bond is filed.

a. If, within thirty (30) days after the day on which notice and demand of any penalty under subsection 1 is made against any person, such person:

i. Pays an amount which is not less than the minimum amount required to commence a proceeding in court with respect to his/her liability for such penalty;

ii. Files a claim for refund of the amount so paid; and

iii. Furnishes a bond which meets the requirements of subsection 4; no levy or proceeding in court for the collection of the remainder of such penalty shall be made, begun, or prosecuted until a final resolution of a proceeding begun as provided in subsection 3.

3. Suit must be brought to determine liability for penalty. If, within thirty (30) days after the day on which a claim for refund with respect to any penalty under subsection 1. is denied, the person described in subsection 2. fails to begin a proceeding in the appropriate court for the determination of his liability for such penalty, subsection 2. shall cease to apply with respect to such penalty, effective on the day following the close of the thirty (30) day period referred to in this subdivision.

4. The bond referred to in subsection 2. shall be in such form and with such sureties as the Department may by regulations prescribe and shall be in an amount equal to one and one-half (1½) times the amount of excess of the penalty assessed over the payment described in subsection 2.

5. The running of the period of limitations on the collection by levy or by a proceeding in court in respect of any penalty described in subsection 2. shall be suspended for the period during which the Department is prohibited from collecting by levy or a proceeding in court.

6. If the Department makes a finding that the collection of the penalty is in jeopardy, nothing in this subsection shall prevent the immediate collection of such penalty.

(I) Waiver of penalties. Notwithstanding the foregoing, no penalty shall be assessed, or if assessed, shall be waived upon a determination of reasonable cause. Reasonable cause shall include, but not be limited to, those instances in which the taxpayer has acted in good faith. The burden of proving reasonable cause shall be on the taxpayer.

(J) *Discount sustained for just cause.* All other provisions of the tax laws notwithstanding, the Director of the Department, upon review of the circumstances involved, may authorize continuance of a statute-allowable discount when timely payment is made, but filing is delayed for just causes.

(K) *Penalty and interest assessed as tax.* All penalties and interest administered by the Department shall be assessed and collected in the same manner as taxes.

(L) *Bad checks.* If any check, money order or other negotiable instrument, as defined by Ala. Code § 7-3-104 (1975) and Ala. Code § 13A-9-13.1(d)(1975), including electronic drafts, submitted in payment of any amount receivable under this Resolution is not duly paid, in addition to any other penalties provided by law, there shall be paid as a penalty by the person who tendered such negotiable instrument, upon notice and demand by the Director or his/her delegate, in the same manner as tax, an amount equal to ten percent (10%) of the amount of such negotiable instrument, except that if the amount of such negotiable instrument is less than five hundred dollars (\$500), the penalty under this section shall be ten dollars (\$10) or the amount of such negotiable instrument, whichever is the lesser. This section shall not apply if the person tendered such check in good faith and with reasonable cause to believe that it would be duly paid, or settlement is made by the taxpayer within ten (10) days after notification of receipt of a bad check or negotiable instrument by the Department. Additionally, pursuant to Ala. Code § 8-8-15 (1975), the Department may charge and collect a bad check charge of not more than thirty dollars (\$30) with respect to any bad check, money order or other negotiable instrument, including electronic drafts.

CREDIT(S): Ala. Code § 40-2A-11 (1975); Ala. Code § 40-29-72 (1975); Ala. Code § 40-29-73 (1975); Ala. Code § 40-29-70 (1975); Ala. Code § 13A-9-13.1, et seq. (1975); Ala. Code § 7-3-104 (1975); Ala. Code § 8-8-15 (1975).

GASOLINE AND MOTOR FUELS

a. *Penalty for Failure to Make Monthly Reports and Keep Records* – As per Act No. 54, Alabama Law, Regular Session, 1951, Section 9, if said distributor, storer, or retail dealer of motor fuel in Montgomery County shall fail to make any report or statement required by the act or shall fail to comply with any regulation of the tax within the time required for making any such report or statement, said distributor, storer, or retail dealer of motor fuel shall be guilty of a misdemeanor and upon conviction shall be fined not less than \$50.00 or more than \$300.00 for each offense.

b. *Failure to Make Monthly Statements and Payments* – As per Act No. 54, Alabama Law, Regular Session, 1951, Section 11, if any distributor, storer, or retail dealer shall fail to pay over the tax to Montgomery County, the amount of the tax required by the act to be paid by such distributor, storer, or retail dealer shall be deemed delinquent within the meaning of the act and a penalty of 25% added; provided, that if in the opinion of the Department a good and sufficient cause or reason is shown for such delinquency, the penalty shall be remitted.

CREDIT(S): Act No. 54, Alabama Law, Regular Session, 1951.

RESOLUTION--ACT 2014-429

(Local Unit Retirees and Beneficiaries of Deceased Retirees)

Be it resolved that the Montgomery County Commission, through its governing authority, elects to come under the provisions of Section 2 of Act 429 of the Regular Session of the 2014 Legislature.

The Montgomery County Commission agrees to provide all funds necessary to the Employees' Retirement System to cover the cost of the one-time lump sum payment as provided for by this Act for those eligible retirees and beneficiaries of deceased retirees of Montgomery County Commission with the aforementioned lump sum payment being paid in October 2014.

CERTIFICATION

I, Elton Dean, Chairman, Montgomery County Commission, hereby certify that the foregoing is a true and correct copy of the Resolution passed on this 18th day of August, 2014.

Signature of Official

Official Title

RESOLUTION--ACT 2014-429

(Local Unit Pensioners and Beneficiaries of Deceased Pensioners)

Be it resolved that the Montgomery County Commission , through its governing authority, elects to come under the provisions of Section 2 of Act 429 of the Regular Session of the 2014 Legislature.

The Montgomery County Commission agrees to provide all funds necessary to the Employees' Retirement System to cover the cost of the one-time lump sum payment as provided for by this Act for those eligible pensioners and beneficiaries of deceased pensioners of Montgomery County Commission with the aforementioned lump sum payment being paid in October 2014.

CERTIFICATION

I, Elton Dean, Chairman, Montgomery County Commission , hereby certify that the foregoing is a true and correct copy of the Resolution passed on this _____ day of _____, 2014.

Signature of Official

Official Title

Teachers
Sarah S. Swindle, Chair
Susan W. Brown, Vice Chair



Employees
State State Police Public Judicial
Robert J. Bentley, Chair
Jacqueline B. Graham, Vice Chair

THE RETIREMENT SYSTEMS OF ALABAMA

David G. Bronner, CEO
Donald L. Yancey, Deputy Director

Agency Director
Montgomery County
Po Box 1667
Montgomery AL 36102

MGC

June 5, 2014

Act 2014-429 of the Regular Session of the Alabama Legislature provides your agency with the opportunity to grant a one-time lump sum payment to retired members and the beneficiaries of deceased retired members who retired prior to October 1, 2013 and are entitled to receive a monthly retirement benefit from the Employees' Retirement System (ERS) on September 30, 2014. The Act provides for the retired member to receive a one-time lump sum payment of \$2.00 per month for each year of service credited to the retiree's account or \$300.00, whichever is greater. The Act provides for a beneficiary of a deceased retiree to receive \$300.00. Payment will be made in October 2014 separate from the monthly retirement payment.

If your agency elects to grant the 2014 one-time lump sum payment to your retirees, your estimated cost is \$74,665.00 which will require 0.24% to be added to your agency's employer contribution rate effective for the one year period from October 1, 2015 – September 30, 2016.

Act 2014-429 also allows an agency to grant the one-time lump sum payment to its pensioners. However, a review of our records indicates that this office does not have verification of the creditable service of your agency's pensioners. Therefore, your agency should contact the ERS if it wishes to elect to grant the one-time lump sum payment to its pensioners as this will be an increase to the cost listed above.

To grant the provisions of Act 2014-429, the governing authority of your agency must adopt and submit a separate Resolution for retirees and/or pensioners. For your convenience, the Resolutions have been enclosed and must be received by the ERS no later than August 31, 2014. Please note that there is no provision that will allow the one-time lump sum payment to be granted retroactively.

Any retiree, pensioner, or beneficiary whose eligibility for Medicaid benefits is impaired by this payment shall not be entitled to receive the payment and should notify this office to request that the increase not be granted.

If you have any questions regarding the implementation of the provisions of Act 2014-429, please contact my office at (334) 517-7000 or 1-877-517-0020.

Sincerely,

William E. Paul
Retirement Executive

**MONTGOMERY COUNTY COMMISSION
LUMP SUM RETIREE PAYMENT**

ESTIMATED AMOUNTS BY FUND IF LUMP SUM MADE PRIOR TO 10/1/2014

FUND	AMOUNT
General	141,682
Engineering	46,024
Appraisal	4,868
Personnel	3,628
Law Library	300
Worthless Check	634
Child Support	<u>542</u>
	<u><u>197,678</u></u>

MONTGOMERY COUNTY COMMISSION
P.O. BOX 1667
MONTGOMERY ALABAMA, 36102

Amendment No. 2
To
Contract
Between
Montgomery County Commission
And
Pictometry International Corp.
Dated
January 23, 2012

The following shall be made a part of the Contract between Montgomery County Commission and Pictometry International Corp. for Property Ownership Maps, GIS/Computer Assisted Property Tax Mapping, Aerial Photography and Internet Based Services:

1. The self-hosting line item in the original contract, which cost \$2,880 annually, will now become Pictometry Connect at an annual fee of \$3,000. The current year will be discounted by 25% for a total fee of \$2,250. The term of this agreement is one year. The Montgomery County Commission has the option to purchase on a yearly basis at its discretion, provided there in no increase in the annual fee;
2. Pictometry Online Services General Terms and Conditions (attached herein); and
3. The Contract and any modifications, amendments or alterations shall be interpreted, construed and enforced in all respects in accordance with the laws of the State of Alabama, excluding its conflicts of law principles. Each party irrevocably consents to the exclusive jurisdiction of the courts of the State of Alabama in connection with any action to enforce the provisions of this Agreement, to recover damages or other relief for breach or default under this Agreement, or otherwise arising under or by reason of this Agreement.

All other specifications and provisions of the Contract shall remain the same.

Montgomery County Commission

Pictometry International Corp.

Signature
Name: _____
Title: _____
Date: _____

Signature
Name: _____
Title: _____
Date: _____

PICTOMETRY ONLINE SERVICES GENERAL TERMS AND CONDITIONS

These Pictometry Online Services General Terms and Conditions (the "General Terms and Conditions"), in combination with the corresponding Pictometry order form, if any, collectively constitute the license agreement (the "License Agreement") that governs your use of the Pictometry online services (the "Online Services"), the images available in the Online Services, and all associated metadata and data layers included in, provided with, or derived from those images (the "Licensed Content") provided by Pictometry International Corp. and its affiliated companies (collectively, "Pictometry"). The terms "you" and "your" in uppercase or lowercase shall mean the individual, entity (e.g., corporation, limited liability company, partnership, sole proprietor, etc.) or government agency entering into the License Agreement.

1. GRANT OF RIGHTS; RESTRICTIONS ON USE; OWNERSHIP

- 1.1 You are granted a nonexclusive, nontransferable, limited right to access and use the Online Services and the Licensed Content obtained or derived from the Online Services solely for your internal business purposes and not for resale or redistribution. The rights granted to you include, subject to the restrictions set forth below and on the Order Form, the right to copy limited portions of the Licensed Content onto your computer to facilitate preparation of hardcopies and work product records, and the right to make hardcopies of the Licensed Content, provided that the Licensed Content and the permitted copies thereof may not be sold, leased, loaned, distributed, or copied for use by anyone other than you.
- 1.2 You may not make the Online Services available to any other party.
- 1.3 You may not copy the Licensed Content or portions thereof onto any computer or storage device or media for the purpose of creating or maintaining one or more databases of that content for use in substitution for subsequent access to the content through the Online Services.
- 1.4 You may not distribute or otherwise make available any Licensed Content to Google or its affiliates, either directly or indirectly.
- 1.5 You may not exploit the goodwill of Pictometry, including its trademarks, service marks, or logos, without the express written consent of Pictometry.
- 1.6 You may not remove, alter or obscure copyright notices or other notices contained in the Licensed Content.
- 1.7 You may not offer any part of the Online Services or the Licensed Content for commercial resale or commercial redistribution in any medium.
- 1.8 You may not use the Online Services or the Licensed Content to compete with any businesses of Pictometry.
- 1.9 You may not use information included in the Online Services or the Licensed Content to determine an individual consumer's eligibility for (a) credit or insurance for personal, family, or household purposes; (b) employment; or (c) a government license or benefit. The term "consumer" is defined in the United States Fair Credit Reporting Act at 15 USC §1681.
- 1.10 You may not access the Online Services via mechanical, programmatic, robotic, scripted or any other automated means. Unless otherwise agreed by Pictometry in writing, use of the Online Services is permitted only via manually conducted, discrete, human-initiated individual search and retrieval activities.
- 1.11 All right, title, and interest (including all copyrights, trademarks and other intellectual property rights) in the Online Services and the Licensed Content in all media belong to Pictometry or its third party suppliers. Neither you nor any users of the Online Services or the Licensed Content acquire any proprietary interest in the Online Services, the Licensed Content, or any copies thereof, except the limited use rights granted herein.

2. ACCESS TO SERVICES

- 2.1 Only you, your employees, and temporary or contract employees dedicated to performing work exclusively for you (each, an "Eligible User" and collectively, the "Eligible Users") are eligible to access and use the Online Services and the Licensed Content pursuant to the License Agreement. Each Eligible User to be provided access to the Online Service shall be assigned a unique login/password ("Pictometry Credential") for purposes of accessing the Online Services. You agree that each Pictometry Credential shall only be used by the Eligible User to whom it was originally assigned and that Pictometry Credentials may not be shared with, or used by, any other person, including other Eligible Users. You will promptly deactivate an Eligible User's Pictometry Credential in the event the Eligible User no longer meets the eligibility requirements or you otherwise wish to terminate the Eligible User's access to the Online Services. You are responsible for all use of the Online Services accessed with Pictometry Credentials issued to your Eligible Users, including associated charges, whether by Eligible Users or others. You will use reasonable commercial efforts to prevent unauthorized use of Pictometry Credentials assigned to your Eligible Users and will promptly deactivate any Pictometry Credentials you suspect are lost, stolen, compromised, or misused.
- 2.2 The Online Services, the Licensed Content, and features and functionality within the Online Services may be enhanced, added to, withdrawn, or otherwise changed by Pictometry without notice.
- 2.3 You are aware and understand that any user data collected or stored by the Online Services may be accessed by US law enforcement agencies under the US PATRIOT Act. You hereby release, and agree to hold Pictometry harmless from, all claims against Pictometry with respect to such access.

3. DISCLAIMERS

- 3.1 The Online Services and the Licensed Content are provided for visualization purposes only, are not authoritative or definitive, and do not constitute professional engineering or surveying services.
- 3.2 The Online Services and the Licensed Content are not to be relied upon to precisely locate or determine property boundaries and should not be used in lieu of a professional survey where the accuracy of measurements, distance, height, angle, area and volume, may have significant consequences.

- 3.3 All measurements and reports generated by the Online Services or from the Licensed Content are based upon second order visualization and measurement data that do not provide authoritative or definitive measurement results suitable for professional engineering or surveying purposes.
- 3.4 Contour information obtained from the Online Services or contained in the Licensed Content is generated from undersampled elevation data, is provided for informational purposes only, and is not suitable for use as the basis for hydrographic computations, estimations or analyses.
- 3.5 While the Online Services and the Licensed Content may be considered useful supplements for life critical applications, they are not designed or maintained to support such applications and Pictometry and its third party suppliers of the Online Services and the Licensed Content hereby disclaim all liability for damages claims and expenses arising from such use.
- 3.6 Your reliance on the Online Services and the Licensed Content should only be undertaken after an independent review of their accuracy, completeness, efficacy, timeliness and adequacy for your intended purpose.
- 3.7 Pictometry and each third party supplier of any portion of the Online Services or the Licensed Content assume no responsibility for any consequences resulting from the use of the Online Services or the Licensed Content.
- 3.8 Pictometry and each third party supplier of any portion of the Online Services or the Licensed Content hereby disclaim all liability for damages, claims and expenses arising from or in any way related to the accuracy or availability of the Online Services and the Licensed Content.
- 3.9 By accepting these General Terms and Conditions or by using the Online Services or the Licensed Content, you waive any and all rights you may have against Pictometry, each third party supplier of any portion of the Online Services or the Licensed Content, and each of their directors, officers, members and employees, arising out of use of or reliance upon the Online Services or the Licensed Content.

4. LIMITED WARRANTY

- 4.1 Pictometry represents and warrants that it has the right and authority to make the Online Services and the Licensed Content available to you and your Eligible Users as authorized expressly by this License Agreement.
- 4.2 EXCEPT AS OTHERWISE PROVIDED IN SECTION 4.1, THE ONLINE SERVICES AND LICENSED CONTENT ARE PROVIDED ON AN "AS IS", "AS AVAILABLE" BASIS AND PICTOMETRY AND EACH THIRD PARTY SUPPLIER OF LICENSED CONTENT EXPRESSLY DISCLAIM ALL OTHER WARRANTIES, INCLUDING THE WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE.

5. LIMITATION OF LIABILITY

- 5.1 No Covered Party (as defined below) shall be liable for any loss, injury, claim, liability, or damage of any kind resulting in any way from (a) any errors in or omissions from the Online Services or the Licensed Content, (b) the unavailability or interruption of the Online Services or any features thereof or the Licensed Content, (c) your or an Eligible User's use of the Online Services or the Licensed Content, (d) the loss or corruption of any data or equipment in connection with the Online Services or the Licensed Content, (e) the content, accuracy, or completeness of the Licensed Content, all regardless of whether you received assistance in the use of the Online Service from a Covered Party, (f) any delay or failure in performance beyond the reasonable control of a Covered Party, or (g) any content retrieved from the Internet even if retrieved or linked to from within the Online Services.
- 5.2 "Covered Party" means (a) Pictometry and any officer, director, employee, subcontractor, agent, successor, or assign of Pictometry; and (b) each third party supplier of any Licensed Content, third party alliance entity, their affiliates, and any officer, director, employee, subcontractor, agent, successor, or assign of any third party supplier of any Licensed Content or third party alliance entity and their affiliates.
- 5.3 TO THE FULLEST EXTENT PERMISSIBLE BY APPLICABLE LAW, UNDER NO CIRCUMSTANCES WILL THE AGGREGATE LIABILITY OF THE COVERED PARTIES IN CONNECTION WITH ANY CLAIM ARISING OUT OF OR RELATING TO THE ONLINE SERVICES OR THE LICENSED CONTENT OR THIS LICENSE AGREEMENT EXCEED THE LESSER OF YOUR ACTUAL DIRECT DAMAGES OR THE AMOUNT YOU PAID FOR THE ONLINE SERVICES IN THE TWELVE MONTH PERIOD IMMEDIATELY PRECEDING THE DATE THE CLAIM AROSE. YOUR RIGHT TO MONETARY DAMAGES IN THAT AMOUNT SHALL BE IN LIEU OF ALL OTHER REMEDIES WHICH YOU MAY HAVE AGAINST ANY COVERED PARTY.
- 5.4 TO THE FULLEST EXTENT PERMISSIBLE BY APPLICABLE LAW, NEITHER YOU NOR THE COVERED PARTIES WILL BE LIABLE FOR ANY SPECIAL, INDIRECT, INCIDENTAL, OR CONSEQUENTIAL DAMAGES OF ANY KIND WHATSOEVER (INCLUDING, WITHOUT LIMITATION, ATTORNEYS' FEES) IN ANY WAY DUE TO, RESULTING FROM, OR ARISING IN CONNECTION WITH THE ONLINE SERVICES, THE LICENSED CONTENT, OR THE FAILURE OF ANY COVERED PARTY TO PERFORM ITS OBLIGATIONS. THE FOREGOING LIMITATION OF LIABILITY SHALL NOT APPLY TO A PARTY'S INDEMNITY OBLIGATIONS OR YOUR (AND YOUR ELIGIBLE USERS') INFRINGEMENT OF INTELLECTUAL PROPERTY OR MISAPPROPRIATION OF PROPRIETARY DATA BELONGING TO PICTOMETRY OR ITS THIRD PARTY SUPPLIERS.
- 5.5 Notwithstanding anything to the contrary in this Section 5:
 - (a) If there is a breach of the warranty in Section 4.1 above, then Pictometry, at its option and expense, shall either defend or settle any action and hold you harmless against proceedings or damages of any kind or description based on a third party's claim of patent, trademark, service mark, copyright or trade secret infringement related to use of the Online Services or the Licensed Content, asserted against you by such third party provided: (i) all use of the Online Services and the Licensed Content was in accordance with this License Agreement; (ii) the claim, cause of action or infringement was not caused by you modifying or combining the Online Services or the Licensed Content with or into other products, applications, images or data not approved by Pictometry; (iii) you give Pictometry prompt notice of such claim; and (iv) you give Pictometry the right to control and direct the investigation, defense and settlement of such claim. You, at Pictometry's expense, shall reasonably cooperate with Pictometry in connection with the foregoing.
 - (b) In addition to Section 5.5(a), if the Online Services, the operation thereof or the Licensed Content become, or in the opinion of Pictometry are likely to become, the subject of a claim of infringement, Pictometry may, at its option and expense, either: (i) procure for you the right to continue using the Online Services or the Licensed Content, (ii) replace or modify the Online Services or the Licensed Content so that they become non-infringing; or (iii) terminate the License Agreement on notice to you and grant you a pro-rata refund or credit (whichever is applicable) for any pre-paid fees or fixed charges.

(c) The provisions of Sections 5.5(a) and (b) shall constitute your sole and exclusive remedy for the respective matters specified therein.

6. MISCELLANEOUS

- 6.1 The terms and conditions of this License Agreement may be changed from time to time immediately upon notice to you. If any changes are made to this License Agreement, such changes will: (a) only be applied prospectively; and (b) not be specifically directed against you or your Eligible Users but will apply to all similarly situated Pictometry customers using the Online Services. You may terminate this License Agreement upon written notice to Pictometry if any change to the terms and conditions of this License Agreement is unacceptable to you. For termination to be effective under this Section 6.1, written notice of termination must be provided to Pictometry within 90 days of the effective date of the change. Continued use of the Online Services following the effective date of any change constitutes acceptance of the change, but does not affect the foregoing termination right. Except as provided above, this License Agreement may not be supplemented, modified or otherwise revised unless signed by duly authorized representatives of both parties. Furthermore, this License Agreement may not be supplemented, modified or otherwise revised by email exchange, even if the email contains a printed name or signature line bearing signature-like font. The foregoing does not prohibit the execution of electronic contracts bearing electronic signatures of authorized representatives of both parties, provided such signatures include digital certifications or are otherwise authenticated.
- 6.2 In the event of a breach of this License Agreement by you, any Eligible User or someone using the Pictometry Credential of an Eligible User, Pictometry may temporarily suspend or discontinue providing access to the Online Services to any or all Eligible Users without notice and Pictometry may pursue any other legal remedies available to it.
- 6.3 All notices and other communications hereunder shall be in writing or displayed electronically in the Online Services by Pictometry. Notices shall be deemed to have been properly given on the date deposited in the mail, if mailed; on the date first made available, if displayed in the Online Services; or on the date received, if delivered in any other manner. Legal notices to Pictometry should be sent to Pictometry, Attn: General Counsel, 100 Town Centre Drive, Suite A, Rochester, New York 14623.
- 6.4 The failure of you, Pictometry, or any third party supplier of the Online Services or any Licensed Content to enforce any provision hereof shall not constitute or be construed as a waiver of such provision or of the right to enforce it at a later time.
- 6.5 Neither you nor any Eligible User may assign or otherwise transfer your rights or delegate your duties under this License Agreement without the prior written consent of Pictometry. Any attempt by you or any Eligible User to assign, transfer or delegate your rights or obligations under this License Agreement without Pictometry's consent shall be void, and shall also void the limited license granted to you by this License Agreement. This License Agreement and any amendment thereto shall be binding on, and will inure to the benefit of the parties and their respective successors and permitted assigns.
- 6.6 This License Agreement shall be governed by and interpreted in accordance with the laws of the State of New York, excluding its conflicts of law principles. Unless you are a government entity, in the event that any legal proceedings are commenced with respect to any matter arising under this License Agreement, the parties specifically consent and agree that the courts of the State of New York or, in the alternative, the Federal Courts located in the State of New York shall have exclusive jurisdiction over each of the parties and over the subject matter of any such proceedings, and that the venue of any such action shall be in Monroe County, New York or the U.S. District Court for the Western District of New York, as applicable.
- 6.7 This License Agreement will be enforced to the fullest extent permitted by applicable law. If any provision of this License Agreement is held to be invalid or unenforceable to any extent, then (a) such provision will be interpreted, construed and reformed to the extent reasonably required to render it valid, enforceable and consistent with its original intent and (b) such invalidity or unenforceability will not affect any other provision of this License Agreement.
- 6.8 Where applicable, each affiliated company of Pictometry and each third party supplier of the Online Services or any Licensed Content has the right to assert and enforce the provisions of this License Agreement directly on its own behalf as a third party beneficiary.
- 6.9 In the event of a breach of your obligations under this License Agreement or your payment obligations with respect to access to the Online Services or the Licensed Content, you agree to pay all of Pictometry's costs of enforcement and collection, including court costs and reasonable attorneys' fees.
- 6.10 This License Agreement constitutes the entire agreement of the parties with respect to its subject matter and replaces and supersedes any prior written or verbal communications, representations, proposals or quotations relating to that subject matter.

[END OF ONLINE SERVICES GENERAL TERMS AND CONDITIONS]

ELTON N. DEAN, SR.
CHAIRMAN

DANIEL HARRIS, JR.
VICE CHAIRMAN

REED INGRAM
RONDA M. WALKER
JILES WILLIAMS, JR.

A COUNTY OLDER THAN THE STATE

MONTGOMERY COUNTY COMMISSION

P.O. BOX 1667
MONTGOMERY, ALABAMA 36102-1667

ESTABLISHED 1816

DONALD L. MIMS, CPA, MPA
ADMINISTRATOR

(334) 832-1210
FAX (334) 832-2533
TDD (334) 265-3568
www.mc-ala.org

March 17, 2014

MEMORANDUM

TO: Todd Grant
GIS Coordinator

FROM: Donald L. Mims *DLM*
County Administrator

SUBJECT: Approved Amendment Number 2 to Contract with Pictometry International Corporation

The Montgomery County Commission, at its meeting on this date, approved Amendment Number 2 to the Contract with Pictometry International Corporation, for a Pictometry Connect Internet Application.

Please forward the two enclosed partially-executed Amendments to Pictometry International Corporation for signature and return a fully-executed original to this office.

Thank you for your assistance in this matter.

DLM/cw

Enclosures

cc: Janet Buskey, Revenue Commissioner
Clay Henley, Chief Appraiser

MONTGOMERY COUNTY COMMISSION
P. O. BOX 1667
MONTGOMERY ALABAMA, 36102

Amendment No. 2
To
Contract
Between
Montgomery County Commission
And
Pictometry International Corporation

The following shall be made a part of the contract between Montgomery County Commission and Pictometry International Corporation for Property Ownership Maps, GIS/Computer Assisted Property Tax Mapping, Aerial Photography and Internet Based Services.

The self-hosting line item in the original contract, which cost \$2,880 annually, will now become Pictometry Connect at an annual fee of \$3,000. The current year will be discounted by 25% for a total fee of \$2,250. The term of this agreement is one year. The Montgomery County Commission has the option to renew on a yearly basis at its discretion, provided there in no increase in the annual fee.

All other specifications and provisions of the contract shall remain the same.

Montgomery County Commission

Pictometry International Corporation

Elton N. Dean, Sr.

Signature

Name: Elton N. Dean, Sr.

Title: Chairman

Date: March 17, 2014

Signature

Name: _____

Title: _____

Date: _____

CONTRACT AGREEMENT

STATE OF ALABAMA)

COUNTY OF MONTGOMERY)

This Agreement is made and entered into between the Montgomery County Commission (hereinafter referred to as "MCC") and Cassandra Crosby and Ron Drinkard, d/b/a the Crosby Drinkard Group, LLC (hereinafter referred to as "CDG"), whose offices are located in Montgomery, Alabama.

WITNESS:

For and in consideration of the Agreement set forth below, the parties hereto agree as follows:

1. Engagement as Governmental Affairs Representative/Consultant. MCC hereby retains and engages CDG to provide governmental affairs consulting services. CDG hereby accepts such engagement and agrees to render such services upon the terms and conditions hereinafter set forth.
2. Term. The term of this agreement shall commence January 1, 2015 and shall terminate December 31, 2015.
3. Compensation. As compensation for the performance of their obligations under this agreement, MCC agrees to pay a consulting fee through the term hereof in the amount of \$52,500.00 on an annual basis, un-diminished by withholding or other taxes. Payment shall be made in monthly installments with the payments becoming due and payable on the first day of each month.
4. Compliance with the Law. CDG will comply with the requirements of all applicable laws (including, without limitation, the Alabama Code of Ethics of 1973, as amended) and at all times pertinent to this agreement, will assure that all applicable laws and requirements governing the relationship between MCC and CDG are met.
5. Relationship. The relationship of the parties hereto is that of independent contractor and not that of employer and employee.
6. No Conflicts of Interest. CDG understands the unique representation required by the firm hereunder and accordingly will not undertake to consult with or otherwise represent any other entity, organization or company in a matter of the interest of such entity, organization or company with respect to such matter are adverse to the interests of MCC.

7. Confidentiality. CDG shall not, without the written consent of MCC, disclose to any person, confidential, proprietary or any information concerning MCC's business, financial or other affairs. MCC shall not, without written consent of CDG disclose to any person confidential proprietary or any other information concerning CDG's business, financial or other affairs except for the terms and conditions of this contract.
8. Modification. No modification amendment or waiver of any of the provisions of this agreement shall be effective unless made in writing specifically referring to this agreement and signed by each of the parties hereto.
9. Entire Agreement. This instrument constitutes the entire agreement of the parties with respect to the subject matter hereof.

IN WITNESS WHEREOF, the parties hereto cause this instrument to be duly executed on the ____ day of _____, 2014.

Crosby Drinkard Group, LLC

Montgomery County Commission

Cassandra Crosby

Elton N. Dean, Sr., Chairman

Ron Drinkard

**Purchasing Department
Montgomery County Commission**

ABSTRACT FOR BIDS:				BID # 1		BID # 2		BID # 3		BID # 4		BID # 5	
INVITATION TO BID: 51901-14B-012				CHANO & SON'S 361 WELLS LEE RD. ELORA, TN 37328 (931)875-2831		CANNON JANITORIAL 7924 MOSSY OAK DR. MONTGOMERY, AL 36117 (334)3157222		PERFECT TOUCH JANITORIAL P.O. BOX 1246 MONTGOMERY, AL 36102 (334)201-7844		PENN & SONS 4252 CARMICHAEL RD. MONTGOMERY, AL 36106 (334)272-0411			
DATE ISSUED: JUNE 12, 2014													
DATE OPENED: JULY 3, 2014													
COUNTY COMMISSION													
TERMS OF PAYMENT / DISCOUNT:													
DELIVERY DATE:													
ITEM NO.	DESCRIPTION OF ITEM	Units	QTY	UNIT PRICE	EXTENDED AMOUNT	UNIT PRICE	EXTENDED AMOUNT	UNIT PRICE	EXTENDED AMOUNT	UNIT PRICE	EXTENDED AMOUNT	UNIT PRICE	EXTENDED AMOUNT
1	ANNEX III	EA	12	\$3,247.91	\$38,974.92	\$4,100.00	\$49,200.00	\$3,791.00	\$45,492.00	\$4,092.78	\$49,113.36		
2	COMM CORR												
	FRONT BLDG	EA	12	\$455.09	\$5,461.08	\$660.00	\$7,920.00	\$550.00	\$6,600.00	\$500.00	\$6,000.00		
	BACK BLDG	EA	12	\$130.91	\$1,570.92	\$260.00	\$3,120.00	\$259.00	\$3,108.00	\$300.00	\$3,600.00		
3	CARE HERE CLINIC	EA	12	\$225.43	\$2,705.16	\$475.00	\$5,700.00	\$399.00	\$4,788.00	\$300.00	\$3,600.00		
4	PROBATE/REVENUE	EA	12	\$666.25	\$7,995.00	\$525.00	\$6,300.00	\$525.00	\$6,300.00	\$710.00	\$8,520.00		
	WEST												
5	PROBATE EAST	EA	12	\$600.66	\$7,207.92	\$475.00	\$5,700.00	\$550.00	\$6,600.00	\$664.00	\$7,968.00		
6	REVENUE EAST	EA	12	\$123.66	\$1,483.92	\$180.00	\$2,160.00	\$180.75	\$2,169.00	\$300.00	\$3,600.00		
7	PROBATE SOUTH	EA	12	\$244.59	\$2,935.08	\$390.00	\$4,680.00	\$279.00	\$3,348.00	\$550.00	\$6,600.00		
8	ANNEX II	EA	12	\$2,067.00	\$24,804.00	\$1,200.00	\$14,400.00	\$2,317.75	\$27,813.00	\$1,197.87	\$14,374.44		
9	WINDOW WASHING	EA	1	\$3,695.00	\$3,695.00	\$1,375.00	\$1,375.00	\$2,050.00	\$2,050.00	\$5,000.00	\$5,000.00		
TOTAL BID AMOUNTS					\$96,833.00		\$100,555.00		\$108,268.00		\$108,375.80		

Notes:

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Janitorial Services2014

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3% PREFERENCE

OUTSIDE VENDOR

\$96,833.00

X 1.03

\$99,737.99

LOCAL VENDOR

\$100,555.00

POSITION FILL REQUEST

DEPARTMENT Montgomery County Youth Facility

DEPARTMENT HEAD: Bruce R. Howell, Court Administrator

SUPERVISOR: Preston Frazier, Intake Supervisor

COMPLETED ACTION DATES

1. ___ dept request
2. ___ admin review
3. ___ pers dept
4. ___ cert to admin
5. ___ dept selection
6. ___ final review

1. POSITION TITLE: Juvenile Probation Officer I - to replace Lois Caffey)

POSITION NUMBER: 900304026 (JPO I position to replace JPO II vacancy)

PROPOSED EFFECTIVE DATE: 9/29/2014

TYPE OF APPOINTMENT (X) Permanent () Temporary

RECRUITING

() PROMOTIONAL REGISTER () TRANSFER

(X) OPEN COMPETITIVE REGISTER () REEMPLOYMENT

PAY GRADE: A06 (\$34,563/\$1,329.34/\$16.6167)



Department Head

7/21/2014
Date

2. ADMINISTRATIVE REVIEW

- () APPROVED
() DISAPPROVED

Funding Authority

3. CERTIFICATION

Promotional	_____	Candidates
Open-Competitive	_____	Candidates
Transfer	_____	Candidates

Personnel Director

Date

4. SELECTEE:

Appointing Authority

Date

5. () Manpower data entered by _____

Date _____

() Payroll entered by _____

Date _____

ORIGINAL

Montgomery County Commission
Travel / Training Request Approval

Appendix C

Agenda

AUG 18 2014

Request # 21

Date: August 14, 2014
To: Donald L. Mims, Administrator
From: Donald L. Mims, Administrator
Re: Travel / Training Request

Request approval to be granted for the following:

Destination: Orange Beach, Al
Departure Date: August 19, 2014 Return Date: August 22, 2014
Conference Leave (Days / Hours): 4 Days
Purpose of Travel: attend 2014 ACCA Annual Convention at the Perdido Beach Resort

Traveler (s) Name: 1. Elton Dean, Sr. 4. Ronda M. Walker
2. Reed Ingram 5. Donald L. Mims
3. Jiles Williams Jr. 6. _____

Check Mode of Transportation: County Vehicle ☐ Commercial Air ☐
Private Vehicle ☒ Other (Specify) ☐

Total (est.) Cost: \$5,592.50 Advance Registration Required: \$925.00

Department Name: County Commission Fund Name: General

Additional Comments: Registration- \$925.00; Lodging- \$2,408.70; Meals -\$1150.00; Mileage- \$1,108.80

To: Donald L. Mims, Administrator

From: Donald L. Mims, Administrator

The above request is app. 08/18/14 reimbursement of actual and necessary expenses in the
approximate amount of \$5,592.50 and advance registration of \$925.00 is authorized.

To be completed by the Finance Department

Fund Code:	<u>001-51100.265</u>	(ex: 000-00000-000)
Description:	<u>Registration & Training</u>	
Current Budget:	<u>\$23,200.00</u>	
Approved Requests:	<u>\$17,327.01</u>	
Budget Available:	<u>\$5,872.99</u>	
Current Requests:	<u>\$5,592.50</u>	
Budget Balance:	<u>\$280.49</u>	

Donald L. Mims, Administrator

Reviewed by: S. Thomas

Date: 8/14/2014

cc: Finance Director / Buyer

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Montgomery County Commission
Travel / Training Request Approval

Appendix C

Agenda

AUG 18 2014

Request # 22

Date: August 14, 2014
To: Donald L. Mims, Administrator
From: Donald L. Mims, Administrator
Re: Travel / Training Request

Request approval to be granted for the following:

Destination: Montgomery, Al
Departure Date: September 16, 2014 Return Date: September 16, 2014
Conference Leave (Days / Hours): 1 Day
Purpose of Travel: Attend Applying OMB Circular A-133 to Non-Profit and Governmental Organizations (172)

Traveler (s) Name: 1. Donald L. Mims 4. _____
2. _____ 5. _____
3. _____ 6. _____

Check Mode of Transportation: County Vehicle ☐ Commercial Air ☐
Private Vehicle ☐ Other (Specify) ☒ XX

Total (est.) Cost: \$275.00 Advance Registration Required: \$275.00

Department Name: County Commission Fund Name: General

Additional Comments: Registration - \$275.00

To: Donald L. Mims, Administrator
From: Donald L. Mims, Administrator
The above request is app. 08/18/14 reimbursement of actual and necessary expenses in the
approximate amount of \$275.00 and advance registration of \$275.00 is authorized.

To be completed by the Finance Department

Fund Code:	<u>001-51100.265</u>	(ex: 000-00000-000)
Description:	<u>Registration & Training</u>	
Current Budget:	<u>\$23,200.00</u>	
Approved Requests:	<u>\$17,327.01</u>	
Budget Available:	<u>\$5,872.99</u>	
Current Requests:	<u>\$5,867.50</u>	
Budget Balance:	<u>\$5.49</u>	

Donald L. Mims, Administrator

Reviewed by: S. Thomas

Date: 8/14/2014

cc: Finance Director / Buyer

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Montgomery County Commission
Travel / Training Request Approval

Appendix C

Agenda

AUG 18 2014

Request # 18

Date: August 7, 2014

To: Donald L. Mims, Administrator

From: Scott Kramer

Re: Travel / Training Request

Request approval to be granted for the following:

Destination: Alexandria, Virginia

Departure Date: September 24, 2014

Return Date: September 26, 2014

Conference Leave (Days / Hours): 3 Days

Purpose of Travel: PRIMA Board Meeting

Traveler (s) Name: 1. Scott Kramer 4. _____
2. _____ 5. _____
3. _____ 6. _____

Check Mode of Transportation: County Vehicle ☐ Commercial Air ☒
Private Vehicle ☐ Other (Specify) ☐

Total (est.) Cost: \$0.00 Advance Registration Required: \$0.00

Department Name: Risk Management Fund Name: Liability

Additional Comments: All expenses are paid by PRIMA

To: Scott Kramer

From: Donald L. Mims, Administrator

The above request is app. 08/18/14 reimbursement of actual and necessary expenses in the
approximate amount of \$0.00 and advance registration of \$0.00 is authorized.

To be completed by the Finance Department

Fund Code: 007-51100.265 (ex: 000-00000-000)

Description: Registration & Training

Current Budget: \$15,000.00

Approved Requests: \$10,025.78

Budget Available: \$4,974.22

Current Requests: \$0.00

Budget Balance: \$4,974.22

Donald L. Mims, Administrator

Reviewed by: S. Thomas

Date: 8/8/2014

cc: Finance Director / Buyer

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Revised October 13, 2006

Montgomery County Commission
Travel / Training Request Approval

Appendix C

Agenda

AUG 18 2014

Request # 3

Date: August 12, 2014
To: Donald L. Mims, Administrator
From: James Williams
Re: Travel / Training Request

Request approval to be granted for the following:

Destination: Orange Beach, Alabama
Departure Date: September 3, 2014 Return Date: September 4, 2014

Conference Leave (Days / Hours): 2 Days

Purpose of Travel: to attend Alabama Recreation & Parks Association Professional Growth
Workshop

Traveler (s) Name: 1. James Williams 4. _____
2. _____ 5. _____
3. _____ 6. _____

Check Mode of Transportation: County Vehicle ☒ Commercial Air ☐
Private Vehicle ☐ Other (Specify) ☐

Total (est.) Cost: \$357.09 Advance Registration Required: \$75.00

Department Name: Parks and Recreation Fund Name: Parks & Recreation

Additional Comments: Registration - \$75.00; Lodging -\$132.09; Meals - \$150.00
Travel - County Vehicle

To: James Williams
From: Donald L. Mims, Administrator

The above request is app. 08/18/14 reimbursement of actual and necessary expenses in the
approximate amount of \$357.09 and advance registration of \$75.00 is authorized.

To be completed by the Finance Department

Fund Code:	<u>008-57200.265</u>	(ex: 000-00000-000)
Description:	<u>Registration & Training</u>	
Current Budget:	<u>\$2,500.00</u>	
Approved Requests:	<u>\$1,102.77</u>	
Budget Available:	<u>\$1,397.23</u>	
Current Requests:	<u>\$357.09</u>	
Budget Balance:	<u>\$1,040.14</u>	

Donald L. Mims, Administrator

Reviewed by: S. Thomas

Date: 8/12/2014

cc: Finance Director / Buyer

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Montgomery County Commission
Travel / Training Request Approval

Appendix C

Agenda

AUG 18 2014

Request # 21

Date: August 6, 2014
To: Donald L. Mims, Administrator
From: Clay Henley, Chief Appraiser
Re: Travel / Training Request

Request approval to be granted for the following:

Destination: Montgomery, AL
Departure Date: September 10, 2014 Return Date: September 12, 2014
Conference Leave (Days / Hours): 3 days
Purpose of Travel: AL IV: Intro. To Property Tax Administration

Traveler (s) Name: 1. Antrecc Stringer 4. _____
2. _____ 5. _____
3. _____ 6. _____

Check Mode of Transportation: County Vehicle ☐ Commercial Air ☐
Private Vehicle ☒ Other (Specify) ☐

Total (est.) Cost: \$200.00 Advance Registration Required: \$200.00

Department Name: Appraisal Fund Name: Reappraisal

Additional Comments: _____

To: Clay Henley, Chief Appraiser
From: Donald L. Mims, Administrator

The above request is app. 08/18/14 reimbursement of actual and necessary expenses in the
approximate amount of \$200.00 and advance registration of \$200.00 is authorized.

To be completed by the Finance Department

Fund Code:	<u>120-51985.265</u> (ex: 000-00000-000)
Description:	<u>Registration & Training</u>
Current Budget:	<u>\$30,000.00</u>
Approved Requests:	<u>\$23,297.13</u>
Budget Available:	<u>\$6,702.87</u>
Current Requests:	<u>\$200.00</u>
Budget Balance:	<u>\$6,502.87</u>

Donald L. Mims, Administrator

Reviewed by: S. Thomas

Date: 8/6/2014

cc: Finance Director / Buyer

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Montgomery County Commission
Travel / Training Request Approval

Appendix C

Request # 22

Agenda

AUG 18 2014

Date: August 7, 2014
To: Donald L. Mims, Administrator
From: Clay Henley, Chief Appraiser
Re: Travel / Training Request

Request approval to be granted for the following:

Destination: Montgomery, AL
Departure Date: October 6, 2014 Return Date: October 10, 2014
Conference Leave (Days / Hours): 5 days
Purpose of Travel: AL II b: Appraisal Manual (Commercial)

Traveler (s) Name: 1. Tammy Linton 4. _____
2. Tracy Powell 5. _____
3. _____ 6. _____

Check Mode of Transportation: County Vehicle ☐ Commercial Air ☐
Private Vehicle ☒ Other (Specify) ☐

Total (est.) Cost: \$550.00 Advance Registration Required: \$550.00

Department Name: Appraisal Fund Name: Reappraisal

Additional Comments: _____
All expenses will be charged to the 2015 budget.

To: Clay Henley, Chief Appraiser

From: Donald L. Mims, Administrator

The above request is app. 08/18/14 reimbursement of actual and necessary expenses in the
approximate amount of \$550.00 and advance registration of \$550.00 is authorized.

To be completed by the Finance Department

Fund Code:	<u>120-51985.265</u>	(ex: 000-00000-000)
Description:	<u>Registration & Training</u>	
Current Budget:	<u>\$30,000.00</u>	
Approved Requests:	<u>\$22,847.13</u>	
Budget Available:	<u>\$7,152.87</u>	
Current Requests:	<u>\$200.00</u>	
Budget Balance:	<u>\$6,952.87</u>	

Donald L. Mims, Administrator

Reviewed by: S. Thomas

Date: 8/8/2014

cc: Finance Director / Buyer

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Montgomery County Commission
Travel / Training Request Approval

Appendix C

Agenda

AUG 18 2014

Request # 42

Date: August 13, 2014
To: Donald L. Mims, Administrator
From: Daryl D. Bailey
Re: Travel / Training Request

Request approval to be granted for the following:

Destination: Auburn University Montgomery
Departure Date: October 23, 2014 Return Date: October 23, 2014
Conference Leave (Days / Hours): 1 Day
Purpose of Travel: Child Trauma: Impact on Development & Moving to Trauma Informed Care

Traveler (s) Name: 1. Eris J. Beasley 4. Joi Marsh
2. Joe Cameron 5. Brenda M. Owens
3. Sandra M. Edwards 6. Brandi Townsend

Check Mode of Transportation: County Vehicle ☐ Commercial Air ☐
Private Vehicle ☒ Other (Specify) ☐

Total (est.) Cost: \$0.00 Advance Registration Required: \$0.00
Department Name: District Attorney Fund Name: 762-51264-265
Additional Comments: No Cost to Office

To: Daryl D. Bailey
From: Donald L. Mims, Administrator
The above request is app. 08/18/14 reimbursement of actual and necessary expenses in the
approximate amount of \$0.00 and advance registration of \$0.00 is authorized.

<i>To be completed by the Finance Department</i>	
Fund Code:	<u>762-51264.265</u> (ex: 000-00000-000)
Description:	<u>Registration & Training</u>
Current Budget:	<u>\$5,000.00</u>
Approved Requests:	<u>\$0.00</u>
Budget Available:	<u>\$5,000.00</u>
Current Requests:	<u>\$0.00</u>
Budget Balance:	<u>\$5,000.00</u>

Donald L. Mims, Administrator

Reviewed by: S. Thomas
Date: 8/13/2014
cc: Finance Director / Buyer

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Revised October 13, 2006

AUG 18 2014

BUDGET FORM 5

MONTGOMERY COUNTY COMMISSION BUDGET CHANGE REQUEST

REQUEST NUMBER 27

DEPARTMENT: County Comm Appropriati REVIEWED: S. Thomas 8/6/2014
DATE: 8/6/2014 Finance Director Date
REQUESTED BY: Donald L. Mims APPROVED: Elected Official/Dept. Head Administrator Date

ACCOUNT NAME	ACCOUNT NUMBER	CURRENT BUDGET	INCREASE (DECREASE)	REVISED BUDGET
Homeland ATL Grant Revenue	125-40000.44708	(51,000)	(30,000)	(81,000)
Homeland Grant contract services	125-52611.304	51,000	30,000	81,000
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
TOTAL		0	0	0

JUSTIFICATION:

Budget for a Homeland Security Cooperative Agreement grant approved August 4, 2014.

AUG 18 2014

BUDGET FORM 5

MONTGOMERY COUNTY COMMISSION BUDGET CHANGE REQUEST

REQUEST NUMBER 28

DEPARTMENT: County Comm Appropriations REVIEWED: S. Thomas 8/14/2014
DATE: 8/14/2014 Finance Director Date
REQUESTED BY: Donald L. Mims APPROVED: _____
Elected Official/Dept. Head Administrator Date

ACCOUNT NAME	ACCOUNT NUMBER	CURRENT BUDGET	INCREASE (DECREASE)	REVISED BUDGET
Montgomery Co Board of Education- Southlawn Elementary	001-58100.498	0	10,000	10,000
Donation Revenue	001-40000.47701	(88,790)	(10,000)	(98,790)
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
TOTAL		(88,790)	0	(88,790)

JUSTIFICATION:

Appropriation to Southlawn Elementary School to help replace playground equipment destroyed by fire.

AUG 18 2014

BUDGET FORM 5

MONTGOMERY COUNTY COMMISSION BUDGET CHANGE REQUEST

REQUEST NUMBER 29

DEPARTMENT: County Comm Appropriations REVIEWED: S. Thomas 8/14/2014
DATE: 8/14/2014 Finance Director Date
REQUESTED BY: Donald L. Mims APPROVED: Administrator Date
Elected Official/Dept. Head

ACCOUNT NAME	ACCOUNT NUMBER	CURRENT BUDGET	INCREASE (DECREASE)	REVISED BUDGET
Central Alabama Sports Commission, Inc.	001-57600.450	0	100,000	100,000
Fund Balance	001.35900	0	(100,000)	
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
TOTAL		0	0	100,000

Appropriation to Central Alabama Sports Commission, Inc., for Raycom Media Camellia Bowl College Football Game to be held at Cramton Bowl in Montgomery, which Promotes Tourism and Related Economic Benefits to Montgomery County.

AUG 18 2014

BUDGET FORM 5

MONTGOMERY COUNTY COMMISSION BUDGET CHANGE REQUEST

REQUEST NUMBER 12

DEPARTMENT:	Engineering	REVIEWED:	S. Thomas	8/13/14
			Finance Director	Date
REQUESTED BY:	George C. Speake	APPROVED:		
	Elected Official/Dept. Head	8/12/2014	Administrator	Date

ACCOUNT NAME	ACCOUNT NUMBER	CURRENT BUDGET	INCREASE (DECREASE)	REVISED BUDGET
Electricity	111-53200-244	10,400	500	10,900
Water & Sewer	111-53200-246	1,500	(500)	1,000
Contract Services	111-53300-304	1,800	500	2,300
Fuels & Lubricants	111-53300-212	159,500	(500)	159,000
Office Supplies	111-53600-211	7,000	500	7,500
Copy Machine Rental	111-53600-223	6,700	1,000	7,700
Telephone	111-53600-251	2,300	(1,000)	1,300
Legal Services	111-53600-305	6,000	(500)	5,500
Contract Services	111-53700-304	500	100	600
Fuels & Lubricants	111-53700-212	16,300	(100)	16,200
TOTAL		212,000	0	212,000

JUSTIFICATION:

Internal transfers to cover insufficiencies

DEPARTMENT:	Parks & Rec.	REVIEWED:	S. Thomas	7/30/2014
REQUESTED BY:	James Williams	APPROVED:	Finance Director	Date
Elected Official/Dept. Head	Date	Administrator		Date

JUSTIFICATION:
To realign budget categories to cover expenses for two computers for Flatwood and pool rental for Kershaw YMCA.

REQUEST NUMBER **2014-3**

ACCOUNT NAME	ACCOUNT NUMBER	CURRENT BUDGET	INCREASE (DECREASE)	REVISED BUDGET
Electricity	001-52602-244	150,000	(6,000)	144,000
Natural Gas	001-52602-245	40,000	(10,000)	30,000
Water & Sewer	001-52602-246	19,000	(2,000)	17,000
Groceries	001-52602-328	70,000	(5,000)	65,000
Overtime	001-52602-113	5,000	9,000	14,000
Extra Help	001-52602-115	40,000	13,000	53,000
Office Supplies	001-52602-211	15,000	1,000	16,000
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
TOTAL		339,000	0	339,000

Realign budget categories to cover expenses.

AUG 18 2014

BUDGET FORM 5

MONTGOMERY COUNTY COMMISSION BUDGET CHANGE REQUEST

REQUEST NUMBER 2014-4

DEPARTMENT:	Youth Facility	REVIEWED:	S. Thomas	8/8/2014
DATE:	8/4/2014	Finance Director		Date
REQUESTED BY:	Bruce R. Howell	APPROVED:		
Elected Official/Dept. Head		Administrator		Date

ACCOUNT NAME	ACCOUNT NUMBER	CURRENT BUDGET	INCREASE (DECREASE)	REVISED BUDGET
Administrative Expense	001-52604-499	20,000	(14,000)	6,000
Misc. Supplies	001-52604-219	5,000	4,000	9,000
Copy Machine Rental	001-52604-223	0	2,000	2,000
Contract Services	001-52604-304	20,000	8,000	28,000
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
TOTAL		45,000	0	45,000

JUSTIFICATION:

Realign Youth Facility Camp Davis State Funds budget categories to cover expenses.

AUG 18 2014

BUDGET FORM 5

MONTGOMERY COUNTY COMMISSION BUDGET CHANGE REQUEST

REQUEST NUMBER 2014-5

DEPARTMENT:	Youth Facility	REVIEWED:	S. Thomas	8/8/2014
DATE:	8/4/2014	Finance Director		Date
REQUESTED BY:	Bruce R. Howell	APPROVED:		
Elected Official/Dept. Head		Administrator		Date

ACCOUNT NAME	ACCOUNT NUMBER	CURRENT BUDGET	INCREASE (DECREASE)	REVISED BUDGET
Salaries	001-52603-110	142,390	(21,000)	121,390
Retirement	001-52603-121	15,822	(2,000)	13,822
Health Insurance	001-52603-123	33,900	(5,000)	28,900
Medical & Dental services	001-52603-158	3,000	(1,000)	2,000
Drugs & Medical supplies	001-52603-206	3,000	(1,000)	2,000
Travel & Training	001-52603-265	15,000	(5,000)	10,000
Misc. Supplies	001-52603-219	8,000	2,500	10,500
Copy machine rental	001-52603-223	8,500	2,500	11,000
Repair & Maint Vehicles	001-52603-234	15,000	9,000	24,000
Postage	001-52603-252	3,000	2,000	5,000
Cellular Service	001-52603-255	23,000	8,000	31,000
Contract Services	001-52603-304	75,000	11,000	86,000
				0
				0
				0
				0
TOTAL		345,612	0	345,612

JUSTIFICATION:

Realign Youth Facility Regional Detention State Funds budget categories to cover expenses.

OUTSIDE VENODR - Aluma Tower Company, Inc.

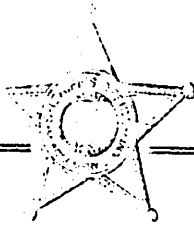
\$124,460.00

X 1.03

\$128,193.80

LOCAL VENDOR – Hurricane Electronics of Montgomery, LLC.

\$125,199.03



August 11, 2014

MEMORANDUM

TO : Mr. Donnie Mims
County Administrator

FROM : Sheriff D. T. Marshall *DM*
Montgomery County Sheriff's Office

SUBJECT : Radio Tower Bid
52110-14B-018

Communications is key to all first responders in the event of a natural disaster. This radio tower can be moved to different parts of the County or to different regions in the surrounding counties in the event that it is needed. The tower is constructed of aluminum, mounted on a trailer, and will require no building in which to store the unit.

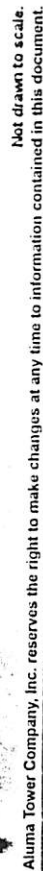
Attached please find the specifications of the proposed portable radio tower. The funds for this purchase will be reimbursed with a direct grant of \$135,000. from Homeland Security. There are no matching funds required of Montgomery County.

Bids are due and will be accepted on Thursday, August 14, 2014, before the County Commission meets on August 18th. Before the meeting, I will furnish you the name of the lowest bidder and the cost of the unit.

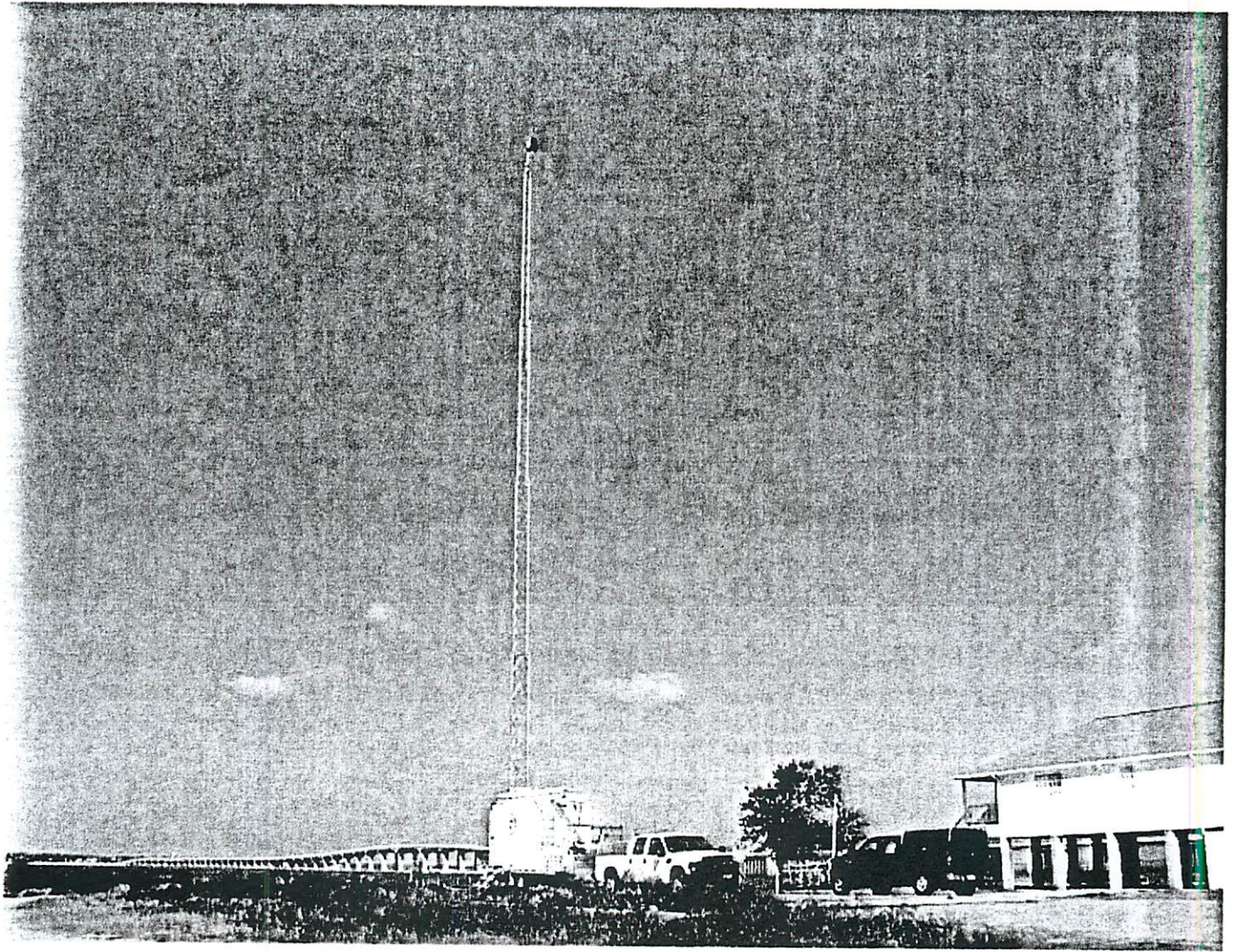
I am requesting that the above bid be placed on the August 18, 2014, County Commission agenda for discussion and approval.

DTM/tb

Grey 60 Assembly
 Anchor EE
 Quad Construction Light
 Antenna Stand-off
 12V DC Electric Winch
 Electric Winch for towing Towed ATV DC
 12V DC Auxiliary Pump
 All Aluminum Storage Box
 Spare Tire
 A/C and heat (used on West Mountains)
 12V Work Lights
 120V 550 Watt Water Warming Unit
 120V 550 Watt Water Warming Unit
 120V 550 Watt Water Warming Unit
 All Aluminum Co-Ax Cable Reel
 140 Port Router
 Telephone Unit
 Dual Cds
 20 Amp Time Lock
 Saw no 2000 Watt Quiet Run Gen.
 Custom All Aluminum Trail Tent (25' x 10' to 120' x 40')
 Inexpensive Equipment Rack
 Complete Grounding System
 Aluminum & Stainless Trencher Search
 Shovel Pump Card of Dual Lock Capabilities
 Dr-Link Tanning
 All Aluminum 30" x 30" x 30" Cabinets
 Bush Kit
 Pool Electric Shower
 Electric Tamping Jack
 Laptop (4) New plastic
 Solar Battery Charger
 Aluminum Underbody Dual Battery Box of 12v and 10v
 Cable Bag
 2271 Little Giant Tower
 Inconer Co-Ax Cable Tower







**COOPERATIVE AGREEMENT
STATE HOMELAND SECURITY GRANT PROGRAM
ASSISTANCE ALLOCATION – LETTER OF AGREEMENT**

1. Grantee Name & Address: Montgomery County Sheriff's Department 115 S. Perry St. Montgomery, AL 36104-4243		2. Issuing Office & Address: Alabama Law Enforcement Agency P.O. Box 304115 Montgomery, AL 36130-4115	
3. FY 2011	4. Amount of: Federal: \$134,381.67 Total: \$134,381.67	5. Effective Dates Begin: 8/11/2014 End: 8/31/2014	6. Grant Number: IMMR

MONTGOMERY COUNTY SHERIFF'S DEPARTMENT is herein referred to as the Sub-grantee, the Alabama Law Enforcement Agency is herein referred to as ALEA, and FY 2011 is herein referred to as the Agreement Fiscal Year.

1. **Applicable Federal Regulations:** The sub-grantee must comply with the Code of Federal Regulations (CFR), as applicable: 2 CFR Part 220, Cost Principles for Educational Institutions; 2 CFR Part 225, Cost Principles for State and Local Governments; 2 CFR Part 230, Cost Principles for Non-Profit Organizations; and 2 CFR Part 215, Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations. Also, the sub-grantee must comply with the provisions of 44 CFR: Emergency Management and Assistance, applicable to grants and cooperative agreements including Part 13, Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments. In addition, the sub-grantee must comply with Federal Acquisition Regulation Sub-part 31.2, Contracts with Commercial Organizations.

2. **Allowable Costs:** The allowability of costs incurred under any grant shall be determined in accordance with the general principles of allowability and standards for selected cost items as set forth in the applicable Code of Federal Regulation referenced above.

3. **Audit Requirements:** The sub-grantee agrees to comply with the requirements of OMB Circular A-133. Further, records with respect to all matters covered by this grant shall be made available for audit and inspection by ALEA and/or any of its duly authorized representatives. If required, the audit report must specifically cite that the report was done in accordance with OMB Circular A-133. If a compliance audit is not required, a written certification must be provided at the end of each audit period stating that the sub-grantee has not expended the amount of federal funds that would require a compliance audit. The sub-grantee agrees to accept these requirements.

4. **Non-Supplanting Agreement:** The sub-grantee shall not use grantor funds to supplant state or local funds or other resources that would otherwise have been made available for this program. Further, if a position created by a grant is filled from within, the vacancy created by this action must be filled within 30 days. If the vacancy is not filled within 30 days, the sub-grantee must stop charging the grant for the new position. Upon filling the vacancy, the sub-grantee may resume charging for the grant position.

Initial Here DC
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**COOPERATIVE AGREEMENT
STATE HOMELAND SECURITY GRANT PROGRAM
ASSISTANCE ALLOCATION – LETTER OF AGREEMENT**

1. Grantee Name & Address: Montgomery County Sheriff's Department 115 S. Perry St. Montgomery, AL 36104-4243		2. Issuing Office & Address: Alabama Law Enforcement Agency P.O. Box 304115 Montgomery, AL 36130-4115	
3. FY 2012	4. Amount of: Federal: \$718.33 Total: \$718.33	5. Effective Dates Begin: 8/11/2014 End: 8/31/2014	6. Grant Number: 2LEL

MONTGOMERY COUNTY SHERIFF'S DEPARTMENT is herein referred to as the Sub-grantee, the Alabama Law Enforcement Agency is herein referred to as ALEA, and FY 2012 is herein referred to as the Agreement Fiscal Year.

1. **Applicable Federal Regulations:** The sub-grantee must comply with the Code of Federal Regulations (CFR), as applicable: 2 CFR Part 220, Cost Principles for Educational Institutions; 2 CFR Part 225, Cost Principles for State and Local Governments; 2 CFR Part 230, Cost Principles for Non-Profit Organizations; and 2 CFR Part 215, Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations. Also, the sub-grantee must comply with the provisions of 44 CFR: Emergency Management and Assistance, applicable to grants and cooperative agreements including Part 13, Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments. In addition, the sub-grantee must comply with Federal Acquisition Regulation Sub-part 31.2, Contracts with Commercial Organizations.
2. **Allowable Costs:** The allowability of costs incurred under any grant shall be determined in accordance with the general principles of allowability and standards for selected cost items as set forth in the applicable Code of Federal Regulation referenced above.
3. **Audit Requirements:** The sub-grantee agrees to comply with the requirements of OMB Circular A-133. Further, records with respect to all matters covered by this grant shall be made available for audit and inspection by ALEA and/or any of its duly authorized representatives. If required, the audit report must specifically cite that the report was done in accordance with OMB Circular A-133. If a compliance audit is not required, a written certification must be provided at the end of each audit period stating that the sub-grantee has not expended the amount of federal funds that would require a compliance audit. The sub-grantee agrees to accept these requirements.
4. **Non-Supplanting Agreement:** The sub-grantee shall not use grantor funds to supplant state or local funds or other resources that would otherwise have been made available for this program. Further, if a position created by a grant is filled from within, the vacancy created by this action must be filled within 30 days. If the vacancy is not filled within 30 days, the sub-grantee must stop charging the grant for the new position. Upon filling the vacancy, the sub-grantee may resume charging for the grant position.

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**COOPERATIVE GRANT AGREEMENT
STATE HOMELAND SECURITY GRANT PROGRAM
TERMS AND CONDITIONS**

5. **Project Implementation:** The sub-grantee agrees to implement this project within 90 days following the grant award effective date or be subject to automatic cancellation of the grant. Evidence of project implementation must be detailed in the first Biannual Strategy Implementation Report (BSIR) following the award.
6. **Written Approval of Changes:** Any mutually agreed upon changes to this sub-grant must be approved, in writing by ALEA, prior to implementation or obligation and shall be incorporated in written amendments to this grant. This procedure for changes to the approved sub-grant is not limited to budgetary changes, but also includes changes of substance in project activities and changes in the project director or key professional personnel identified in the approved application.
7. **Individual Consultants:** Billings for individual consultants/contractors must include at a minimum: a description of services; dates of services; number of hours for services performed; rate charged for services; and, the total cost of services performed. Individual consultant costs must be within the prevailing rates.
8. **Bidding Requirements:** The sub-grantee must comply with proper competitive bidding procedures as required by 28 CFR Part 66 (formerly OMB Circular A-102) or OMB Circular A-110, as applicable, and pertinent provisions of the Code of Alabama, including, but not limited to, Section 11-47-6.
9. **Personnel and Travel Costs:** The US DHS Financial Guide is the source document for all homeland security grant related financial matters, including personnel and travel costs. Sub-grantees must comply with the provisions in this guide. This guide has been distributed by ALEA annually during the past several years and is available upon request. Personnel and travel costs must also be consistent with the jurisdiction's policies and procedures, and must be applied uniformly to both federally financed and locally financed activities of the agency. In the absence of jurisdictional requirements, travel costs must not exceed the rate set by state regulation, a copy of which is available upon request. *However, at no time can the agency's travel and lodging expenses rates exceed the federal rates established by the U.S. General Services Administration (GSA).* Also note that the US DHS Financial Guide provides a listing of unauthorized expenses. Be advised that tips while on travel are not allowable and food/beverage expenses are restricted.
10. **Terms of Grant Period:** Grant funds may not be obligated prior to the effective date of the grant. The final request for payment must be submitted no later than thirty (30) calendar days after the end of the grant period. Also, any obligation of grant funds dated after the expiration of the grant period will not be eligible for reimbursement.
11. **Utilization and Payment of Grant Funds:** Funds awarded are to be expended only for purposes and activities covered by the sub-grantees approved project plan and budget. Items submitted for reimbursement must be in the sub-grantee's approved grant budget and documented in the budget detail worksheet in order to be eligible for reimbursement. Grants failing to meet this requirement without prior written approval are subject to cancellation. Additionally, payments will be adjusted to correct previous overpayments, disallowances or under payments resulting from audit.
12. **Recording and Documentation of Receipts and Expenditures:** Sub-grantee's accounting procedures must provide for accurate and timely recording of receipt of funds by source of expenditures made from such funds and unexpended balances. These records must contain information pertaining to grant awards, obligations, unobligated balances, assets, liabilities, expenditures and program income. Controls must be established which are adequate to ensure that expenditures charged to the sub-grant activities are for allowable purposes. Equipment purchases may only include items included in the Authorized Equipment List (AEL). Additionally, effective control and accountability must be maintained for all grant cash, real property and other assets. Accounting records must be supported by such source documentation as cancelled checks, paid bills, payroll documentation, time and attendance records, contract documents, grant award documents, etc.
13. **Financial Responsibility:** The financial responsibility of sub-grantees must be such that the sub-grantee can properly discharge the public trust which accompanies the authority to expend public funds. Adequate accounting systems shall meet the following minimum criteria:

**COOPERATIVE GRANT AGREEMENT
STATE HOMELAND SECURITY GRANT PROGRAM
TERMS AND CONDITIONS**

- a. Accounting records should provide information needed to adequately identify the receipt of funds under each grant awarded and the expenditure of funds for each grant;
- b. Entries in accounting records should refer to subsidiary records and/or documentation which support the entry and which can be readily located;
- c. The accounting system should provide accurate and current financial reporting information;
- d. The accounting system should be integrated with an adequate system of internal controls to safeguard the funds and assets covered, check the accuracy and reliability of accounting data, promote operational efficiency and encourage adherence to prescribed management policies.

14. Property Control:

- a. Effective control and accountability must be maintained for all grant-purchased property. Sub-grantees must adequately safeguard all such property and must assure that it is used solely for authorized purposes. Sub-grantees should ensure proper use, maintenance, protection and preservation of such property.
- b. Subject to the obligations and conditions set forth in 28 CFR Part 66 (formerly OMB Circular A-102), title to non-expendable property acquired in whole or in part with grant funds shall be vested in the sub-grantee. Non-expendable property is defined as any item having a useful life of more than one year and an acquisition cost of \$5,000 or more per unit.
- c. Use and Disposition: Equipment shall be used by the sub-grantee in the program or project for which it was acquired as long as needed, whether or not the program or project continues to be supported by federal funds. Theft, destruction, or loss of property shall be reported to ALEA immediately. Property will only be transferred for property disposal if it is certified as no longer serviceable and coordinated in advance with ALEA.
- d. Vehicles: The AEL, section 12 (Vehicles) indicates that special-purpose vehicles may be purchased and used only for the transport of CBRNE terrorism response equipment and personnel to the incident site. These vehicles may not be used for routine administration or daily operations. The mileage for all vehicles purchased with homeland security grant funds will be checked during periodic monitoring visits. Licensing, registration, insurance and other fees are the responsibility of the jurisdiction and are not allowable under this grant. In addition, general purpose vehicles (patrol cars, executive transportation, etc.), fire apparatus and non-CBRNE tactical/armored assault vehicles are not allowable.
- e. Equipment: The sub-grantee agrees that, when practicable, any equipment purchased with grant funding shall be prominently marked as follows: Purchased with funds provided by the U.S. Department of Homeland Security. Decals displaying the ALEA logo and the above phrasing may be obtained by contacting the ALEA.

- 15. Performance: This grant may be terminated or fund payments discontinued by ALEA where it finds a substantial failure to comply with the provisions of the legislation governing these funds or regulations promulgated, including those grant conditions or other obligations established by ALEA. In the event the sub-grantee fails to perform the services described herein and has previously received financial assistance from ALEA, the sub-grantee shall reimburse ALEA the full amount of the payments made. However, if the services described herein are partially performed, and the sub-grantee has previously received financial assistance, the sub-grantee shall proportionally reimburse ALEA for payments made.
- 16. Deobligation of Grant Funds: All expenditures of grant funds must be completed and the grant closed out within thirty (30) calendar days of the end of the grant period. Failure to close out the grant in a timely manner will result in an automatic deobligation of the remaining grant funds by ALEA.

**COOPERATIVE GRANT AGREEMENT
STATE HOMELAND SECURITY GRANT PROGRAM
TERMS AND CONDITIONS**

17. Americans with Disabilities Act of 1990 (ADA): The sub-grantee must comply with all requirements of the Americans with Disabilities Act of 1990 (ADA), as applicable.
18. Compliance with Section 504 of the Rehabilitation Act of 1973 (Handicapped): All recipients of federal funds must comply with Section 504 of the Rehabilitation Act of 1973. Therefore, the federal funds recipient pursuant to the requirements of the Rehabilitation Act of 1973 hereby gives assurance that no otherwise qualified handicapped person shall, solely by reason of handicap, be excluded from the participation in, be denied the benefits of or be subject to discrimination, including discrimination in employment, in any program or activity that receives or benefits from federal financial assistance. The recipient agrees it will ensure that requirements of the Rehabilitation Act of 1973 shall be included in the agreements with and be binding on all of its sub-grantee, contractors, subcontractors, assignees or successors.
19. Utilization of Minority Businesses: Sub-grantees are encouraged to utilize qualified minority firms where cost and performance of major contract work will not conflict with funding or time schedules.
20. Political Activity: None of the funds, materials, property or services provided directly or indirectly under this contract shall be used for any partisan political activity, or to further the election or defeat of any candidate for public office, or otherwise in violation of the provisions of the "Hatch Act."
21. Debarment Certification: With the signing of the grant application, the sub-grantee agrees to comply with Federal Debarment and Suspension regulations as outlined in the "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion -Lower Tier Covered Transactions" form.
22. Drug-Free Workplace Certification: This Certification is required by the Federal Drug-Free Workplace Act of 1988. The federal regulations, published in the January 31, 1989, Federal Register, require certification by state agency sub-grantees that they will maintain a drug-free workplace. The certification is a material representation of fact upon which reliance will be placed when ALEA determines to award the grant. False certification or violation of the certification shall be grounds for suspension of payments, suspension or termination of the grant, or government-wide suspension or debarment.
23. Publications: The sub-grantee agrees that all publications created with funding under this grant shall prominently contain the following statement: "This Document was prepared under a grant from the Office of Grants & Training (G&T), FEMA. Points of view or opinions expressed in this document are those of the authors and do not necessarily represent the official position or policies of G&T or the U.S. Department of Homeland Security". The sub-grantee also agrees that one copy of any such publication will be submitted to ALEA to be placed on file and distributed as appropriate to other potential sub-grantees or interested parties. ALEA may waive the requirement for submission of any specific publication upon submission of a request providing justification from the sub-grantee.
24. Closed-Captioning of Public Service Announcements: Any television public service announcement that is produced or funded in whole or in part by any agency or instrumentality of the federal government shall include closed captioning of the verbal content of such announcement.
25. Fiscal Regulations: The fiscal administration of grants shall be subject to such further rules, regulations and policies concerning accounting and records, payment of funds, cost allowability, submission of financial reports, etc., as may be prescribed by ALEA Guidelines or "Special Conditions" placed on the grant award.
26. Compliance Agreement: The sub-grantee agrees to abide by all Terms and Conditions including "Special Conditions" placed upon the grant award by ALEA. Failure to comply could result in a "Stop Payment" being placed on the grant.
27. Leasing of Space: Requests to lease space for any purpose must be coordinated in advance with ALEA and documented in budget detail worksheets. Specific provisions are provided below.

**COOPERATIVE GRANT AGREEMENT
STATE HOMELAND SECURITY GRANT PROGRAM
TERMS AND CONDITIONS**

a. **Equipment Storage:** Rental or leasing of space for a newly acquired, allowable equipment items is allowable. Grant funds may be used to cover only the portion of the rental/lease period that occurs during the grant project period. Supplanting of previously planned or budgeted activities is strictly prohibited.

b. **Exercises:** Rental or leasing of space for design, development, conduct and evaluation of exercises is allowable. This includes the costs related to the rental of space/locations for both exercise planning and conduct.

c. **Office Space:** Leasing of office space is generally not authorized. In certain cases, it may be approved based on the requirements for hiring new personnel. The request to lease space for new personnel must be coordinated in advance with ALEA. If approved, the total cost of space may not exceed the rental cost of comparable space and facilities in a privately-owned building in the same locality. Information to demonstrate that a comparison was conducted by the sub-grantee regarding current market costs for space in the same locale should be made available upon request by the State Administrating Agency (SAA, ALEA) or its representative for audit purposes. The cost of space procured for program usage may not be charged to the program for periods of non-occupancy. Rent cannot be paid if the building is owned by the sub-grantee or if the sub-grantee has a substantial financial interest in the property. The total square footage covered by the lease, total square footage being charged to the grant (based on the amount needed for program implementation) and the cost per square foot agreement must be provided to the SAA (ALEA). A copy of the signed lease agreement must be submitted to the SAA before reimbursement is made for space. Please note that the grant can only be charged for the grant's portion of rental costs. The grant cannot be used for mortgage payments as this is unallowable.

28. **Suspension or Termination of Funding:** ALEA may suspend, in whole or in part, and/or terminate funding for or impose another sanction on a sub-grantee for any of the following reasons:

a. Failure to comply substantially with the requirements or statutory objectives of the 2003 Omnibus Appropriations Act issued there under, or other provisions of Federal Law.

b. Failure to adhere to the requirements, standard conditions or special conditions of this grant, including property accountability and vehicle usage.

c. Proposing or implementing substantial program changes to the extent that, if originally submitted, the agreement would not have been approved for funding.

d. Failure to submit reports on a semi-annual basis and as otherwise required.

e. Filing a false certification, other report or document.

f. Other good cause shown.

29. **National Incident Management System (NIMS):** The State met the NIMS compliance requirements in order to receive FY13 homeland security grant funding. The jurisdictions and agencies that established NIMSCAST accounts and submitted their annual rollups by the annual deadline are also eligible to receive FY13 homeland security grant funding.

a. County sub-grantees of FY13 Homeland Security grants (i.e., those that met the NIMS compliance requirements) may only allocate or use HS funding for those cities, towns, and agencies that also met the annual NIMS deadline. The listing of NIMS compliant jurisdictions and agencies will be documented, maintained, and distributed by the NIMS point of contact at AEMA.

b. If any County allocates or uses FY13 Homeland Security funding for a city, town or agency that is not NIMS compliant, ALEA will not process the reimbursement request and it will be returned without action.

**COOPERATIVE GRANT AGREEMENT
STATE HOMELAND SECURITY GRANT PROGRAM
TERMS AND CONDITIONS**

30. Alabama Mutual Aid System Agreement (AMAS): When funding is provided for Alabama Mutual Aid System (AMAS) related activities, the sub-grantee agrees to remain a party to the AMAS program.
31. Budget Detail Worksheet (BDW):
- a. The sub-grantee agrees to submit a Budget Detail Worksheet to the Alabama Law Enforcement Agency (ALEA) and must await formal approval of the worksheet in writing from ALEA prior to obligating funds, making commitments, or purchasing any of the items requested. The worksheet submitted by the sub-grantee will provide a complete and detailed description of the items (equipment, training, and exercises) to be purchased and will also provide a valid estimate of the actual quantities and costs involved. Care should be taken to ensure the items requested on the worksheet are allowable in accordance with the US DHS grant guidance, and if equipment, listed on the current version of the Authorized Equipment List (AEL). Copies of the fiscal year grant guidance and the current version of the AEL are available on the ALEA web site. Additionally, a revised worksheet must be submitted for addition or deletion of all items from the original worksheet. If additions, deletions, or changes in cost total \$5000.00 or more, a new signature sheet by stakeholders is also required. Electronic copies of budget detail worksheet must be submitted within 60 days of receipt of this grant. The electronic budget detail worksheet is a requirement in addition to the paper copies that may have been submitted previously.
- b. Special Instructions: In regard to law enforcement, the sub-grantee agrees to spend the appropriate percentage of this grant in compliance with US DHS grant guidance and ALEA special instructions. Additionally, the amount to be spent and the percentage for the expenditures for law enforcement will be documented in a letter and attached to the budget detail worksheet.
32. Metropolitan Medical Response System (MMRS):
- a. The MMRS leadership shall ensure that local strategic goals, objectives, operational capabilities, and resource requirements align with State's Homeland Security strategies. The responsibilities of MMRS sub-grantees are to:
- Establish and support designated MMRS leadership, such as a Steering Committee, to act as the designated POCs for program implementation. Committees must be established and meet on an appropriate periodic basis in accordance with the committee charter. In addition to appropriate local officials and stakeholders, the committee membership must also include a representative from the State Department of Public Health.
 - Promote integration of local emergency management, health, and medical systems with their Federal and State counterparts through a locally established multi-agency, collaborative planning framework
 - Promote sub-State regional coordination of mutual aid with neighboring localities
 - Enhance, using MMRS funds, sub-State regional planning and training to expand and improve an integrated, inclusive health and medical response to mass casualty events
 - Validate the sub-grantee's local emergency response capability to a mass casualty incident by means of a regular schedule of exercises that are Homeland Security Exercise and Evaluation Program (HSEEP)-compatible.
 - Coordinate all MMRS expenditures with the local health department and, where appropriate, local representatives who manage PHEP grants, managed by CDC, and HPP, managed by HHS-ASPR, and Strategic National Stockpile.
 - Have applicable and up to date plans for responding to mass casualty incidents caused by any hazard
 - Applicable procedures and operational guides to implement the response actions within the local plan including patient tracking that addresses identifying and tracking children, access and functional needs population, and the elderly and keeping families intact where possible
 - Identify resources for medical supplies necessary to support children during an emergency, including pharmaceuticals and pediatric-sized equipment on which first responders and medical providers are trained
 - Have subject matter experts, durable medical equipment, consumable medical supplies and other resources required to assist children and adults with disabilities to maintain health, safety and usual levels of independence in general population environments

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**COOPERATIVE GRANT AGREEMENT
STATE HOMELAND SECURITY GRANT PROGRAM
TERMS AND CONDITIONS**

- b. Detailed budget worksheets will document program expenses as prescribed in other sections of the grant guidance. Detailed budget worksheets will be prepared and provided to ALEA for approval in advance of spending in order to document the annual plan and to ensure that MMRS funds are used in accordance with MMRS program guidelines.
33. Homeland Security Exercises: All exercises conducted with HSGP funding must be NIMS compliant and must be executed in accordance with the Homeland Security Exercise and Evaluation Program (HSEEP). The Alabama Emergency Management Agency serves as the single point of contact for homeland security and emergency management related exercises within the state. All exercises must be coordinated in advance with the designated AEMA exercise point of contact in advance of the exercise planning cycle. The AEMA POC must be kept informed during each step of the exercise process. In accordance with HSGP grant guidance, grant recipients must ensure that an After Action Report and an Improvement Plan are prepared for each exercise conducted with US DHS and FEMA support (grant funds and direct support). The two reports must be coordinated with the AEMA exercise point of contact and submitted to the FEMA secure portal within 60 days following each exercise.
34. Overtime and Backfill: Sub-grantees must read and comply with the funding restrictions provided in FY11 HSGP grant guidance. A summary of the funding restrictions pertaining to overtime is provided below. Overtime will not normally be authorized and all requests for overtime must be coordinated in advance and approved by ALEA.
- a. Organizational Overtime: Overtime costs are allowable for personnel to participate in information, investigative, and intelligence sharing activities specifically related to homeland security and *specifically requested by a Federal agency*. Allowable costs are limited to overtime associated with federally requested participation in eligible fusion activities including anti-terrorism task forces, Joint Terrorism Task Forces (JTTFs), Area Maritime Security Committees (as required by the Maritime Transportation Security Act of 2002), DHS Border Enforcement Security Task Forces, and Integrated Border Enforcement Teams.
- b. Operational Overtime: In support of efforts to enhance capabilities for detecting, deterring, disrupting, and preventing acts of terrorism, operational overtime costs are allowable for increased security measures at critical infrastructure sites during DHS-declared periods of increased security. Subject to these elevated threat level conditions, HSGP funds for organizational costs may be used to support select operational expenses associated with increased security measures at critical infrastructure sites. In order to spend FY11 HSGP funds on operational overtime costs prior approval in writing must be provided by the FEMA Administrator. Consumable costs, such as fuel expenses are *not allowed* except as part of the standard National Guard deployment package.
35. Construction and Renovation: The use of HSGP funds for construction and renovation is generally prohibited unless it is a necessary component of a security system at a designated critical infrastructure facility or unless it involves erection of communications towers included in the interoperable communications plan. Construction and renovation projects must be coordinated in advance with ALEA and documented/approved in budget detail worksheets. Additionally, subgrantees must provide to the SAA (ALEA) appropriate documentation required by HSGP grant guidance (for forwarding to FEMA) prior to draw down of funds. Subgrantees must also refer to and comply with FEMA information bulletin #329, Environmental Planning and Historic Preservation Requirements for Grants. Projects that were initiated or completed before an EHP review was concluded and used HSGP funds will be de-obligated. MMRS funds may not be used for any type of construction.
36. Special Instructions: This grant is for the purchase of interoperable communications equipment/software/license.

Initial Here DC

CERTIFICATION BY COUNTY HOMELAND SECURITY (HS) POINT OF CONTACT (POC)

I certify that I understand and agree to comply with the general and fiscal provisions of this grant application including the terms and conditions; to comply with provisions of the regulations governing these funds and all other federal and state laws; that all information presented is correct; that there has been appropriate coordination with affected agencies; that I am duly authorized to perform the tasks of Project Director as they relate to the requirements of this grant application; that costs incurred prior to Grantee approval may result in the expenditures being absorbed by the sub-grantee; and, that the receipt of these grant funds through the Grantee will not supplant state or local funds.

Name: Derrick Cunningham

Title: Chief Deputy

Agency Address: Montgomery Co. Sheriff's Ofc., 1155. Perry St., Utley AL 36104

Phone Number: 334.832.1646

Fax Number: 334.832.7113

Mobile Number: 334.850.1329

E-Mail Address: Derrickcunningham@mc-ala.org

Signature: [Signature]

Date: 8-13-14

CERTIFICATION BY COUNTY OFFICIAL AUTHORIZED TO SIGN

I certify that I understand and agree to comply with the general and fiscal provisions of this grant application including the terms and conditions; to comply with provisions of the regulations governing these funds and all other federal and state laws; that all information presented is correct; that there has been appropriate coordination with affected agencies; that I am duly authorized to perform the tasks of the Official Authorized to Sign as they relate to the requirements of this grant application; that costs incurred prior to Grantee approval may result in the expenditures being absorbed by the sub-grantee; and, that the receipt of these grant funds through the Grantee will not supplant state or local funds.

Name: Elton N. Dean, Sr.

Title: Chairman

Agency Address: 101 S. Lawrence St., Montgomery, AL 36104

Phone Number: 334/832-1210

Signature: _____ Date: _____

**NOTE: THE POC AND THE COUNTY OFFICIAL AUTHORIZED TO SIGN CANNOT BE THE SAME PERSON.
STAFF BEING FUNDED UNDER THIS GRANT MAY NOT BE ANY OF THE ABOVE OFFICIALS
WITHOUT ALEA APPROVAL.**

CERTIFICATION BY STATE HOMELAND SECURITY ADVISOR

Name: Spencer Collier

Title: Secretary, Alabama Law Enforcement Agency

Signature: [Signature]

Date: 8/12/2014

Initial Here DC

CERTIFICATIONS REGARDING LOBBYING; DEBARMENT, SUSPENSION AND OTHER RESPONSIBILITY MATTERS; AND DRUG-FREE WORKPLACE REQUIREMENTS

Applicants should refer to the regulations cited below to determine the certification to which they are required to attest. Applicants should also review the instructions for certification included in the regulations before completing this form. Signature of this form provides for compliance with certification requirements under the applicable CFR covering New Restrictions on Lobbying, Government-wide Debarment and Suspension (Non-procurement) and Government-wide Requirements for Drug-Free Workplace (Grants). The certifications shall be treated as a material representation of fact upon which reliance will be placed when the State Funding Agency (SCMD) determines to award the covered transaction, grant or cooperative agreement.

1. LOBBYING

As required by Section 1352, Title 31 of the U.S. Code, and implemented by the applicable CFR, for persons entering into a grant or cooperative agreement over \$100,000, as defined by the applicable CFR, the applicant certifies that:

- A. No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the making of any Federal grant, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal grant or cooperative agreement;
- B. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal grant or cooperative agreement, the undersigned shall complete and submit Standard Form -- LLL, "Disclosure of Lobbying Activities," in accordance with its instructions;
- C. The undersigned shall require that the language of this certification be included in the award documents for all sub-awards at all tiers (including sub-grants, contracts under grants and cooperative agreements, and subcontracts) and that all sub-recipients shall certify and disclose accordingly.

2. DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS (SUB-RECIPIENT)

As required by Executive Order 12549, Debarment and Suspension, and implemented under the applicable CFR, for prospective participants in primary covered transactions, as defined in the applicable CFR --

A. The applicant certifies that it and its principals:

- (1) Are not presently debarred, suspended, proposed for debarment, declared ineligible, sentenced to a denial of Federal benefits by a State or Federal court, or voluntarily excluded from covered transactions by any Federal department or agency;
- (2) Have not within a three-year period preceding this application been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State, or local) transaction or contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
- (3) Are not presently indicted for or otherwise criminally or civilly charged by a government entity (Federal, State or local) with commission of any of the offenses enumerated in paragraph A(2) of this certification; and
- (4) Have not within a three-year period preceding this application had one or more public transactions (Federal, State or local) terminated for cause or default; and

B. Where the applicant is unable to certify to any of the statements in this certification, he or she shall attach an explanation to this application.

**CERTIFICATION REGARDING LOBBYING; DEBARMENT, SUSPENSION AND OTHER
RESPONSIBILITY MATTERS; AND DRUG-FREE WORKPLACE REQUIREMENTS**

**3. A. DRUG-FREE WORKPLACE (GRANTEES OTHER THAN INDIVIDUALS) -- APPLICABLE TO GRANTEES
RECEIVING \$50,000 OR MORE AND ALL STATE AGENCIES REGARDLESS OF GRANT AMOUNT.**

As required by the Federal Drug-Free Workplace Act of 1988 and implemented under the applicable CFR for grantees --

The applicant certifies that it will or will continue to provide a drug-free workplace by:

- (1) Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the grantee's workplace and specifying the actions that will be taken against employees for violation of such prohibition;
- (2) Establishing an on-going drug-free awareness program to inform employees about --
 - (a) The dangers of drug abuse in the workplace;
 - (b) The grantee's policy of maintaining a drug-free workplace;
 - (c) Any available drug counseling, rehabilitation and employee assistance programs, and
 - (d) The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;
- (3) Making it a requirement that each employee to be engaged in the performance of the grant be given a copy of the statement required by paragraph (1);
- (4) Notifying the employee in the statement required by paragraph (1) that, as a condition of employment under the grant, the employee will --
 - (a) Abide by the terms of the statement; and
 - (b) Notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;
- (5) Notifying the agency, in writing within 10 calendar days after receiving notice under subparagraph (4)(b), from an employee or otherwise receiving actual notice of such conviction. Employers or convicted employees must provide notice, including position title, to the State Funding Agency. Notice shall include the identification number(s) of each affected grant;
- (6) Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph (4)(b), with respect to any employee who is so convicted --
 - (a) Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or
 - (b) Requiring such employee to participate satisfactorily in a drug abuse assistance rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;
- (7) Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs (1), (2), (3), (4), (5) and (6).

**B. DRUG-FREE WORKPLACE (GRANTEES WHO ARE INDIVIDUALS) -- APPLICABLE TO GRANTEES
RECEIVING \$50,000 OR MORE.**

As required by the Federal Drug-Free Workplace of 1988, and implemented under the applicable CFR for grantees --

- A. As a condition of the grant I certify that I will not engage in the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance in conducting any activity with the grant; and
- B. If convicted of a criminal drug offense resulting from a violation occurring during the conduct of any grant activity, I will report the conviction, in writing, within 10 calendar days of the conviction to the State Funding Agency.

ACCEPTANCE OF AUDIT REQUIREMENTS

We agree to have an audit conducted in compliance with OMB Circular A-133, if required. If a compliance audit is not required, at the end of each audit period we will certify in writing that we have not expended the amount of federal funds that would require a compliance audit (\$500,000). If required, we will forward for review and clearance a copy of the completed audit(s) to the following:

Alabama Law Enforcement Agency
Accounting Office
Post Office Box 304115
Montgomery, Alabama 36130-4115

The following is information on the next organization-wide audit which will include this agency:

1. *Audit Period:	Beginning		Ending		
-------------------	-----------	--	--------	--	--

2. Audit will be submitted to ALEA Accounting Office by:

(Date)

NOTE: The audit or written certification must be submitted to ALEA, *no later than the ninth month after the end of the audit period.*

Additionally, we have or will notify our auditor of the above audit requirements prior to performance of the audit for the period listed above. We will also ensure that, if required, the entire grant period will be covered by a compliance audit which in some cases will mean more than one audit must be submitted. We will advise the auditor to cite specifically that the audit was done in accordance with OMB Circular A-133.

Any information regarding the OMB Circular audit requirements will be furnished by ALEA, upon request.

***NOTE:** The Audit Period is the organization's fiscal or calendar year to be audited.

Failure to complete this form will result in your grant award being delayed and/or cancelled.

Form Completed By

Name:

E. Honn. Dean, Sr.

Title:

Chairman

Signature:

ELTON N. DEAN, SR.
CHAIRMAN

DANIEL HARRIS, JR.
VICE CHAIRMAN

REED INGRAM
RONDA M. WALKER
JILES WILLIAMS, JR.

A COUNTY OLDER THAN THE STATE

MONTGOMERY COUNTY COMMISSION

P.O. BOX 1667
MONTGOMERY, ALABAMA 36102-1667

ESTABLISHED 1816

DONALD L. MIMS, CPA, MPA
ADMINISTRATOR

(334) 832-1210
FAX (334) 832-2533
TDD (334) 285-3568
www.mc-ala.org

August 12, 2014

Walley Lacey, Deacon
Lapine Baptist Church
164 Webster St,
Lapine, AL 36046

Dear Deacon Lacey:

We truly appreciate the Lapine Baptist Church agreeing to allow the County to use their facility as a voting precinct. The remaining election in 2014 is scheduled for November 4th.

The following understanding applies:

Lapine Baptist church will:

- a. Make their facility available for voting for Precinct 503 for County, State, and National elections.
- b. Allow election officials access to the building before Election Day to set up for the election.
- c. Allow election officials early access to the building on Election Day to prepare for the election which occurs from 7:00 a.m. to 7:00 p.m.

Montgomery County will:

- a. Notify the voting location of the scheduled election days for each election year. All elections will be held on a Tuesday.
- b. Deliver voting machines to the facility on Thursday, Friday, or Monday prior to each election and remove them within two (2) days after each election.
- c. The County will be responsible for conducting and managing all activities associated with the elections and election officials will exercise diligent care to protect voting location property. The County will be responsible for reimbursing

the voting location for repairs due to any damage caused by election officials or voters.

- d. The County will reimburse the voting location after each election for expenses, up to the maximum set by the County Commission (currently \$100.00) upon receipt of the attached Request for Payment. Request for Payment should be submitted no later than the month following the election.

This agreement may be cancelled not later than 120 days prior to a scheduled election. Cancellation must be made in the form of written notice by either party.

If you concur in the above understanding, please sign below as indicated and return a copy of this letter to me for our files.

Thank you for your help and support of community affairs.

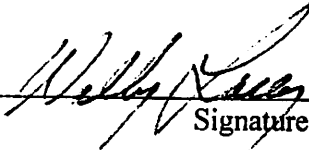
Sincerely,

Elton N. Dean, Sr., Chairman
Montgomery County Commission

ED/db

cc: Hon. Steven L. Reed
Probate Judge

I concur in the provisions as set out in the aforementioned understanding pertaining to the use of the facility as a polling place for Precinct 503 in Montgomery County, Alabama.

By:  of the 
Signature

As its: 4 DEAN

Dated: 7/12/14

If the membership of the church voted against this at their business meeting, this document becomes null and void.

15-3

MEANS GILLIS LAW, LLC

ATTORNEYS AND COUNSELLORS AT LAW
ESTABLISHED IN 1981

Post Office Box 5058
60 Commerce Street, Suite 200 · Montgomery, Alabama 36104-3530
TEL: (334) 270-1033 · FAX: (334) 260-9396
WWW.MEANSGILLISLAW.COM

Sender's E-Mail Address
tcmeans@meansgillislaw.com

August 7, 2014

Agenda

AUG 18 2014

H. LEWIS GILLIS¹
TYRONE C. MEANS^{1,2,3}
KRISTEN J. GILLIS¹

ADMITTED
¹ ALABAMA
² GEORGIA
³ KANSAS

Donald L. Mims, County Administrator
Montgomery County Commission
Post Office Box 1667
Montgomery, Alabama 36102-1667

Re: Legal Opinion Regarding Janitorial Bids

Dear Donnie:

I have received from you via Mary Pons, counsel to the Association of County Commissioners, three Attorney General's opinions that bear some light on the applicability of Code of Alabama § 41-16-20 as it may or may not apply to the janitorial services bids. Previously, I had opined that the lack of definitions within the code section and the lack of definitions within the code section as well as the lack of attorney generals' opinions on this subject, that Code of Alabama § 41-16-20 would apply to allow an Alabama business enterprise a preferred status when competing with an out-of-state corporation. You presented me via an email from Mary Pons that concluded that the Code of Alabama § 41-16-20 only applied to state agencies and that Code of Alabama § 41-16-50 applied to local governmental entities. Because that email did not reference any law or precedent, I was unable to conclude as she had with regard to the applicability of the stated statute.

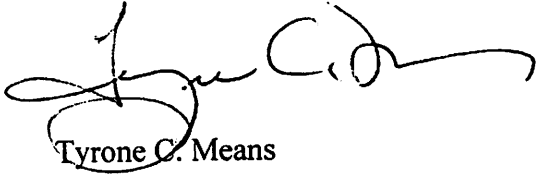
I now have before me Attorney General opinions No. 2007-137, 2011-001 and 2012-089. While each of these opinion were on different subject matters, within the body of the analysis of the attorney general, it was consistently stated as fact that the Code of Alabama § 41-16-20 et seq. was applicable to state agencies and Code of Alabama § 41-16-50 et seq. applied to local entities such as the county.

In light of these pronouncements by the Attorney General, I must concede to the long-standing view of the state that Code of Alabama § 41-16-20 et seq. applies to state agencies only and that Code of Alabama § 41-16-50 applies to local governments only. Therefore, based upon these opinions, I was in err to conclude that the preferred vendor statute was applicable to this scenario. It appears that the only preference that a vendor may have in this county under that Alabama Bid laws is a local preference of 3 percent.

Nevertheless, as I previously stated, there remain concerns about qualifying bidders in this particular bid. It is not my place to substitute my judgment for that of the county in qualifying bidders. My advice is that a thorough vetting of bidders is necessary under the law. If after a thorough vetting the county concludes that the bidder is indeed responsive and responsible, then that ends my concerns.

Sincerely yours,

MEANS GILLIS LAW, LLC

A handwritten signature in black ink, appearing to read "Tyrone C. Means", with a stylized flourish at the end.

cc: Thomas T. Gallion, III

AUG 18 2014

Interoffice Memo

To: County Commission
Mayor Todd Strange

From: Lou Ialacci 

Cc: Donnie Mims

Date: August 11, 2014

RE: City and County Technology Meeting

The amendment to the City/County MOU for IT functions requires a meeting of City and County Officials to review the goals and projects for this function every six months. The Mayor is planning to attend the work session on Monday, August 18. Please allocate time in my regular slot on the work session agenda for me to update the Commission and the Mayor. Please email the Mayor's assistant Tracie Davis, tdavis@montgomeryal.gov (and copy me) what time the Mayor should plan to be at the meeting.

This is a representation of the significant accomplishments for the past six months and my goals for the coming year. Although we have taken care of the most obvious opportunities, we continue to look for chances to improve technology and services, and save money.

Additional accomplishments since January 2014 include:

- In the current fiscal year we are on target to save the City \$265,000 and the County \$160,000 in salaries, volume purchases of standardized products and services.
- Made significant progress with the disaster recovery site. The first test for the City is planned for September and the County will follow in December.
- The County has moved all major locations to the VOIP phone system except the main Court building at 251 South Lawrence. This is planned for FY 15 if funds allow.
- The City and the County are now using the same email filtering software. Combining the orders gave us a significant discount of almost 50%. Combined savings is \$15,000.
- The City implemented a new pay roll system on January 1, 2014.
- The RFP for a new business license and sales tax system was sent out in March 2014. The evaluation team has a short list of vendors, all of whom have made a

presentation to the team. We are in the process of talking to references and getting answers to questions. The team plans to meet and hopefully make a recommendation by the end of this month.

- Job descriptions for the City and County were reviewed collectively and a standard set of job descriptions were developed. The new job descriptions have been very helpful in recruiting people with more current technical skills. This was accomplished with a small overall savings in salary expenses.
- The new P25 radio system for the City Public Safety and County Sheriff's Office is up and working for a small test group. The plan is to implement the system for the large groups this fall along with a new voice recording system.
- There were several upgrades and modifications completed for City and County department systems. Public Safety software for the City had 2 upgrades, the MCSO implemented a new service (Citrix), upgraded their software, City financial software has had 2 upgrades and the payroll module added, County financial systems had one upgrade, telephone systems for both the City and the County were upgraded, and the technical support infrastructure and equipment was kept up to date.
- Researched solutions for a time and attendance system that was requested by County departments. Made a presentation of the cost and benefits to the Commission. Also provided a list of computer system related projects and their estimated costs to show the potential budget impact for FY15.

Projects/goals for the new fiscal year that are:

- Assist in finalizing the decision on a Business License and Sales Tax System and complete the implementation for both the City and the County
- Have the disaster recovery site operational and work towards using it for "off-site" data replication. This will save money on tapes and storing them in a secure third party location. The replication process will also improve response time in case there is a need to use the DR site. This will be for the City and the County.
- Create and implement an internal website for all employees to use that provides standard forms that have a "work flow" to allow for faster, better documented processing and reduce paperwork. The website will also provide better internal communications and other online employee services (payroll, directories, etc) for both the City and the County.
- Work with City and County departments and their vendors to install upgrades for their application systems to improve services and add enhanced features.
- Provide the technical support for implementing and maintaining the new Smart 911 system for both the City and the County.
- Improve the City telephone service by moving more of the buildings with old analog and digital phone systems to VOIP.
- Work with City Public Safety and County Sheriff's Office to ensure that their application systems are up to date and that all the supporting equipment and software is also current.

- Work with departments to make sure equipment is evaluated and either updated or replaced to support the growth and needs of both the City and County.
- Work with the County to evaluate the feasibility of implementing a time and attendance system and to review any other technology requests by the departments.
- Work with the architects and construction managers to make sure the technology needs for the renovations for the DA and Probate Office meet the County standards for technology.

I want to make sure the Commission and the Mayor are aware that these projects and the day to day requirements of the technology groups are being handled by seven less employees today compared to two years ago. Currently the County has two openings and there are no openings at the City.

Thank you

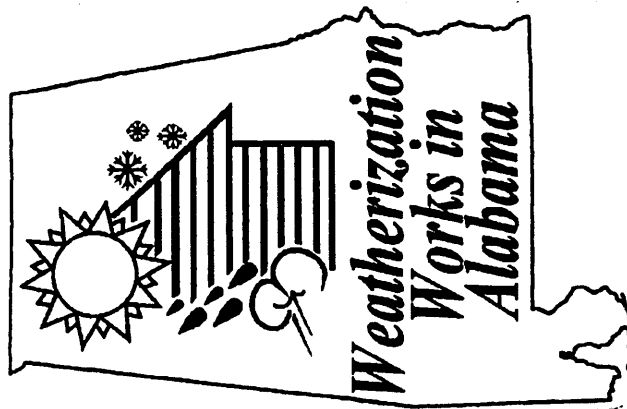
CENTRAL ALABAMA REGIONAL PLANNING AND DEVELOPMENT COMMISSION



WEATHERIZATION ASSISTANCE PROGRAM MONTGOMERY COUNTY

Agenda

AUG 18 2014



2004 - 2014

- 778 Homes assisted
- 4,521,475.00 DOE Grants
- 368,092.00 LIWAP Grants
- 145,000.00 County
- **\$5,034,570.00 Total***

*additional leveraged funding from ABC Trust, HPG, and CDBG totaled \$143,475.00 – ABC Trust funds were suspended after 2010



2014

- **LIWAP 028-14 Grant**
- 2,678.00 Admin
- 35,788.00 Program Operations
- 12,000.00 Health & Safety
- **50,466.00 total**
- **6 Homes to be assisted by Dec. 31, 2014**

***Currently the Montgomery County prioritized waiting list has 173 families who have applied for assistance, are eligible, and are waiting.**

***Current LIWAP and projected DOE 2014 contracts will weatherize 16 or 9.2% of those families by March 30, 2015.**

***statistics as of August 2014**

Monitoring Visits

In the last 4 years the CARPDC Weatherization Program has been monitored by the State some 13 times for the various different contracts administered by our staff with no major findings. Below are typical comments:

OBSERVATION: Bid Documentation and Procurement

The monitors reviewed the agency's bid documentation and found the agency to be in compliance with the procurement standards set forth in the Ala. Code 1975, Title 41, Chapter 16, Article 3; OMB Circular A-110, Subpart C; and the Operations Manual for DOE and LIWAP Weatherization Programs, Section IV- Procurement, Purchasing, and Contracts.

No corrective action is required in the agency's procurement procedures.

OBSERVATION: Financial Reporting

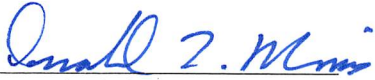
The monitors were able to trace expenditures from the client files and invoices back to the canceled checks. The agency's financial reports have been submitted in a timely manner each month.

No corrective action is required in financial reporting.

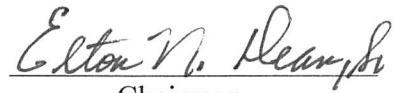
Materials were installed and work was performed as charged. Workmanship was good. Assessment and final inspection were good.

ADJOURNMENT

There being no further business to come before the Commission at this time, the meeting stood adjourned until Tuesday, September 2, 2014, at 8:00 in the morning.



Administrator



Chairman