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

July 31, 2014

MEMORANDUM

TO: Montgomery County Commission

FROM: Donald L. Mims DLM
County Administrator

SUBJECT: Bid Award for Janitorial Services

During the Montgomery County Commission meeting on July 7, 2014, I presented a Bid Award for janitorial services to the low bidder (outside of Montgomery County), whose business address is Elora, Tennessee for the amount of $96,833 annually. The second lowest bidder, whose business address is Montgomery, Alabama, was in the amount of $100,555. The County Commission utilizes the 3% preference provided in Code of Alabama Section 41-16-50. After calculating the 3% preference for local vendors, the low bidder was $817.01 lower than the Montgomery vendor. The $817.01 was calculated as follows: $100,555 - $99,737.99 ($96,833 x 1.03) = $817.01. The Commission indicated a desire to award the bid to the second lowest vendor, which was operating locally in Montgomery.

County Attorney Tyrone C. Means' opinion regarding this bid award will be presented at the County Commission meeting on Monday, August 4, 2014.

DLM/tn

Attachments

ELTON N. DEAN, SR.
CHAIRMAN

DANIEL HARRIS, JR.
VICE CHAIRMAN

REED INGRAM
RONDA M. WALKER
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July 31, 2014

MEMORANDUM

TO: Montgomery County Commission

FROM: Donald L. Mims DLM
County Administrator

SUBJECT: Information pertaining to the August 4, 2014
Montgomery County Commission Regular Meeting

We will begin our Information Session on Monday, August 4, 2014, at 8:00 a.m. The Formal Session will begin at 9:30 a.m.

Enclosed is your packet is a memorandum regarding the Bid Award for janitorial services.

The Montgomery County Commission, at its meeting on July 21, 2014, agreed to place on the next agenda a Public Hearing regarding proposed action to be taken by the Montgomery County Commission with regard to a Project Agreement with RLM Properties Group of Montgomery, LLC, d/b/a Truckworx Kenworth and consideration of a related resolution. In order to have the public hearing, a public notice was to be published at least seven days prior to the meeting. I am responsible for having this notice placed in the newspaper of which will be published in the Friday, August 1, 2014, Montgomery Advertiser. Because the notice was not placed in a timely manner we will need to conduct the Public Hearing on Monday, August 18, 2014 and consider adoption of the related resolution at that time.

Examiners of Public Accounts Audit Manager Teresa Dekle and Examiner Dixie Broadwater will conduct the Annual Audit Exit Conference immediately following the adjournment of Monday's meeting. The Open Meetings Law allows the Examiners of Public Accounts to meet privately with the County Commission, Code of Alabama Section 36-25A-2, Paragraph 6-3-b-2.

1-1 County Commission Information Session Schedule for August 4, 2014

Waived Rules Items to Consider for August 4, 2014

Consider Budget Change Requests (6)

2-1 Appraisal Department – Request Number 2

2-3 Engineering Department – Request Number 11

- 2-4 Probate Judge's Office – Request Number 11
- 2-5 Probate Judge's Office (Elections) – Request Number 12
- 2-6 Support Services – Request Number 2
- 2-8 Information Systems – Request Number 3

3-1 Consider Bid Award for West Probate/Revenue Office Restroom Addition, County Commission

4-1 Consider Change Order to the Agreement with Bear Brothers, Inc., regarding the Montgomery County Youth Facility Renovation Project, County Commission

5-1 Consider Grant Application to the Alabama Historic Commission for the 2015 Capital Enhancements Grant regarding Renovations to the Greil Mansion, County Commission

6-1 Consider Position Fill Request for Case Manager I, Position Number 438045004, District Attorney's Office (Worthless Check Unit)

7-1 Consider Bid Award for Inmate Uniforms, Bid No. 52200-14B-011, Detention Facility

Items to Consider for August 18, 2014 Agenda

8-1 Consider Amendment Number 1 to Professional Services Agreement with Seay, Seay & Litchfield, P.C., regarding Montgomery County Youth Facility Renovation, County Commission

9-1 Consider Bid Award for Alternate Number 2 (County Digital Signage System) regarding Annex I Third Floor Renovations for the District Attorney's Office and Child Support Unit, PH&J Number: 1208-GVC, County Commission

10-1 Consider Amended Resolution regarding Taxpayers Bill of Rights, Tax and Audit Department

11-1 Consider 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

12-1 Consider 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, County Commission

13-1 Consider Resolution Authorizing One-Time Lump Sum Payment to Eligible County Retirees and Beneficiaries, **as per provisions of Section 2 of Act 429 of the Regular Session of the 2014 Legislature**, County Commission

14-1 Consider Bid Award for Internet Service, Bid No. 51965-14B-014, Information Systems

15-1 Consider Resolution requested by American Cancer Fund for Children recognizing September as Childhood Cancer Awareness Month in Montgomery County, County Commission

16-1 Consider Revised Amendment Number 2 to Contract with Pictometry International Corporation for Pictometry Connect Inter net Application, Appraisal Department

Personnel Actions

17-1 **New Request:** Copy of Position Fill Request for Office Runner, Position Number 408080024, District Attorney's Office

18-1 **New Request:** Copy of Position Fill Request for Juvenile Probation Office I, Position Number 900304026, Youth Facility

General Information

19-1 Copy of Memorandum from Chief Information and Technology Officer Lou Ialacci regarding Technology Update for FY15 Budgets

20-1 Copy of Memorandum from Attorney Constance Walker with Haskell Slaughter & Gallion regarding Retrieval of Boxes containing County Legal Files **(This will authorize the transfer of our legal files from Haskell Slaughter & Gallion to the County Commission Archives Room)**

21-1 Copy of Email from Debra Warren with Montgomery Working Women Network Extended Day Program requesting Funding in the amount of $300,000

22-1 Copy of Schedule of Upcoming Bids/Contract Renewals

23-1 Copies of Detailed Accounts Payables, paid 7/18/14 and 7/25/14; subject to the County Commission approval

If you have any questions, please contact me.

DLM/tn

COUNTY COMMISSION INFORMATION SESSION SCHEDULE
FOR
AUGUST 4, 2014

8:00 a.m.	Prayer led by Commissioner Williams
8:05 a.m.	Administrator's Briefing regarding the Agenda and Scheduled Attendees
8:10 a.m.	Frank Litchfield with Seay, Seay & Litchfield – Presentation regarding Bid Award for West Probate/Revenue Offices Restroom Addition **(Waived Rules Item 3-1)**
8:20 a.m.	Juvenile Court Administrator Bruce Howell and Frank Litchfield with Seay, Seay & Litchfield – Presentation regarding Change Order to the Agreement with Bear Brothers, Inc., regarding the Montgomery County Youth Facility Renovation Project, County Commission **(Waived Rules Item 4-1)** and Amendment Number 1 to Professional Services Agreement with Seay, Seay & Litchfield, P.C., regarding Montgomery County Youth Facility Renovation **(Future Agenda Item 8-1)**
8:30 a.m.	Griffin Harris and Patrick Addison with PH&J Architects, Inc. – Presentation regarding Bid Award for Alternate 2 (County Digital Signage System) regarding Annex I Third Floor Renovations for the District Attorney's Office and Child Support Unit, PH&J Number: 1208-GVC **(Future Agenda Item 9-1)**
8:45 a.m.	Project Manager Bernard Lee – Presentation regarding All Collaborating to Serve Community Development Corporation
9:00 a.m.	Chief Information and Technology Officer Lou Ialacci – Briefing regarding Information Systems Operations and FY15 Budgets **(Information Item 19-1)**
9:15 a.m.	County Engineer George Speake – Briefing regarding Engineering Operations
9:30 a.m.	Formal Session of County Commission
10:00 a.m.	Attorney Connie Walker with Haskell Slaughter & Gallion and Revenue Manager Terri Henderson – Presentation regarding Amended Resolution concerning Taxpayers Bill of Rights **(Future Agenda Item 10-1)**
10:15 a.m.	Community Development Director Sara Byard with Central Alabama Regional Planning and Development Commission – Presentation regarding Grant Application to the Alabama Historic Commission for the 2015 Capital Enhancements Grant concerning Renovations to the Greil Mansion **(Waived Rules Item 5-1)**
10:30 a.m.	Adjourn
10:35 a.m.	Examiners of Public Accounts Audit Manager Teresa Dekle and Examiner Dixie Broadwater – Annual Audit Exit Conference
10:45 a.m.	Budget Review

BUDGET FORM 5

MONTGOMERY COUNTY COMMISSION
BUDGET CHANGE REQUEST
REQUEST NUMBER 2

DEPARTMENT:	Appraisal Department	REVIEWED:	S. Thomas	7/30/2014
DATE:	7/30/2014	Finance Director		Date
REQUESTED BY:	Clay Henley	APPROVED:		
Elected Official/Dept. Head		Administrator		Date

ACCOUNT NAME	ACCOUNT NUMBER	CURRENT BUDGET	INCREASE (DECREASE)	REVISED BUDGET
Postage	120-51985-252	45,000	7,000	52,000
Office Supplies/Minor Equip	120-51985-211	95,000	(7,000)	88,000
TOTAL BUDGET CHANGE		**140,000**	**0**	**140,000**
TOTAL 2014 APPRAISAL BUDGET		**2,951,661**	0	**2,951,661**

To realign the budget to cover postage.

JANET BUSKEY
REVENUE COMMISSIONER

ALLYSON HOLLAND
CHIEF CLERK

CLAY HENLEY
CHIEF APPRAISER
APPRAISAL DEPARTMENT

MONTGOMERY COUNTY
REVENUE COMMISSIONER'S OFFICE

P.O. Box 1667
Montgomery, AL 36102-1667
Phone: (334) 832-1250 Fax: (334) 832-1644 website: www.mc-ala.org

August 4, 2014

MEMORANDUM

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

Cc: Janet Y. Buskey, Revenue Commissioner

FROM: Clay Henley, Chief Appraiser CH

SUBJECT: Budget Change Request

I respectfully request your approval of this budget change request to move $7,000 from office supplies/minor equipment to postage. These funds will be used for postage needed to send out personal property rendition forms in September. The amount that was budgeted for postage this year has been depleted due to the cost of mailing out real property notices which was in excess of my projection.

CH

Attachments

BUDGET FORM 5

MONTGOMERY COUNTY COMMISSION
BUDGET CHANGE REQUEST

REQUEST NUMBER 11

DEPARTMENT: Engineering REVIEWED: S. Thomas 7/22/14

Finance Director Date

REQUESTED BY: George C. Speake APPROVED:

Elected Official/Dept. Head 7/22/2014 Administrator Date

ACCOUNT NAME	ACCOUNT NUMBER	CURRENT BUDGET	INCREASE (DECREASE)	REVISED BUDGET
Fuels & Lubricants	111-53400-212	199,150	(3,000)	196,150
Repair & Main. Const. Equip.	111-53400-232	78,500	3,000	81,500
Fuels & Lubricants	111-53700-212	18,300	(2,000)	16,300
Rd.Bldg.Materials & Supplies	111-53700-213	14,000	2,000	16,000
	TOTAL	309,950	0	309,950

JUSTIFICATION:

Internal transfers to cover insufficiencies

23

BUDGET FORM 5

MONTGOMERY COUNTY COMMISSION

BUDGET CHANGE REQUEST

REQUEST NUMBER 11

DEPARTMENT:	JUDGE OF PROBATE	REVIEWED: S. Thomas Finance Director	7/22/2014 Date
REQUESTED BY: Elected Official/Dept. Head	JUDGE STEVEN L. REED Date	APPROVED: Administrator	 Date

ACCOUNT NAME	ACCOUNT NUMBER	CURRENT BUDGET	INCREASE (DECREASE)	REVISED BUDGET
OFFICE SUPPLIES	001-51300-211	77,559	-449	77,110
TRAVEL REGISTRATION & TRAINING	001-51300-265	9,350	449	9,799
	TOTAL	86,909	0	86,909

JUSTIFICATION:

We need $449 more for the cost of Registration Fees

2-4

BUDGET FORM 5

MONTGOMERY COUNTY COMMISSION
BUDGET CHANGE REQUEST
REQUEST NUMBER 12

DEPARTMENT:	JUDGE OF PROBATE	REVIEWED:	S. Thomas	25-Jul-14
			Finance Director	Date
REQUESTED BY:	JUDGE STEVEN L. REED	APPROVED:		
Elected Official/Dept. Head	Date		Administrator	Date

ACCOUNT NAME	ACCOUNT NUMBER	CURRENT BUDGET	INCREASE (DECREASE)	REVISED BUDGET
Voting Equipment Delivery	001-51911.183	22,000	4,800	26,800
Other Misc. Supplies	001-51911.219	110,000	(4,800)	105,200
	TOTAL	132,000	0	132,000

JUSTIFICATION:

To realign the election administration budget to cover the cost of Voting Equipment Delivery.

2-5

BUDGET FORM 5

MONTGOMERY COUNTY COMMISSION
BUDGET CHANGE REQUEST
REQUEST NUMBER 2

DEPARTMENT	Support Services	REVIEWED:	S. Thomas	7/30/2014
DATE:	7/30/2014	Finance Director		Date
REQUESTED BY:	S. Thomas	APPROVED:		
Elected Official/Dept. Head		Administrator		Date

ACCOUNT NAME	ACCOUNT NUMBER	CURRENT BUDGET	INCREASE (DECREASE)	REVISED BUDGET
Office Supplies	001-51901.211	8,800	500	9,300
Repair & Main. Motor Vehicle	001-51901.234	3,200	200	3,400
Repair & Main. Bldgs/Impr.	001-51901.231	180,312	(10,025)	170,287
Groundskeeping Maintenance	001-51901.208	30,880	(3,000)	27,880
Office Equipment/fixtures	001-51901.540	0	12,325	12,325
				0
				0
				0
				0
				0
				0
				0
	TOTAL	223,192	0	223,192

JUSTIFICATION:

To realign budget categories to cover estimated amounts needed to cover the remainder of the fiscal year and to provide for the purchase of office cubicles for the purchasing department.

2-6

Montgomery County Commission

Finance Department
P.O. Box 1667
Montgomery, Alabama 36102
Phone 334-832-1268
Fax 334-832-2533

Memo

To: Donald L. Mims, Administrator

From: Sherrill R. Thomas, Finance Director

Date: 7/30/2014

Re: Purchasing Department Office

The County purchasing office "purchasing" is currently located in Annex I after relocating back there from Annex III in 2011. The functions of purchasing are integrated with the Finance Department and it is more efficient for purchasing to be located in Annex III.

The multi-purpose room located near Finance on the first floor of Annex III is available and suitable for purchasing. The room is already wired for the required machinery needs of the department and would only need office cubicles to make it functional. We have received a quote of $12,324 for the cost of the cubicles.

I have analyzed the Support Services budget and prepared a budget change to realign the budget to cover the cost of the cubicles.

Your consideration of this request is appreciated.

BUDGET FORM 5

MONTGOMERY COUNTY COMMISSION
BUDGET CHANGE REQUEST
REQUEST NUMBER 3

DEPARTMENT:	Information Systems	REVIEWED:	S. Thomas	7/30/2014
DATE:	7/29/2014	Finance Director		Date
REQUESTED BY:	Lou Ialacci	APPROVED:		
Elected Official/Dept. Head		Administrator		Date

ACCOUNT NAME	ACCOUNT NUMBER	CURRENT BUDGET	INCREASE (DECREASE)	REVISED BUDGET
Repair & Maint DP Equip	001-51965-235	349,100	(30,000)	319,100
Repair & Maint Software	001-51965-240	414,200	30,000	444,200
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
	TOTAL	763,300	0	763,300

JUSTIFICATION:

To purchase New World Systems Financial software eSuite module with maintenance.

2-8

Montgomery County Commission

P.O. Box 1667
Montgomery, Alabama 36102
Phone 334-832-1268
Fax 334-832-2533

Memo

To: Donnie Mims

From: Lou Ialacci and Sherrill Thomas

Date: July 30, 2014

Re: eSuite Software System

In 2009 the County purchased and implemented New World Systems public sector software for Financial and Payroll Management. Another New World module that was considered at that time that works with these products is eSuite. We recently presented information on a time and attendance program that included eSuite as an integral component of the overall project.

The eSuite is an independent module that can provide immediate benefits for employees with secure 24/7 access to view and/or submit change requests for personal information. Additionally, this will allow them to print pay stubs and other forms that are now printed by the finance department. The County will realize a savings with less time on administrative duties and paperwork.

New World Systems has provided a quote of $61,100 for the purchase and training cost of the eSuite software. The Information System department repair and maintenance software budget can cover the cost of the purchase with the realignment on the attached budget change.

We are requesting that you include this information on the August 4, 2014 work session agenda for discussion.

Thank you for your consideration of this request.

New World Systems
The Public Sector Software Company

Document #: 1437-14L1C

July 28, 2014

ADDITIONAL SOFTWARE LICENSE AGREEMENT

Mr. Lou Ialacci
Information Systems Director
Montgomery County
100 South Lawrence Street
Montgomery, AL 36104

Dear Mr. Ialacci:

New World Systems is pleased to license you additional software per your request.

The attached forms (Exhibit AA and Proposal Summary dated 7/28/2014) are to be reviewed and approved by you and/or your authorized representative. They describe the additional software and services you have requested along with the related fees.

Other than for the purposes of internal review, we ask that you treat our fees as confidential information. This is due to the competitive nature of our business.

The General Terms and Conditions from our original License Agreement are incorporated and continue to apply. Any taxes or fees imposed from the course of this Agreement are the responsibility of the Customer.

We thank you for your continued business with New World Systems. We look forward to working on this project with you.

ACKNOWLEDGED AND AGREED TO BY:

NEW WORLD SYSTEMS® CORPORATION	**MONTGOMERY COUNTY, AL**
(New World)	**(Customer)**
By: ______________________	**By:** ______________________
Larry D. Leinweber, President	**Authorized Signature Title**

The "Effective Date" of this Agreement is the latter of the two dates in the above signature block.

EXHIBIT AA

TOTAL COST SUMMARY AND PAYMENT SCHEDULE

I. Total Costs Summary: Licensed Standard Software and Implementation Services

	DESCRIPTION OF COST	COST
A.	LICENSED STANDARD SOFTWARE as further detailed in the Proposal Summary	$46,500
B.	IMPLEMENTATION AND TRAINING SERVICES as further described in the Proposal Summary	11,600
	ONE TIME PROJECT COST:	$58,100
C.	TRAVEL EXPENSES (Estimate)	$3,000

II. Payments for Licensed Standard Software and Implementation Services

	DESCRIPTION OF PAYMENT	COST
A.	ONE TIME PROJECT PAYMENTS:	
	1. LICENSED STANDARD SOFTWARE	
	a. Amount due upon the Effective Date (100%)	$46,500
	2. IMPLEMENTATION AND TRAINING SERVICES	
	a. Amount due upon the Effective Date (50%)	5,800
	b. Amount due upon Go-Live or 90 days after Effective Date whichever comes first (50%)	5,800
	ONE TIME PROJECT PAYMENTS:	$58,100
B.	TRAVEL EXPENSES (Estimate)	$3,000

1. 2 trips are anticipated, to be billed at actual cost for reasonable expenses incurred for airfare, rental car, lodging, tolls, mileage, and daily per diem expenses. All travel costs will be billed weekly for services provided in the previous calendar week.

Seay
Seay &
Litchfield, P. C.
Architecture
Interiors
Planning
1115 S Court Str.
Montgomery
Alabama 36104
P (334) 263-5162
F (334) 263-5170
www.sslarch.com
Jim H. Seay, Sr. - Founder
Jim H. Seay, Jr.
Frank E. Litchfield, III
Gregory A. O'Neal
Wes R. Osmer

MEMORANDUM

DATE: 31 July 2014

TO: Mr. Donnie Mims

FROM: Frank E. Litchfield, III

SUBJECT: West Probate Office Toilet Additions

The County took bids on July 22, 2014 for the West Probate Toilet Addition. The work includes (2) ADA (H.C.) toilets and dual water fountains for public use.

Bear Brothers, Inc. bid was $107,850.00.

Also bidding was:

Stallings & Sons	$111,486.00
Norris Builders	$128,994.00

We recommend and request that the Commission accept Bear Brothers, Inc. bid of $107,850.00.

Thank you,

Frank E. Litchfield, III

Seay
Seay &
Litchfield, P.C.

Architecture
Interiors
Planning

1115 S. Court St.
Montgomery
Alabama 36104

p (334) 263-5162
f (334) 263-5170
www.sslarch.com

Jim H. Seay, Sr., 1922-1998
Jim H. Seay, Jr.
Frank E. Litchfield, III

Gregory A. O'Neal
R. Platt Boyd, IV
Wes R. Osmer

August 4, 2014

Mr. Elton Dean
Montgomery County Commission
101 S Lawrence St
Montgomery, AL 36104

RE: Montgomery County Youth Facility – August 4th, 2014 Commission Meeting

Dear Mr. Dean,

We request Commission approval and authorization to proceed with the changes in work by the General Contingency Allowance. The total amount available in the General Contingency Allowance fund is $150,000.00. We request approval of $93,507.00 to proceed with the changes in work per the attached spread sheet items. The above work does not include overhead and profit from Bear Brothers, Inc., since the original amount of the General Contingency Allowance already includes their overhead and profit.

The consideration of the Authorization is very much appreciated.

Sincerely,

Frank E. Litchfield, III

Cc: Donnie Mims

Authorized By:

____

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

Montgomery County Youth Facility Renovation Project SS&L **Revised on July 31, 2014**

DATE	ITEM	CREDIT	CHANGE ORDER	CONT. ALLOWANCE ($150K)	APPROVED	WORK SCHEDULE
29-Apr-14	Laundry Room Pit			$1,386	by County Commission	completed
29-Apr-14	Loading Dock Storefront	$1,650			by County Commission	N/A
12-May-14	Vault Door Replacement for DA Conf.			$1,696	by County Commission	demo completed
12-May-14	Record Storage Secure Door			$1,437	by County Commission	demo completed
2-Jun-14	New Water Heaters			$40,500	by ABC, need County approval	present on July 28th, Aug 4th
23-Jun-14	Overflow Roof Drains (2) (updated cost)			$8,421		
24-Jun-14	Two Hour Rated Walls (MAXIMUM PRICE)			$6,200		
24-Jun-14	Credit Proposals					
	Delete aluminum ladder at C wing	$1,400				
	Delete new gates 277 & 278	$3,200				
	Delete removal of ex. Tile in Baths 202 & 222	$940				
	Delete "Smart Board" in Training RM 105	$1,000				
23-Jun-14	Cell Blocks above cell doors			$2,640		
24-Jun-14	View Windows in Cont. RM 136&166 (8"x16")			$3,210		
8-Jul-14	Shower Head Upgrade (19) & Circuits for the Oven			$14,890		
8-Jul-14	Power to Camera Pole			$1,486		
23-Jul-14	floor drains in the shower (updated cost)			$3,939		
25-Jul-14	Repair settled joist above Corridor 88&71			$782		
25-Jul-14	Credit on not painting gym ceiling	$4,989				
25-Jul-14	Painting 16 cells in Wing C			$3,920		
25-Jul-14	Painting rusted galv. metal equip. on the roof			$3,000		
possible credit	from selling old copper from the ex. roof					
possible credit	from unit prices- P.T Wood Blocking	$2,000				
possible credit	from unit prices- Replace Ltwt concrete deck	$18,000				
possible credit	from unit prices- Replace cementitious roof deck	$2,550				
TOTAL		$35,729	$0	$93,507		
			General Cont. Allowance Total	$150,000		
			General Cont. Allowance Remaining	$56,493		
			Builder's Hardware Cylinder Allowance	$10,000		
			Landscaping Allowance	$10,000		

4-2

CARPDC

CENTRAL ALABAMA REGIONAL PLANNING
AND DEVELOPMENT COMMISSION

AUTAUGA, ELMORE & MONTGOMERY COUNTIES

Jiles Williams, Jr.
Chairman

Greg Clark
Executive Director

MEMORANDUM

TO: Montgomery County Commissioners

FROM: Sara Byard, Community Development Director Sara Byard

DATE: July 29, 2014

RE: 2015 Alabama Historic Commission Capital Enhancements Grant
WAIVE RULES ITEM for August 4th Commission Agenda

The Alabama Historic Commission has announced the grant program named above which will provide grants of up to $10,000 to make repairs to historic buildings. I met with Mr. Donnie Mims regarding this opportunity and he suggested that the Commission consider applying for a $10,000 grant to supplement the County's costs to renovate the Greil Mansion, which is to be used for the new public defender's office. No matching funds are required.

The grant requires a letter of support from the Alabama House and Senate member where the project is located, which are John Knight and Quinton Ross respectively. Please be advised that either one may contact you regarding this project.

The grant application deadline is August 15th and thus rules would have to be waived in order for the Commission to take action authorizing the Chairman to submit the application. Please consider taking this action and let me know if you have any questions. Thank you.

430 SOUTH COURT STREET • MONTGOMERY, ALABAMA 36104
TELEPHONE (334) 262-4300 • FAX (334) 262-6976
www.CARPDC.com

Daryl D. Bailey

District Attorney

Fifteenth Judicial Circuit of Alabama

251 South Lawrence Street
P.O. Box 1667
Montgomery, Alabama 36102-1667

www.mc-ala.org/da

(334)832-2550

July 14, 2014

Chairman Elton N. Dean, Sr.
Montgomery County Commission
Montgomery County Annex III
101 S. Lawrence St.
Montgomery, AL 36104

RE: Position Fill Request

Dear Chairman Dean:

Attached is a position fill request for the Worthless Check Unit in the District Attorney's Office.

An opening has been created due to the resignation of a Case Manager I. This position is responsible for working files that produce revenue for our office and it is vital that we fill it as quickly as possible.

The Worthless Check Unit is self-funded; there is no expense to the County.

We ask the Commission to approve this position fill request. Thank you for your help in this matter.

Sincerely,

Rhonda B Cape

Rhonda B. Cape
Chief Administrator

cc: Donnie Mims, County Administrator

6-1

DISTRICT ATTORNEY
POSITION FILL REQUEST

ORIGINAL

DEPARTMENT HEAD: **Daryl D. Bailey**

SUPERVISOR: **Rhonda Cape**

POSITION TITLE: **Case Manager I-Worthless Check Unit**

POSITION NO: **438045004**

PROPOSED EFFECTIVE DATE: **8/4/14**

TYPE OF APPOINTMENT: **(X) PERMANENT** **( ) TEMPORARY**

RECRUITING:

(X) OPEN **( ) TRANSFER**

( ) PROMOTION **(X) PROMOTION/TRANSFER**

PAY GRADE: A03-01 **SALARY RANGE: $24,414-34,753**

Pay step to be based upon the following rules:

(x)**Promotions** – If the rate in the previous position was less than the minimum rate established for the class of the new position, the rate of the pay shall be advanced to the minimum of the class of the new position. If the difference in pay ranges does not automatically result in an increase in the equivalent of a one-step increase in the rate of pay for an employee promoted, a one-step immediate increase within the pay range of the new classification may be given by the appointing authority.
*Merit dates do not change.

(x)**Transfers** – If the rate of pay in the previous position falls within the pay range established for the class of the new position and does not correspond to a step in the salary plan, it shall be adjusted to the next higher step, but otherwise this rate of pay may remain unchanged on the recommendation of the administrative officer in accordance with this rule.

---

1 **ADMINISTRATIVE REVIEW**

( ) APPROVED

( ) DISAPPROVED

2 ______________________________
Funding

3 **SELECTEE:** ______________________________

______________________________ **Date:** __________
Appointing Authority Signature – District Attorney Office

4 **( ) Manpower data entered by:** ______________ **Date:** __________

( ) Payroll entered by: ______________ **Date:** __________

6-2

MEMORANDUM

TO: Donald L. Mims, Administrator

FROM: Tammy Turner, Buyer II TT

DATE: July 8, 2014

RE: Contract 52200-14B-011 Inmate Uniforms
For The Montgomery County Detention Facility

Request approval of award on the above referenced bid to the low bid of Robinson Textiles, in the amount of $1,156.75, based on unit pricing of 25 each, be placed on a future agenda. (copy of spread sheet attached)

This will result on a one (1) year contract, with the option to renew for two (2) years, in one year periods. A price escalation may be allowed but shall not exceed 5% per year.

Coordination of award made with Sheriff D.T. Marshall.

Attachment

Purchasing Department
Montgomery County Commission

ABSTRACT FOR BIDS:				BID # 1		BID # 2		BID # 3		BID # 4		BID # 5	
INVITATION TO BID NO: 52200-14B-011 DATE ISSUED: June 10, 2014 DATE OPENED: June 30, 2014 Detention Facility TERMS OF PAYMENT / DISCOUNT: DELIVERY DATE:				Robinson Textiles 152 W. Walut Street Gardena, CA 90248 (800)421-5582		Uniforms Mfg. P.O. Box 12716 Scottsdale, AZ 85267 (480)368-9316		ICS Jail Supplies, Inc. P.O. Box 21056 Waco, TX 76702 (800)524-5427		Walter F. Stephens 415 South Avenue Franklin, OH 45005			
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	Shirt: Light Blue	Ea	25	$4.30	$107.50	$4.42	$110.50	$5.89	$147.25	$7.25	$181.25		
	Made in USA												
2	Trouser: Light Blue	Ea	25	$5.30	$132.50	$5.66	$141.50	$6.26	$156.50	$7.95	$198.75		
	Made in USA												
3	Coverall												
	Made in USA	Ea	25	$10.75	$268.75	$11.92	$298.00	$13.45	$336.25	$18.75	$468.75		
4	Stenciling	Ea	25	$0.42	$10.50	$0.40	$10.00	$1.50	$37.50	NO QUOTE	NO QUOTE		
5	Oversized Shirts	Ea	25	$5.75	$143.75	$5.53	$138.25	$7.97	$199.25	$8.95	$223.75		
6	Oversized Trouser	Ea	25	$7.75	$193.75	$7.08	$177.00	$9.26	$231.50	$10.95	$273.75		
7	Oversized Coveralls	Ea	25	$12.00	$300.00	$14.90	$372.50	$18.30	$457.50	$25.95	$648.75		
TOTAL BID AMOUNTS					$1,156.75		$1,247.75		$1,565.75		$1,995.00		

Notes: 40 BIDS MAILED OUT (UNIFORMS MADE IN USA)

7-2

Purchasing Department
Montgomery County Commission

ABSTRACT FOR BIDS:				BID # 1		BID # 2		BID # 3		BID # 4		BID # 5	
INVITATION TO BID: 52200-14B-011				Robinson Textiles 125 Washington St. Gardena, CA 90248		ICS Jail Suppliers P.O. Box 21056 Waco, TX 76702		Bob Barker Company 134 N Main Street Furquay Varina, NC		Acme Supply Co., LTD 10 Cedar Swamp Rd Glencoe, NY 11542			
DATE ISSUED: June 10., 2014													
DATE OPENED: June 30, 2014													
Detention Facility													
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	Shirt: Light Blue	Ea	25	$4.30	$107.50	$5.89	$147.25	$4.63	$115.75	$6.50	$162.50		
	Imported												
2	Trouser: Light Blue	Ea	25	$5.30	$132.50	$6.26	$156.50	$5.81	$145.25	$6.50	$162.50		
	Imported												
3	Coverall	Ea	25	$10.75	$268.75	$13.45	$336.25	$11.25	$281.25	NO QUOTE	NO QUOTE		
	Imported												
4	Stenciling	Ea	25	$0.42	$10.50	$1.50	$37.50	$0.50	$12.50	NO QUOTE	NO QUOTE		
5	Oversized Shirts	Ea	25	$5.75	$143.75	$7.97	$199.25	$5.63	$140.75	$7.00	$175.00		
6	Oversized Trouser	Ea	25	$7.75	$193.75	$9.26	$231.50	$6.81	$170.25	$7.00	$175.00		
7	Overzied Coveralls	Ea	25	$12.00	$300.00	$18.30	$457.50	$12.90	$322.50	$7.00	$175.00		
TOTAL BID AMOUNTS					$1,156.75		$1,565.75		$1,188.25		$850.00		

Notes: 40 BIDS MAILED OUT (IMPORTED UNIFORMS)

7-3

STATE OF ALABAMA
MONTGOMERY COUNTY

CONTRACTURAL AGREEMENT

CONTRACT NO. 52200-14B-011

THIS CONTRACTUAL AGREEMENT made and entered into on the 1st day of September, 2014, by and between Robinson Textiles of Gardena, California, and Montgomery County Commission, Montgomery, Alabama.

WITNESSETH

WHEREAS, Robinson Textiles agrees to furnish Inmate Uniforms for the Montgomery County Detention Facility in accordance with all the provisions of Invitation to Bid No. 52200-14B-011 as advertised by the Montgomery County Commission on June 10, 2014 (hereinafter referred to as the Invitation to Bid), a copy of which is attached hereto.

WHEREAS, In Consideration thereof, Robinson Textiles and Montgomery County Commission agree as follows:

1. All terms and conditions of the Invitation to Bid are incorporated herein by this reference.

2. That the Contract will begin on September 1, 2014 and will end on August 31, 2015 with an option to renew for two (2) years, in one (1) year periods, providing funds are available by the Montgomery County Commission.

3. That prices shall remain firm for a one (1) year period. At the end of each one (1) year period, a price increase may be allowed but shall not exceed 5% per year.

4. That Montgomery County Commission and Robinson Textiles may terminate this agreement with a thirty (30) day written notice by either party.

5. That Robinson Textiles will furnish Inmate Uniforms at prices stipulated in Invitation to Bid No. 52200-14B-011

7-4

6. That Robinson Textiles shall at all times be in compliance with all specifications and special provisions of the Invitation to Bid.

7. That during the contract period, Robinson Textiles shall pay for fabric lab testing to certify compliance with specifications if requested by the Montgomery County Detention Facility.

8. If a Dispute arises out of or relates to this Agreement or its breach, the parties shall endeavor to settle the dispute first through direct discussions and negotiations. If the dispute cannot be settled through direct discussions or negotiations, the parties shall endeavor to settle the dispute by non-binding mediation. The location of the mediation shall be Montgomery, Alabama. Either party may terminate the mediation at any time after the session, but the decision to terminate must be delivered in person to the other party and the mediator. Engaging in mediation is a condition precedent to any other form of binding dispute resolution. If the parties cannot agree on a mutual resolution then any disputes not resolved by mediation shall be decided in the Circuit Court of Montgomery County, Alabama and governed by the laws of the State of Alabama between the Montgomery County Commission and Robinson Textiles.

IN WITNESS WHEREOFF, the undersigned have executed this Contract as of the 1st day of September, 2014.

WITNESS: ROBINSON TEXTILES

______________________________ BY:______________________________

TITLE:______________________________

WITNESS: MONTGOMERY COUNTY COMMISSION

______________________________ BY:______________________________

TITLE:______________________________

AIA® Document G802™ – 2007

Amendment to the Professional Services Agreement

Amendment Number: 001

TO: Montgomery County Commission
(Owner or Owner's Representative)

In accordance with the Agreement dated: June 27th, 2012

BETWEEN the Owner:
(Name and address)
The Montgomery County Commission
101 South Lawrence Street
Montgomery, Alabama 36104
Telephone Number: 334-832-1210

and the Architect:
(Name and address)
Seay, Seay & Litchfield, P.C.
1115 South Court Street
Montgomery, Alabama 36104
Telephone Number: 334-263-5162

for the Project:
(Name and address)
Montgomery County Youth Facility
1113 Air Base Blvd.
Montgomery, AL 36108

The Owner/Architect agreement is amended as follows:

1. The Owner and Architect agree that Basic Architectural Fees shall be calculated on the basis of the Total Construction Cost of $7,914,085.27, which represents the sum of the construction plus applicable taxes, but not including Change Orders after the start of construction.

SUBMITTED BY:	**AGREED TO:**
(Signature)	*(Signature)*
Jim H. Seay, Jr., Chairman/Secretary	Elton Dean, Chairman
(Printed name and title)	*(Printed name and title)*
July 11, 2014	July 11, 2014
(Date)	*(Date)*

8-1

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

July 31, 2014

MEMORANDUM

TO: Montgomery County Commission

FROM: Donald L. Mims DLM
County Administrator

SUBJECT: Alternate Number 2 to Bid Award for District Attorney's Office

The Montgomery County Commission, at its meeting on July 21, 2014, approved a Bid Award for the Base Bid and Alternate 1 regarding Annex I Third Floor Renovations for the District Attorney's Office and Child Support Unit, PH&J Number: 1208-GVC.

I am requesting that Alternate Number 2 (County Digital Signage System) be placed on a future agenda.

DLM/tn

Attachment

9-1

PH&J architects inc.

Founded 1957 • Pearson, Humphries & Jones Architects

807 SOUTH MCDONOUGH STREET • MONTGOMERY, AL 36104-5080 POST OFFICE BOX 215-36101
Tel 334/265-8781 / Fax 334/265-9208 • Email: phjarch@bellsouth.net • Website: www.phjarchitects.com

Renis O. Jones, Jr., FAIA
Harrell G. Gandy, AIA
J. Roland Pond, AIA
Renis O. Jones, III, AIA
E. Griffin Harris, AIA
Patrick T. Addison, AIA

Wednesday, July 16, 2014

Mr. Donnie Mims, Administrator
Montgomery County Commission
Post office Box 1667
Montgomery, Alabama 36102-1667

Re: New Tenant Improvements for the Montgomery County Courthouse – Annex I – Third Floor Renovations for the District Attorney and Child Support
PH&J Number: 1208-GVC

Mr. Mims:

Bids were received on this project on Thursday, July 10, 2014 at 2:00 pm (Central Time) with five bidders submitting sealed proposals:

The amounts listed are for Base Bid price, plus Alternates 1 and 2:

1.	Bear Brothers	$3,052,680.00
2.	Bullard Cook, Inc.	$3,121,000.00
3.	Construction One, Inc.	$3,124,888.00
4.	Hutcheson Construction Co., Inc.	$3,203,850.00
5.	Russell Construction of Alabama, Inc.	$2,977,074.00
6.	Stallings & Sons, Inc.	$3,072,222.00

Included with the certified bid tab sheet is a bid discrepancy sheet listing any irregularities with the bidder's proposals. Russell Construction Company and Bullard Cook, Inc. failed to seal their proposal forms, which is a technical discrepancy, but not one that would disqualify their proposals. Bear Brothers, however did not initial a modification to their bid amount on the front of their proposal envelope, which would disqualify their proposal from consideration, if they were the low bidder.

It is our recommendation, that the project be awarded to Russell Construction of Alabama, Inc. and enter into a construction contract for the amount of $2,977,074.00, the amount of their bid (Base Bid + Alternates 1 and 2).

9-2

If you have any questions, please call.

Sincerely,

Patrick T. Addison, AIA

Attachments: Project's Certified Bid Tabulation Sheet, Original Contractor Bid Proposals

Cc: Griff Harris, Chevette Culver, File

9-3

PH&J architects inc.
Founded 1957 Pearson, Humphries, & Jones Architects
P.O. Box 215 Montgomery, Alabama 36101
807 S. McDonough Street Montgomery, Alabama 36104
Telephone (334) 265-8781 Fax (334) 265-9208

PH&J # 1208GVC

TABULATION OF BIDS

Project: Renovations & Alterations To The Montgomery County Courthouse- Annex 1 District Attorney & Child Support Suites

Time & Date: July 10, 2014 @ 2:00pm
Place: Montgomery County Commission Conf. Rm, Montg. Co. Courthouse Annex 3, 101 S. Lawrence St Montgomery, AL

CONTRACTOR	BASE BID	ALTERNATE # 1 (Grand Jury & DA Audio/visual System)	ALTERNATE # 2 (County Digital Signage System)	TOTAL
Bear Brothers	$2,947,600.00 - $204,000.00 = $2,743,600.00	$202,880.00	$106,200.00	$3,052,680.00
Bullard Cook, Inc.	$2,810,000.00	$204,000.00	$107,000.00	$3,121,000.00
Construction One. Inc.	$2,804,146.00	$210,538.00	$110,204.00	$3,124,888.00
Hutcheson Construction Co., Inc.	$2,890,000.00	$206,000.00	$107,850.00	$3,203,850.00
Russell Construction	$2,648,300.00	$201,974.00	$126,800.00	$2,977,074.00
Stallings & Sons, Inc.	$2,763,222.00	$203,000.00	$106,000.00	$3,072,222.00

We certify that sealed bids for this project were publicly opened and read aloud at the time and place indicated, and that this is a true and correct tabulation of bids received.

By: [signature]
Patrick Addison, Vice President

Notary: Kristie D. Hutto
Kristie Hutto

KRISTIE D. HUTTO
Notary Public - State of Alabama
My Commission Expires
November 11, 2017

9-4

PH&J Job Number: 1208-GVC

A•I•A

PH&J architects inc.

Founded 1957 • Pearson, Humphries & Jones Architects

807 SOUTH MCDONOUGH STREET • MONTGOMERY, AL 36104-5080 POST OFFICE BOX 215-36101
Tel 334/265-8781 / Fax 334/265-9208 • Email: phjarch@bellsouth.net • Website: www.phjarchitects.com

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J. Roland Pond, AIA
Renis O. Jones, III, AIA
E. Griffin Harris, AIA
Patrick T. Addison, AIA

Wednesday, July 16, 2014

Mr. Donnie Mims, Administrator
Montgomery County Commission
Post office Box 1667
Montgomery, Alabama 36102-1667

Re: New Tenant Improvements for the Montgomery County Courthouse – Annex I – Third Floor Renovations for the District Attorney and Child Support
PH&J Number: 1208-GVC

Mr. Mims:

The following is a description of the above-mentioned project's alternates:

Alternate 1: Grand Jury and DA Audiovisual System

Includes all the audiovisual hardware and equipment, including labor to install system, that make the Grand Jury Room function as required.

Alternate 2: County's Building and Department Digital Way-Finding, Alerting and Informational Interactive Audiovisual System

Includes all the head-end audiovisual hardware and equipment, including labor to install system, to implement an interactive audiovisual system in Annex 1, which will expand to other adjacent county building and those remotely located, with the following features: Electronic way-finding system to direct the public where each of the county departments is located within the building, provides informational alerts and notification to the public and county personnel in the event of an emergency or crisis, provides informational services, such as local news, weather, sports, current and upcoming public events and advertisements for local companies or products available locally to the public.

If you have any questions, please call.

Sincerely,

Patrick T. Addison, AIA

Cc: Griff Harris, File

9-5

ELTON N. DEAN, SR.
CHAIRMAN

DANIEL HARRIS, JR.
VICE CHAIRMAN

RONDA M. WALKER
REED INGRAM
JILES WILLIAMS, JR

A COUNTY OLDER THAN THE STATE

MONTGOMERY COUNTY COMMISSION
Tax & Audit Department
P.O. Box 4779
Montgomery, Alabama 36103-4779

ESTABLISHED 1816

Terri A. Henderson, CRE
Revenue Manager

Administrative and Auditing for:
Montgomery County Alabama
Sales & Use Taxes; Lodging Tax;
Gasoline Tax; and Fuel Tax

Telephone (334) 832-1697
FAX (334) 832-1223
Website www.mc-ala.org

MEMORANDUM

DATE: July 30, 2014

TO: Donald L. Mims, County Administrator

FROM: Terri A. Henderson, Revenue Manager Terri A. Henderson 07/30/2014

RE: **Proposed Amended Resolution – Taxpayers Bill Of Rights**

Pease see proposed Amended Resolution – Taxpayers Bill Of Rights attached that has been submitted to our office this week via email from Constance Walker with Haskell Slaughter Young & Gallion, LLC. The proposed Amended Resolution attached includes multiple important revisions that are needed to bring our Montgomery County Taxpayers Bill Of Rights up to date since it was last amended by the Montgomery County Commission back on February 13, 2012. Many of these revisions are necessary to satisfy the requirements of Act No. 2014-146 ("Taxpayer Fairness Act") and the Alabama Tax Tribunal established based on this new law which will apply to our sales, use and lodging taxpayer appeals effective October 1, 2014 and thereafter.

I am forwarding this information to you for further review and would appreciate your assistance in getting this item placed on the Montgomery County Commission Agenda for Monday, August 4, 2014, or as soon as possible thereafter, for further discussion and consideration.

Thank you in advance for your assistance with this matter.

tah/attachment

10-1

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).

10-2

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

10-3

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

10-4

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.

10-5

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

10-6

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

10-7

(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

10-8

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,

10-9

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 andmaintain 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

10-10

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;

10-11

(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

10-12

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

10-13

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

10-14

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

10-15

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.

10-16

(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

10-17

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.

10-18

(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

10-19

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

10-20

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.

10-21

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.

10-22

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

10-23

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

10-24

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.

10-25

(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.

10-26

Terri Henderson

From:	Glenda Tyree <gt@hsg-law.com>
Sent:	Tuesday, July 29, 2014 5:06 PM
To:	Terri Henderson
Cc:	Connie Walker
Subject:	Please see the attached...
Attachments:	REVISED TBOR 2014.docx

Glenda Tyree
Assistant to Constance C. Walker
Haskell Slaughter & Gallion, LLC
8 Commerce Street
Suite 1200
Montgomery, Alabama 36104
334-265-8573
334-264-7945 Fax
gt@hsg-law.com

10-27

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:

GILPIN | GIVHAN
A PROFESSIONAL CORPORATION

CLINTON D. GRAVES
334.409.2232
CGRAVES@GILPINGIVHAN.COM
(REPLY TO MONTGOMERY OFFICE)

July 30, 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:

Please find attached the following documents relating to the Truckworx Kenworth economic development project: (i) a form of Project Agreement by and between Montgomery County (the "County"), the City of Montgomery (the "City"), and RLM Properties Group of Montgomery, LLC, d/b/a Truckworx Kenworth (the "Company"), attached as Exhibit "A" (the "Project Agreement"), (ii) a resolution of the County Commission approving the execution of the Project Agreement, attached as Exhibit "B" (the "County Resolution"), and (iii) a form of notice of public meeting to be provided under Amendment 772 of the Constitution of Alabama, 1901, as amended, attached as Exhibit "C".

The above documents were presented at the meeting of the County Commission on July 21, 2014, and at such time, the County Resolution was approved to be added to the agenda for the meeting of the County Commission to be held on August 4, 2014.

We respectfully request that the County Resolution approving the execution of the Project Agreement be removed from the agenda for the August 4, 2014 County Commission meeting and added to the agenda for the August 18, 2014 County Commission meeting for consideration for approval.

Because the incentives granted under the Project Agreement are authorized and provided for under Amendment 772 to the Constitution of Alabama, 1901, as amended, public notice of the meeting on August 18, 2014 in the form attached at Exhibit "C" would need to be published at least seven (7) days prior to the meeting date, should the County Resolution be added to the agenda for the meeting on August 18, 2014. In the event that the County Resolution is added to the agenda for the August 18, 2014 meeting, then we will be happy to help coordinate the publication of the Amendment 772 notice of public meeting.

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

Clinton D. Graves

CDG/daj
Enclosures
pc: Ms. DiDi Henry

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

12-4

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.

12-6

"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 30^{th}.

"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

12-8

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.

12-9

(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 ________, 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:

12-10

(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

12-12

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]

12-14

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

12-15

CITY OF MONTGOMERY, ALABAMA

By:______________________________
(signature)

Name: Todd Strange
Title: Mayor

12-16

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

By:____________________________________
(signature)

Name: ________________

Title: ______________________

12-17

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.

EXHIBIT "B"

County Resolution

12-19

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 4th 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 4th 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 4th, 2014, was published on July __, 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;

12-21

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 herby 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 4th day of August, 2014.

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

ATTEST:

Donnie L. Mims
County Administrator

EXHIBIT "A"

[PROJECT AGREEMENT]

EXHIBIT "C"

Notice of Public Meeting

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:

Haskell | Slaughter
attorneys at law

Haskell Slaughter & Gallion, LLC
8 Commerce Street
Suite 1200
Montgomery, Alabama 36104
t. 334.265.8573 | f. 334.264.7945

MEMORANDUM

July 15, 2014

T-T6

To: Donnie Mims

From: Thomas T. Gallion, III

Re: Truckworx Kenworth Project Agreement

I have reviewed your memorandum of July 15, 2014, along with the documents regarding Truckworx Kenworth Project Agreement from Clinton Graves:

> "(i) a form of Project Agreement by and between Montgomery County (the "County"), the City of Montgomery (the "City"), and RLM Properties Group of Montgomery, LLC, d/b/a Truckworx Kenworth (the "Company"), attached as Exhibit "A" (the "Project Agreement"), (ii) a resolution of County Commission approving the execution of the Project Agreement, attached as Exhibit "B" (the "County Resolution"), and (iii) a form of notice of public meeting to be provided under Amendment 772 of the Constitution of Alabama, 1901, as amended, attached as Exhibit "C"."

I also had a telephone conference with Clinton Graves. This appears to be a joint incentive package by and between the City of Montgomery ("City") and the Montgomery County Commission ("MCC") and Truckworx Kenworth.

If MCC is in agreement to approve this project, I see no reason not to execute the appropriate documents, including but not limited to a resolution in the same manner as the City.

I am also of the opinion that the services provided for in this agreement are in the best interest of the public health, safety, education, and general welfare of the citizens of Montgomery County. I, therefore, see no reason why the agreement should not be executed if it is the desire of the Montgomery County Commission.

50051-317

12-26

Montgomery County Commission

Finance Department
P.O. Box 1667
Montgomery, Alabama 36102
Phone 334-832-1268
Fax 334-832-2533

Memo

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.

13-1

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

William E. Paul
Retirement Executive

(Mailing Address) P.O. Box 302150 ♦ Montgomery, AL 36130-2150
(Office Location) 201 South Union Street ♦ Montgomery, AL
334.517.7000 or 877.517.0020
www.rsa-al.gov

13-2

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	542
	197,678

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

13-4

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 _______ day of __________, 2014.

____
Signature of Official

____
Official Title

13-5

MEMORANDUM

TO: Donald L. Mims, Administrator

FROM: Tammy Turner, Buyer II TT

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

Purchasing Department
Montgomery County Commission

ABSTRACT FOR BIDS:				BID # 1		BID # 2		BID # 3		BID # 4		BID # 5	
INVITATION TO BID NO: 51965-14B-014				TWTELECOM BRANDON BENDER (334)323-2330		EARTHLINK BUSINESS RICK DELONY (334)387-4708		CHARTER BUSINESS JILL STARK (205)209-5648					
DATE ISSUED: JULY 1, 2014													
DATE OPENED: JULY 22, 2014													
INFORMATION SYSTEMS													
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	INTERNET SERVICE	EA	3	$12,237.60	$36,712.80	$15,292.68	$45,878.04	$19,800.00	$59,400.00				
	UPGRADE												
TOTAL BID AMOUNTS					$36,712.80		$45,878.04		$59,400.00				

Notes: 25 BIDS MAILED

14-2

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 4th day of August, 2014.

CHAIRMAN ELTON N. DEAN, SR.

VICE CHAIRMAN DAN HARRIS

COMMISSIONER REED INGRAM

COMMISSIONER RONDA M. WALKER

COMMISSIONER JILES WILLIAMS, JR.

15-1

Tammy Nix

From: acfckids@earthlink.net
Sent: Tuesday, July 01, 2014 10:45 PM
To: Dan Harris
Cc: Donald Mims
Subject: Montgomery Co / Childhood Cancer Awareness Month

Dear Commissioner Harris, County Commissioners and staff,

I hope you are doing well. I am writing to request a proclamation recognizing September as Childhood Cancer Awareness Month in Montgomery County. Constituent Sherrie Cook of Montgomery will co-sponsor the request. Sherrie is president of the Montgomery-Central chapter of the Optimist International club.

-Alabama
www.flickr.com/photos/kidscancerconnection/sets/72157634762081529

Cancer is the leading cause of death by disease among children in our country today. I will continue to coordinate activities including our popular Courageous Kid Recognition Award program and other hospital functions at Children's Hospital of Alabama in Montgomery among other facilities.

I've included sample text (below) for your reference. - May we please receive a .PDF copy to share?

Thank you for your time and consideration.

Sincerely,
Steven Firestein, M.A.
Volunteer Director

American Cancer Fund for Children, Inc.
IRS 501 (C)(3) # 13-3780954
Kids Cancer Connection, Inc.
IRS 501 (C)(3) # 56-2520924

www.flickr.com/photos/kidscancerconnection/sets

SAMPLE: Childhood Cancer Awareness Month

WHEREAS, the American Cancer Fund for Children and Kids Cancer Connection report 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 each and every year.

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

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

WHEREAS, the American Cancer Fund for Children and Kids Cancer Connection provide a variety of vital patient psychosocial services to children undergoing cancer treatment at Children's Hospital of Alabama in Montgomery,

15-2

Children's of Alabama 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 nationwide Courageous Kid recognition award ceremonies and hospital celebrations in honor of a child's determination and bravery to fight the battle against childhood cancer.

-Please add your concluding statement.

www.KidsCancerConnection.org
(818) 456 6167

15-3

JANET BUSKEY
REVENUE COMMISSIONER

ALLYSON HOLLAND
CHIEF CLERK

CLAY HENLEY
CHIEF APPRAISER
APPRAISAL DEPARTMENT

MONTGOMERY COUNTY
REVENUE COMMISSIONER'S OFFICE

P.O. Box 1667
Montgomery, AL 36102-1667
Phone: (334) 832-1250 Fax: (334) 832-1644 website: www.mc-ala.org

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.

RTG

attachments

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

16-2

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

Elton N. Dean, Sr.

Signature

Name: Elton N. Dean, Sr.

Title: Chairman

Date: March 17, 2014

Pictometry International Corporation

Signature

Name:

Title:

Date:

16-3

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	Signature
Name: ______________	Name: ______________
Title: ______________	Title: ______________
Date: ______________	Date: ______________

16-4

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.

16-5

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]

Daryl D. Bailey

District Attorney
Fifteenth Judicial Circuit of Alabama
251 South Lawrence Street
P.O. Box 1667
Montgomery, Alabama 36102-1667

www.mc-ala.org/da

(334)832-2550

July 28, 2014

Chairman Elton N. Dean, Sr.
Montgomery County Commission
Montgomery County Annex III
101 S. Lawrence St.
Montgomery, AL 36104

RE: Position Fill Request

Dear Chairman Dean:

I am requesting approval to fill an open position in the District Attorney's Office.

An opening has been created because of the resignation of our Office Runner. Among other things, this person is responsible for receiving, collecting and delivering documents to staff members and to individuals and agencies outside of the District Attorney's Office. My staff is not centrally located but is housed in six different buildings which makes this position critical in the daily operations of the office especially with the time sensitivity of items we process. The temporary location of staff and Grand Jury at 1 Dexter Plaza has highlighted even more the importance of this position.

This position is funded in the current budget.

Thank you for your favorable consideration in this matter.

Sincerely,

Daryl D. Bailey

Daryl D. Bailey
District Attorney

cc: Donnie Mims, County Administrator

17-1

DISTRICT ATTORNEY
POSITION FILL REQUEST

DEPARTMENT HEAD: **Daryl D. Bailey**

SUPERVISOR: **Blake Trammer**

POSITION TITLE: Office Runner

POSITION NO: 408080024

PROPOSED EFFECTIVE DATE: 8/4/14

TYPE OF APPOINTMENT: (X) PERMANENT ( ) TEMPORARY

RECRUITING:

(X) OPEN ( ) TRANSFER

( ) PROMOTION (X) PROMOTION/TRANSFER

PAY GRADE: A01-013 **SALARY RANGE: $19,656-$27,980**

Pay step to be based upon the following rules:

(x)**Promotions** – If the rate in the previous position was less than the minimum rate established for the class of the new position, the rate of the pay shall be advanced to the minimum of the class of the new position. If the difference in pay ranges does not automatically result in an increase in the equivalent of a one-step increase in the rate of pay for an employee promoted, a one-step immediate increase within the pay range of the new classification may be given by the appointing authority.
*Merit dates do not change.

(x)**Transfers** – If the rate of pay in the previous position falls within the pay range established for the class of the new position and does not correspond to a step in the salary plan, it shall be adjusted to the next higher step, but otherwise this rate of pay may remain unchanged on the recommendation of the administrative officer in accordance with this rule.

---

1 **ADMINISTRATIVE REVIEW**

( ) APPROVED

( ) DISAPPROVED

2 ______________________________

Funding

3 **SELECTEE:** ______________________________

______________________________ **Date:** __________

Appointing Authority Signature – District Attorney Office

4 **( ) Manpower data entered by:** ______________________ **Date:** __________

( ) Payroll entered by: ______________________ **Date:** __________

17-2

Montgomery County Youth Facility

Memo

To: Mr. Donnie Mims

From: Bruce R. Howell, Juvenile Court Administrator BRH

Date: July 21, 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 working session of the August 4th County Commission Meeting to fill this Juvenile Probation Officer I vacancy.

Thank you for your consideration!

POSITION FILL REQUEST

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

DEPARTMENT Montgomery County Youth Facility

DEPARTMENT HEAD: Bruce R. Howell, Court Administrator

SUPERVISOR: Preston Frazier, Intake Supervisor

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

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

ORIGINAL

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)

Bruce R. Howell

_______________ 7/21/2014

Department Head 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 ________

18-2

Interoffice Memo

To: Donnie Mims

From: Lou Ialacci

Cc: Tammy Nix

Date: July 29, 2014

RE: Technology Update for FY15 Budgets

Please include this memo on the August 4, 2014 Information Meeting agenda. This contains the same information I sent to you and the Commissioners in an email on Monday, July 28, 2014. The large technical projects listed are being discussed for next fiscal year. I will discuss them and answer any questions I can when it is my time to address the Commission.

1. **Youth Facility**- software and hardware requirements to replace old systems no longer provided by AOC- estimated cost $84,472.
2. **Tax and Audit**-New City/County sales tax and business license software system- County portion could be as much as $350,000.
3. **Sheriff's Office**- update to their Computer Aided Dispatch (CAD) system. The cost is estimated at $130,000 to $150,000.
4. **County Wide**- Update financial system to add eSuites – included as part of the time and attendance request - can be implemented quickly and independently - cost is $65,000.
5. **County Wide**- Kronos time and attendance system (excluding the eSuites portion) cost is $393,628.
6. **Other**- digital signage system, first phase basic installation in only Annex I - cost of $126,800.

There may be additional projects or ideas being considered by Elected Officials and/or Department Heads that have not been brought to my attention.

Thank you for your support.

MEMORANDUM
HASKELL SLAUGHTER & GALLION, LLC
8 Commerce Street
Suite 1200
Montgomery, Alabama 36104
334-265-8573

TO: Donald L. Mims

FROM: Constance C. Walker CCW

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.

20-1

Tammy Nix

From: Debra Warren <niet59@hotmail.com>
Sent: Wednesday, July 23, 2014 7:25 PM
To: Donald Mims; Dan Harris; Elton N. Dean, Sr.; Ronda Walker; Jiles Williams, Jr.; bapti108 @bellsouth.net; Reed Ingram; Tammy Nix
Cc: ibrahim.lee@mps.k12.al.us; david.burkette@mps.k12.al.us; ennis.mccorvey@mps.k12.al.us
Subject: Request to fund MWWN's Extended Day Program
Attachments: MWWNCountyMontgDonaldMimsFinDir07232014.pdf

Importance: High

7-23-2014

Dear Mr. Donald Mims, Finance Director in C/O Ms. Tammy Nix, County Commissioners Elton Dean, Dan Harris, Ronda Walker, Jiles Williams and Reed Ingram:

Hello and how are you'll?

Very fine I hope.

I am sending you'll the above document to request that the County of Montgomery include in its budget $300,000 to operate MWWN's Extended Day Program.

The Extended Day Program is a stand along Program but MWWN would like for the Program to serve middle School students, grades 6th, 7th and 8th, but also to be accessible to students that attend Bellingrath Middle Public School.

If you have further questions, concerning the above request, please contact me at: (334) 279-7184 or email me at: niet59@hotmail.com.

Ms. Tammy Nix, please make sure that Mr. Donald Mims and all of the above County Commissioners receive a copy of this email and the above document.

Thank you'll for your kind consideration and cooperation in the above matters.

Best regards.

Sincerely yours.

Debra Warren

21-1

<u>**MONTGOMERY WORKING WOMEN NETWORK OF THE NATIONAL ASSOCIATION FOR FEMALE EXECUTIVES (MWWN)**</u>

July 23, 2014

Mr. Donald Mims, Finance Director, in C/O
County Commissioners Elton Dean, Dan Harris, Ronda Walker, Jiles Williams, and Reed Ingram
Montgomery County Commission
101 South Lawrence Street
Montgomery, Alabama 36104

Subject: Requesting $300,000 to purchase transportation and to operate Extended Day Program

The Montgomery Working Women Network of the National Association for Female Executives (MWWN) is requesting to be included in the fiscal year 2014-2015 County appropriations budget. The approved funding will be used to purchase much needed transportation and to operate MWWN's Extended Day Program as a separate stand along system in partnership with Bellingrath Middle School.

MWWN realizes the need to support the struggling working families in this County who have Children that attend the Pre-K-12th grade Public School System.

All responsible parents do want their children to have access to an excellent Pre-K-12th grade public School System, therefore, MWWN is requesting that the County of Montgomery play a major role in making sure that this is one of the Counties major priorities for its Citizens that reside in Montgomery, Alabama.

If the County of Montgomery cannot afford to fund the entire above request, I am requesting that the County choose an item included in MWWN's budget below that the County can afford to fund this fiscal year 2014-2015.

Please refer below to the Fiscal Year 2014-2015 Budgetary Plans for MWWN's Extended Day Program request.

PO Box 242005
Montgomery, Alabama 36124-2005

Office Phone: (334) 279-7184
Email: niet59@hotmail.com
Local Website: www.mwwn.org, under re-construction
Website: www.nafe.com

21-2

BUDGETARY PLANS

Item	Fiscal Year 2014-2015
Personnel	$174,447.18
Transportation	36,855.04
Supplies	4,914.01
Consultants	7,371.01
Equipment	36,855.04
Insurance	12,285.01
Food	5,159.69
Administrative	
Facilities (Rent,	
Utilities, Services)	12,285.02
Travel and Conferences Cost	2,457.00
Maintenance	7,371.00
Total Direct Cost	$300,000

If you have further questions concerning the above request, please email me at: niet59@hotmail.com or contact me at: (334) 279-7184.

Thank you for your kind consideration and cooperation in the above matters.

Best regards.

Sincerely yours,

Debra Warren

Debra Warren

UPCOMING BIDS/CONTRACT RENEWALS
FOR THE MONTHS OF
August and September, 2014

Contract No.	Item	Dept.	Vendor	Expiration Date
August, 2014				
51901-11C-021 (Rebid)	Preventive Maintenance	Support Service	Climate Service	August 14, 2014
51100-11B-024 (Renewable)	Pest Control Svcs.	County Commission	Topco Pest Control	August 31, 2014
52200-11B-013 (Rebid)	Inmate Uniforms	Detention Facility	Robinson Textiles	August 31, 2014
51965-11B-018 (Rebid)	Internet Service	Information Systems	TW Telecom of Alabama	August 31, 2014
September 2014				
52110-13B-007 (Renewable)	Oil Svc & Tire Rotation	Support Service	J. Wrights	September 30, 2014
53300-13B-029 (Renewable)	Metal Pipe	Engineering	Contech Const.	September 30, 2014
53000-13B-030 (Renewable)	Concrete Pipe	Engineering	Hanson Pipe	September 30, 2014

22-1

52110-10C-018 (Rebid)	Emergency Medical	Sheriff's Office	Haynes Ambulance	September 30, 2014
52110-05B-037 (Rebid)	Preventive Maintenance on Security System	Sheriff's Office	Norment Security	September 30, 2014