
MORGAN COUNTY COMMISSION REGULAR MEETING

The Morgan County Commission of Morgan County, Alabama, convened in a regular meeting on Tuesday, April 22, 2014, at 9:00 a.m. in the Conference Room of the Morgan County Commission Office, County Courthouse, Decatur, Alabama. The following members were present: Mr. Ray Long, Chairman; Mr. Jeff Clark, Mr. Randy Vest, Mr. Don Stisher, and Mr. Greg Abercrombie, members. Absent: N/A. Mrs. Belinda Ealey, Mrs. Julie Reeves, and Mrs. Robbie Alexander acted as the Clerks of the Meeting. The Chairman stated that a quorum was present and declared the Meeting open for the transaction of business.

VISITORS

Bill Shinn, County Attorney
Greg Bodley, County Engineer
Clif Knight, Hartselle Enquirer
Lynn Shirley, Decatur

AGENDA

The Agenda for the regular meeting of Tuesday, April 22, 2014, had been presented to the Commission for review.

After due consideration it is therefore ordered by the Commission on motion of Mr. Randy Vest, seconded by Mr. Jeff Clark, and unanimously carried that the Agenda be, and are hereby approved for Tuesday, April 22, 2014.

MINUTES

The Minutes of the Regular meeting held on Tuesday, April 8, 2014, at 9:00 a.m. had been presented to the Commission by email for their review.

After due consideration it is therefore ordered by the Commission on motion of Mr. Greg Abercrombie, seconded by Mr. Don Stisher, and unanimously carried that there being no further additions or corrections to the above listed minutes, they are hereby approved.

OLD BUSINESS:

ADOPT RESOLUTION FOR THE ACCEPTANCE OF BID FROM THE LOWEST RESPONSIBLE BIDDER, HERSHBERGER BUILDERS LLC, FOR CONSTRUCTION OF AN EQUIPMENT SHED AT DISTRICT 3 SHOP:

Adams Building Company LLC	\$94,000.00
Hershberger Builders LLC	\$72,335.00*

Mr. Don Stisher, member of the Commission, offered the following resolution and moved for its adoption. Upon the same being duly seconded by Mr. Greg Abercrombie, it was put to a vote and unanimously adopted to wit:

RESOLUTION 14-219

BE IT RESOLVED by the Morgan County Commission, of Morgan County, Alabama, that the Commission does hereby authorize the acceptance of bid from the lowest responsible bidder, **Hershberger Builders LLC**, for construction of an Equipment Shed at District 3 Shop, this the 22nd day of April, 2014.

NEW BUSINESS:

ADOPT RESOLUTION AUTHORIZING THE CHAIRMAN TO EXECUTE AN AGREEMENT ON BEHALF OF ANA FRANKLIN, SHERIFF OF MORGAN COUNTY, WITH THE CITY OF HARTSELLE FOR A THREE YEAR AGREEMENT BEGINNING APRIL 22, 2014, PROVIDING SPACE AND SERVICES AT THE MORGAN COUNTY JAIL FOR HOUSING MUNICIPAL PRISONERS.

Mr. Don Stisher, member of the Commission, offered the following resolution and moved for its adoption. Upon the same being duly seconded by Mr. Jeff Clark, it was put to a vote and unanimously adopted to wit:

RESOLUTION 14-220

BE IT RESOLVED by the Morgan County Commission, of Morgan County, Alabama, that the Commission does hereby authorize the Chairman to execute an agreement on behalf of Ana Franklin, Sheriff of Morgan County, with the City of Hartselle for a three year agreement beginning April 22, 2014, providing space and services at the Morgan County Jail for housing municipal prisoners, this the 22nd day of April, 2014.

**ADOPT RESOLUTION AUTHORIZING THE CHAIRMAN TO EXECUTE AND AMEND THE
“BUSINESS ASSOCIATE AGREEMENT” WITH BLUE CROSS/BLUESHIELD.**

Mr. Randy Vest, member of the Commission, offered the following resolution and moved for its adoption. Upon the same being duly seconded by Mr. Greg Abercrombie, it was put to a vote and unanimously adopted to wit:

RESOLUTION 14-221

BE IT RESOLVED by the Morgan County Commission, of Morgan County, Alabama, that the Commission does hereby authorize the Chairman to execute and amend the “Business Associate Agreement” with Blue Cross/BlueShield, this the 22nd day of April, 2014.

**ADOPT RESOLUTION AUTHORIZING REVENUE COMMISSIONER, AMANDA SCOTT, TO
FILL THE FOLLOWING POSITIONS:**

- **Business Personal Property Appraiser III, Grade 10 (\$19.70 - \$25.71)**
- **Mapper II, Grade 7 (\$16.05 - \$20.94)**

Mr. Don Stisher, member of the Commission, offered the following resolution and moved for its adoption. Upon the same being duly seconded by Mr. Greg Abercrombie, it was put to a vote and unanimously adopted to wit:

RESOLUTION 14-222

BE IT RESOLVED by the Morgan County Commission, of Morgan County, Alabama, that the Commission does hereby authorize Revenue Commissioner, Amanda Scott, to fill the following positions:

- **Business Personal Property Appraiser III, Grade 10 (\$19.70 - \$25.71)**
- **Mapper II, Grade 7 (\$16.05 - \$20.94)**

THIS the 22nd day of April, 2014.

**ADOPT RESOLUTION AUTHORIZING THE CREATION OF THE FOLLOWING POSITION
IN COMMUNITY CORRECTIONS AND AUTHORIZE KIM THURSTON, DIRECTOR OF
COMMUNITY CORRECTIONS, TO HIRE FOR THIS POSITION:**

- **Community Corrections Officer (9961), Grade 6 (\$14.83 - \$19.34)**

Mr. Jeff Clark, member of the Commission, offered the following resolution and moved for its adoption. Upon the same being duly seconded by Mr. Randy Vest, it was put to a vote and unanimously adopted to wit:

RESOLUTION 14-223

BE IT RESOLVED by the Morgan County Commission, of Morgan County, Alabama, that the Commission does hereby authorize the creation of the following position in Community Corrections and authorize Kim Thurston, Director of Community Corrections, to hire for this position:

- **Community Corrections Officer (9961), Grade 6 (\$14.83 - \$19.34)**

THIS the 22nd day of April, 2014.

**ADOPT RESOLUTION REMOVING THE FOLLOWING POSITION FROM THE
SALES TAX BUDGET:**

- **Professional Part-Time License Enforcement Officer (2706) – One Position**

Mr. Greg Abercrombie, member of the Commission, offered the following resolution and moved for its adoption. Upon the same being duly seconded by Mr. Don Stisher, it was put to a vote and unanimously adopted to wit:

RESOLUTION 14-224

BE IT RESOLVED by the Morgan County Commission, of Morgan County, Alabama, that the Commission does hereby approve the removal of the following position from the Sales Tax Budget:

- Professional Part-Time License Enforcement Officer (2706) – One Position

THIS the 22nd day of April, 2014.

ADOPT RESOLUTION APPROVING THE FOLLOWING NEW POSITION AND AUTHORIZE MICHELLE ECHOLS, DIRECTOR OF SALES TAX AND LICENSE ENFORCEMENT, TO FILL THE POSITION:

- **Part-Time Data entry Clerk - \$8.18 per hour with no benefits**

Mr. Don Stisher, member of the Commission, offered the following resolution and moved for its adoption. Upon the same being duly seconded by Mr. Randy Vest, it was put to a vote and unanimously adopted to wit:

RESOLUTION 14-225

BE IT RESOLVED by the Morgan County Commission, of Morgan County, Alabama, that the Commission does hereby approve the following new position and authorize Michelle Echols, Director of Sales Tax and License Enforcement, to fill the position:

- Part-Time Data Entry Clerk - \$8.18 per hour with no benefits

THIS the 22nd day of April, 2014.

ADOPT RESOLUTION APPROVING THE CLAIM OF GARRETT AND PHILLIP KNOBLOCH, HEIRS OF DEBRA KNOBLOCH, IN THE AMOUNT OF \$17,412.02 FOR EXCESS PROCEEDS FOR PARCEL 02-07-25-3-003-059.000 ARISING FROM THE REVENUE COMMISSIONER'S TAX SALE.

Mr. Jeff Clark, member of the Commission, offered the following resolution and moved for its adoption. Upon the same being duly seconded by Mr. Randy Vest, it was put to a vote and unanimously adopted to wit:

RESOLUTION 14-226

BE IT RESOLVED by the Morgan County Commission, of Morgan County, Alabama, that the Commission does hereby approve the claim of Garrett and Phillip Knobloch, heirs of Debra Knobloch, in the amount of \$17,412.02 for excess proceeds for parcel 02-07-25-3-003-059.000 arising from the Revenue Commissioner's tax sale, this the 22nd day of April, 2014.

ADOPT RESOLUTION AUTHORIZING A ONE-STEP MERIT INCREASE FOR ALL ELIGIBLE MERIT COUNTY EMPLOYEES WHO HAVE SUCCESSFULLY COMPLETED THEIR INITIAL PROBATIONARY PERIOD AS OF APRIL 19, 2014 AND OBTAIN A FULLY SATISFACTORY OVERALL PERFORMANCE RATING ON THEIR ANNUAL REVIEW, EFFECTIVE WITH THE PAY PERIOD BEGINNING MAY 18, 2014 WHICH IS TO BE PAID ON JUNE 5, 2014. NO RETROACTIVE PAY ACTIONS WILL BE CONSIDERED IF THE APPRAISALS ARE NOT RECEIVED IN THE COMMISSION OFFICE BY THE STATED DEADLINE. EMPLOYEES RATED AS MARGINAL IN THREE OR MORE CATEGORIES, OR HAVE EXCEEDED THE ABSENCE CONTROL POLICY AS STATED BELOW, ARE NOT ELIGIBLE FOR A MERIT INCREASE IN THIS EVALUATION PERIOD OF APRIL 20, 2013 AND ENDING ON APRIL 19, 2014:

- **8 hour Schedule – Over 96 hours and over 6 incidents of absence**
- **10 hour Schedule – Over 120 hours and over 6 incidents of absence**
- **11.50 Hour Schedule – Over 138 hours and over 6 incidents of absence**

Absence is defined at over 4 consecutive hours absent in any one scheduled work day.
FMLA approved absences will not be considered in computing absences.

Mr. Jeff Clark, member of the Commission, offered the following resolution and moved for its adoption. Upon the same being duly seconded by Mr. Randy Vest, it was put to a vote and unanimously adopted to wit:

RESOLUTION 14-227

BE IT RESOLVED by the Morgan County Commission, of Morgan County, Alabama, that the Commission does hereby authorize a one-step merit increase for all eligible merit county employees who

have successfully completed their initial probationary period as of April 19, 2014 and obtain a fully satisfactory overall performance rating on their annual review, effective with the pay period beginning May 18, 2014 which is to be paid on June 5, 2014. No retroactive pay actions will be considered if the appraisals are not received in the Commission office by the stated deadline. Employees rated as marginal in three or more categories, or have exceeded the absence control policy as stated below, are not eligible for a merit increase in this evaluation period of April 20, 2013 and ending on April 19, 2014:

- 8 hour Schedule – Over 96 hours and over 6 incidents of absence
- 10 hour Schedule – Over 120 hours and over 6 incidents of absence
- 11.50 Hour Schedule – Over 138 hours and over 6 incidents of absence

Absence is defined at over 4 consecutive hours absent in any 1 scheduled work day.
FMLA approved absences will not be considered in computing absences.

THIS the 22nd day of April, 2014.

ADOPT RESOLUTION AUTHORIZING THE CHAIRMAN TO EXECUTE THE RENEWAL OF MAINTENANCE AGREEMENT FOR FORMAX FOLDER/SEALER USED IN THE COMMISSION OFFICE, WITH PRESSTEK, INC. IN THE AMOUNT OF \$2,044.80 PER YEAR, BEGINNING JUNE 1, 2014 THROUGH MAY 31, 2015.

Mr. Greg Abercrombie, member of the Commission, offered the following resolution and moved for its adoption. Upon the same being duly seconded by Mr. Don Stisher, it was put to a vote and unanimously adopted to wit:

RESOLUTION 14-228

BE IT RESOLVED by the Morgan County Commission, of Morgan County, Alabama, that the Commission does hereby authorize the Chairman to execute the renewal of maintenance agreement for Formax Folder/Sealer used in the Commission office, with Presstek, Inc. in the amount of \$2,044.80 per year, beginning June 1, 2014 through May 31, 2015, this the 22nd day of April, 2014.

ADOPT RESOLUTION AUTHORIZING THE CHAIRMAN TO EXECUTE THE FOLLOWING CONTRACT REPRESENTING THE PROMOTION OF MORGAN COUNTY, WHICH WILL BE PAYABLE OUT OF THE TOURISM, RECREATION & CONVENTION FUND AS FOLLOWS:

- **Wheeler Wildlife Youth Fishing Rodeo --- \$500.00**

Mr. Randy Vest, member of the Commission, offered the following resolution and moved for its adoption. Upon the same being duly seconded by Mr. Jeff Clark, it was put to a vote and unanimously adopted to wit:

RESOLUTION 14-229

BE IT RESOLVED by the Morgan County Commission, of Morgan County, Alabama, that the Commission does hereby authorize the Chairman to execute contract with Wheeler Wildlife Youth Fishing Rodeo for \$500.00 representing the promotion of Morgan County, which will be payable out of the Tourism, Recreation & Convention Fund, this the 22nd day of April, 2014.

ADOPT RESOLUTION REAPPOINTING MR. LARRY BENNICH TO THE DECATUR-MORGAN COUNTY PORT AUTHORITY FOR A TERM OF FIVE YEARS BEGINNING APRIL 26, 2014.

Mr. Don Stisher, member of the Commission, offered the following resolution and moved for its adoption. Upon the same being duly seconded by Mr. Greg Abercrombie, it was put to a vote and unanimously adopted to wit:

RESOLUTION 14-230

BE IT RESOLVED by the Morgan County Commission, of Morgan County, Alabama, that the Commission does hereby approve the reappointment of Mr. Larry Bennich to the Decatur-Morgan County Port Authority for a term of five years beginning April 26, 2014, this the 22nd day of April, 2014.

ADOPT RESOLUTION APPROVING BUDGET AMENDMENTS FOR VARIOUS DEPARTMENTS FOR APRIL, 2014.

Mr. Jeff Clark, member of the Commission, offered the following resolution and moved for its adoption. Upon the same being duly seconded by Mr. Randy Vest, it was put to a vote and unanimously adopted to wit:

RESOLUTION 14-231

BE IT RESOLVED by the Morgan County Commission, of Morgan County, Alabama, that the Commission does hereby approve the following Budget Amendments for various departments for April, 2014:

**Morgan County Commission
Budget Amendments for Board Approval
April 2014**

General Fund	DEBIT	CREDIT
0019999961000 - Prior Year Balance	200,000.00	
00151952299 - Expenditures		200,000.00
00100047930 - Revenue	53,470.86	
00159100631 - Lease Expenditures		48,461.27
00159100632 - Lease Expenditures (To amend budget for expenditures not previously budgeted)		5,009.59
Reappraisal Fund		
12000041111 - Revenue (To amend budget to match reported expenditure budget)		5,517.00
Debt Service Fund		
3109999961120- Transfers In	563,861.26	
31059100611 - Expenditures		385,000.00
31059100630 - Expenditures		60,903.76
31059100650 - Expenditures		133,905.00
3109999961300 - Proceeds	8,605,000.00	
3109999962150 - Transfers Out		8,500,000.00
3109999962450 - Debt Expenditures (To amend budget for new debt issuance)		36,303.05

THIS the 22nd day of April, 2014.

ADOPT RESOLUTION AUTHORIZING DISTRICT 3 COMMISSIONER, DON STISHER, TO MAKE A DONATION OF \$500.00 TO THE PRINCESS THEATRE, PAYABLE OUT OF DISTRICT 3 ROAD AND BRIDGE FUND.

Mr. Don Stisher, member of the Commission, offered the following resolution and moved for its adoption. Upon the same being duly seconded by Mr. Greg Abercrombie, it was put to a vote and unanimously adopted to wit:

RESOLUTION 14-232

BE IT RESOLVED by the Morgan County Commission, of Morgan County, Alabama, that the Commission does hereby authorize District 3 Commissioner, Don Stisher, to make a donation of \$500.00 to the Princess Theatre, payable out of District 3 Road and Bridge Fund, this the 22nd day of April, 2014.

ADOPT RESOLUTION APPROVING CERTIFICATE TO SUBDIVIDE AND CONSOLIDATE PROPERTY LOCATED IN MORGAN COUNTY FOR DIANNA H. COOK AND MARGARET HINDS RAYMOND, AND BRUCE K. WHISENANT AND CAMILLA H. WHISENANT, JOHNSON LANDING ROAD, DISTRICT 4.

Mr. Greg Abercrombie, member of the Commission, offered the following resolution and moved for its adoption. Upon the same being duly seconded by Mr. Don Stisher, it was put to a vote and unanimously adopted to wit:

RESOLUTION 14-233

BE IT RESOLVED by the Morgan County Commission, of Morgan County, Alabama, that the Commission does hereby approve certificate to subdivide and consolidate property located in Morgan County for Dianna H. Cook and Margaret Hinds Raymond and Bruce K. Whisenant and Camilla H. Whisenant – Johnson Landing Road – District 4, this the 22nd day of April, 2014.

ADOPT RESOLUTION AUTHORIZING FINAL PAYMENT ESTIMATE FROM JOE WHEELER EMC FOR THE RELOCATION OF UTILITIES AT DANVILLE ROAD FOR PROJECT MCP 52-127-10, DISTRICT 1 AND 2. ORIGINAL UTILITY AGREEMENT FOR THIS PROJECT WAS APPROVED MARCH 26, 2013. TOTAL TO BE PAID TO JOE WHEELER EMC IS \$88,661.43 (\$44,330.71 – DISTRICT 1, \$44,330.72 – DISTRICT 2). THIS AMOUNT WILL BE REIMBURSED BY ALABAMA DEPARTMENT OF TRANSPORTATION AT THE COMPLETION OF SAID PROJECT.

Mr. Randy Vest, member of the Commission, offered the following resolution and moved for its adoption. Upon the same being duly seconded by Mr. Jeff Clark, it was put to a vote and unanimously adopted to wit:

RESOLUTION 14-234

BE IT RESOLVED by the Morgan County Commission, of Morgan County, Alabama, that the Commission does hereby authorize final payment estimate from Joe Wheeler EMC for the relocation of utilities at Danville Road for Project MCP 52-127-10, District 1 and 2. Original Utility Agreement for this project was approved March 26, 2013. Total to be paid to Joe Wheeler EMC is \$88,661.43 (\$44,330.71 – District 1, \$44,330.72 – District 2). This amount will be reimbursed by Alabama Department of Transportation at the completion of said project, this the 22nd day of April, 2014.

ADOPT AN ORDINANCE ESTABLISHING UNIFORM ADMINISTRATIVE REVIEW AND APPEAL PROCEDURES FOR THE COLLECTION AND AUDITING OF SALES, GROSS RECEIPTS AND USE TAXES NOW OR HEREAFTER COLLECTED BY THE MORGAN COUNTY COMMISSION. THIS ORDINANCE MAY BE REFERRED TO AS “THE MORGAN COUNTY TAXPAYERS BILL OF RIGHTS AND UNIFORM REVENUE PROCEDURES ORDINANCE”.

Mr. Don Stisher, member of the Commission, offered the following resolution and moved for its adoption. Upon the same being duly seconded by Mr. Greg Abercrombie, it was put to a vote and unanimously adopted to wit:

RESOLUTION 14-235

BE IT RESOLVED by the Morgan County Commission, of Morgan County, Alabama, that the Commission does hereby adopt an ordinance establishing uniform administrative review and appeal procedures for the collection and auditing of sales, gross receipts and use taxes now or hereafter collected by the Morgan County Commission. This ordinance may be referred to as “The Morgan County Taxpayers Bill of Rights and Uniform Revenue Procedures Ordinance”.

Be it Ordained by the Morgan County Commission, as follows:

Section 1. Legislative Intent.

The legislative intent of this ordinance is to provide equitable and uniform procedures for the administration and collection of sales, gross receipts and use taxes levied, administered or collected by the Morgan County Commission. This ordinance shall be liberally construed to allow substantial justice.

Section 2. Definitions

For the purpose of this Ordinance, the following terms shall have the respective meanings ascribed by this section:

(1) **Alabama Department of Revenue.** The Department of the State of Alabama principally responsible for the determination, assessment and collection of taxes established by Title 40 of the Code of Alabama.

(2) **Administrator.** The Sales Tax Administrator of Morgan County, Alabama.

(3) **Authorized Representative.** Any individual with written authority or power of attorney to represent a taxpayer before the Department; 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.

(4) **Circuit Court.** The Circuit Court of Morgan County, Alabama.

(5) **Commission.** The Morgan County Commission.

(6) **Delegate.** When used with reference to the Administrator or the Department, any contract auditor or officer or employee of the Department duly authorized by the Administrator, directly or indirectly, by one or more redelegations of authority, to perform a function within the authority of the Department or the Administrator.

(7) **Department.** The Sales Tax and License Enforcement Department of Morgan County, Alabama.

(8) **Final Assessment.** The final notice of value, underpayment or nonpayment of any tax administered by the Department on behalf of the Commission.

(9) **Interest.** That amount determined by multiplying the rate authorized by Code of Alabama Section 40-1-44 times any overpayment or underpayment of tax.

(10) **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.

(11) **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 such appeal, and the relief sought.

(12) **Ordinance.** This ordinance and any amendments thereto adopted by the Morgan County Commission.

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

(14) **Petition For Refund.** Any written request for a refund of any tax previously paid, including any amended return. Unless otherwise provided by law, such 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.

(15) **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.

(16) **Preliminary Assessment.** The preliminary notice of value or underpayment of any tax administered by the Department.

(17) **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.

(18) **Tax.** Any amount, including applicable penalty and interest, levied or assessed against a taxpayer and which the Commission or the Department is required to administer under the provisions of ordinances of Morgan County and Alabama law or by contract with another county or municipality.

(19) **Taxpayer.** Any person subject to or liable for any tax administered by the Commission or the Department; any person required to file a return with respect to, or to pay, or withhold and remit 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.

Section 3. Taxpayer's 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 or its delegate shall provide to the taxpayer a current version of Alabama Department of Revenue, Publication 1A, a written description, in simple and non-technical terms, of the role of the Department and the taxpayer during the examination and a statement of the taxpayer's rights.

(2) At or before the issuance of a preliminary assessment, the Department or its delegate 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 written statement of his right to appeal to the Administrative Law Division or to the Circuit Court of Morgan County.

(4) Except in cases involving suspected criminal violations of the tax law or 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 it 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, 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 such a person to represent him in the conduct of any proceedings, including collection proceedings, resulting from actions of the Department. In the absence of this form, the Department 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 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, employee or delegate 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 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. Such 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, employee or delegate of the Department.

(b) Department Responsibilities Generally.

(1) The Administrator shall appoint a Taxpayer Advocate from among the employees of the Department. This officer, who may be the Administrator himself, shall receive and review inquiries or complaints concerning matters that have been pending before the Department for an unreasonable length of time, or matters where the taxpayer has been unable to obtain a reasonable response after several attempts to communicate with the Department employee assigned to the taxpayer's case, or his or her immediate superiors. In addition, this officer shall review and have the authority to waive a penalty for reasonable cause as provided in subsection (h) of Code of Alabama Section 40-2A-11, shall promptly review inquiries concerning release of property levied upon, the erroneous filing of liens, the failure to release a lien for good cause, or other matters complained of by a taxpayer or other affected party. The Taxpayer Advocate shall have no authority nor issue any ruling with regard to any taxes collected by or on behalf of a self-administered county or municipality.

(a) The Taxpayer Advocate shall, subject to the approval of the Administrator, issue taxpayer assistance orders in the form and manner prescribed herein and by Department regulations.

(b) Notwithstanding any statute of limitations or other provision in this title, a taxpayer assistance order may declare that any tax, including a final assessment, was erroneously assessed or reported and is not a liability due the county, or that a petition for refund was erroneously denied by the Department.

(c) A taxpayer assistance order shall grant relief as deemed appropriate, including the voiding of any erroneously issued final assessment for a tax which was not a debt due the county, granting of any refund due the taxpayer, or abating an assessment of interest that has accrued because of undue delay by Department personnel.

(d) All taxpayer assistance orders shall be dated and signed by the Taxpayer Advocate and approved by the Administrator and shall state the underlying facts, the reasons for granting relief, and the relief granted. Any taxpayer assistance order may, for good cause, be modified or rescinded in writing by the Taxpayer Advocate and the Administrator.

(e) The Taxpayer Advocate shall have full access to Department personnel, books, and records subject, however, to the confidentiality restrictions imposed by this chapter.

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

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

(4) 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.

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

(6) **Installment Payments.**

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

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

(i) Information provided by the taxpayer to the Administrator 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 liability pursuant to the terms of this ordinance;

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

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

(vi) The taxpayer fails to provide a financial condition update as requested by the Administrator.

(c) The Administrator shall have sole authority or discretion to enter into or amend, modify or terminate any installment payment agreement provided herein. The Administrator 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 ordinance, nor excuse the taxpayer from timely complying with any time limitations under this ordinance.

However, if the Department fails to substantially comply with the provisions of this section, the Administrator 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 apply only 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.

Section 4. Revenue Rulings

The Department or the taxpayer may request revenue rulings from the State Department of Revenue in accordance with Code of Alabama Section 40-2A-5.

Section 5. Uniform Revenue Procedures.

(a) Maintenance of Records, Audit authority.

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

(2) The Department or its delegate is authorized to examine and audit such 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 such 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 Morgan County, and upon proof of such fact to the Court, may be punished for contempt as provided in cases of contempt in Circuit Court.

(b) Procedures Governing Entry of Preliminary and Final Assessments; Appeals Therefrom

(1) The preliminary assessment entered by the Administrator, or a copy thereof, shall be promptly mailed by the Administrator to the taxpayer's last known address by either first class U.S. mail or certified mail with return receipt requested, but at the option of the Administrator, the preliminary assessment may be delivered to the taxpayer by personal delivery.

(2) If a taxpayer disagrees with a preliminary assessment as entered by the Administrator or his delegate, the taxpayer may file a written petition for review addressed to the tax Administrator, P. O. Box 1848, Decatur, Alabama 35602, within thirty (30) days from the date of entry of the preliminary assessment setting out the specific objections to the preliminary assessment.

(3) If a petition for review is timely filed, the Administrator or his delegate shall schedule a conference with the taxpayer for the purpose of allowing the taxpayer and the Department's delegate to present their respective positions, discuss any omissions or errors, or attempt to agree upon any changes or modifications to their respective positions.

(4) If the written petition for review is not timely filed within (30) days from the date of the entry of preliminary assessment or is properly filed and upon further review the Administrator or his delegate determines that the preliminary assessment is due to be upheld in whole or in part, the Administrator shall make assessment final in the amount of the tax due as computed by the Administrator or his delegate, with the interest and penalty computed to the date of the final assessment.

(5) The final assessment entered by the Administrator or a copy thereof shall be mailed by the Administrator to the taxpayer's last known address by either first class U. S. mail or certified mail with return receipt requested provided, however, at the option of the Administrator, the final assessment or a copy thereof may be delivered to the taxpayer by personal delivery.

(6) A taxpayer may appeal from any final assessment entered by the Administrator by filing a notice of appeal within (30) days from the date of entry of the final assessment, and such appeal, if timely filed, shall proceed as herein provided.

(a) At the option of the taxpayer, the taxpayer may appeal from any final assessment to the Administrative Law Division, Alabama Department of Revenue (but only with its consent) or to the Circuit Court of Morgan County by filing notice of appeal within thirty (30) days from the date of entry of the final assessment.

(b) If the appeal is to Circuit Court, the taxpayer, within the thirty (30) day period allowed for appeal, must also 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 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 assessment plus applicable interest and any court costs relating to the appeal.

(iii) File an irrevocable letter of credit with the circuit court in an amount equal to 125 percent 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 Code of Alabama, Chapter 14A, Title 41. Morgan County shall be named the beneficiary of the irrevocable line 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 Code of Alabama, Chapter 14A, Title 41, in an amount equal to 200 percent of the amount of the tax, interest, and penalty shown on the final assessment. The pledge or collateral assignment shall be 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 of Morgan County that the taxpayer has a net worth, on the basis of fair market value, of one hundred thousand dollars (\$100,000.00), or less, including his or her homestead.

(c) If a final assessment is reduced on appeal, any overpayment of tax by the taxpayer shall immediately be refunded to the taxpayer by the County.

Section 6. General.

To the extent only of any direct conflict between the provisions of this ordinance and state or federal law, the provisions of state or federal law shall prevail.

Adopted and Approved by the Morgan County Commission this the 22nd day of April, 2014.

ADOPT RESOLUTION AUTHORIZING DISTRICT 1 COMMISSIONER, JEFF CLARK, AND DISTRICT 2 COMMISSIONER, RANDY VEST, TO DONATE \$1,250.00 TO THE MORGAN COUNTY RESCUE SQUAD FOR THE PURCHASE OF AN INFLATABLE BOAT WITH PAYMENT TO BE SPLIT BETWEEN DISTRICTS 1 AND 2 ROAD AND BRIDGE FUNDS.

Mr. Randy Vest, member of the Commission, offered the following resolution and moved for its adoption. Upon the same being duly seconded by Mr. Jeff Clark, it was put to a vote and unanimously adopted to wit:

RESOLUTION 14-236

BE IT RESOLVED by the Morgan County Commission, of Morgan County, Alabama, that the Commission does hereby authorize District 1 Commissioner, Jeff Clark, and District 2 Commissioner, Randy Vest, to donate \$1,250.00 to the Morgan County Rescue Squad for the purchase of an inflatable boat with payment to be split between Districts 1 and 2 Road and Bridge Funds, this the 22nd day of April, 2014.

REVIEW AND APPROVE INVOICES TOTALING \$4,933.50 FROM HARRIS, CADDELL & SHANKS P.C. REPRESENTING PROFESSIONAL SERVICES FOR MORGAN COUNTY DEPARTMENTS FOR MARCH, 2014.

The Chairman brought to the attention of the Commission that he was in receipt of invoices totaling \$4,933.50 from Harris, Caddell & Shanks P.C. representing professional services for Morgan County Departments for March, 2014.

After due consideration it is therefore ordered by the Commission on motion of Mr. Greg Abercrombie, seconded by Mr. Don Stisher, and unanimously carried that the invoices be approved as presented.

It is further ordered by the Commission on motion of Mr. Greg Abercrombie, seconded by Mr. Don Stisher, and unanimously carried that the Chairman is hereby authorized to issue a warrant in the amount of \$4,933.50 to Harris, Caddell & Shanks P.C. representing professional services for Morgan County Departments for March, 2014.

REVIEW AND APPROVE INVOICE IN THE AMOUNT OF \$36,558.25 FROM TRIDENT INSURANCE REPRESENTING DEDUCTIBLE ON CLAIM NUMBER TNT-0095330 FOR TIMOTHY BROWN, SHERIFF'S DEPARTMENT.

The Chairman brought to the attention of the Commission that he was in receipt of an invoice in the amount \$36,558.25 from Trident Insurance representing deductible on Claim Number TNT-0095330 for Timothy Brown, Sheriff's Department.

After due consideration it is therefore ordered by the Commission on motion of Mr. Don Stisher, seconded by Mr. Randy Vest, and unanimously carried that the invoice be approved as presented.

It is further ordered by the Commission on motion of Mr. Don Stisher, seconded by Mr. Randy Vest, and unanimously carried that the Chairman is hereby authorized to issue a warrant in the amount of \$36,558.25 to Trident Insurance representing deductible on Claim Number TNT-0095330 for Timothy Brown, Sheriff's Department.

REVIEW AND APPROVE INVOICE IN THE AMOUNT OF \$75.00 FROM ALABAMA ASSOCIATION OF BOARD OF REGISTRARS REPRESENTING 2013-2014 MEMBERSHIP DUES FOR ADONIS BAILEY, LOUISE BROWN, AND KATE TERRY, \$25.00 EACH, BUDGET ITEM.

The Chairman brought to the attention of the Commission that he was in receipt of an invoice in the amount of \$75.00 from Alabama Association of Board of Registrars representing 2013-2014 membership dues for Adonis Bailey, Louise Brown, and Kate Terry, \$25.00 each, budget item.

After due consideration it is therefore ordered by the Commission on motion of Mr. Jeff Clark, seconded by Mr. Randy Vest, and unanimously carried that the invoice be approved as presented.

It is further ordered by the Commission on motion of Mr. Jeff Clark, seconded by Mr. Randy Vest, and unanimously carried that the Chairman is hereby authorized to issue a warrant in the amount of \$75.00 to Alabama Association of Board of Registrars representing 2013-2014 membership dues for Adonis Bailey, Louise Brown, and Kate Terry, \$25.00 each, budget item.

ADOPT RESOLUTION AUTHORIZING THE CHAIRMAN TO EXECUTE ANY AND ALL DOCUMENTS RELATING TO CDBG AGREEMENT NO. CY-CE-PF-12-001 IN THE AMOUNT OF \$250,000 FOR CONSTRUCTION OF A SENIOR CENTER IN LACEY'S SPRING COMMUNITY.

Mr. Greg Abercrombie, member of the Commission, offered the following resolution and moved for its adoption. Upon the same being duly seconded by Mr. Don Stisher, it was put to a vote and unanimously adopted to wit:

RESOLUTION 14-237

BE IT RESOLVED by the Morgan County Commission, of Morgan County, Alabama, that the Commission does hereby authorize the Chairman to execute any and all documents relating to CDBG Agreement No. CY-CE-PF-12-001 in the amount of \$250,000 for construction of a Senior Center in Lacey's Spring Community, this the 22nd day of April, 2014.

ADOPT RESOLUTION TO RE-SCHEDULE MEETING ORIGINALLY SCHEDULED FOR TUESDAY, MAY 13, 2014 TO THURSDAY, MAY 15, 2014.

Mr. Don Stisher, member of the Commission, offered the following resolution and moved for its adoption. Upon the same being duly seconded by Mr. Randy Vest, it was put to a vote and unanimously adopted to wit:

RESOLUTION 14-238

BE IT RESOLVED by the Morgan County Commission, of Morgan County, Alabama, that the Commission does hereby approve the re-scheduling of meeting originally scheduled for Tuesday, May 13, 2014 to Thursday, May 15, 2014, this the 22nd day of April, 2014.

BE IT FURTHER RESOLVED by the Morgan County Commission of Morgan County, Alabama, that there being no further business to come before the Commission, the same on motion of Mr. Don Stisher, seconded by Mr. Greg Abercrombie, and unanimously carried that the Morgan County Commission duly adjourned to Thursday, May 15, 2014, at 9:00 a.m.

These Minutes were approved
this the 15th day of May, 2014.

RAY LONG, CHAIRMAN

JEFF CLARK, MEMBER

RANDY VEST, MEMBER

DON STISHER, MEMBER

GREG ABERCROMBIE, MEMBER
