



## COUNTY COMMISSION

BALDWIN COUNTY  
312 Courthouse Square, Suite 12  
Bay Minette, Alabama 36507  
(251) 580-2564  
(251) 580-2500 Fax  
agary@baldwincountyal.gov  
www.baldwincountyal.gov

ANU GARY  
Records Manager  
MONICA E. TAYLOR  
Assistant Records Manager

August 7, 2017

The Honorable John Koniar  
Mayor  
City of Foley  
Post Office Box 1750  
Foley, Alabama 36536  
ATTN: Kathryn Taylor, City Clerk

### **RE: Reciprocal Agreement to Exchange Information**

Dear Mayor Koniar:

Please find enclosed a **fully executed copy** of the *Reciprocal Agreement* approved during the July 18, 2017, Baldwin County Commission meeting between the Commission and the following municipality within Baldwin County, related to the cooperative exchange of tax information:

City of Foley

This *Agreement* commenced on August 1, 2017, for a period of three (3) years and automatically renews annually thereafter. Either party (municipality or county) may terminate the *Agreement*, with or without cause or reason, by giving thirty (30) days written notice of such termination to the other party.

If you have any questions or need further assistance, please do not hesitate to contact Kim Creech, Clerk/Treasurer, at (251) 937-0303.

Sincerely,

ANU GARY, Records Manager  
Baldwin County Commission

AG/met Item BG1

cc: Kim Creech

ENCLOSURE

**RECIPROCAL AGREEMENT BETWEEN BALDWIN COUNTY, ALABAMA, AND  
THE CITY OF FOLEY, ALABAMA,  
PROVIDING FOR THE EXCHANGE OF TAX RETURNS AND INFORMATION**

**I. AUTHORITY**

This Reciprocal Agreement Providing for the Exchange of Tax Returns and Information (the "Agreement") is made between Baldwin County, Alabama, a political subdivision of the State of Alabama, by and through the Baldwin County Commission, and the City of Foley, Alabama, an Alabama municipal corporation, by and through their duly authorized representatives, pursuant to the Code of Alabama 1975 § 40-2A-10, as amended.

**II. PURPOSE**

The parties agree to exchange tax returns and/or information under the terms and conditions described herein, subject to all applicable laws, rules and regulations, as the same may be amended from time to time. It is understood and agreed that all information in any form whatsoever exchanged shall be employed solely by the parties for the purposes of tax administration. It is understood that tax administration purposes are limited to those uses necessary for the assessment, collection, and enforcement, including proceedings in a court of competent jurisdiction, of the respective tax laws of the parties hereto.

**III. DEFINITIONS**

Party: Baldwin County, Alabama, or the City of Foley

Return: Any tax application, tax or information return or report, declaration of estimated tax, claim or petition of refund or credit, or petition for reassessment or protest that is required by, or provided for, or permitted, under the provisions of the tax laws.

Return

Information: A taxpayer's identity with physical and mailing addresses, FEIN or Social Security Number, the nature, source or amount of income, gains, losses, formulary apportionments facts, payments, receipts, deductions, exemptions, credits, assets, liabilities, net worth, tax liability, deficiencies, over assessments, or tax payments, whether the taxpayer's return was, is being, or will be, examined or subject to other investigation for processing; or any other data received, recorded by, prepared by, furnished to, or collected by the parties with respect to a tax return or with respect to the determination of the existence, or possible existence of liability (or the amount thereof), or by any person under the laws of either party for administration, collection or enforcement of the tax laws of each party's respective governmental unit, including additions to tax, penalty, interest, fine, or other imposition, or offense. "Return Information" does not include, however, data in a form which cannot be associated with, or otherwise identify, directly or indirectly, with a particular taxpayer. For the purposes of sales and use tax, "return information" shall also include whether the taxpayer is authorized to use a direct pay permit and any information related thereto and the names of the customers and any other relevant information related to specific sales and use tax transactions.

**IV. SCOPE OF INFORMATION SUBJECT TO REQUEST**

This Agreement shall apply to all tax applications, tax returns and/or return information received or collected by either party.

Neither party will be required to audit a taxpayer at the request of the other party.

Each party agrees not to charge the other for the costs of routine reproduction of returns and information which is mutually exchanged. The providing party may charge a reasonable fee for furnishing tax returns and/or return information in electronic file transmittal or other nonroutine circumstances. Such costs shall be agreed upon by both parties before such costs are incurred.

**V. CONFIDENTIALITY OF EXCHANGED INFORMATION**

Each party agrees that no tax return and/or return information obtained pursuant to this Agreement shall be disclosed in any manner other than as is authorized by the laws concerning confidentiality of tax information.

Nothing herein shall be construed so as to prohibit disclosure of any information obtained by virtue of this Agreement by either party to the party's proper legal representatives for use in administrative, civil or criminal proceedings concerning tax administration purposes.

**VI. PROCEDURE**

Tax returns and/or return information may be exchanged upon request or voluntarily transmitted where the providing party believes that such information will be useful to the other party for tax administration purposes.

- A. Requests for information shall be in writing or by verifiable electronic means and must indicate the tax administration reason for the exchange.
- B. Each request shall also specify, to the extent such information is known and available, the following:
  - (1) the name and address of each taxpayer for whom tax returns and/or return information is requested;
  - (2) the taxable period or periods for which information is desired and requested;
  - (3) the taxpayer's social security number and/or federal identification number, if available; and
  - (4) any other information which may help facilitate the exchange.
- C. Each party agrees to furnish the other a list showing the names and official titles of all personnel authorized to request, receive, and/or disclose information under this Agreement and to keep the list current by periodic updates.

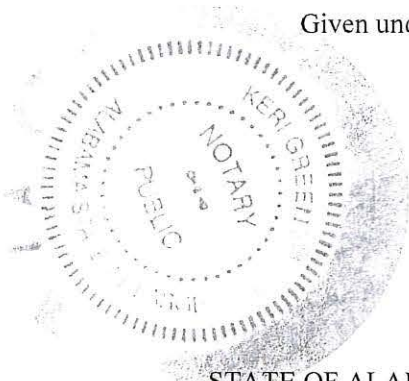


STATE OF ALABAMA

COUNTY OF BALDWIN

I Keri Green, a Notary Public, in and for said County in said State, hereby certify that T. CHRISTOPHER ELLIOTT, as Chairman of the Baldwin County Commission, and RONALD J. CINK, as County Administrator/Budget Director of the Baldwin County Commission, whose names are signed to the foregoing instrument and who are known to me, acknowledged before me and on this day that, being informed of the contents of said instrument, they, as such Chairman and County Administrator/Budget Director of the Baldwin County Commission, and with full authority, executed the same voluntarily on the day the same bears date for and as an act of said Baldwin County Commission.

Given under my hand and seal this the 15<sup>th</sup> day of August, 2017.



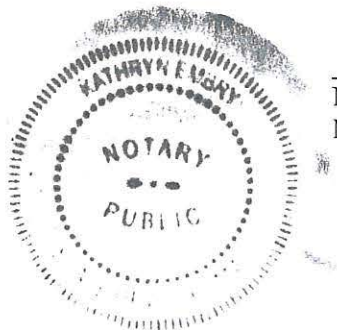
Keri Green  
Notary Public, Baldwin County, Alabama  
My Commission expires: 11-23-19

STATE OF ALABAMA

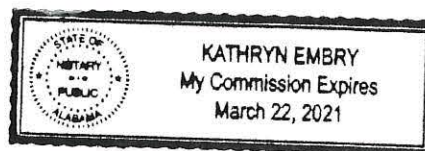
COUNTY OF BALDWIN

I Kathryn Embry a Notary Public, in and for said County in said State, hereby certify that JOHN KONIAR, as Mayor of the City Foley, Alabama, an Alabama municipal corporation, and KATHRYN TAYLOR, as City Clerk of the City of Foley, whose names are signed to the foregoing instrument and who are known to me, acknowledged before me and on this day that, being informed of the contents of said instrument, they, as such Mayor and City Clerk of the City of Foley, and with full authority, executed the same voluntarily on the day the same bears date for and as an act of said City of Foley.

Given under my hand and seal this the 25<sup>th</sup> day of July, 2017.



Kathryn Embry  
Notary Public, Baldwin County, Alabama  
My Commission expires: \_\_\_\_\_



**Attachment to the Agreement Between the  
Town of Summerdale and Baldwin County  
Providing for the Exchange of Tax Returns and Information**

**August 1, 2017**

**Baldwin County Commission**

312 Courthouse Square, Suite 12  
Bay Minette, AL

**Commission Office**

Ronald J. Cink, County Administrator

**Finance and Accounting Department**

Kim Creech, Clerk/Treasurer

**Sales, Use & License Tax Department**

P O Box 189  
Robertsdale, AL 36567

Susanne Davis, License Inspector II  
Jerry Green, Audit Compliance Officer  
Heather Gwynn, Sales & Use Tax Coordinator  
Sharon Hunt, Deputy License Inspector  
Dana Long, License Inspector II  
Loren Lucas, Audit Compliance Officer  
Amber Riley, Audit Compliance Officer  
Marcia Ward, Audit Compliance Officer  
Debbie West, Audit Compliance Officer  
Ebony Yelding, Deputy License Inspector I

**Revenue Commission**

P O Box 1549  
Bay Minette, AL 367507

Honorable Teddy J. Faust, Revenue Commissioner  
Sonia Hicks, Personal Property Appraiser  
Walt Lindsey, Chief Appraiser  
Ben Powell, Administrator of Personal Property  
Lee Ann Raley, Assistant Administrator of Personal Property