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December 1, 2016

MEMORANDUM

TO: Montgomery County Commission

FROM: Donald L. Mims DLM
County Administrator

SUBJECT: Information pertaining to the December 5, 2016 Montgomery County Commission Regular Meeting

We will begin our Information Session on Monday, December 5, 2016, at 4:00 p.m. The Formal Session will begin at 5:30 p.m., and the meeting will be held at Eastmont Baptist Church, 4505 Atlanta Highway, Montgomery, AL.

Also, enclosed in your packet is a copy of the Unappropriated Balances for the Commissioners' In-House Miscellaneous Appropriations.

1. County Commission Information Session Schedule for December 5, 2016

Items to Consider for the Monday, December 19, 2016 Montgomery County Commission Regular Meeting Agenda

2. Consider Authorization of Proposed Amended Resolution regarding Taxpayers Bill of Rights, Tax and Audit Department

3. Consider Authorization of Amendment Number 1 to Contract with Gulf State Distributors, Inc., for Emergency Equipment (Contract Number 52110-16B-008), Sheriff's Office

4. Consider Authorization of Board Member Appointment, Pike Road Volunteer Fire Protection Authority

5. Consider Authorization of Board Member Appointment, Montgomery County Parks and Recreation Board

6. Consider Authorization of Budget Change Requests (2) **(Can we place both Budget Changes under one Agenda Item?)**

   (1) Board of Registrars – Request Number 2

   (2) Engineering Department – Request Number 2

Personnel Actions

7. Consider Authorization of Position Fill Requests – Youth Facility (2)
   (1) Juvenile Detention Officer (CO0300), Position Number 900300004
   (2) Juvenile Detention Officer (CO0300), Position Number 900300070

8. Consider Authorization of Position Fill Request for Revenue Branch Supervisor (CO0120), Position Number 800120023, Revenue Commissioner's Office

9. Consider Authorization of Position Fill Request for Corrections Officer Trainee (CO0419)/Corrections Officer (CO0420), Position Number 500420078, Detention Facility

General Information

10. Copy of Non-Profit Agency Funding Request Form from Dorothy's Vision, Inc. **(Amount of Request: $4,250)**

11. Copy of Proposal from Lighthouse Counseling Center, Inc., and Last Year's Budget Change **(Amount of Request: $60,000)**

12. Copy of Memorandum from Manager of Public Affairs DiDi Henry regarding the Alabama Broadband Initiative

13. Copy of Memorandum from Deputy Administrator Cauthen regarding 100 South Perry Street Parking Deck

14. Copy of Letter from County Attorney Thomas T. Gallion, III regarding the Calling of an Executive Session regarding Old Selma Road Property

15. Copy of Non-Profit Agency Funding Request from The Coach Chapman Foundation **(Amount of Request: $10,000)**

16. Copy of Letter from Executive Director Aieda Harris with Empowering Communities Helping Ourselves (ECHO) requesting Support ECHO's Free At Risk Afterschool Feeding Program **(At the last Commission meeting, Ms. Harris was requested to provide financial information regarding the ECHO Program) (Amount of Request: $30,000)**

17. Copy of Brochure regarding I AM MORE THAN…PUT YOURSELF IN THEIR SHOES, The Creative Extremist Museum & Student Travel Center (On February 16, 2016, the Commission approved a Budget Change Request in the amount of $5,000 for the "Put Yourself in Their Shoes Exhibition and Event"; Chairman Dean and Vice Chairman Harris requested a $1,000 miscellaneous appropriation from their accounts and Commissioners Hall, Walker and Williams requested a $500 miscellaneous appropriation from each of their accounts for this event for a total miscellaneous appropriation of $3,500) **(Amount of Request: $20,000 for Renovation of Property)**

18. Copy of Email from Director of Development Brenda Dennis with Alabama Dance Theatre Requesting to Make a Presentation to the Commission at a Future Meeting

19. Copy of Memorandum regarding two (2) Board Member Appointments to the Montgomery County Community Punishment and Corrections Authority

20. Copy of Opinion from County Attorney Thomas T. Gallion, III, regarding Selbrook Neighborhood Drainage Ditch Issue

21. Copy of Schedule of Upcoming Bids/Contract Renewals

If you have any questions, please contact me.

/tn

Attachments

COUNTY COMMISSION
INFORMATION SESSION SCHEDULE
FOR
DECEMBER 5, 2016

4:00 p.m.	Prayer and Administrator's Briefing regarding the Agenda and Scheduled Attendees
4:05 p.m.	Revenue Manager Terri Henderson – Presentation regarding Proposed Amended Resolution regarding Taxpayers Bill of Rights **(Future Agenda Item 2)**
4:10 p.m.	Juvenile Court Administrator Bruce Howell – Presentation regarding Position Fill Request for Two Juvenile Detention Officers **(Personnel Action Item 7)**
4:15 p.m.	Revenue Commissioner Janet Buskey – Presentation regarding Position Fill Request for Revenue Branch Manager **(Personnel Action Item 8)**
4:20 p.m.	Sheriff Derrick Cunningham – Presentation regarding Amendment Number 1 to Contract with Gulf State Distributors, Inc., for Emergency Equipment **(Future Agenda Item 3)** and Position Fill Request for Detention Facility **(Personnel Action Item 9)**
4:25 p.m.	CEO/Executive Director Dorothy Carter with Dorothy's Vision, Inc. – Presentation regarding Funding for the Program **(General Information Item 10)**
4:35 p.m.	Executive Director Nathan Cook, Clinical Director Pat Thomas and MCJ Counselor Tirekia Foster with the Lighthouse Counseling Center, Inc. – Presentation regarding Funding for the Lighthouse Montgomery County Jail Program **(General Information Item 11)**
4:45 p.m.	Ms. Kathy Johnson, Director of The State of Alabama Broadband Initiative – Presentation regarding the Program **(General Information Item 12)**
4:55 p.m.	Realtor Frank Thomas with Frank Thomas and Associates, LLC – Presentation regarding Additional Information concerning the Parking Deck at 100 South Perry Street and Valuation of a Parking Deck "JP 25 Washington, LLC Property" 100 South Perry Street, Montgomery, Alabama 36104 from Capital Real Estate Services, LLC **(General Information Item 13)**
5:00 p.m.	Chief Information and Technology Officer Lou Ialacci – Update regarding Information Systems Operations
5:05 p.m.	County Engineer George Speake – Update regarding Engineering Department Operations and Budget Change Request Number 2 **(Future Agenda Item 6-2)**
5:15 p.m.	Executive Session (By Court Order) – Presentation by Attorney David Allred regarding Old Selma Road Property **(General Information Item 14)**
5:30 p.m.	Formal Session of County Commission
	Adjourn

ELTON N. DEAN, SR.
CHAIRMAN

RONDA M. WALKER
VICE CHAIRMAN

DANIEL HARRIS, JR.
ANDREW D. HALL
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

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MEMORANDUM

DATE: November 30, 2016

TO: Sherrill Thomas, Finance Director

FROM: Terri Henderson, Revenue Manager Terri Henderson 11/30/2016 SD 11/30/16

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

Please 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 August 18, 2014. Many of these revisions are necessary to satisfy the requirements of Act No. 2016-406 (pursuant to SB335) which will apply to our sales, use and lodging taxes, taxpayer appeals and to third-party auditing firms and third-party collecting firms effective January 1, 2017 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, December 5, 2016, or as soon as possible thereafter, for further discussion and consideration.

Thank you in advance for your assistance with this matter.

tah/attachment

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).

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SECTION II. DEFINITIONS.

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

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

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

(3) AUTOMOTIVE VEHICLE. A power shovel, dragline, crawler, crawler crane, ditcher, or any similar machine which is self-propelled, in addition to self-propelled machines which are used primarily as instruments of conveyance.

(4) 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.

(5) BUSINESS. All activities engaged in, or caused to be engaged in, with the object of gain, profit, benefit, or advantage, either direct or indirect, and not excepting subactivities producing marketable commodities used or consumed in the main business activity, each of which subactivities shall be considered business engaged in, taxable in the class in which it falls.

(6) CHIEF ALABAMA TAX TRIBUNAL JUDGE or CHIEF JUDGE. The chief judge as defined in Ala. Code § 40-2B-2.

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

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

(12) GROSS PROCEEDS OF SALES. The value proceeding or accruing from the sale of tangible personal property, and including the proceeds from the sale of any property handled on consignment by the taxpayer, including merchandise of any kind and character without any deduction on account of the cost of the property sold, the cost of the materials used, labor or service cost, interest

paid, any consumer excise taxes that may be included within the sales price of the property sold, or any other expenses whatsoever, and without any deductions on account of losses; provided, that cash discounts allowed and taken on sales shall not be included, and "gross proceeds of sales" shall not include the sale price of property returned by customers when the full sales price thereof is refunded either in cash or by credit. The term "gross proceeds of sale" shall also mean and include the reasonable and fair market value of any tangible personal property previously purchased at wholesale which is withdrawn or used from the business or stock and used or consumed in connection with a business, and shall also mean and include the reasonable and fair market value of any tangible personal property previously purchased at wholesale which is withdrawn from the business or stock and used or consumed by any person so withdrawing the same, except property which has been previously withdrawn from business or stock and so used or consumed with respect to which property the tax has been paid because of previous withdrawal, use, or consumption, except property which enters into and becomes an ingredient or component part of tangible personal property or products manufactured or compounded for sale and not for the personal and private use or consumption of any person so withdrawing, using, or consuming the same, and except refinery, residue, or fuel gas, whether in a liquid or gaseous state, that has been generated by, or is otherwise a by-product of, a petroleum-refining process, which gas is then utilized in the process to generate heat or is otherwise utilized in the distillation or refining of petroleum products.

In the case of the retail sale of equipment, accessories, fixtures, and other similar tangible personal property used in connection with the sale of commercial mobile services as defined herein, or in connection with satellite television services, at a price below cost, "gross proceeds of sale" shall only include the stated sales price thereof and shall not include any sales commission or rebate received by the seller as a result of the sale. As used herein, the term "commercial mobile services" shall have the same meaning as that term has in 47 U.S.C. Sections 153(n) and 332(d), as in effect from time to time.

(13) GROSS RECEIPTS. The value proceeding or accruing from the sale of tangible personal property, including merchandise and commodities of any kind and character, all receipts actual and accrued, by reason of any business engaged in, not including, however, interest, discounts, rentals of real estate or royalties, and without any deduction on account of the cost of the property sold, the cost of the materials used, labor or service cost, interest paid, any consumer excise taxes that may be included in the sales price of the property sold, or any other expenses whatsoever and without any deductions on account of losses. The term "gross receipts" shall also mean and include the reasonable and fair market value of any tangible personal property previously purchased at wholesale which is withdrawn or used from the business or stock and used or consumed in connection with a business, and shall also mean and include the reasonable and fair market value of any tangible personal property previously purchased at wholesale which is withdrawn from the business or stock and used or consumed by any person so withdrawing the same, except property which has been previously withdrawn from business or stock and so used or consumed and with respect to which property the tax has been paid because of previous withdrawal, use, or consumption, except property which enters into and becomes an ingredient or component part of tangible personal property or products manufactured or compounded for sale as provided in subdivision (9) and not for the personal and private use or consumption of any person so withdrawing, using, or consuming the same, and except refinery, residue, or fuel gas, whether in a liquid or gaseous state, that has been generated by, or is otherwise a by-product of, a petroleum-refining process, which gas is then utilized in the process to generate heat or is otherwise utilized in the distillation or refining of petroleum products.

(14) 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.

(15) 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.

(16) INTERNAL REVENUE SERVICE. The agency of the United States principally responsible for the determination, assessment and collection of taxes established by Title 26 of the United States Code.

(17) 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.

(18) 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.

(19) 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, **including late filing of returns, or any other instance of noncompliance or deficiency as set forth in Section X herein entitled "Civil Penalties Levied in Addition to Other Penalties Provided by Law."**

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

(21) 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.

(22) 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.

(23) PRELIMINARY ASSESSMENT. The preliminary notice of value or underpayment of any tax administered by the Department.

(24) PREPAID TELEPHONE CALLING CARD. A sale of a prepaid telephone calling card

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or a prepaid authorization number, or both, shall be deemed the sale of tangible personal property subject to the tax imposed on the sale of tangible personal property. The sale of prepaid wireless service that is evidenced by a physical card constitutes the sale of a prepaid telephone calling card, and the sale of prepaid wireless service that is not evidenced by a physical card constitutes the sale of a prepaid authorization number.

(25) PREPAID WIRELESS SERVICE. The right to use mobile telecommunications service, which must be paid for in advance and that is sold in predetermined units or dollars of which the number declines with use in a known amount, and which may include rights to use non-telecommunications services or to download digital products or digital content. Mobile telecommunications service has the meaning ascribed by Ala. Code § 40–21–120 (1975).

(26) PRIVATE AUDITING OR COLLECTING FIRM. Any person in the business of collecting, through contract or otherwise, local sales, rental, 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 also be referred to as a third-party auditing firm, or third-party collecting firm, or a third-party administrator. 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.

(27) PUBLICATION. A written pamphlet entitled "Your Rights As A Taxpayer" that is to be distributed to all taxpayers whose books and records are being examined by the Department, at or before the commencement of an examination, explaining in simple and nontechnical terms, the role of the Department and the rights of the taxpayer whose books and records are being examined by the Department during the examination and which shall be promptly revised from time to time to reflect any changes in the applicable law or rules.

(28) 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.

(29) 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.

(30) SALE AT RETAIL or RETAIL SALE. All sales of tangible personal property except those defined herein as wholesale sales. The quantities of goods sold or prices at which sold are immaterial in determining whether or not a sale is at retail. Sales of building materials to contractors, builders, or landowners for resale or use in the form of real estate are retail sales in whatever quantity sold. Sales of building materials, fixtures, or other equipment to a manufacturer or builder of modular buildings for use in manufacturing, building, or equipping a modular building ultimately becoming a

part of real estate situated in the State of Alabama are retail sales, and the use, sale, or resale of building shall not be subject to the tax. Sales of tangible personal property to undertakers and morticians are retail sales and subject to the tax at the time of purchase, but are not subject to the tax on resale to the consumer. Sales of tangible personal property or products to manufacturers, quarry operators, mine operators, or compounders, which are used or consumed by them in manufacturing, mining, quarrying, or compounding and do not become an ingredient or component part of the tangible personal property manufactured or compounded are retail sales. The term "sale at retail" or "retail sale" shall also mean and include the withdrawal, use, or consumption of any tangible personal property by any one who purchases same at wholesale, except property which has been previously withdrawn from the business or stock and so used or consumed and with respect to which property tax has been paid because of previous withdrawal, use, or consumption, except property which enters into and becomes an ingredient or component part of tangible personal property or products manufactured or compounded for sale and not for the personal and private use or consumption of any person so withdrawing, using, or consuming the same; and wholesale purchaser shall report and pay the taxes thereon. In the case of the sale of equipment, accessories, fixtures, and other similar tangible personal property used in connection with the sale of commercial mobile services, or in connection with satellite television services, at a price below cost, the term "sale at retail" and "retail sale" shall include those sales, and those sales shall not also be taxable as a withdrawal, use, or consumption of such tangible personal property.

(31) SALE or SALES. Installment and credit sales and the exchange of properties as well as the sale thereof for money, every closed transaction constituting a sale. Provided, however, a transaction shall not be closed or a sale completed until the time and place when and where title is transferred by the seller or seller's agent to the purchaser or purchaser's agent, and for the purpose of determining transfer of title, a common carrier or the U. S. Postal Service shall be deemed to be the agent of the seller, regardless of any F.O.B. point and regardless of who selects the method of transportation, and regardless of by whom or the method by which freight, postage, or other transportation charge is paid. Provided further that, where billed as a separate item to and paid by the purchaser, the freight, postage, or other transportation charge paid to a common carrier or the U.S. Postal Service is not a part of the selling price.

(32) SELF-ADMINISTERED COUNTY OR MUNICIPALITY. A county or municipality that administers its own sales, use, rental, 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.

(33) 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.

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(34) 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.

(35) 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.

(36) TAX YEAR or TAXABLE YEAR. The calendar year.

(37) WHOLESALE SALE or SALE AT WHOLESALE. Any one of the following:

a. A sale of tangible personal property by wholesalers to licensed retail merchants, jobbers, dealers, or other wholesalers for resale and does not include a sale by wholesalers to users or consumers, not for resale.

b. A sale of tangible personal property or products, including iron ore, and including the furnished container and label of such property or products, to a manufacturer or compounder which enter into and become an ingredient or component part of the tangible personal property or products which the manufacturer or compounder manufactures or compounds for sale, whether or not such tangible personal property or product used in manufacturing or compounding a finished product is used with the intent that it becomes a component of the finished product; provided, however, that it is the intent of this section that no sale of capital equipment, machinery, tools, or product shall be included in the term "wholesale sale." The term "capital equipment, machinery, tools, or product" shall mean property that is subject to depreciation allowances for Alabama income tax purposes.

c. A sale of containers intended for one-time use only, and the labels thereof, when containers are sold without contents to persons who sell or furnish containers along with the contents placed therein for sale by persons.

d. A sale of pallets intended for one-time use only when pallets are sold without contents to persons who sell or furnish pallets along with the contents placed thereon for sale by persons.

e. A sale to a manufacturer or compounder, of crowns, caps, and tops intended for one-time use employed and used upon the containers in which a manufacturer or compounder markets his products.

f. A sale of containers to persons engaged in selling or otherwise supplying or furnishing baby chicks to growers thereof where containers are used for the delivery of chicks or a sale of containers for use in the delivery of eggs by the producer thereof to the distributor or packer of eggs even though containers used for delivery of baby chicks or eggs may be recovered for reuse.

g. A sale of bagging and ties used in preparing cotton for market.

h. A sale to meat packers, manufacturers, compounders, or processors of meat products of all casings used in molding or forming wieners and Vienna sausages even though casings may be recovered for reuse.

i. A sale of commercial fish feed including concentrates, supplements, and other feed ingredients when substances are used as ingredients in mixing and preparing feed for fish raised to be sold on a commercial basis.

j. A sale of tangible personal property to any person engaging in the business of leasing or renting tangible personal property to others, if tangible personal property is purchased for the purpose of leasing or renting it to others under a transaction subject to the privilege or license tax levied in Article 4 of Chapter 12 of Title 40, Code of Alabama, against any person engaging in the business of leasing or renting tangible personal property to others.

k. A purchase or withdrawal of parts or materials from stock by any person licensed under Title 40, Code of Alabama, where parts or materials are used in repairing or reconditioning the tangible personal property of a licensed person, which tangible personal property is a part of the stock of goods of a licensed person, offered for sale by him, and not for use or consumption of a licensed person.

CREDIT(S): Ala. Code § 49-2A-3, Act 2014-146, § 3; Act 2016-406, § 1; Act 2015-535, § 1.

SECTION III: TAXPAYERS' BILL OF RIGHTS

(A) Rights of the taxpayer.

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

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

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

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

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

(4) Except in cases involving suspected criminal violations of the tax law, and other criminal

activity, the Department shall conduct an examination of a taxpayer during regular business hours after providing reasonable notice to the taxpayer. A taxpayer who refuses a proposed time for an examination on the grounds that the proposed examination would cause inconvenience or hardship must offer reasonable alternative times and dates for the examination.

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

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

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

(B) Department responsibilities generally.

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

(2) In addition to any other information provided by law, the Director ~~shall~~ **may** include in the Department's ~~annual~~ **periodic** reports **to the Commission**, information about the number or kind of audits or assessments conducted in the ~~year~~ **period** 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.

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

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

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

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

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

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

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

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

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

(C) Department failure to comply with this section.

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

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

(D) Abatement of penalty.

The Department shall abate any penalty attributable to erroneous written advice furnished to a taxpayer by an employee of the Department. However, this section shall only apply if the Department

employee provided the written advice in good faith while acting in his official capacity, the written advice was reasonably relied on by the taxpayer and was in response to a specific written request of the taxpayer, and the penalty did not result from the taxpayer's failure to provide adequate or accurate information.
CREDIT(S): Ala. Code § 40-2A-4 (1975); Act 2014-146, § 3.

SECTION IV. AUTHORITY TO ISSUE REVENUE RULINGS.

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

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

(C) Revenue rulings may be revoked or modified by the Director at any time; but any such revocation or modification shall not be effective retroactively unless one of the following has occurred:

(1) The person making the request misstated or omitted facts material to the ruling.

(2) The ruling was issued with respect to a matter involving the computation or payment of a tax that was due and payable at the time the ruling was requested.

(3) The law applied by the Director in the revenue ruling is changed in a manner to alter the Director's conclusions in the ruling and the change in the law is made effective as of the date of the ruling.

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

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

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

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

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

SECTION V. COSTS OF EXAMINATION.

1. Montgomery County may not enter into any contract or arrangement for the examination of a taxpayer's books and records, **written or otherwise,** with a **Private Auditing or Collecting Firm**, if any part of the compensation or other benefits paid or payable ~~for the services of~~ to the **Private** ~~examining~~ **Auditing or Collecting Firm** ~~conducting the examination~~ is contingent upon or ~~otherwise~~ **in any manner** related to the amount of tax, **license fee**, interest, court cost, ~~or~~ penalty, **or any other item assessed against or collected from the taxpayer. Any such contract or arrangement if made or entered into, is void and unenforceable. Any assessment or preliminary assessment of taxes, license fees, penalties, court costs, interest or other items proposed or asserted by, or based upon the recommendation of, a Private Auditing or Collecting Firm compensated under any such contract or arrangement shall be void and unenforceable.** 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~~ **Auditing 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~~ **Auditing 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 **in any manner**, the amount of tax, **license fee**, interest, court cost, ~~or~~ penalty, **or other item assessed against or collected from the taxpayer. Any contract or arrangement based, in whole or in part, on any such contingency is void and unenforceable. Any assessment or preliminary assessment of taxes, license fees, penalties, court cost, interest, or other items proposed or asserted by or upon the recommendation of a Private Auditing or Collecting Firm, compensated under such contract or arrangement, is void and unenforceable.**

3. Any person violating this section, for each violation, shall have committed a Class A misdemeanor. Violators shall also forfeit any certification granted under Ala. Code § 40-2A-14. Any Private Auditing or Collecting Firm that violates (1) or (2) above shall forfeit its license issued under Ala. Code § 4-12-43.1 until such time as it and each of its examiners or other employees or agents involved in the violation meet any remedial requirements prescribed by the board created under Ala. Code § 40-2A-15. This provision may not, however, preclude employees of a Private Auditing or Collecting Firm from participating in a profit-sharing arrangement generally made available to other employees of the firm who are not engaged in examining taxpayers' books and records, provided that the formula utilized in calculating the profit-sharing allocations is based primarily on the overall profitability of the firm and secondarily on non-monetary criteria such as age or years of service.

4. 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, and any assessment or proposed assessment of such costs is void and unenforceable. 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 the insurance premium license tax levied by Chapter 4A, Title 27, or 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); Act No. 2016-406, § 1.

SECTION VI. UNIFORM REVENUE PROCEDURES.

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

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

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

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

(4) The Department may summon any witness to appear and give testimony, and summon by subpoena duces tecum any records, books or other information of any kind relating to any matter which the Department has authority to administer. The witness may be summoned by subpoena issued by the Director of the Department, any circuit judge, any magistrate, or any district judge, in the name of the Department, or by the Alabama Tax Tribunal, directed to any sheriff of Alabama or any officer of the Montgomery Police Department and returnable to

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

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

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

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

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

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

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

(2) Time Limitation for Entering Preliminary Assessment.

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

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

(b) A preliminary assessment may be entered within six (6) years from the due date of the

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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 (25%) of the amount of the taxable base stated in the return.

For purposes of this paragraph:

1. The term "taxable base" means the gross income, gross proceeds from sales, gross receipts, net worth, or other amounts on which the tax paid with the return is computed; and

2. In determining the amount omitted from the taxable base, there shall not be taken into account any amount which is omitted from the taxable base stated in the return if the amount is disclosed in the return, or in a statement attached to the return, in a manner adequate to apprise the Department of the nature and amount of the item.

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

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

(1) The taxpayer or the assets of the taxpayer are involved in a case under Title 11 of the United States Code, Bankruptcy, and for a period of six (6) months thereafter; or

(2) The assets of the taxpayer are in the control or custody of a court in any proceeding, and for a period of six (6) months thereafter.

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

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

(g) The three-year statute of limitations provided by this subdivision for entering a preliminary assessment shall be extended as provided in the following sentence, for the benefit of a self-administered county such as Montgomery County in cases where: 1. the ADOR has audited a taxpayer and has entered a final assessment against the taxpayer for additional sales, use, rental or lodgings tax;

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

(3) Service of Preliminary Assessment Upon Taxpayer.

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

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

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

(b) If a written petition for review:

(1) Is not timely filed, or

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

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

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

(5) Jeopardy Assessment.

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

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

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

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

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

(6) Sale of Business.

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

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

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

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

(7) Procedure for Appeal from Final Assessment.

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

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

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

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

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

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

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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 (200%) of the amount of the tax, interest, and penalty shown on the final assessment. The pledge or collateral assignment shall be in favor of the Montgomery County Commission, and conditioned to pay the assessment plus applicable interest and any court costs relating to the appeal.

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

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

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

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

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

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

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

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

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

(A) Petition for refund allowed, Generally.

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

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

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

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

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

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

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

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

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

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

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

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

(E) Procedures if refund denied; appeal.

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

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

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

(4) This section shall apply to all appeals filed after June 15, 2007. Notwithstanding the prior sentence, in any appeal to a circuit court which is pending on June 15, 2007, and in which a supersedeas bond was filed pursuant to, and in compliance with, the requirements of this section, for double the amount of the tax, interest and any penalty shown on the final assessment, or for double the amount of the final order of the administrative law judge, such bond may be reduced to 125 percent (125%) of such amount shown on the final assessment or in the final order of the administrative law judge.
CREDIT(S): Ala. Code § 40-2A-7 (1975); Ala. Code § 40-23-25 (1975); Ala. Code § 40-23-82 (1975); Ala. Code § 40-29-91 (1975); Act 2014-146, § 3.

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

A. Generally.

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

B. Appeals.

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

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

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

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

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

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person might be liable for, the payment of any tax to a federal, state, county, municipal or foreign government agency.

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

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

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

(F) In no event shall any damages, attorney fees, or court costs be assessed against the Department or Montgomery County under this section, nor shall any damages, attorney fees, or court costs be assessed against elected officials, officers, or employees of the Department or Montgomery County.
CREDIT(S): Ala. Code § 40-2A-10 (1975).

SECTION IX. VOLUNTARY DISCLOSURE PROGRAM.

A. Generally.

The Department has a Voluntary Disclosure Program to encourage businesses that are not in compliance with the Alabama tax laws to come forward voluntarily to register and bring their accounts into compliance. The Department offers the voluntary disclosure program as a *service* to the taxpayer. In order to be considered for the voluntary disclosure program, the applicant must not have been contacted by the Department or an agent of the Department, such as the Multistate Tax Commission, or **a private auditing firm hired by the Department to conduct an audit on its behalf,** 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.

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C. Nexus Determination.

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

D. Initial Contact.

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

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

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

E. Responsibility of the Taxpayer.

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

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

3. Remit all tax and interest due as agreed upon.

F. Three-Year Look-Back Period.

1. The Voluntary Disclosure Program has a mandatory three-year look-back period.

2. The three-year look-back period is calculated by determining the last three (3) tax years (or 36 months) which are past due.

3. If the taxpayer has collected sales or use tax without remitting them, the look-back period will be extended to include <u>all</u> 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 from the Department or an agent of the Department, 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. **An agent of the Department does not include another jurisdiction or taxing authority with whom the Department has entered into a reciprocal audit exchange agreement.**
3. Misrepresentation of any facts set forth in the initial letter of contact.
4. Failure by the taxpayer to comply with the terms of the agreement.

H. Confidentiality.

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

I. Written Requests/Proposals should be addressed to:

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

Montgomery, AL 36103

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

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

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

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

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

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

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

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

(F) Frivolous appeal penalty. If any appeal provided for herein is determined to be frivolous or primarily

for the purpose of delay or to impede collection of any tax, a penalty of two-hundred fifty dollars ($250) or twenty-five percent (25%) of the tax in question, whichever is greater, shall be assessed in addition to any tax due.

(G) Penalties not exclusive. The penalties provided in this section for failure to timely file a return, failure to timely pay tax, filing a frivolous return filing a frivolous appeal, or negligence may be asserted against the same taxpayer for the same tax period. If the fraud penalty is asserted, no other penalties shall be asserted.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(L) Bad checks. If any check, money order or other negotiable instrument, as defined by Ala. Code § 7-3-104 (1975) and Ala. Code § 13A-9-13.1(d)(1975), including electronic drafts, submitted in payment of any amount receivable under this Resolution is not duly paid, in addition to any other penalties provided by law, there shall be paid as a penalty by the person who tendered such negotiable instrument, upon notice and demand by the Director or his/her delegate, in the same manner as tax, an amount equal to ten percent (10%) of the amount of such negotiable instrument, except that if the amount of such negotiable instrument is less than five hundred dollars ($500), the penalty under this section shall be ten dollars ($10) or the amount of such negotiable instrument, whichever is the lesser. This section shall not apply if the person tendered such check in good faith and with reasonable cause to believe that it would be duly paid, or settlement is made by the taxpayer within ten (10) days after notification of receipt of a bad check or negotiable instrument by the Department. Additionally, pursuant to Ala. Code § 8-8-15 (1975), the Department may charge and collect a bad check charge of not more than thirty dollars ($30) with respect to any bad check, money order or other negotiable instrument, including electronic drafts.
CREDIT(S): Ala. Code § 40-2A-11 (1975); Ala. Code § 40-29-72 (1975); Ala. Code § 40-29-73 (1975); Ala. Code § 40-29-70 (1975); Ala. Code § 13A-9-13.1, et seq. (1975); Ala. Code § 7-3-104 (1975); Ala. Code § 8-8-15 (1975).

SECTION XI: TERMS OF CONTRACTS; TERMINATION; RENEWAL.

No contract between the Department and a private auditing or collecting firm entered into for the purpose of examining or collecting county taxes shall have a term in excess of three (3) years, including any renewal or extension options, and any contract between a the Department and a Private Auditing or Collecting Firm shall terminate automatically, whether or not it is stated in the contract, if the private auditing or collecting firm loses or forgoes its license under Ala. Code §§ 40-2A-13 or 40-2A-14 . The limitation on the term of a contract between the Department and a Private Auditing or Collecting Firm does not prohibit the negotiation of a new contract between the parties following expiration of a properly executed contract. Contracts executed on or after October 1, 2016, shall be subject to termination upon either party giving 90 days' written notice to the other party.
CREDIT(S): Act 98-191, p. 297, § 5; Act 2016-406, § 1.

SECTION XII: EXAMINATION OF TAXPAYER'S RECORDS; ADDITIONAL ASSESSMENTS; DISCLOSURE REQUIREMENTS; TAXPAYER NOTIFICATION.

(a) The Department, or an agent thereof, may not conduct an examination of a taxpayer's books and records for compliance with applicable sales, use, rental, or lodgings tax laws, or any other local tax laws, except in accordance with this section and with the Montgomery County Taxpayers' Bill of Rights and Uniform Revenue Procedures Resolution.

(b) Additional sales, use, rental, lodgings, gasoline or motor fuel tax may be assessed by the Department, within any applicable period allowed pursuant to Ala. Code § 40-2A-7(b) even though a preliminary or final assessment has previously been 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 no more than one examination of a taxpayer's books and records by the Department relating to each type of tax shall be made every three (3) taxable years, unless the taxpayer requests otherwise or unless Montgomery County and/or the Montgomery County Commission, after investigation, notifies the taxpayer in writing that an additional examination is necessary, together with the basis or bases for the additional examination.

(c) The Department shall promulgate regulations or procedures consistent with those followed by the Internal Revenue Service with respect to second examinations of a taxpayer's books and records. Provided, however, an examination of a taxpayer's books and records may be conducted and shall not constitute an unnecessary examination pursuant to this section or Montgomery County's Taxpayers' Bill of Rights and Uniform Revenue Procedures Resolution if the examination is necessary to meet one or more of the following criteria: (i) fulfill an obligation to another state pursuant to a Southeastern Association of Tax Administrators ("SEATA") exchange of information agreement or to the Multistate Tax Commission; (ii) follow up on leads furnished by the Multistate Tax Commission or pursuant to a SEATA exchange agreement; (iii) verify a direct or joint refund claim and to determine if there is any offsetting tax liability to be credited against or that may exceed the refund claim; (iv) secure a tax return and the tax, penalty, interest, and service charge, if any, due thereon for any reporting period for which the taxpayer has failed to file a return by the due date of the return; (v) collect any tax, penalty, interest, or service charge which the taxpayer has failed to remit within 30 days after receiving notification that the amount is due; (vi) secure a corrected return and the additional tax, penalty, interest, or service charge due thereon, if any, when the taxpayer has failed to file a corrected return and remit any additional amount due thereon within 30 days of receiving a request for a corrected return; (vii) collect any tax due based upon substantial evidence of fraud or tax evasion discovered since the prior examination, and then only if the Department explains to the taxpayer in writing the basis for the alleged fraud or tax evasion; or (viii) follow up on representations by the taxpayer that it is going out of business or the taxpayer has gone out of business.

(d) Any person examining a taxpayer's books and records on behalf of the Department shall disclose in writing, upon first contact with the taxpayer, the identity of the Department, and provide a signed and dated written authorization, or a copy of a signed and dated written authorization from the Department. Also, a copy of the contract between the person and the Department, and a statement as to whether the Department has elected out of the tax tribunal shall be provided upon first contact with the taxpayer.

(e) On or before January 15 of each year, beginning in 1999, each private auditing or collecting firm shall disclose in writing to the Department the identity of all municipalities and counties for which it at any time during the preceding calendar year performed examinations of taxpayers' books and records for compliance with applicable sales, use, rental, lodgings or other local tax laws or collected sales, use, rental, lodgings or other local taxes.

(f) A Private Auditing or Collecting Firm representing more than one self-administered municipality or more than one self-administered county on the date of the first contact with a taxpayer shall examine the taxpayer's books and records for all such self-administered municipalities and counties simultaneously. A Private Auditing or Collecting Firm or its examiners or other agents may not disclose or encourage others to disclose, either directly or indirectly, to any non-client municipality or county or its agents, the

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fact that the firm is presently conducting an examination of the taxpayer's books and records.

(g) If a Private Auditing or Collecting Firm is engaged by a self-administered municipality or county not represented by the firm on the date of the first contact with the taxpayer, and is not in violation of subsection (f), the private auditing or collecting firm may conduct an examination of the taxpayer's books and records on behalf of the newly-represented self-administered municipality or county, but the examination may not commence until at least three (3) years following the date of completion of the previous examination, as certified in writing by the private auditing or collecting firm to the taxpayer, unless one (1) of the grounds for early examination described in subsection (c) exists, or unless the delay would result in the closing of a tax year by virtue of the applicable statute of limitations and the taxpayer fails or refuses, within a reasonable time after written request, to agree in writing to an applicable statute of limitations in favor of the newly-represented self-administered municipality or county.

(h) Whenever the Private Auditing or Collecting Firm becomes aware that a taxpayer may be owed a refund by, or may owe tax to, one or more self-administered counties or municipalities represented by the firm, the firm shall promptly notify the taxpayer in writing and, simultaneously, the respective self-administered counties and municipalities, of the reason or reasons for, and the estimated amount of, the refund due or tax owed and shall also advise the taxpayer of the general procedure by which to make a claim for refund or pay the tax. If the Private Auditing or Collecting Firm refuses or willfully fails to comply with this subsection, and the taxpayer ultimately receives a refund from or pays a tax to a self-administered county or municipality represented by the firm during the course of an examination of more than one hundred dollars ($100) of taxes for which the firm examined the taxpayer's books and records, the firm shall forfeit its license granted pursuant to Ala. Code § 40-12-43.1 for a period of six months, and each examiner who participated in the examination of the taxpayer's books and records, but did not advise the firm in writing of the possible refund due or tax liability owed at, or prior to completion of, the examination, shall forfeit his or her license granted under Ala. Code § 40-12-43.1 for a period of six (6) months. At the expiration of the suspension period, any examiner or Private Auditing or Collecting Firm desiring to reinstate their license must reapply under the provisions of Ala. Code § 40-12-43.

(i) A final assessment or forced collection action based upon an audit conducted by a Private Auditing or Collecting Firm shall not be issued and applicable to a taxpayer until signed by a public official or employee designated by the Department. This document shall not be subject to Ala. Code § 36-12-40.

(j) The Department has opted to participate in the Alabama Tax Tribunal. If however, the Department at any time does not participate in the Alabama Tax Tribunal, as per Ala. Code § 40-2B-2, the Department shall retain the services of an independent hearing or appeals officer who is not affiliated with the Private Auditing or Collecting Firm to conduct any hearings held pursuant to Ala. Code § 40-2B-2. **CREDIT(S):** Act 98-191, p. 297, § 5; Act 2016-406, § 1.

XIII. CERTIFICATION OF EXAMINERS; BONDING OF PRIVATE AUDITING OR COLLECTING FIRMS; VIOLATIONS; EXDEMPTIONS; CONFIDENTIALITY REQUIREMENTS.

(a) Except as provided in subsection (c), any examiner employed by a Private Auditing or Collecting

Firm to examine books and records of taxpayers on behalf of the Department shall be certified by the Alabama Local Tax Institute of Standards and Training established pursuant to Ala. Code § 40-2A-15. Any examiner employed by a Private Auditing or Collecting Firm to examine books and records of taxpayers on behalf of the Department as of July 1, 1998, shall have two (2) years from the effective date of the rules and regulations of the certification program to obtain the certification required by this subsection and may continue to conduct examinations during this two-year period.

(b) Except as provided in subsection (c), every private auditing or collecting firm as defined herein shall maintain fidelity bonds with respect to each of its examiners, in accordance with Ala. Code § 40-23-30. A Private Auditing or Collecting Firm may not employ unbonded auditors, or examiners who have failed to receive or maintain their certification under subsection (a). Any violation of this subsection of which the private auditing or collecting firm knew or should have known shall have the effect of doing all of the following:

(1) Automatically terminate any contract or arrangement between the Department and the Private Auditing or Collecting Firm.

(2) Void any assessment or proposed assessment issued by Department as a result of any examination conducted, in whole or in part, by the examiner, but shall not prohibit the Department from sending a qualified examiner to reexamine the taxpayer's books and records even though the required waiting period between examinations has not expired or the applicable statute of limitations has expired with respect to the period at issue.

(3) Cause the Private Auditing or Collecting Firm to forfeit its license granted pursuant to Ala. Code § 40-12-43.1 for a period of six (6) months.

(c) Certified public accountants and public accountants licensed by the State Board of Public Accountancy are exempt from the following requirements:

(1) To be certified by the Alabama Local Tax Institute of Standards and Training pursuant to subsection (a).

(2) To maintain fidelity bonds with respect to each of its examiners pursuant to subsection (b).

(d) At the expiration of any suspension period, any examiner or Private Auditing or Collecting Firm desiring to reinstate their license must reapply under the provisions of Ala. Code § 40-12-43.1. The requirements, restrictions, and penalties imposed by this section and § 40-2A-13 with respect to examiners shall apply equally to those who are employees, as well as those who are independent contractors, of Private Auditing or Collecting Firms.

(e) For the purposes of this section, a Private Auditing or Collecting Firm is subject to the confidentiality requirements of Ala. Code § 40-2A-10.

CREDIT(S): Act 98-191, p. 297, § 5; Act 2016-406, § 1.

XIV. 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.

XV. LODGINGS TAX: PERSONS, FIRMS, AND CORPORATIONS SUBJECT TO LODGINGS TAX.

(1) The term "lodgings tax" as used in this section shall mean the local lodgings tax levied by Montgomery County that parallels the state tax levy pursuant to Ala. Code § 40-26-1(a)(1975).

(2) The definition of the term "person" as used in this section shall be the same as the definition in Ala. Code § 40-2A-3(13).

(3) The term "transient" as used in this rule means any person to whom rooms, lodgings, or other accommodations are provided for a period of less than 180 continuous days.

(4) Except as noted, lodgings tax applies to all charges made for the use of rooms, lodgings, or other accommodations, including charges for personal property used or services furnished in the rooms, lodgings, or other accommodations, by every person who is engaged in the business of renting rooms or lodgings or furnishing accommodations to transients. The tax applies regardless of whether the person occupying such rooms or lodgings or receiving such accommodations is a resident or nonresident of the area in which such rooms or lodgings are located or in which such accommodations are furnished.

(5) The lodgings tax shall be collected by all persons engaged in the business or renting of furnishing rooms or other accommodations in any hotel, motel, rooming house, apartment house, lodge, inn, tourist cabin, tourist court, tourist home, camp, trailer court, marina, convention center, or any other place where rooms, apartments, cabins, sleeping accommodations, mobile home accommodations, recreational trailer parking accommodations, boat docking accommodations, or other accommodations are made available to travelers, tourists, or other transients.

(6) Charges made for the use of ball rooms, dining rooms, club rooms, sample rooms, conference rooms, wedding chapels, or other space located on the premises of any place where rooms or other accommodations are offered for the use of travelers, tourists or other transients, are subject to the lodgings tax. The use by civic clubs or other similar organization of banquet halls, ball rooms, or club rooms, regularly for weekly or monthly meetings will be deemed continuous occupancy of such rooms or halls by such clubs or organizations, and the taxability of the charges therefor will be determined in accordance with paragraph 11(a) below.

(7) The State of Alabama, counties and incorporated municipalities of the state, and educational institutions and agencies of the state and the counties or incorporated municipalities of the state are not exempt from lodgings tax. Accordingly, charges for rooms lodgings or other accommodations furnished to these entities are taxable whether billed directly to, and paid for directly by, the entity or paid by employees of these entities with their own funds. (Attorney General Opinion, Graddick, June 4, 1981; Ala Code § 40-2-6-1)

(8) Other states, counties and incorporated municipalities of other states, and educational institutions and agencies of other states and counties and incorporated educational institutions and agencies of other states and counties and incorporated municipalities of other states are not exempt from lodgings tax. Accordingly, charges for rooms, lodgings, or other accommodations furnished to these entities are taxable whether billed directly to, and paid for directly by, the entity or paid by employees of these entities with their own funds. (Ala. Code § 40-26-1)

(9) Exemptions from the lodgings tax are as follows:

(a) Charges for rooms, lodgings or accommodations supplied for a period of 180 continuous days or more in any one place are exempt from lodgings tax. Prior to December 1, 2001, the tax did not apply to charges for rooms, lodgings, or accommodations supplied for a period of 30 continuous days or more in any one place.

(b) Effective January 1, 2009, charges for rooms, lodgings or accommodations made in connection with a state -certified production which meets the requirements of Ala. Code § 41-7A-45 shall be exempt from the state lodgings tax. The lodgings tax exemption provided in Ala. Code § 41-7A-45 applies only to state lodgings tax. The qualified production company must pay applicable local lodgings taxes. See Lodgings Tax Rule 810-16-1-.01 State Sales, Use and Lodgings Tax Exemption for Qualified Production Companies.

(c) Charges for rooms, lodgings, or other accommodations furnished to the United States government, its departments, or its agencies are exempt from state, county, and municipal lodgings tax provided the charges are billed directly to the United States government and paid for by the United States government with government funds. The charges are exempt from lodgings tax when paid by credit card provided charges to the card are billed directly to, and paid directly by, the United States Government and are not billed to and paid by an employee who is reimbursed by the United States government. Charges for rooms, lodgings, or other accommodations furnished to federal employees in conjunction with their official duties are taxable when the federal employee pays the charges with his or her own funds or with a credit card and receives reimbursement from the United States government.

(d) Federal credit unions are exempt from state, county, and municipal lodgings tax. (21 U.S.C § 1768) This exemption applies to charges for rooms, lodgings, or other accommodations furnished to federal credit unions provided the charges are billed directly to the federal credit union and paid for by the federal credit union with the credit union's funds. The charges are exempt from lodgings tax when paid by credit card provided charges to the card are billed directly to, and paid directly by, the federal credit union and are not billed to and paid by an employee who is reimbursed by the federal credit union Charges for rooms, lodgings, or other accommodations furnished to federal credit union employees in conjunction with their official duties are taxable when the credit union employee pays the charges with his or her own funds or with a credit card and receives reimbursement from the federal credit union.

(e) Certain foreign diplomats and consular officials are exempt from state, county, and municipal lodgings taxes pursuant to treaties and other diplomatic agreements with the United States. (U.S. Constitution, Art. VI) See Sales, Use, and Lodgings Tax Rule 810-6-3-.24.01 entitled Foreign Diplomatic and Consular Officials.

(f) The proceeds from the sale or resale of any vacation time-sharing lese plan are exempt from lodgings tax. (Ala. Code § 34-27-65)

(g) Charges for rooms, lodgings, or other accommodations furnished to entities that are exempted from the payment of any and all state, county, and municipal taxes by special act of Legislature including, but not limited to, those entities enumerated in Ala. Code § 40-9-12 are exempt from lodgings tax provided the charges are billed directly to the exempt entity and paid for by the exempt entity with the exempt entity's funds. The charges are exempt from lodgings tax when paid by credit card provided charges to the card are billed directly to, and paid directly by, the exempt entity and are not billed to and paid by an employee who is reimbursed by the exempt entity. Charges for rooms, lodgings, or other accommodations furnished to the employees of the exempt entity in conjunction with their official duties are taxable when the employee pays the charges with his or her own funds or with a credit card and receives reimbursement from the exempt entity.

(h) Charges for certain rooms, lodgings, or accommodations supplied by camps, conference centers, or similar facilities are exempt from lodgings tax. See Lodgings Tax Rule 810-6-5-.21 entitled Lodgings and Programs Provided for Children, Students, or members or Guests of Nonprofit Organizations by Camps, Conference Centers, and Similar Facilities.

(10) The lodgings tax does not apply to sales of tangible personal property which are subject to the local sales tax. All of the supplies, furniture and fixtures used or consumed in operating such establishments as referenced in paragraph (4) are subject to the sales or use tax, whichever may apply, at the time of purchase for such use or consumption, including beds, bedding, carpets, shades, curtains, linens, uniforms, bathroom supplies, janitor supplies, fuel for heating and cooking, air conditioning equipment etc.

(11) The lodgings tax shall be due and payable in monthly installments on or before the twentieth day of the month next succeeding the month in which the tax accrues. Every person, firm, or corporation on whom the lodgings tax is levied shall prepare and forward to the Department, within the time fixed and prescribed by law, a lodgings tax return for each calendar month using the Mat System ONE SPOT system established by Ala. Code § 40-23-240 (1975), if the amount is over $500, as mandated by the Department, and shall pay to the Department the amount of the tax shown to be due.

CREDIT(S): Alabama Department of Revenue, Sales and Use Tax Rules, 810-6-5-.13

XVI. CERTIFICATES OF EXEMPTION FOR PERSONS OR COMPANIES EXEMPT FROM SALES, USE AND LODGING TAXES.

(a) All persons or companies, other than governmental entities, which have statutory exemption from the payment of sales and use taxes regardless of the type of transaction or whether the tangible personal property is subject to sales and use tax or whether the accommodations are subject to lodgings tax, shall be required to annually obtain a certificate of exemption from the ADOR. This only applies to entities that have been granted a general exemption from sales, use, or lodging taxes. The requirements of this section are not triggered by the purchase of tangible personal property that is exempt from sales and use tax.

(1) For purposes of this section, the term governmental entity means the Federal Government, the State of Alabama, Alabama public schools, Alabama public universities, health care authorities, Alabama counties and municipalities, and public corporations incorporated under any of the provisions of Chapter 50 of Title 11, Chapter 50A of Title 11, Chapter 5 of Title 37, or Chapter 7 of Title 39, Code of Alabama.

(2) The term governmental entity does not include public corporations, other than those

public corporations described in subdivision (1), private schools, or private universities.

(3) For purposes of this article, the term lodgings tax means Transient Occupancy Tax, levied by the ADOR, and the lodgings tax referenced in Section XIII herein.

(4) For the purposes of this article, the terms person or company shall mean any individual, firm, copartnership, association, corporation, receiver, trustee, or any other group or combination acting as a unit and the plural as well as the singular number, unless the intention to give a more limited meaning is disclosed by the context.

(b) Certificates of exemption shall be valid for one (1) year from the date of issuance and shall be renewed annually each subsequent year. Any person or company that fails to obtain or renew a certificate of exemption prior to its expiration may not make tax exempt purchases or rent tax exempt accommodations after the expiration. The Department may assess any person or company with state and local sales, use, and lodgings tax for any transaction conducted with a certificate of exemption not properly accounted for and reported as required in Ala. Code § 40-9-61. Any reports required by the ADOR shall be filed as a prerequisite to the renewal of a certificate of exemption.

(c) Any person or company that intentionally uses a certificate of exemption in violation of its intended purpose, in addition to the actual sales, use, and lodgings tax liability due, shall be subject to a civil penalty levied by the Department in an amount of not less than two thousand dollars ($2,000) or two (2) times any state and local sales, use, and lodgings tax due for the transactions, whichever is greater, and based on the person or company's willful misuse of the certificate of exemption, may be barred from the use of any certificate of exemption for up to two (2) years.

(d) All persons or companies, other than governmental entities as defined in Ala. Code § 40-9-60, exempt from the payment of sales, use, and lodgings tax, regardless of the type of transaction or whether the tangible personal property is subject to sales and use tax, or whether the accommodations are subject to lodgings tax, may be required to file an information report in a manner as prescribed by the Department.

(e) Any person or company that does not comply with the reporting requirements of this section and any rules promulgated thereunder, may be barred from the use of any certificate of exemption for up to six (6) months for the first offense and one (1) year for the second offense. On the third offense, the person or company shall be barred from the use of any certificate of exemption until the time as the person or company is authorized to obtain a certificate of exemption pursuant to a joint resolution by the Commission. **CREDIT(S):** Act 2015-534; Ala. Code § 40-90-60 (1975); Ala. Code § 40-9-61 (1975); Ala. Code § 40-23-1 (1975).

SECTION XVII: SIMPLIFIED SELLER USE TAX REMITTANCE ACT.

(A) DEFINITIONS: For the purpose of this section, the following terms shall have the respective meanings ascribed to them in this section:

(1) ELIGIBLE SELLER. An individual, trust, estate, fiduciary, partnership, limited liability company, limited liability partnership, corporation, or other legal entity that sells tangible personal property or a service, but does not have a physical presence in this state or is not otherwise required to be subject to requirements for collecting and remitting state and local sales or use tax for sales delivered into the state. Such seller shall remain eligible for participation in the Simplified Use Tax Remittance Program unless the seller establishes a presence through a physical business address for the purpose of making instate retail sales within the State of Alabama or becomes otherwise required to collect and remit sales or use tax pursuant to Ala. Code § 40-23-190 through an affiliate making retail sales at a physical business address in Alabama, provided the seller was a participant in the program for at least six (6) months prior to establishing such physical presence or filing obligation.

(2) LOCALITY. A county, municipality, or other local governmental taxing authority which levies a local sales and/or use tax.

(3) SIMPLIFIED SELLERS USE TAX. The eight percent (8%) tax to be collected, reported, and remitted by eligible sellers who are participating in the program pursuant to requirements and procedures established pursuant to the act.

(4) SIMPLIFIED USE TAX REMITTANCE PROGRAM or PROGRAM. The program established to provide a mechanism for eligible sellers to collect, report, and remit the simplified sellers use tax.

(5) STATE. The State of Alabama.

(B) SIMPLIFED SELLERS USE TAX REIMTTANCE PROGRAM.

(1) The Alabama Legislature has established The Simplified Sellers Use Tax Remittance Program designed to allow an eligible seller who participates in the program to collect, report, and remit the simplified sellers use tax in lieu of the sales or use taxes otherwise due by or on behalf of Alabama customers who have purchased items from the eligible seller that were shipped or otherwise delivered into Alabama by the eligible seller. Participation in the program shall be by election of the eligible seller and only those eligible sellers accepted into the program shall collect and remit the simplified sellers use tax. Participation in the program shall not be construed as subjecting an eligible seller to franchise, income, occupation, or any other type of taxes or licensing requirements levied or imposed by the State of Alabama or the Commission.

(2) The program shall be administered by the ADOR, which shall develop and make

available to the eligible seller an easily accessible, online system in which to collect, report, and remit the simplified sellers use tax. Participants in the program shall be required to collect, report, and remit the simplified sellers use tax for all sales delivered into the state as long as remaining a participant in the program. Eligible sellers may continue in the program as long as they comply with all provisions of the act and procedures adopted by the ADOR for participation in the program.

(3) In order to participate in the program, an eligible seller shall make application with the ADOR on one of its designated forms for that purpose. The application shall require, at a minimum, that the eligible seller:

(a) Certifies that he or she is an eligible seller as defined in the act.

(b) Agrees to collect, report, and remit the simplified sellers use tax for all sales delivered into the state as long as he or she remains a participant in the program.

(c) Agrees to provide the ADOR with information related to sales to Alabama customers as required by this part or requested by the ADOR.

(d) Agrees to comply with all program reporting requirements established under program procedures.

(4) Any applicant who falsely certifies on his or her application that he or she is an eligible seller with the State of Alabama shall be subject to the negligence and/or fraud penalties under procedures found in Ala. Code § 40-2A-11 (1975).

(5) The ADOR shall review all applications for participation, and where an applicant is determined to satisfy requirements to participate in the program, shall establish a simplified sellers use tax account for the eligible seller which will allow the eligible seller to report and remit all simplified sellers use tax collected pursuant to the act.

(6) A participating eligible seller shall be removed from the program if:

(a) He or she substantially fails to collect, report, and remit simplified sellers use taxes.

(b) He or she fails to submit required reports on a timely basis.

(c) Upon a determination that the seller is no longer an eligible seller.

(d) There is any other finding by the ADOR that the participant is not in compliance with the terms authorizing participation in the program.

(7) Any participant who fails to report that he or she is no longer eligible for

participation in the program or falsely certifies on any report that he or she is eligible shall be subject to the negligence and/or fraud penalties under procedures found in Ala. Code § 40-2A-11 (1975). Removal from the program or assessment of the fraud or negligence penalty shall be subject to appeal rights and procedures available under applicable law.

(C) COLLECTION AND REMITTANCE; REPORTING; STATEMENT.

The simplified sellers use tax due under the program is eight percent (8%) of the sales price on any tangible personal property sold or delivered into Alabama by an eligible seller participating in the program. The collection and remittance of simplified sellers use tax relieves the eligible seller and the purchaser from any additional state or local sales and use taxes on the transaction.

The simplified sellers use tax collected by the eligible seller, at the rate of eight percent (8%), shall be electronically reported in the manner prescribed by the ADOR on or before the 20th day of the month next succeeding the month in which the tax accrues. The eligible seller shall remit the tax at the required rate or the amount of the tax collected, whichever is greater. The required monthly reporting from the eligible seller shall only include statewide totals of the simplified sellers use taxes collected and remitted, and shall not require information related to the location of purchasers or amount of sales into a specific locality. The ADOR may not require an eligible seller to report and remit the simplified sellers use tax more frequently than is required for other sellers.

No eligible seller shall be required to collect the tax at a rate greater than eight percent (8%), regardless of the combined actual tax rates that may otherwise be applicable. Additionally, no sales for which the simplified sellers use tax is collected shall be subject to any additional sales or use tax from any locality levying a sales or use tax with respect to the purchase or use of the property, regardless of the actual tax rate that might have otherwise been applicable.

The participating eligible seller shall collect the tax on all purchases delivered into Alabama unless the purchaser furnishes the eligible seller with a valid exemption certificate, sales tax license, or direct pay permit issued by the ADOR. The eligible seller shall retain all exemption certificates, sales tax licenses, or direct pay permits in its files, or in such other manner as directed by the ADOR.

The eligible seller shall provide the purchaser with a statement or invoice showing that the simplified sellers use tax was collected and is to be remitted on the purchaser's behalf. The statement shall be in a manner prescribed by the ADOR and shall include the eligible seller's program account number issued by the ADOR upon the eligible seller's approval as a participant in the program.

(D) DISCOUNT.

Eligible sellers may deduct and retain a discount equal to two percent (2%) of the simplified sellers use tax properly collected and then remitted to the ADOR in a timely manner. The ADOR is authorized to prescribe rules for administering the discount. No discount shall be allowed for any taxes which are not timely reported and remitted to the ADOR pursuant to program procedures.

(E) RULEMAKING AUTHORITY; RECORDKEEPING.

The ADOR may adopt, promulgate, and enforce reasonable rules and regulations related to the implementation, administration, and participation in the program. The ADOR shall have exclusive responsibility for reviewing and accepting applications for participation and for the administration, return processing, and review of the eligibility of sellers participating in the program. Eligible sellers participating in the program shall not be subject to audit or review by any Alabama locality. Eligible sellers shall maintain records of all sales delivered into Alabama, including copies of invoices showing the purchaser, address, purchase amount, and simplified sellers use tax collected. Such records shall be made available for review and inspection upon request by the ADOR.

(F) REFUND OR CREDIT OF EXCESS TAXES PAID.

(a) Any taxpayer who pays a simplified sellers use tax through this program that is higher than the actual state and local sales or use tax levied in the locality where the sale was delivered may file for a refund or credit of the excess amount paid to the eligible seller participating in the program. A business taxpayer who has a registered consumer use tax account with the ADOR may claim credit for the overpayment of simplified use tax on their consumer use tax return in a manner prescribed by the ADOR. All other taxpayers may file a petition for refund in the manner prescribed by the ADOR. The petition for refund may only be filed once per year. In the event the amount due to be refunded in a year is less than twenty-five ($25.00) dollars, payment of the refund may be deferred by the ADOR and combined with amounts due to be paid pursuant to subsequent annual refund petitions for a period of up to three (3) years.

(b) Any taxpayer seeking a refund or credit of excess taxes paid to an eligible seller participating in the program shall maintain records documenting the amount of simplified sellers use tax paid. Refund or credit requests shall require proper documentation of amounts paid by the taxpayer and shall be submitted to the ADOR with the petition for refund.

(c) Notwithstanding any other provision of law, interest due on any refund of taxes paid directly to the ADOR shall be paid beginning 90 days after the receipt date of the properly documented refund petition with interest accruing beginning on the 91st day.

(G) DISPOSITION OF FUNDS.

(a) The proceeds of simplified sellers use tax shall be appropriated to the ADOR, which shall retain the amount necessary to fund the administrative costs of implementing and operating the program and to cover the amounts paid for refunds authorized in Ala. Code § 40-23-196 (1975). The balance of the amounts collected shall be distributed as follows:

(1) Fifty percent (50%) to the State Treasury and allocated seventy-five percent (75%) to the General Fund and twenty-five percent (25%) to the Education Trust Fund.

(2) Twenty-five percent (25%) to each county in the state on a prorated basis according to population as determined in the most recent federal census prior to the distribution.

(3) Twenty-five percent (25%) of funds to be distributed to each municipality in the state on a prorated basis according to population as determined in the most recent federal census prior to the distribution.

(b) The distribution of the proceeds from the simplified sellers use tax paid to counties and municipalities shall occur quarterly in a manner prescribed by the ADOR.

(H) APPLICABILITY OF PART 2.

In the event that the enactment of federal legislation removes current federal limitations on states' ability to enforce their sales and use tax jurisdiction against businesses that lack an instate physical presence, the provisions of the act shall be inapplicable as to any eligible seller who is not registered with the ADOR as a participant in the program at least six (6) months prior to the date of such change in law. In such event, the provisions of the act will continue to apply to any eligible seller who has been approved by the ADOR as a participant in the program at least six (6) months prior to the change in law and to any taxpayer who has paid or pays the simplified sellers use tax authorized provided the eligible seller continues to collect, report, and remit the simplified sellers use tax and otherwise complies with all procedures and requirements of the program. Eligible sellers participating in the program pursuant may continue to receive a discount of two percent (2%) on all simplified sellers use taxes properly remitted under the act and shall continue to report sales under the conditions set out in Ala. Code § 40-23-193 (1975).

(I) AMNESTY FOR CERTAIN UNCOLLECTED REMOTE USE TAX.

(a) Subject to the limitations set out in the act, an eligible seller participating in the program shall be granted amnesty for any uncollected remote use tax that may have been due on sales made to purchasers in the state for the 12-month period preceding the effective date of the eligible sellers' participation in the program.

(b) The amnesty will preclude assessment for uncollected simplified use tax together with any penalty or interest for sales made during the 12-month period prior to the effective date of the eligible seller's participation in the program.

(c) The amnesty referred to herein shall be granted to any eligible seller who applies to participate in the program following acceptance into the program by the ADOR.

(d) Amnesty is not available to an eligible seller with respect to any matter or matters for which the eligible seller has received notice of the commencement of an audit and the audit is not yet finally resolved, including any related administrative and judicial processes.

(e) Amnesty is not available for any simplified sellers use tax already paid or remitted to the state or for taxes collected by the eligible seller.

(f) Amnesty is fully effective, absent the eligible seller's fraud or intentional misrepresentation of a material fact, as long as the eligible seller continues his or her participation in the program and continues to collect, report, and remit applicable simplified sellers use tax for a period of at least 36 months.

(g) Amnesty is applicable only to simplified use tax due from an eligible seller in his or

her capacity as an eligible seller and not to remote use taxes due from a seller in his or her capacity as a buyer.
CREDIT(S): Act 2015-448, § 1; Act 2016-110, § 1.

SECTION XVIII: ELECTRONIC ONLINE FILING.

(1) By virtue of a Resolution of the Montgomery County Commission dated February 26, 2008, all taxpayers making an individual tax payment of $500 or more for Montgomery County sales, use and/or lodgings taxes collected on or after April 1, 2008, including applicable interest and fees, shall file and pay electronically, at that time and for all filing periods thereafter. The Montgomery County Commission also encourages voluntary taxpayer participation for online tax payment transactions less than $500.

(2) The system allowing taxpayers to file and remit these taxes is the Optional Network Election for Single Point Online Transactions or "ONESPOT" established pursuant to Ala. Code § 40-23-240 (1975).
CREDIT(S): Ala. Code § 40-23-240 (1975); Montgomery County Commission Resolution February 26, 2008.

MEMORANDUM

TO: Donald L. Mims, County Administrator

FROM: Myrtle Singleton, Purchasing Manager mrs

DATE: November 29, 2016

RE: Contract No. 52110-16B-008
Emergency Equipment

I request that the attached Amendment No. 1 to Gulf States Distributors, Inc. contract for emergency equipment be considered for approval on a future agenda.

Amendment No. 1 will allow the contract to be extended for one (1) year, beginning December 21, 2016 and ending on December 20, 2017.

Gulf States Distributors, Inc. would like to increase prices by 5% in accordance with the terms of the contract. All other provisions of the contract shall remain the same.

This contact extension has been coordinated with Derrick Cunningham, Sheriff.

Attachment

Montgomery County Commission
Purchasing Department
P. O. Box 1667
Montgomery, AL 36102

Amendment
To
Contract # 52110-16B-008

Amendment No. 1

Contract with Gulf States for emergency equipment, is hereby extended for one (1) year, beginning December 21, 2016 and ending December 20, 2017.

Prices will increase by 5%, in accordance with the contract.

All other provisions of the contract remain the same.

WITNESS: GULF STATES DISTRIBUTORS, INC.

______________________ BY: ______________________

TITLE: ______________________

WITNESS: MONTGOMERY COUNTY COMMISSION

______________________ BY: ______________________

TITLE: ______________________

3-2

PIKE ROAD VOLUNTEER FIRE PROTECTION AUTHORITY

3427 Wallahatchee Rd. • P.O. Box 640099 • Pike Road, AL 36064 • (334) 271-1048

November 28, 2016

Donnie Mims, Administrator
Montgomery County Commission
P.O. Box 1667
Montgomery, AL 36102-1667

RE: RESIGNATION OF DIRECTOR JANE JAMES

Dear Mr. Mims,

On October 24, 2016, the Pike Road Volunteer Fire Protection Authority (PRVFPA) Board of Directors regretfully voted to accept Director Jane James's resignation from the Board effective December 31, 2016. Mrs. James has served the PRVFPA with distinction for many years as a director. Her presence and contributions will be greatly missed.

Following this, the Board unanimously voted to recommend to the Montgomery County Commission that Mrs. James' replacement be Colonel Jim Miller (USAF Ret.) please see attached biography. Therefore, the PRVFPA Board of Directors recommends to the Montgomery County Commission and our County Commissioner that they accept our selection of Jim Miller as the replacement for Director Jane James.

Thank you for your consideration of the Board's recommendation.

Sincerely,

Jane James, Chairman

Will Barfoot, Director

Jack Jackson, Vice Chairman

Jimmy Grubbs, Director

Angie Bradsher, Secretary/Treasurer

Cc: Doug Singleton, Commissioner
File

4-1

Colonel James R. Miller (Jim), (USAF, Ret) was born in Riverside, California, at the Corona Naval Hospital.

He graduated from the University of Pittsburgh (PITT) in 1979 with a Bachelors Degree in Economics.

Immediately following his graduation from PITT, he was commissioned a Second Lieutenant in the United States Air Force (USAF) and a Distinguished Graduate of the Reserve Officer Training Program.

While stationed at Elmendorf Air Force Base, Alaska, he earned a MLA in Psychology in 1988 from Alaska Pacific University.

He was a Distinguished Graduate from the USAF Weapons Controller School. His duties included tracking enemy aircraft worldwide and later became an instructor at that school..

In 1982, he became an Air Intelligence Officer. He held many positions as an Intelligence Officer including Deputy Director for Joint Support at the Pentagon, as well as Director Joint Military Command Center Intelligence on 9/11. His last position was the Senior Intelligence Officer on Maxwell Air Force Base.

Jim is the Co-Owner of Full Spectrum Solutions, LLC.

He was a volunteer with the Pike Road Volunteer Fire Department.

He is married to Colonel Carol Miller, (USAF, Ret). They have four sons.

Jim and Carol have been residents of Mathews, Alabama, since 1999.

Updated 11/2016

Pike Road Volunteer
Fire Protection Authority

Members:	**Term Expires:**
David Livingston 13715 Old Pike Road Mathews, AL 36052 Cell: 334-657-2013 Office: 334 281-6303 Jlivings41960@hotmail.com	3/1/2017
Jimmy Grubbs 10608 Old Pike Road Mathews, AL. 36052 334-288-6051 home 334-315-7007 cell	3/1/2019
Jane James 1864 Flowers Road Mathews, AL 36052-3003 Home: 272-1734 jamest@alum.mit.edu	3/1/2021
Charles Williamson "Will" Barfoot **HOME:** 4280 Wallahatchie Road Pike Road, AL. 36064 (Home) 334-271-0713 (Cell) 334-315-3426 **WORK:** 608 South Hull Street Montgomery, AL. 36104 (Work) 334-834-3444 cwb@barfootschoettker.com	3/1/2020
Angie Bradsher 51 Waters View Drive Pike Road, Alabama 36064 Cell: (334) 318-6274 angiebradsher@yahoo.com	3/1/2020

cc: Chris Weller (334) 241-8066
Capell and Howard P.C.

Term: 6 years

4-3

ELTON N. DEAN, SR.
CHAIRMAN
RONDA M. WALKER
VICE CHAIRMAN

DANIEL HARRIS, JR.
ISAIAH SANKEY
DOUG SINGLETON

DONALD L. MIMS, CPA, MPA
ADMINISTRATOR
FLORENCE M. CAUTHEN
DEPUTY ADMINISTRATOR
334.832.1210
FAX: 334.832.2533
TDD: 334.265.3568
WWW.MC-ALA.ORG

December 1, 2016

MEMORANDUM

TO: Montgomery County Commission

FROM: Donald L. Mims DLM
County Administrator

SUBJECT: Montgomery County Parks and Recreation Board Member Reappointment

On December 4, 2016, the term of Andre' Howard will expire as a board member of the Montgomery County Parks and Recreation Board. Mr. Howard has agreed to be reappointed.

We will be discussing this issue at Monday's Commission meeting.

DLM/tn

Attachment

5-1

Updated 12/2015

Montgomery County Parks and Recreation Board

Members:	**Term Expires:**
Andre' Howard Montgomery, AL 36104	12/4/2016
Mark Salter Montgomery, AL 36104	12/4/2019
James B. Phillips Montgomery, AL 36110	12/4/2018
Charles Powe Pike Road, AL 36064	12/4/2020
Lynn Gowan Montgomery, AL 36117	12/4/2017

Term: 5 years

BUDGET FORM 5

MONTGOMERY COUNTY COMMISSION
BUDGET CHANGE REQUEST
REQUEST NUMBER 2

DEPARTMENT: Board of Registrars REVIEWED: S. Thomas 11/28/2016
Finance Director Date
REQUESTED BY: George M. Noblin APPROVED:
Elected Official/Dept. Head Date Administrator Date

ACCOUNT NAME	ACCOUNT NUMBER	CURRENT BUDGET	INCREASE (DECREASE)	REVISED BUDGET
Extra Help	001-51920-115	8,030	2,000	10,030
Overtime	001-51920-113	5,721	(2,000)	3,721
	TOTAL	13,751	0	13,751

JUSTIFICATION:
To cover extra help needed to process thousands of Provisional Ballots, and Provisional/ Regular update forms to meet election certification and purge list deadlines immediately following 2016 General Election.

6-1

BUDGET FORM 5

MONTGOMERY COUNTY COMMISSION
BUDGET CHANGE REQUEST
REQUEST NUMBER 2

DEPARTMENT: Engineering		REVIEWED: S. Thomas	11/28/16
		Finance Director	Date
REQUESTED BY: George C. Speake		APPROVED:	
Elected Official/Dept. Head	11/21/2016	Administrator	Date

ACCOUNT NAME	ACCOUNT NUMBER	CURRENT BUDGET	INCREASE (DECREASE)	REVISED BUDGET
Fuels & Lubricants	111-53400.212	198,770	(2,800)	195,970
Small Tools and Minor Equip	111-53400.214	2,500	2,800	5,300
	TOTAL	201,270	0	201,270

JUSTIFICATION:

To realign budget for Small Tools and Minor Equipments in District III

6-2

Montgomery County
Youth Facility

Memo

To: Mr. Donnie Mims, Montgomery County Administrator

From: Bruce R. Howell, Juvenile Court Administrator

Date: November 28, 2016

Re: Juvenile Detention Officer Fill Requests

The Youth Facility has two detention officer vacancies which need to be filled. I am requesting that these two fill requests be placed on the December 5th working session agenda for approval to fill these vacancies.

Thank you for your consideration!

7-1

Requisition for Montgomery City County Personnel

For Recruitment, Referral of Eligible Lists, and Special Appointments

Status: Routed to County Commission

Requisition ID: 1272

Date Requisition Created: 11/17/2016 12:01:02 PM

Requisition Properties

Start Date 11/17/2016

PositionNumber 900300004

Desired Hire Date 12/19/2016

Recruitment Number

Position Type
Open Competitive & Reemployment

Prefer Position(s) to be Filled By
Open Competitive & Reemployment

Department and Class Information

Department Name
Youth Facility

SelBudget
90 - YOUTH FACILITY

Job Class Code and Title
CO0300 - Juvenile Detention Of

Override Dept Name
Select Department

Certify Register from Alternate Job Class
Select Job Class and Job Title

List Requirements

You must provide a number from 1 to 99 for the number of vacancies.

# Vac	Jurisdictions	Emp. Status
1	Montgomery County	Full-Time

Notes

View Details

Requisition Supporting Information

Proposed Effective Date of Hire 12/19/2016

Pay Grade PC1

County Payroll Number

Notes

COUNTY USE ONLY Manpower Data Entered By

COUNTY USE ONLY Manpower Data Entered On

7-2

Requisition for Montgomery City County Personnel

For Recruitment, Referral of Eligible Lists, and Special Appointments

Status: Routed to County Commission
Date Requisition Created: 11/17/2016 3:56:06 PM
Requisition ID: 1274

Requisition Properties

Start Date 11/17/2016
PositionNumber 900300070

Desired Hire Date 12/19/2016
Recruitment Number

Position Type
Open Competitive & Reemployment

Prefer Position(s) to be Filled By
Open Competitive & Reemployment

Department and Class Information

Department Name
Youth Facility

SelBudget
90 - YOUTH FACILITY

Job Class Code and Title
CO0300 - Juvenile Detention Of

Override Dept Name
Select Department

Certify Register from Alternate Job Class
CO0300 - Juvenile Detention Officer

List Requirements

You must provide a number from 1 to 99 for the number of vacancies.

# Vac	Jurisdictions	Emp. Status
1	Montgomery County	Full-Time

Notes

View Details

Requisition Supporting Information

Proposed Effective Date of Hire 12/19/2016

Pay Grade PC1

County Payroll Number

Notes

COUNTY USE ONLY Manpower Data Entered By

COUNTY USE ONLY Manpower Data Entered On

7-3

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

To: Elton Dean, Chairman
Montgomery County Commission

From: Allyson Holland, Chief Clerk a.H.
Revenue Commissioner's Office

cc: Rhonda Walker, Vice-Chair, Dan Harris, Isaiah Sankey, Doug Singleton

Date: November 29, 2016

Re: Position Fill Requests

Our office is requesting to fill a vacancy for Revenue Branch Supervisor. The position was recently vacated due to a retirement. The East office, located on Atlanta Highway, is one of our busiest offices, especially during this tax season. This position is included in our current budget.

We respectfully request the approval of the County Commission to fill this vacancy. Thank you for your consideration in this matter.

Requisition for Montgomery City County Personnel

For Recruitment, Referral of Eligible Lists, and Special Appointments

Status: Routed to County Commission
Date Requisition Created: 11/29/2016 10:00:13 AM
Requisition ID: 1286

Requisition Properties

Start Date 1/2/2017
PositionNumber 800120023

Desired Hire Date 1/2/2017
Recruitment Number

Position Type
Promotional

Prefer Position(s) to be Filled By
Select One

Department and Class Information

Department Name
Revenue Commission

SelBudget
80 - REVENUE COMMISSION

Job Class Code and Title
CO0120 - Revenue Bran

Override Dept Name
Select Department

Certify Register from Alternate Job Class
Select Job Class and Job Title

List Requirements

You must provide a number from 1 to 99 for the number of vacancies.

# Vac	Jurisdictions	Emp. Status
1	Montgomery County	Full-Time

Notes
Vacancy Due to Retirement

View Details

Requisition Supporting Information

Proposed Effective Date of Hire 1/2/2017

Pay Grade A07

County Payroll Number 800120023

Notes

COUNTY USE ONLY Manpower Data Entered By

COUNTY USE ONLY Manpower Data Entered On

8-2

Requisition for Montgomery City County Personnel
For Recruitment, Referral of Eligible Lists, and Special Appointments

Status: Routed to County Commission
Date Requisition Created: 11/17/2016 9:19:17 AM
Requisition ID: 1270

Requisition Properties

Start Date 11/17/2016
PositionNumber 500420078
Desired Hire Date 11/21/2016
Recruitment Number
Position Type
Open Competitive
Prefer Position(s) to be Filled By
Open Competitive

Department and Class Information

Department Name
Detention Facility
SelBudget
50 - DETENTION FACILITY
Job Class Code and Title
CO0420 - Corrections Offic
Override Dept Name
Select Department
Certify Register from Alternate Job Class
Select Job Class and Job Title

List Requirements

You must provide a number from 1 to 99 for the number of vacancies.

# Vac	Jurisdictions	Emp. Status
1	Montgomery County	Full-Time

Notes

View Details

Requisition Supporting Information

Proposed Effective Date of Hire 11/21/2016
Pay Grade PC1-1
County Payroll Number

Notes
Replacement of Johnshay McGuire position #078

COUNTY USE ONLY Manpower Data Entered By

COUNTY USE ONLY Manpower Data Entered On

9-1

Montgomery County Commission
Non-Profit Agency Funding Request

Name of Agency	Dorothy's Vision Inc.
Website	www.dorothysvision.org
Primary Physical Address with Zip Code	4030 Green Acres Drive 36106
Executive Director's Name	Dorothy Carter
Executive Director's Phone	Business: (334) 395-8238 Cell (334) 590-2744
Year Organization Founded	2009
Agency Mission/Function	See Attachment.
Event/Activity to be Funded	Grant Writer's Fee
How will the funds be used?	The funds will be used to pay for two years of service.
Amount Requested	$4,250.00
Other Source(s) contacted for Funding and Amounts Requested and Received	None.
Have you received funds from the Commission in the past? If so, please provide the date(s) and amount(s).	yes, See attachments.
Please provide all of the following documents for review by the Commission:	**Attached: Comments**
Articles of Incorporation	See Attachment
Signed Bylaws	See Attached
Board of Directors	See Attachment
Most Recent Financial Statement	See Attachment
Most Recent Audit, if available	NA
Current Budget	See Attached
Most Recent IRS Form 990	See Attached
501(c)(3) Tax Exempt Status Letter	See Attachment
Person Completing Form	Dorothy Carter.
Email address	
Title	CEO/Executive Director
Date	November 2, 2016

Please return to the attention of Theresa LeGrady at 101 S. Lawrence Street, Montgomery, AL 36104 or by email to: TheresaLeGrady@mc-ala.org. If you have questions, please contact Theresa at 334.832.2555.

10-1

Dorothy's Vision, Incorporated

Dorothy's Vision, Inc. is designed to provide a safe and nurturing environment for neglected and abused youth in a home like setting. Dorothy's Vision also provides support to the coeds residing at the facility in the areas of Education, Behavioral Counseling (Individual & Family) and Independent Living Skills.

This program serves youth from the age 13 thru 21 who are in the Legal custody of the Alabama Department of Human Resources. In special circumstances the youth can be granted permission by the Alabama Department of Human Resources to stay longer.

D-2

Dorothy's Vision, Inc. is especially proud of their Therapeutic approach to helping each resident heal from their broken past of abuse and neglect.

Dorothy's Vision, Inc. believes according to I Corinthians 13:13 "And the greatest of these is LOVE", Love being the operative word. Showing Love builds self-esteem, fosters self-reliance which causes the residents of Dorothy's Vision, Inc. to thrive, to set long and short goals. By the end of their stay at Dorothy's Vision, Inc. these residents are able to emerge and become a productive and well-balanced member of our society.

Dorothy Carter, CEO/President
4030 Green Acres Drive
Montgomery, Alabama 36106
(334) 395-8238

"...And the greatest of these is LOVE" II Corinthians 13:13

The Proposal Budget

Budget Summary

	Total
Total this Grant	$100,671.12
1. Personnel	77,762.62
A. Salaries and Wages	44,950.00
B. Fringe Benefits	12,148.62
C. Consultants and Contract Services	15,664.00
II. Non-Personnel	$22,908.50
A. Space Costs	12,300.00
B. Rental, Lease or Purchase of Equipment	2,710.00
C. Consumable Supplies	1,287.00
D. Travel	1,761.00
E. Telephone	3,500.00
F. Other Costs	1,350.00

LIGHTHOUSE COUNSELING CENTER, INC.
111 COLISEUM BLVD.
MONTGOMERY, AL 36109

PHONE: 334-286-5980
FAX: 334-286-5988

MONTGOMERY COUNTY JAIL SUBSTANCE ABUSE COUNSELING PROJECT

PROPOSAL:

Lighthouse Counseling Services, Inc. will provide intensive outpatient substance abuse treatment services for individuals incarcerated in the Montgomery County Jail System that have a substance abuse disorder. Lighthouse will diagnose the substance abuse disorder and aid the individuals in beginning the stages of recovery while incarcerated. A certified mental health counselor from Lighthouse will perform all assessments to identify persons in need of substance abuse treatment and then will enter these persons into the program. Two consurrent outpatient classes will each be conducted 4 days/ week for 2 hours each. Inmates can also be given HIV tests and post-test counseling.

This is a successful program that Lighthouse has had in service for years. At the closing of the program in March, 2015, Lighthouse averaged serving 160 clients per year.

Since the Montgomery County Commission's appropriation in October, 2015, Lighthouse has serviced 151 inmates from the start date of the program, November 1, 2015, through September, 2016 and provided 6,600 hours of total services. That is an average of 14 inmates per month, or 168 per year. These services are provided very cost effectively with only 3% of the total expenses spent on overhead (indirect costs).

NUMBER OF PROPOSED CLIENTS TO BE SERVED PER YEAR: 168

LIGHTHOUSE COUNSELING CENTER, INC.
111 COLISEUM BLVD.
MONTGOMERY, AL 36109

PHONE: 334-286-5980
FAX: 334-286-5988

MONTGOMERY COUNTY JAIL SUBSTANCE ABUSE COUNSELING PROJECT

BUDGET:

Program Name: MONTGOMERY COUNTY JAIL PROJECT	
Organization Fiscal Year: 10/01/2016 – 09/30/2017	
Time Period This Budget Covers: 10/01/2016 - 09/30/2017	
EXPENSES	**TOTAL PROJECT COST**
1. Salaries	**$43,275**
2. Payroll Taxes	**$3,310**
3. Fringe Benefits	**$8,126**
5. Insurance	**$193**
6. Travel	**$1,512**
8. Supplies	**$1,450**
9. Printing & Copying	**$200**
10. Telephone & Fax	**$418**
11. Postage & Delivery	**$25**
12. Rent	**$600**
13. Utilities	**$860**
14. Repairs & Maintenance	**$31**
TOTAL AMOUNT	**$60,000**

LIGHTHOUSE COUNSELING CENTER, INC.
111 COLISEUM BLVD.
MONTGOMERY, AL 36109

PHONE: 334-286-5980
FAX: 334-286-5988

MONTGOMERY COUNTY JAIL SUBSTANCE ABUSE COUNSELING PROJECT

BUDGET CATEGORY JUSTIFICATION (AS SHOWN ON BUDGET ABOVE):

1. **SALARIES:**

CFO @ $65,000 annual x 1/40 (one hour per week) = $1,625
Clinical Director @ $73,000 x 2/40 (two hours per week) = $3,650
Counselor @ $38,000 annual (full time) = $38,000.00
Total $43,275

2. **TAXES:**

IRS rate of 7.65% x allocated salaries $43,275 = $3,310

3. **FRINGE BENEFITS:**

State Unemployment Ins. @ 1.65% x allocated salaries $43,275 = $714
Worker's Comp. Ins. @ 1.65% x allocated salaries $43,275 = $714
Health Insurance @ $475/mo. for single rate x 1/40 allocation for CFO = $285
Health Insurance @ $475/mo. for single rate x 2/40 allocation for Clinical Director = $713
Health Insurance @ $475/mo. for single rate x 100% for Counselor = $5,700.00
Total $8,126

5. **INSURANCE:**

General Liability and Property Insurance allocated @ .5% of annual cost = $38,500 = $193

6. **TRAVEL:**

Travel between office/ jail for counselor 225 miles/mo x 12 x $.56 IRS issued mileage rate = $1,512

8. **SUPPLIES:**

A New Direction program curriculum for use with clients $1,250
Misc. office supplies -paper, folders, pens, etc. $ 200
Total $1,450

9. **PRINTING & COPYING:**

Printed materials for distribution regarding the program = $200

LIGHTHOUSE COUNSELING CENTER, INC.
111 COLISEUM BLVD.
MONTGOMERY, AL 36109

PHONE: 334-286-5980
FAX: 334-286-5988

MONTGOMERY COUNTY JAIL SUBSTANCE ABUSE COUNSELING PROJECT

10. TELEPHONE:
Telephone expense allocation of office telephone = $11,760.00 annual cost x 1% = $118
Cell phone for Counselor for use while outside the office @ $25/month x 12 months = $300
Total $418

11. POSTAGE:
Direct expenses for postage = $25

12. RENT:
Rent expense allocation @1% = $30,000 annual cost x 2% = $600

13. UTILITIES:
Utility expense allocation of power, water, gas = $43,000 annual cost x 2% = $860

14. REPAIRS AND MAINTENANCE:
Copier maintenance expense allocated at 2% of $1,550 annual cost = $31

AGENDA

OCT 19 2015

BUDGET FORM 5

MONTGOMERY COUNTY COMMISSION

BUDGET CHANGE REQUEST

REQUEST NUMBER 2

DEPARTMENT:	County Comm Appropriat	REVIEWED:	S. Thomas	10/5/2015
DATE:	10/5/2015		Finance Director	Date
REQUESTED BY:	Donald L. Mims	APPROVED:	D L Mims	10/19/15
Elected Official/Dept. Head			Administrator	Date

ACCOUNT NAME	ACCOUNT NUMBER	CURRENT BUDGET	INCREASE (DECREASE)	REVISED BUDGET
Lighthouse Counseling Center	001-55500.431	19,200	60,000	79,200
Fund Balance	001.35900	0	(60,000)	
	TOTAL	19,200	0	79,200

JUSTIFICATION:

Provide funding to keep the Lighthouse Counseling Center Drug Treatment Program operational in the Montgomery County Jail due to a lack of funding by the State of Alabama.

11-5

Office of Public Affairs
Montgomery County Commission
P.O. Box 1667
Montgomery, Alabama 36102
334.832.1270

MEMORANDUM

November 16, 2016

To: Montgomery County Commission

From: DiDi Henry, public affairs director

RE: The State of Alabama Broadband Initiative

In 2008, Governor Riley launched The State of Alabama Broadband Initiative to offer a comprehensive statewide effort to address supply and demand for broadband, which is vital for economic development and quality of life for citizens living in the state's rural areas.

During a recent meeting in Pintlala, Chairman Dean and I fielded questions and heard concerns from District 2 residents about their lack of internet/broadband service for that area. We mentioned that they should speak with Kathy Johnson, the director of The State of Alabama Broadband Initiative to see what she would suggest.

Earlier this week, Pintlala resident Trish McLaney talked with Ms. Johnson about the lack of service in Pintlala. Ms. Johnson stated that she would like to speak with the Commission during a future information session and offer details about the program and get an assessment of needs in the unincorporated area of Montgomery County.

I am asking that the Commission allow Ms. Johnson to make her presentation at a future meeting. Thank you.

ELTON N. DEAN, SR.
CHAIRMAN

DANIEL HARRIS, JR.
VICE CHAIRMAN

ANDREW D. HALL
RONDA M. WALKER
JILES WILLIAMS, JR.

A COUNTY OLDER THAN THE STATE

MONTGOMERY COUNTY COMMISSION

MONTGOMERY, ALABAMA 36102-1667

ESTABLISHED 1816

DONALD L. MIMS, CPA, MPA
ADMINISTRATOR
FLORENCE M. CAUTHEN
DEPUTY ADMINISTRATOR
(334) 832-1210
FAX (334) 832-2533
TDD (334) 265-3568
www.mc-ala.org

November 3, 2016

MEMORANDUM

TO: Montgomery County Commission

FROM: Florence M. Cauthen, Deputy Administrator fmc

SUBJECT: **100 South Perry Street Parking Deck-General Information**

The 100 South Perry Street parking deck was built in 1980 and has five floors with 296 parking places, one elevator, and two enclosed stairwells. The Revenue Commissioner's appraised value is $680,000. An independent appraisal has been ordered.

At the request of the Commission, Goodwyn Mills and Cawood did a preliminary review of the general condition of the deck and identified estimated repairs of approximately $560,000, based on observations only. The repairs include new deck coating at each level, CMU stair repair, rust repair, and paint.

Elevator consultant Bob Dieter estimates the cost of replacing the elevator to be approximately $250,000, plus the cost of the hoist way and machinery room, along with electrical, HVAC for the machine room, etc.

In addition, the security booth and entry arms must be replaced. Lighting needs to be replaced. Repairs could easily cost $1,000,000.

Sheriff Cunningham polled all County employees and received 53 responses from employees stating that they presently park in the deck. Access to the deck is not controlled so anyone can enter the deck at any time and park without paying. (Note: County employees do not pay to park in County parking decks and lots.)

Capell & Howard currently leases 59 spaces from the owner for $35.00 per space per month, generating a total of $24,780 annually. If a space leases for $35.00 per month, it generates $420.00 per year. If all 296 spaces are leased for $35.00 per month, there is potential annual revenue of $124,320.

If you have additional questions, please do not hesitate to contact me or General Services Director Lamar Allen at 334-703-4436.

Capital Real Estate Services, LLC

Montgomery, AL - Birmingham, AL - Columbus, GA - Destin, FL

Appraisals - Appraisal Review – Consultation - Market/Feasibility Studies - Site Selection - Tax Appeal & Expert Witness Services

KENNETH D. WALLIS III, PRESIDENT
G. MICHAEL SHANAHAN, SENIOR APPRAISER
BLAKE CARTER, ASSOCIATE APPRAISER
WILL CABANISS, ASSOCIATE APPRAISER

2525 CONTAINER DRIVE
MONTGOMERY, AL 36109
OFFICE: 334.593.6060

233 12TH STREET, SUITE 621-A
COLUMBUS, GA 31901
FAX: 334.593.4369

November 7, 2016

Dear Mr. Elton N. Dean, Sr., Chairman,

Regarding the parking lot located 100 South Perry Street in Montgomery, Alabama. The analysis included the examination of other parking lots throughout the region such as rents being achieved, number of spaces, quality, location, vacancy, etc.

Note, cap rates are derived from, but not limited to, the strength of the tenant as well as the term of the lease that a tenant will occupy a space. In this particular instance, multiple spaces are presently occupied by Capell & Howard, PC, who currently desire to enter into a long-term lease (see exhibit A). Due to the condition of the parking deck, vacancy and the fact that the property is not actively being marketed, the "As Is" market value would be in the neighborhood of $720,000. However, if the property were to receive the maintenance issues addressed and the property were to be marketed with competent management the vacancy and cape rate (rate of return) would be less therefore driving the value higher.

Sincerely,

G. Michael Shanahan

Certified General Real Property Appraiser

Alabama License # - G00741
Georgia License # - 354933

100 South Perry Street Parking Deck Proposal

Capell & Howard, P.C. ("Firm") is willing to enter into a long term lease agreement with the Montgomery County Commission regarding the parking deck located at 100 South Perry Street (the "Deck") subject to the Commission's obtaining title to the Deck and also subject to the execution a definitive lease agreement satisfactory to both the Commission and the Firm. The principal terms of the lease agreement are expected to be:

1. The Firm will initially lease the same 59 spaces that it currently leases from JP Washington – 25, LLC for the same price of $35.00 per space per month. The Firm will have the right to increase the number of spaces as needed, subject to additional spaces availability. The Firm's preferred area would be on the first, second and third floors primarily on the west side of the deck.

2. The initial term of the lease would be five years with the Firm having the right to renew for three more five year periods by giving at least three months' notice of its renewal of each term. The Firm would expect to renew unless it no longer occupies its office at 150 South Perry Street.

3. The Commission will perform such maintenance and repairs on the Deck to bring it up to a good and clean condition and will maintain the Deck in a good and clean condition during the term of the lease. That would include performing regular and deferred maintenance on the Deck, including painting, replacing lights, punctually removing trash and garbage, cleaning stairways, and maintaining the drainage system.

4. A substantial existing problem with the Deck is a number of cracks in the top floor which results in substantial water leaks during heavy rains onto the spaces below the floor and particularly those spaces directly below the cracks. The Firm had a study performed of the cost of repairing those cracks and is willing to provide that study the Commission for its information. The cost of the repairs was approximately $6,000. The Firm proposed to the existing owner of the Deck that the Firm pay for the repairs of the cracks by reducing its rent in an amount equal to the cost of the repairs.

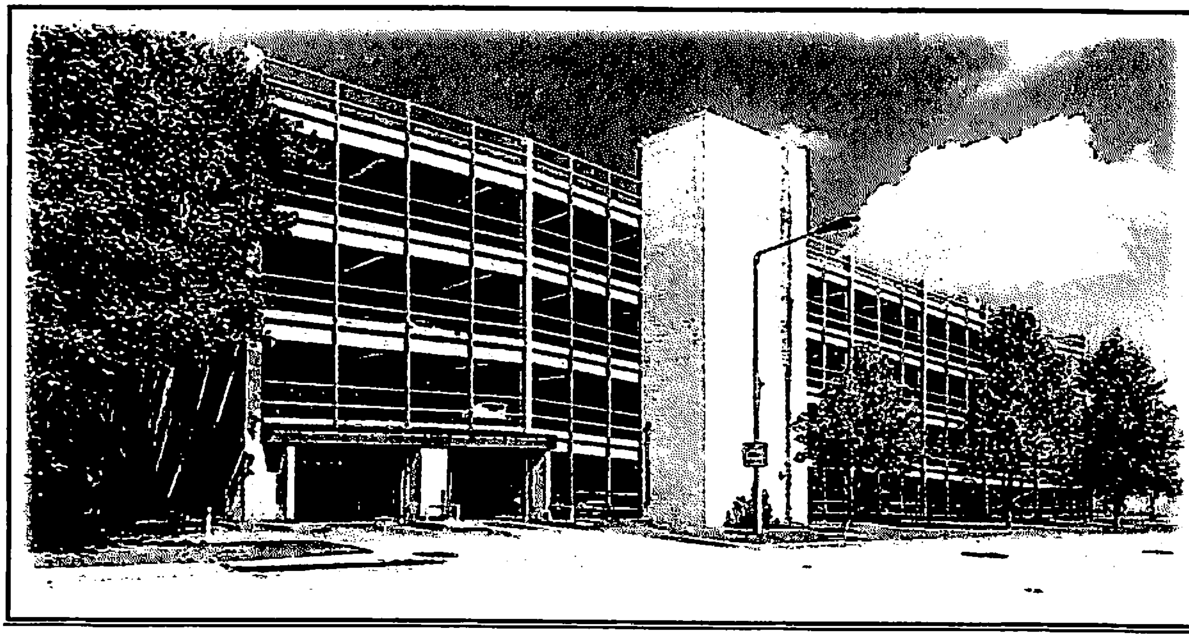
5. The Firm will continue its access to the Deck from the Firm's building on floors one, two and three.

6. The Firm would prefer to have a right of first refusal to purchase the Deck in the event of a disposition of it by the Commission during the term of the lease, including renewals.

7. The Firm will have the right to assign its interest under the lease to any new owner or lessor of the Firm's offices.

8. This proposal is subject to review and approval (and modification) by the Firm's Board of Directors.

Valuation of a Parking Deck
"JP 25 Washington, LLC Property"
100 South Perry Street
Montgomery, Alabama 36104



Parking Deck
100 South Perry Street
Montgomery, Alabama 36104

Effective Date of Appraisal: November 8, 2016
Date of Report: November 14, 2016

REQUESTED BY:
Montgomery County Commission
c/o: Elton N. Dean, Sr., Chairman
P.O. Box 1667
Montgomery, Alabama 36102

PREPARED BY:
Capital Real Estate Services, LLC
Email – mgs.shanahan@gmail.com
Phone # - 334-593-6060
Cell # - 334-549-1358
File Number: 2016-5280

CAPITAL REAL ESTATE SERVICES, LLC

MONTGOMERY, AL – BIRMINGHAM, AL – COLUMBUS, GA - DESTIN, FL

13-5

Capital Real Estate Services, LLC

Montgomery, AL – Birmingham, AL – Columbus, GA - Destin, FL

Appraisals - Appraisal Review – Consultation - Market/Feasibility Studies - Site Selection - Tax Appeal & Expert Witness Services

KENNETH D. WALLIS III, PRESIDENT
G. MICHAEL SHANAHAN, SENIOR APPRAISER
BLAKE CARTER, ASSOCIATE APPRAISER
WILL CABANISS, ASSOCIATE APPRAISER

2525 CONTAINER DRIVE
MONTGOMERY, AL 36109
OFFICE: 334.593.6060

233 12TH STREET, SUITE 621-A
COLUMBUS, GA 31901
FAX: 334.593.4369

November 14, 2016

Montgomery County Commission
c/o: Elton N. Dean, Sr., Chairman
P.O. Box 1667
Montgomery, Alabama 36102

Re: Parking Deck
100 South Perry Street
Montgomery, Alabama 36104

Dear Montgomery County Commission:

In accordance with your request and authorization, we have personally inspected the above referenced property and have completed all necessary investigations and analysis required for the development and reporting of the results of the appraisal assignment. The report contains the most pertinent data gathered and utilized; the valuation techniques employed, and the reasoning culminating in the opinion of value. The appraisal analyses and report were developed in conformance with interpretation of the guidelines and recommendations of the Uniform Standards of Professional Practice (USPAP) and The Financial Institutions Reform, Recovery and Enforcement Act, Title XI Regulations (FIRREA). By reference herein, the appraisal report in its entirety, including all assumptions and limiting conditions and any extraordinary and/or hypothetical conditions, is an integral part of and is inseparable from this transmittal letter.

This appraisal was developed in accordance with Standard Rule 1 of 2016-2017 Uniform Standards of Professional Appraisal Practice (USPAP). The appraisal is being reported in an "Appraisal Report" format in accordance with the Standards Rule 2-2(a) of 2016-2017 Uniform Standards of Professional Appraisal Practice (USPAP).

The property interest appraised is that of the Leased Fee Estate. The effective date of the subject's market value estimate is November 8, 2016. The date of this report is November 14, 2016.

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Special attention is called to the Extraordinary Assumptions and/or Hypothetical Conditions, which are detailed as follows:

- **Extraordinary Assumptions** – There are not extraordinary assumptions and/or hypothetical conditions associated with this analysis.

We trust that this report is properly prepared for its intended use and should any questions arise in connection with this assignment, please feel free to contact us.

As a result of our investigation and analysis, it is our opinion that the "As Is" Market Value of the Leased Fee Estate, as of November 8, 2016, is:

*** EIGHT HUNDRED THOUSAND DOLLARS***

$800,000

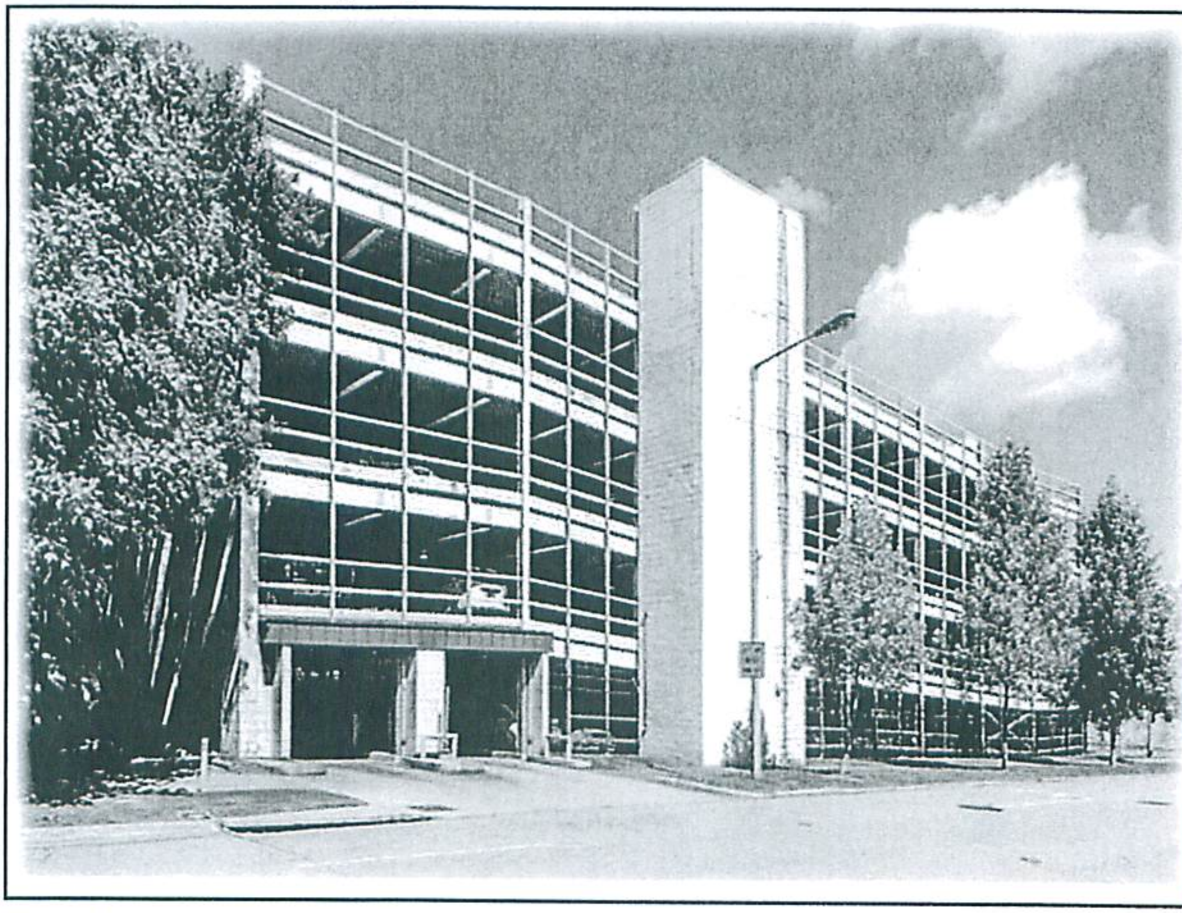
Sincerely,

G. Michael Shanahan

Certified General Real Property Appraiser

Alabama License # - G00741
Georgia License # - 354933

Identification of the Property



The subject property is identified as an improved commercial parcel of land located at the southwest corner of South Perry Street and Washington Avenue, just south of Dexter Avenue and being inside the city limits of Montgomery and in Montgomery County, Alabama. The site is improved with a five-story building that is currently being utilized as a parking deck. The improvements consist of a gross 105,300 square feet of building area (296 spaces). The building is a masonry and steel framed structure with a masonry exterior and is erected on a reinforced concrete slab foundation. The improvements have a good level of typical amenities for the property type and the structure is designed to replicate an attractive architectural design.

Aerial Photo Identification of the Property

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

ttg@hsg-law.com

December 5, 2016

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

Re: Executive Session (December 5, 2016) – Old Selma Road

Dear Montgomery County Commission Members:

This is to advise the members of the Montgomery County Commission that I have been consulted on a matter on which the County Commission is considering convening an executive session at its next meeting for discussion with legal counsel regarding a presentation to be made regarding Old Selma Road and pending litigation, at the December 5, 2016, MCC meeting, and have determined that, in my legal opinion, this matter is appropriate for executive session under Section 7(a)(6) of Act No. 2005-40.

Pursuant to Section 7(a)(3) of Act No. 2005-40, a copy of this letter should be attached to the minutes of the County Commission meeting wherein the body considers a motion to convene an executive session to discuss this matter.

Sincerely,

Thomas T. Gallion

Thomas T. Gallion, III
ASB 5295-L74T

TTG/tp

Montgomery County Commission
Non-Profit Agency Funding Request

Name of Agency	The Coach Chapman Foundation
Website	www.CoachChapmanFoundation.com
Primary Physical Address with Zip Code	8049 Lakeridge Dr Montgomery AL 36117
Executive Director's Name	Larry Chapman Jr.
Executive Director's Phone	Business: Cell: 3343134012
Year Organization Founded	2016
Agency Mission/Function	Educational Scholarships
Event/Activity to be Funded	The Coach Chapman Basketball Tourn.
How will the funds be used?	Underwrite costs of Tournament ~~Scholarships (Endowment)~~
Amount Requested	$10,000
Other Source(s) contacted for Funding and Amounts Requested and Received	Local businesses, corporations & Foundations Req-$100k Rec-$30k
Have you received funds from the Commission in the past? If so, please provide the date(s) and amount(s).	No

Please provide all of the following documents for review by the Commission:	Attached:	Comments
Articles of Incorporation	✔	
Signed Bylaws	✔	Attn Daniel Lindsay - Attorney
Board of Directors	✔	
Most Recent Financial Statement		Dont have one NA
Most Recent Audit, if available		Never had one NA
Current Budget	✔	Attn Daniel Lindsay - Attorney
Most Recent IRS Form 990		Dont have one NA
501(c)(3) Tax Exempt Status Letter	✔	Attn. Burton Ward
		→ Central Ala Comm Fnd
Person Completing Form	Larry Chapman Jr	
Email address	lfcj@icloud.com	
Title	Ex Dir	
Date	11 16 16	

15-1

Coach Chapman Basketball Tournament

Budget: 32500

AUM Gym	5000
Security	3000
Officials	5000
Marketing	10000
Concessions	3000
Advertising	3000
Radio	3000
Liability Insurance	500
	32500

Tammy Nix

From: Larry Chapman Jr <larry@coachchapmanfoundation.com>
Sent: Wednesday, November 16, 2016 8:49 PM
To: Donald Mims
Cc: Larry Chapman; Daniel Lindsey; alawler@rushtonstakely.com; burton.ward@cacfinfo.org
Subject: The Coach Chapman Foundation
Attachments: Montgomery County Commission Non-Profit Request.pdf; ATT00001.htm

Donnie,

Attached is the requested information. There are a few items The Coach Chapman Foundation does not have because we were created/founded this year.

1. Financial statement
2. Recent audit
3. Current budget
4. IRS form 990

I am aware I didn't make today's deadline at noon. Please let me know if we can be added to the next Commission work session and when that will occur. I have attached Daniel Lindsey and Allyson Lawler of Rushton-Stakley (Attorney) and Burton Ward of The Central Alabama Community Foundation (501c3). I'm encouraged and excited to partner with The County Commission. Thank you for your help. Please call with any questions.

15-3

CERTIFICATE OF FORMATION
OF
THE LARRY CHAPMAN FOUNDATION

TO THE HONORABLE JUDGE OF PROBATE OF MONTGOMERY COUNTY, ALABAMA:

The undersigned individual, desiring to incorporate a nonprofit corporation under the Alabama Nonprofit Corporation Law (Section 10A-3-1.01 et seq., of the Code of Alabama (1975)), as amended, hereby delivers this Certificate of Formation to the office of the Judge of Probate of Montgomery County, Alabama, for the purpose of forming a nonprofit corporation under the laws of the State of Alabama.

1. The name of the nonprofit corporation is "The Larry Chapman Foundation" (the "Corporation").

2. The address of the registered office of the Corporation is 184 Commerce Street, Montgomery, Alabama 36104, and the name of the registered agent of the Corporation at that address is RS Registered Agents, LLC.

3. The Corporation has been formed for the charitable and educational purposes consistent with the requirements of Section 501(c)(3)of the Internal Revenue Code, including providing scholarships to deserving students, supporting and promoting athletic instruction and competition and other educational purposes.

4. The Corporation has at least one member.

5. The Corporation's duration is perpetual.

6. Upon the dissolution of the Corporation, all of the assets of the Corporation shall be distributed to other nonprofit corporations exempt from federal income taxes under 501(c)(3) of the Internal Revenue Code.

7. The initial Board of Directors shall consist of three (3) directors whose names and addresses are as follows:

Larry Frankford Chapman	Larry Frankford Chapman, Jr.	Charles Robert Cherry
7126 Heathermore Loop	8049 Lakeridge Drive	8520 Westhampton Court
Montgomery, Alabama 36117	Montgomery, Alabama 36117	Montgomery, Alabama 36117

8. The Corporation has adopted Bylaws to regulate the internal affairs of the Corporation including the selection, the number of Directors and the identity of members of the Board of Directors.

9. The organizer of the Corporation is Daniel L. Lindsey, Jr. and the organizer's address is 184 Commerce Street, Montgomery, Alabama 36104.

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The undersigned, being the organizer of The Larry Chapman Foundation is hereby signing this Certificate of Formation on behalf of the Corporation on the 29th day of July, 2016.

ORGANIZER:

DANIEL L. LINDSEY, JR.

This Instrument Prepared By:
Daniel L. Lindsey, Jr.
Rushton, Stakely, Johnston & Garrett, P.A.
Post Office Box 270
Montgomery, Alabama 36101-0270
Phone: (334) 206-3100
Fax: (334) 481-0820

15-5

John H. Merrill
Secretary of State

P.O. Box 5616
Montgomery, AL 36103-5616

STATE OF ALABAMA

I, John H. Merrill, Secretary of State of Alabama, having custody of the Great and Principal Seal of said State, do hereby certify that

pursuant to the provisions of Title 10A, Chapter 1, Article 5, Code of Alabama 1975, and upon an examination of the entity records on file in this office, the following entity name is reserved as available:

The Larry Chapman Foundation

This name reservation is for the exclusive use of Daniel L. Lindsey, Jr., PO Box 270, Montgomery, AL 36101 for a period of one year beginning July 14, 2016 and expiring July 14, 2017

STATE OF ALA.MONTGOMERY CO.
I CERTIFY THIS INSTRUMENT WAS FILED ON
CORP 00345 PG 0869-0871 2016 Jul 29 01:51PM
STEVEN L. REED
JUDGE OF PROBATE

INDEX	$5.00
REC FEE	$50.00
CERT	$0.00
CHECK TOTAL	$55.00
270783	Clerk: #102 01:52PM

In Testimony Whereof, I have hereunto set my hand and affixed the Great Seal of the State, at the Capitol, in the city of Montgomery, on this day.

July 14, 2016

Date

J. H. Merrill

RES729635

John H. Merrill **Secretary of State**

15-6

IRS.gov

EIN Assistant

Your Progress: 1. Identity 2. Authenticate 3. Addresses 4. Details 5. EIN Confirmation

Congratulations! The EIN has been successfully assigned.

EIN Assigned: **81-3374532**

Legal Name: **LARRY CHAPMAN FOUNDATION**

The confirmation letter will be mailed to the applicant. This letter will be the applicant's official IRS notice and will contain important information regarding the EIN. Allow up to 4 weeks for the letter to arrive by mail.

We strongly recommend you print this page for your records.

Click "Continue" to get additional information about using the new EIN. Continue >>

Help Topics

Can the EIN be used before the confirmation letter is received?

15-7

THE COACH LARRY CHAPMAN
FOUNDATION

Home About Coach Chapman 2016 Tournament Get Involved Contact Us

Are you ready? Yeah! Are you sure? Let's Go!

—Coach Chapman

Coach Chapman Foundation Board of Directors

Larry Chapman Sr. *(Founder)*

— Head Coach Men's Basketball, Macon East Academy

Chauncey Shines

— [illegible] Alumni | Athletic Director/Head Basketball Coach – Brewbaker Technology

15-8

Larry Chapman, Jr.* — *(Executive Director)*

— AUM Alumni | Business Development Officer, Berney Office Solutions (Xerox)

Clint Chapman

— Owner – Professional Medical Fulfillment, Inc.

Christa Lewis

— AUM Alumni | Owner – Integrity CheerNastics

Luke Chapman

— Account Executive – Professional Medical Fulfillment, Inc.

Bobby Cherry

— AUM Alumni | Owner – Robert Cherry Architecture

John Ed Mathison

— Founder – John Ed Mathison Ministries

Nigel Card*

— AUM Alumni | Head Coach Men's Basketball, St. James High School

Ed Card*

— AUM Alumni | Athletic Director – City of Montgomery

Jim Ward*

— AUM Alumni | Vice President – Golden Flake

Frank Stakely

— Partner – Rushton-Stakely

Daniel Lindsey

— Attorney – Ruston-Stakely

Alan Smoot*

— AUM Alumni | General Manager – Coca-Cola United

15-9

Mike Crow*

— AUM Alumni | Partner – Beasley Allen

Doyle Powell*

— AU Alumni | Owner – The Powell Group

Taylor Blackwell

— President — Walker360/Fifth

Advertising

*AUM Basketball Letterman

MEMBERSHIPS SPONSORSHIPS DONATE

The Coach Larry Chapman Foundation has applied for 501(c)3 status. The application is awaiting IRS approval. Your donation will be tax deductible and are such a blessing to our organization.

15-10

From: Burton Ward burton.ward@cacfinfo.org
Subject: The Larry Chapman Foundation
Date: Nov 1, 2016, 11:58:41 AM
To: lfcj@icloud.com

Larry,
It was good to talk to you today about your Fiscal Sponsor needs. I have attached an agreement outlining everything discussed.
Also, this is a link you can send to your Website person to embed for online donations. Please let me know if they have any questions.
https://donatenow.networkforgood.org/14256[illegible]
They can add a sentence that reads: This will redirect you to the Central Alabama Community Foundation site for online giving. Please select The Larry Chapman Foundation in the drop down menu.

Once you receive your IRS designation, this can be removed from the site.
Let me know if you have any questions.

--

Burton U. Ward
President
Central Alabama Community Foundation
35 S. Court Street
Montgomery, AL 36104
334-264-6223 phone
334-398-1842 cell
334-263-6225 fax
burton.ward@cacfinfo.org
www.cacfinfo.org

15-11

central alabama community foundation & The Larry Chapman Foundation
FISCAL SPONSORSHIP AGREEMENT

This is an agreement made on **November 1, 2016** (date), by and between Central Alabama Community Foundation (Sponsor) and **The Larry Chapman Foundation** (Project).

Contact Name:
Larry Chapman
llcj@icloud.com
334-313-4012

Sponsor: The Sponsor is a nonprofit corporation, exempt from federal tax under Section 501(c)(3) of the Internal Revenue Code, as amended. It is formed for purposes, which include making a difference in the lives and future of people in the Amador area and enhancing the quality of life for the benefit of people in the Amador area.

Project: The Project is an unincorporated organization formed for the purposes of developing an all-male Christian leadership academy in west Montgomery.

The Agreement: The Sponsor is willing to receive tax-deductible charitable contributions for the benefit and use of implementing the Project. The Project, with the administrative assistance of the Sponsor, desires to use these funds in order to implement the Project's purposes.

By entering into this Agreement, the parties agree to the following terms and conditions:

1. Receipt of Funds: The Sponsor agrees to receive grants, contributions and gifts to be used for the Project, and to make those funds available to the Project
2. Acknowledgement of Charitable Donations on Behalf of the Project: The Sponsor agrees that all grants, charitable contributions and gifts which it receives for the Project will be reported as contributions to the Sponsor as required by law, and further agrees to acknowledge receipt of any such grant, charitable contribution or gift in writing and to furnish evidence of its status as an exempt organization under IRS Section 501(c)(3) to the donor upon request. The Sponsor agrees to notify the Project of any change in its tax-exempt status.
3. Protection of Tax-Exempt Status: The Project agrees not to use funds received from the Sponsor in any way which would jeopardize the tax-exempt status of the Sponsor. The Project agrees to comply with any written request by the Sponsor that it cease activities which might jeopardize the Sponsor's tax status, and further agrees that the Sponsor's obligation to make funds available to it is suspended in the event that it fails to comply with any such request. Any changes in the purpose for which grant funds are spent must be approved in writing by the Sponsor before implementation. The Sponsor retains the right, if the Project breaches this Agreement, or if the Project jeopardizes the Sponsor's legal or tax status, to withhold, withdraw, or demand immediate return of grant funds.
4. Use of Funds: The Sponsor also authorizes the Project to make expenditures, which do not exceed total contributions for the Project, on its behalf for use in the Project. The Project agrees to use any and all funds received from the Sponsor solely for legitimate expenses of the Project and to account fully to the Sponsor for the disbursement of these funds. On behalf of and with its funds, the Sponsor will pay for the Project's qualified expenses in accordance with Project's budget approved by the Sponsor. The Sponsor will obtain authorization from the Project to pay these expenses using the Project's funds.
5. Financial Procedures: The Project must act within the Project's budget approved by the Sponsor.
6. Reimbursement of Administrative Support: In addition to serving as fiscal sponsor for the Project, the Sponsor will provide administrative support. The Project will reimburse the Sponsor for administrative tasks. The fee for reimbursement will be in accordance with the fee schedules established by the Foundation. The fee may be adjusted by the Sponsor, if the Sponsor determines that actual cost of fiscal sponsorship exceeds the fee set forth

15-12

in the fee schedule

7. Financial Accounting and Reporting: The Sponsor will maintain books and financial records for the Project in accordance with generally accepted accounting principles. The Project's revenue and expenses shall be separately classed in the books of the Sponsor. The Sponsor will provide reports reflecting revenue and expenses to the Project on a calendar quarterly basis or as requested.

8. Governance: Authority to manage the programmatic activities of the Project is delegated to the Project, subject at all times to the ultimate direction and control of the Sponsor's Board of Directors.

9. Fundraising: The Project may solicit gifts, contributions, and grants on behalf of the Sponsor which are earmarked for the activities of the Project. The Project's choice of funding sources to be approached and the text of the Project's letters of inquiry, grant applications, and other fundraising materials are subject to approval by the Sponsor. All grant agreements, pledges, or other commitments with funding sources to support the Project shall be executed by the Sponsor. The cost on any reports or other compliance measures required by such funding sources shall be borne by the Project. The Sponsor shall be responsible for the processing and acknowledgement of all monies received for the Project, which shall be reported as the income of the Sponsor for both tax purposes and for purposes of the Sponsor's financial statements. Grants involving government or public agency monies have substantial reporting and auditing requirements; therefore, if the Project desires to apply for government or public agency grants, the Project must get advance approval to do so from the Sponsor.

10. Hold Harmless: The Project agrees to the fullest extent permitted by law, to defend indemnify and hold harmless the Sponsor and their officers, agents departments, officials, representatives and employees from and against any and all claims, liabilities, loss, costs, damages, injury or death, fees, expenses, demands and actions including payment of reasonable attorney's fees arising out of or resulting from the performance of the Project's obligations or any negligent act or omission of the Project or anyone directly or indirectly employed by the Project.

11. Miscellaneous: In the event of any controversy, claim, or dispute between the parties arising out of or related to this Agreement, or the alleged breach thereof, the prevailing party shall, in addition to any other relief, be entitled to recover its reasonable attorney's fees and costs of sustaining its position. Each provision of this Agreement shall be separately enforceable, and the invalidity of one provision shall not affect the validity or enforceability of any other provision. This Agreement shall be interpreted and construed in accordance with the laws of the State of California. Time is of the essence of this Agreement and of each and every provision hereof.

12. Arbitration: In the event of any dispute under this Agreement, the parties shall attempt to resolve the matter themselves in an amicable manner. Failing such resolution, any dispute under this Agreement shall be resolved by binding arbitration in Sacramento in accordance with commercial arbitration rules of the Judicial Arbitration and Mediation Services (JAMS) then in effect, or any other rules mutually agreed to by the parties. Any award or order made in any such arbitration may be entered as a judgment in a court of competent jurisdiction. Any dispute, and the resolution thereof in any manner, shall be and remain confidential information, and all parties shall protect the confidential information from public disclosure, using any and all reasonable legal and technical means.

13. Renewal of this Agreement: If both the Sponsor and Project desire to do so, this Agreement may be renewed annually thereafter.

14. Termination: Either party may terminate this Agreement by giving 60 days' written notice to the other party. If the Project will continue to exist but one of the parties desires to terminate the Sponsor's fiscal sponsorship of the Project, the following terms and conditions shall apply. Another nonprofit corporation which is tax-exempt under IRS Section 501(c)(3) and is not classified as a private foundation under IRS Section 509(a) must be willing and able to sponsor the Project (the Successor). The Successor must be identified by the end of the 60-day written notice period. If a Successor to sponsor the Project cannot be found, the Project shall have an additional 60 days to find a Successor willing and able to sponsor the Project. When a Successor is found, the balance of assets held by the Sponsor for the Project, together with any other assets held or liabilities incurred by the Sponsor in connection with the Project, shall be transferred to the Successor by the end of the notice period or any extension thereof, subject to the approval of any third parties (including funding sources) that may be required. If the Project has formed a new organization qualified to be a Successor as set forth in the paragraph, such organization shall be eligible to receive all such assets and liabilities so long as such organization has received a determination letter from the Internal Revenue Service which states the new organization is exempt from federal tax under section 501(c)(3) of the Internal Revenue Code no later than the end of the notice period or any extension thereof. If no Successor is found, the Sponsor may allocate the Project's assets and liabilities in any manner consistent with applicable tax and charitable trust laws and other obligations.

15. Entire Agreement: This Agreement constitutes the only agreement, and supersedes all prior agreements and understandings, both written and oral, among the parties with respect to the subject matter hereof. All Attachments hereto are a material part of the Agreement and are incorporated by reference. This Agreement,

including any Attachments hereto, may not be amended or modified, except in a writing signed by all parties to this Agreement.

This Agreement will remain in force until the stated end of the project or annual renewal **November 1, 2016** (date) or it is terminated within 60 days written notice by either the Sponsor or the Project, whichever date is sooner.

By signing below, both parties agree to execute this Agreement on the day and year first written above.

______________________________ ______________________________

Burton U. Ward, Sponsor President ***Larry Chapman***, Project Director

______________________________ ______________________________

Date Date

15-14

Empowering Communities Helping Ourselves
P. O. Box 9651
Montgomery, AL 36108

November 13, 2016

Mr. Donnie Mims, Administrator
Montgomery County Commission
P. O. Box 1667
Montgomery, AL 36012

Dear Mr. Mims,

Empowering Communities Helping Ourselves is requesting an appropriation from the Montgomery County Commission of $30,000 to support ECHO's free At Risk afterschool feeding program that benefits 400 impoverished and at risk children, Mondays through Fridays in Montgomery, Alabama. ECHO's Real Meals for Kids program allows at risk children attending after school programs within our public school systems and/or community centers receive free nutritious snacks and meals each day at no cost to their families.

Carver High School, Lanier High School, Bellingrath Middle, Floyd Middle School, Brew Tech High School, Connecting Life Center, Faith Christian Center, Smart Start Learning Center, Common Grounds, Ark of Safety After School, and Kid Dynasty Afterschool programs are some of the sites that ECHO has sponsored. To date the program has served over 100,000 meals, but there are many more children in the city of Montgomery that need to be served. In order to fully comply with this urgent need of our disadvantaged children, we desperately seek your help.

ECHO's Real Meals for Kids program is partially funded through the Department of Education's Children Nutrition Feeding Program. Annual program expenses are budgeted for $200,000 for the current fiscal year, (October 2016-September 2017) with $140,000 projected from the Department of Education. This leaves a shortfall of $60,000. With your generous assistance of $30,000 we will be able to fulfill the needs of these children. Our doors are open to you at any time. Please come to visit and meet our wonderful staff. We are located at the Restoration Baptist Church, 164 E. South Boulevard, Montgomery, Alabama, 36105 (formally Harrison Elementary School). Thank you for all that you for the children in Montgomery, Alabama.

Sincerely yours

Aieda Harris,
Executive Director

16-1

ECHO BUDGET FOR REAL MEALS FOR KIDS FEEDING PROGRAM

October 1, 2016 – September 30, 2017

Wages	$96,000.00
Food Cost	99,000.00
Indirect Food Cost	1,000.00
Rent	3,600.00
Office Supplies	400.00
	$200,000.00

Form **990-EZ**

Department of the Treasury
Internal Revenue Service

Short Form
Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.

▶ Information about Form 990-EZ and its instructions is at www.irs.gov/form990.

OMB No. 1545-1150

2015

Open to Public Inspection

A For the 2015 calendar year, or tax year beginning Jauary 1, , 2015, and ending December 31, , 20 15

B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Final return/terminated ☐ Amended return ☐ Application pending

C Name of organization: Empowering Communities Helping Ourselves

Number and street (or P.O. box, if mail is not delivered to street address): P. O. Box 9651 | Room/suite:

City or town, state or province, country, and ZIP or foreign postal code: Montgomery, AL 36108

D Employer identification number: 42-1532718

E Telephone number: 334-590-8311

F Group Exemption Number ▶

G Accounting Method: ☑ Cash ☐ Accrual Other (specify) ▶

H Check ▶ ☑ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

I Website: ▶

J Tax-exempt status (check only one) — ☑ 501(c)(3) ☐ 501(c) ( ) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

K Form of organization: ☐ Corporation ☐ Trust ☐ Association ☐ Other NON PROFIT

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are $200,000 or more, or if total assets (Part II, column (B) below) are $500,000 or more, file Form 990 instead of Form 990-EZ . . . ▶ $

SCANNED SEP 2 2 2016

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)

Check if the organization used Schedule O to respond to any question in this Part I . . . ☐

Revenue	1	Contributions, gifts, grants, and similar amounts received			1	55,102 85
	2	Program service revenue including government fees and contracts			2	0
	3	Membership dues and assessments			3	0
	4	Investment income			4	0
	5a	Gross amount from sale of assets other than inventory	5a	0		
	b	Less: cost or other basis and sales expenses	5b	0		
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)			5c	0
	6	Gaming and fundraising events				
	a	Gross income from gaming (attach Schedule G if greater than $15,000)	6a	0		
	b	Gross income from fundraising events (not including $ 0 of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds $15,000)	6b	0		
	c	Less: direct expenses from gaming and fundraising events	6c	0		
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)			6d	0
	7a	Gross sales of inventory, less returns and allowances	7a	0		
	b	Less: cost of goods sold	7b	0		
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)			7c	0
	8	Other revenue (describe in Schedule O)			8	0
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ▶			9	55,102 85
Expenses	10	Grants and similar amounts paid (list in Schedule O)			10	0
	11	Benefits paid to or for members			11	0
	12	Salaries, other compensation, and employee benefits			12	25,053 88
	13	Professional fees and other payments to independent contractors			13	0
	14	Occupancy, rent, utilities, and maintenance			14	1640
	15	Printing, publications, postage, and shipping			15	1000
	16	Other expenses (describe in Schedule O)			16	27,090 34
	17	**Total expenses.** Add lines 10 through 16 ▶			17	54,784.22
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)			18	318.63
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)			19	1896.54
	20	Other changes in net assets or fund balances (explain in Schedule O)			20	0
	21	Net assets or fund balances at end of year. Combine lines 18 through 20 ▶			21	318.63

For Paperwork Reduction Act Notice, see the separate Instructions. Cat. No. 10642I Form **990-EZ** (2015)

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16-3 13

Part II **Balance Sheets** (see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II . . . ☐

		(A) Beginning of year		(B) End of year
22	Cash, savings, and investments	1896 54	22	318.63
23	Land and buildings	0	23	0
24	Other assets (describe in Schedule O)	0	24	0
25	**Total assets**	1896.54	25	318 63
26	**Total liabilities** (describe in Schedule O)	0	26	0
27	**Net assets or fund balances** (line 27 of column (B) must agree with line 21)	1896.54	27	318 63

Part III **Statement of Program Service Accomplishments** (see the instructions for Part III)

Check if the organization used Schedule O to respond to any question in this Part III . . ☐

What is the organization's primary exempt purpose?

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

			Expenses (Required for section 501(c)(3) and 501(c)(4) organizations, optional for others.)
28	Dr. Martin Luther King Jr. Youth Leadership Forum, Mega Sports Camp, monthly mentoring program for boys and girls, food boxes for needy families (Grants $) If this amount includes foreign grants, check here . . . . ▶ ☐	28a	$17,381 41
29	Summer enrichment program for 60 kids, provided free lunch and snacks, cooking, Science, Technology, and Engineering program, field trips, and summer jobs for six youth and two senior citizens (Grants $) If this amount includes foreign grants, check here . . . . ▶ ☐	29a	$17,381 41
30	After school program for 50 youth, provided free meals and snacks for 300 elementary and middle school students. Provided tutoring for elementary and middle school children. (Grants $) If this amount includes foreign grants, check here . . . . ▶ ☐	30a	$17,381.41
31	Other program services (describe in Schedule O) (Grants $) If this amount includes foreign grants, check here . . . . ▶ ☐	31a	
32	**Total program service expenses** (add lines 28a through 31a) . . . ▶	32	$52,144 22

Part IV **List of Officers, Directors, Trustees, and Key Employees** (list each one even if not compensated—see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV . . . ☐

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Aleda Harris 3419 Fernway Drive, Montgomery, AL 36111	Ex. Director 40 hrs.	$25,053 88	0	0
Barbara King 4082 Clovis Drive, Montgomery, AL 36105	President	0	0	0
Jon Dow 6121 Jennifer Lne, Montgomery, AL 36116	Treasurer	0	0	0
Janice Goins 6338 Sandy Ridge Curve, Montgomery, AL 36117	Member	0	0	
Ozie Harold 4431 Delray Road, Montgomery, AL 36116	Member	0	0	0
Doris Caldwell Old Pump Drive	Member	0	0	0
Linda VanDiver 6064 Cherry Hill Road, Montgomery, AL 36116	Member	0	0	0
Gertlene Miles 3556 Old Selma Road, Montgomery, AL 36108	Member	0	0	0
Willa Dickerson 6201 Eric Lane, Montgomery, AL 36116	Member	0	0	0
Ron Vickers 1426 Beaumont Drive, Montgomery, AL 36111	Member	0	0	0

16-4

Part V **Other Information** (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V) Check if the organization used Schedule O to respond to any question in this Part V ☐

			Yes	No
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33		✔
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)	34		✔
35a	Did the organization have unrelated business gross income of $1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a		✔
b	If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b		✔
c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c		✔
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36		✔
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a			
b	Did the organization file Form 1120-POL for this year?	37b		✔
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a		✔
b	If "Yes," complete Schedule L, Part II and enter the total amount involved 38b			
39	Section 501(c)(7) organizations. Enter:			
a	Initiation fees and capital contributions included on line 9 39a			
b	Gross receipts, included on line 9, for public use of club facilities 39b			
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ ; section 4912 ▶ ; section 4955 ▶			
b	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b		✔
c	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶			
d	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶			
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e		✔

41 List the states with which a copy of this return is filed ▶

42a The organization's books are in care of ▶ Aleda Harris Telephone no. ▶ 334-590-8311
Located at ▶ 3419 Fernway Drive, Montgomery, AL ZIP + 4 ▶ 36111

			Yes	No
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country: ▶ N/A See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).	42b		✔
c	At any time during the calendar year, did the organization maintain an office outside the U.S.? If "Yes," enter the name of the foreign country: ▶	42c		✔

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here ▶ ☐
and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43

			Yes	No
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a		✔
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b		✔
c	Did the organization receive any payments for indoor tanning services during the year?	44c		✔
d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O*	44d		
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a		✔
b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)	45b		✔

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		Yes	No
46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46		✔

Part VI **Section 501(c)(3) organizations only**

All section 501(c)(3) organizations must answer questions 47–49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI ☐

		Yes	No
47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	47		✔
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48		✔
49a Did the organization make any transfers to an exempt non-charitable related organization?	49a		✔
b If "Yes," was the related organization a section 527 organization?	49b		✔

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
none				

f Total number of other employees paid over $100,000 ▶ 0

51 Complete this table for the organization's five highest compensated independent contractors who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
none		

d Total number of other independent contractors each receiving over $100,000 ▶ 00

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations must attach a completed Schedule A ▶ ☐ Yes ☑ No

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

▶ Signature of officer Aleda Harris Date 08/14/2016

▶ Aleda Harris, Ex. Director
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no	

May the IRS discuss this return with the preparer shown above? See instructions ▶ ☐ Yes ☐ No

16-6

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ **Attach to Form 990 or Form 990-EZ.**

▶ **Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.**

OMB No. 1545-0047

2015

Open to Public Inspection

Name of the organization: Empowering Communities Helping Ourselves

Employer identification number: 42-1532718

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ).)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☑ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 ☐ An organization that normally receives: (1) more than 33⅓% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33⅓% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations . . . .

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

16-7

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)** (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	71,950.88	55,616.32	43,522.16	59,052.79	55,102.85	288245.16
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	0	0	0	0	0	0
3 The value of services or facilities furnished by a governmental unit to the organization without charge	0	0	0	0	0	0
4 **Total.** Add lines 1 through 3	71,950 88	55,616 32	43 522 16	59,052.79		
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
7 Amounts from line 4	71,950.88	55,616.32	43,522.16	59,052 79	55,102 85	288,245.16
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	0	0	0	0	0	0
9 Net income from unrelated business activities, whether or not the business is regularly carried on	0	0	0	0	0	0
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	0	0	0	0	0	0
11 **Total support.** Add lines 7 through 10						0

12 Gross receipts from related activities, etc. (see instructions) . . . 12

13 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . ▶ ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2015 (line 6, column (f) divided by line 11, column (f)) . . . 14 100 %

15 Public support percentage from 2014 Schedule A, Part II, line 14 . . . 15 100 %

16a **33⅓% support test—2015.** If the organization did not check the box on line 13, and line 14 is 33⅓% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . ▶ ☑

b **33⅓% support test—2014.** If the organization did not check a box on line 13 or 16a, and line 15 is 33⅓% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . ▶ ☐

17a **10%-facts-and-circumstances test—2015.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . ▶ ☐

b **10%-facts-and-circumstances test—2014.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . ▶ ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . ▶ ☐

16-8

Part III **Support Schedule for Organizations Described in Section 509(a)(2)**
(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	71,950.88	55,616.32	43,522.16	59,052.79	55,102.85	288,245.16
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	0	0	0	0	0	0
3 Gross receipts from activities that are not an unrelated trade or business under section 513	0	0	0	0	0	0
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	0	0	0	0	0	0
5 The value of services or facilities furnished by a governmental unit to the organization without charge	0	0	0	0	0	0
6 **Total.** Add lines 1 through 5	71,950.88	55,616.32	43,522.16	59,052.79		
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	0	0	0	0	00	0
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year	0	0				
c Add lines 7a and 7b	71,950.88	55,616.32	43,522 16	59,052.79	55,102.85	288,245.16
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
9 Amounts from line 6	71,750 88	55,616.32	43,522.16	59,052.79	55102.85	288,245.16
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	0	0	0	0	0	0
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975	0	0	0	0	0	0
c Add lines 10a and 10b	0	0	0	0	0	0
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on	0	0	0	0	0	0
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	0	0	0	0	0	0
13 **Total support.** (Add lines 9, 10c, 11, and 12.)	71,750.88	55,616.32	43,522.16	59,052.79	55102.85	288,245.16

14 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶ ☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2015 (line 8, column (f) divided by line 13, column (f))	15	100 %
16	Public support percentage from 2014 Schedule A, Part III, line 15	16	100 %

Section D. Computation of Investment Income Percentage

17	Investment income percentage for 2015 (line 10c, column (f) divided by line 13, column (f))	17	00 %
18	Investment income percentage from 2014 Schedule A, Part III, line 17	18	00 %

19a **33⅓% support tests—2015.** If the organization did not check the box on line 14, and line 15 is more than 33⅓%, and line 17 is not more than 33⅓%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☑

b **33⅓% support tests—2014.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33⅓%, and line 18 is not more than 33⅓%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶ ☐

16-9

presented by
I AM MORE THAN...PUT YOURSELF IN THEIR SHOES

THE CREATIVE EXTREMIST MUSEUM
& **STUDENT TRAVEL** CENTER

While sitting in the Birmingham jail, DR. KING talked about the power of identity and redefining narratives in order to change the world through creative extremism.

"Perhaps The South, The Nation and The World are in dire need of **CREATIVE EXTREMISTS**."
Martin Luther King Jr.

17-1

presented by
I AM MORE THAN...PUT YOURSELF IN THEIR SHOES

From One Creative Extremist To Another

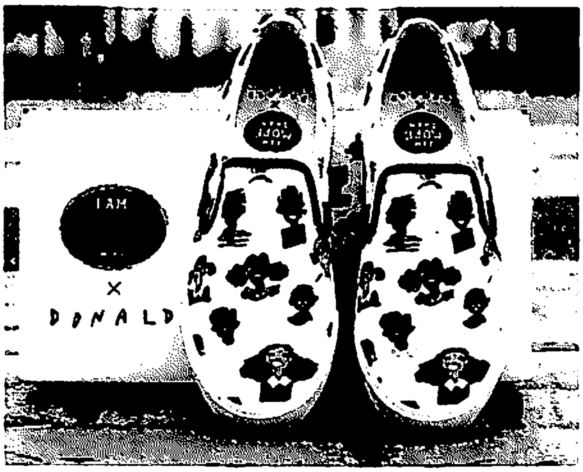
Michelle Browder, a Montgomery Alabama based visual artist, community organizer and child advocate has worked with children for nearly 30 years. She has used her artistic talents to create restorative justice programs in juvenile detention centers, failing schools systems, and after school underserved youth. Michelle has mentored thousands of disadvantaged kids using her personal story of being bullied as a child and how art saved her from a life of detention and prison. As a disgruntle college drop out, Michelle was determined to create safe places for children suffering from all forms of trauma, abuse and neglect. Today, Michelle is the founder of **I AM MORE THAN**..serving nearly 10,000 underserved students in failing, high risk schools throughout the south. She uses art, history and "real talk" conversations to change negative narratives created by social conditioning. Michelle organizes diverse community events and mentors disadvantage students at **I AM MORE THAN...** youth facility.

In November of 2015, Michelle reached out to **Donald "Drawberston" Robertson** via Instagram. She's just one out of 181,000 followers that shamelessly stalk his Instagram page. **Drawbertson** a career artist, has worked in the cosmetics and fashion industry, beginning in Toronto alongside the founders of MAC Cosmetics, and most recently in the creative development at Estee Lauder Company. He also launched American Marie Claire before redesigning American Glamour, with Conde Nast and Hearst. As a tremendously gifted creative **Drawbertson,** a college drop out - not because of poor grades or lack of ambition, but it was his creative entrepreneurial drive to produce amazing art.

17-2

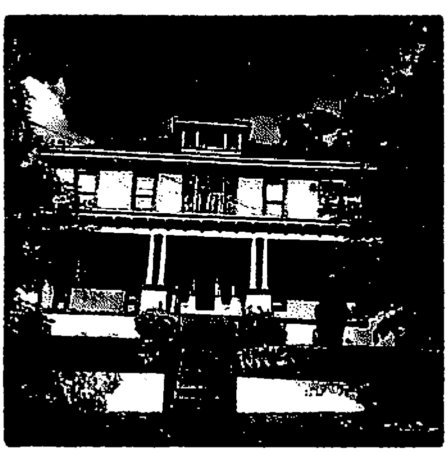
presented by
I AM MORE THAN...PUT YOURSELF IN THEIR SHOES

MORE THAN A SHOE.



Michelle reached out to Donald during the commemoration of the 60th Anniversary Montgomery Bus Boycott requesting a donation of pair of hand painted shoes to depict his interpretation of social justice and equal rights. Instead of producing a simple shoe with typical Rosa Parks themes he created a hashtag that sums up this entire project, **#THEYDIDITFORTHEKIDS.** Along with the shoes he sent a note that said, "GOOD LUCK WITH YOUR FUND-DRIVE." The shoe was exactly what we were trying to covey to support a new facility for our youth organization. Mr. Robertson agreed to produce another piece of art including diverse children for I AM MORE THAN'S second edition and fundraiser for our building fund.

THE PROJECT.



I AM MORE THAN X DONALD COLLABORATION is a fund raising project for I AM MORE THAN...youth initiative to transform two antebellum homes, built in 1887 into **The Creative Extremist Museum and Student Travel Center.** Facilities will support creative children, provide threputic and ongoing art education programs of **I AM MORE THAN.** This historic home is listed on the **National History Registry** and will serve as a collective meeting space for young creatives from around the state, the country and the world. The Student Travel Center will house up to 50 student travelers visiting our state for educational travel.

fact: Multiple studies have concluded that curricular and extracurricular art studies and activities help keep high-risk dropout students in school

presented by
I AM MORE THAN...PUT YOURSELF IN THEIR SHOES

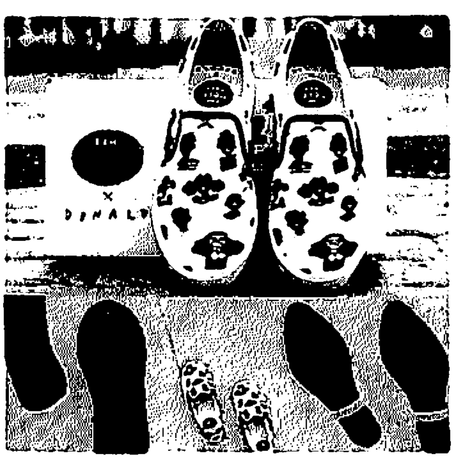
$50,000.00 Platinum XTREMIST
Dedication Room Recognition on external advertising, marketing and public relations campaigns · In-Museum recognition, including signage and printed materials· Online recognition on the museum's website and Social Media platforms· Promotional opportunities with the Museum's audience· Discounts on Museum rentals and family memberships· Admission passes and access opportunities. Free lodging when visiting Alabama. 3) Pairs of More Than x Donald Shoes Signed

$20,000.00 Gold Dedication Room Recognition on external advertising, marketing and public relations campaigns · In-Museum recognition including signage and printed materials· Admission passes 2) Pair of More Than X Donald Shoes Signed

$10,000.00 Silver Promotional opportunities with the Museum's audience· Discounts on Museum rentals and family memberships· Admission passes and access opportunities. 1) Pair of More Than X Donald Shoes Signed

$5,000.00 Bronze Discounts on Museum rentals and family memberships· Admission passes and access opportunities. Free lodging when traveling to Alabama. 1) More Than X Donald Shoes Signed

$2,000.00 1) signed pair More Than X Donald Shoes free access to all museum and student center, Free membership



$1,000.00 1) Signed pair More Than X Donald, Free Membership and Access to Lectures

$95.00 Free Membership 1) More Than X Donald

All donations are tax-deductible.

17-4

Elton N. Dean, Sr.
Chairman

Daniel Harris, Jr.
Vice Chairman

Andrew D. Hall
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
Florence M. Cauthen
Deputy Administrator
(334) 832-1210
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TDD (334) 265-3568
www.mc-ala.org

November 3, 2016

MEMORANDUM

TO: Montgomery County Commission

FROM: Donald L. Mims DLM
County Administrator

SUBJECT: Montgomery County Community Punishment & Corrections Authority Board Appointments

Attached is a list of Board Members of the Montgomery County Community Punishment & Corrections Authority. Please note that the terms of Carolyn Millender and Daniel Harris will expire December 1, 2016.

I am requesting that the Commission discuss these appointments at the next meeting.

DLM/tn

Attachment

18-1

Montgomery County Community Punishment & Corrections Authority

Members:	**Term Expires:**
Robert E. L. (Bobo) Gilpin Montgomery, Alabama 36103-4540	12/1/2018
* Carolyn Millender Montgomery, AL 36116	12/1/2016
* Daniel Harris Montgomery, AL 36106	12/1/2016
Frank Brown, Chairman Montgomery, AL 36106-6101	12/1/2018
James E. Williams Montgomery, AL 36103	12/1/2018
Perry O. Hooper, Jr. Montgomery, AL 36116	12/1/2018
Larry Edward Spencer Montgomery, AL 36117	12/1/2018
District Attorney Daryl Bailey Work: 832-2550	12/1/2016
Sheriff Derrick Cunningham Work: 832-2593	12/1/2018

Sheriff	**4 year term**
District Attorney	**6 year term**
All others	**3 year term**

18-2

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

November 7, 2016

TTG

To: Donnie Mims

From: Thomas T. Gallion, III

Re: Selbrook

As you are aware, you and I met George Speak, James Kelley, representatives of the Montgomery County Health Department and members of the Selbrook Community. There was no doubt that the ditches in that neighborhood flooded, snakes and rats inhabited the ditches and the ditches were grown up with weeds and trash. This created a dangerous and unhealthy situation.

After the meeting, I asked the Engineering Department to look at who owned the ditch and how long was the ditch. To the Engineering Department's surprise, it was discovered that the ditch in the Selbrook neighborhood was owned and had been owned for several years by the County.

Therefore, the County has the legal duty to maintain that ditch in the Selbrook neighborhood. To do otherwise could subject the County to liability if anything occurred in the ditch that would cause harm to people in the neighborhood.

I am also of the opinion that the services provided by the Engineering Department in this matter 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 Engineering Department cannot begin work on the above described ditch.

19-1

Tammy Nix

From: Brenda Dennis <brendaadtdance@gmail.com>
Sent: Wednesday, November 30, 2016 3:04 PM
To: Donald Mims
Subject: Request to present at Sidebar meeting of Co. Commission

Dear Donny,

Kitty and I are interested in coming to make a 5-10 minute presentation to the County Commission. Are there any dates available for us to come and bring a few dancers?

--

Brenda Dennis
Director of Development
Alabama Dance Theatre
www.alabamadancetheatre.com
1018 Madison Avenue
Montgomery, AL 36104
p. (334) 241-2590
f. (334) 241-2504

20-1

UPCOMING BIDS/CONTRACT RENEWALS

Month	Contract No.	Item	Department	Vendor	Renewal Date	Rebid Date
DECEMBER						
	5110-16B-029	Security Guard Service	County Commission	MSF, Inc.	December 31, 2016	December 31, 2018
	52200-15B-032	Inmate Uniforms	Detention Facility	Acme Supply, Co., Ltd	December 20, 2016	December 20, 2018