

STATE OF ALABAMA )

COUNTY OF BALDWIN )

**RESOLUTION # 2015-005  
OF THE  
BALDWIN COUNTY COMMISSION**

**RESOLUTION TO PARTICIPATE IN COUNTY TAX SETOFF PROGRAM AS  
RELATED TO ACT NO. 2014-321.**

**WHEREAS**, Act No. 2014-321 authorizes counties to participate in Alabama's state income tax refund setoff program established and operated pursuant to *Ala. Code § 40-18-100, et seq.*, to collect through setoff of a debtor's Alabama income tax refund, any liquidated sum of at least \$25.00 due and owing to the county through contract, subrogation, tort, or operation of law regardless of whether there is an outstanding judgment for that sum; and

**WHEREAS**, pursuant to *Ala. Code § 40-18-103*, the Association of County Commissions of Alabama (the "Association") or an entity established through the Association may submit eligible debts to the Alabama Department of Revenue (the "Department") on behalf of a county provided the county provides the Association with required information related to the debtor and the debts due; and

**WHEREAS**, the Association has developed a county tax setoff program which complies with the requirements of *Ala. Code § 40-18-100, et seq.*, whereby the Association will submit county debts to the Department on behalf of counties that have executed a participation agreement with the Association, which agreement sets out the procedures for debt submission and receipt of funds collected as a result of state income tax refund set off by the Department; and

**WHEREAS**, the inability to collect outstanding debts due to the county in its Baldwin County *Solid Waste Collection program* increases the financial burdens the county commission faces in its efforts to continuously provide efficient and quality services to the citizens it represents; and

**WHEREAS**, the Baldwin County Commission believes that participation in this program will be an effective method to collect delinquent debts due to the county from the nonpayment of *solid waste collection fees*; and

**WHEREAS**, the Baldwin County Commission is willing to comply with all requirements for participation in this program including the execution of a participation agreement with the Association and the adoption of procedures to allow any debtor to contest a setoff through the statutory procedures set out in *Ala. Code § 40-18-103 and § 40-18-104*; now therefore

**BE IT RESOLVED, BY THE BALDWIN COUNTY COMMISSION, IN REGULAR SESSION ASSEMBLED,** that it does hereby adopt a county tax setoff program for the collection of delinquent *solid waste collection fees* whereby it will utilize the Alabama's income tax refund setoff program for the collection of delinquent debts due to the county from the nonpayment of *solid waste collection fees*.

**BE IT FURTHER RESOLVED,** that the county commission will comply with the requirements of the law related to participation in Alabama's income tax refund setoff program, will execute a participation agreement with the Association to allow for debt submissions to the Department and receipt of funds received as a result of state income tax refund set off by the Department for delinquent debts due the county, and will develop procedures to allow any debtor to contest a setoff through the statutory procedures set out in *Ala. Code § 40-18-103 and § 40-18-104*.

**BE IT FURTHER RESOLVED,** that a public notice announcing the county tax setoff program will be distributed to media outlets in the county, will be posted on the bulletin board in the Baldwin County Courthouse, will be posted on the home page of the county website, Baldwin County Courthouse in Bay Minette, Baldwin County Satellite Courthouses in Foley and Fairhope and Baldwin County Central Annex in Robertsdale.

**IN WITNESS WHEREOF,** the Baldwin County Commission has caused this Resolution to be executed in its name and on its behalf by its Chairman on this the 7<sup>th</sup> day of October, 2014.

*Charles F. Gruber*

Charles F. Gruber, Chairman  
Baldwin County Commission

ATTEST:

*David A. Z. Brewer*  
David A. Z. Brewer, County Administrator  
Baldwin County Commission

