



BALDWIN COUNTY COMMISSION

POLICY #8.16	
Subject	Taxpayer Installment Agreement/Payment Plan Agreement
Date Adopted	October 1, 2019
Agenda Item	TBD
Obsolete Versions	October 15, 2013 – Agenda Item BD2

POLICY STATEMENT

This policy adopts procedures and guidelines for Baldwin County Sales & Use Tax/License Inspection Department to enter into an agreement (**Taxpayer Installment Agreement**) with a taxpayer who is delinquent. As set forth in §40-2A-4(b)(6), Code of Alabama (1975), as amended, a written agreement will be allowed if the taxpayer is in arrears on a delinquent tax. The term of the agreement should not exceed twelve (12) months, but can be renewed at the discretion of the Budget Director of Baldwin County for succeeding periods not to exceed twelve (12) months.

This agreement may be offered, at the discretion of the Budget Director of Baldwin County, to delinquent taxpayers and/or taxpayers who have been audited for compliance.

Upon the execution of the Taxpayer Installment Agreement between the taxpayer and Baldwin County Sales & Use Tax/License Inspection Department, tax lien(s) shall be recorded with the Judge of Probate office where the business is located in accordance with applicable state law.

PROCEDURAL REQUIREMENT

In order to carry out this policy, the following steps must be taken:

1. Adopt the “Taxpayer Installment Agreement” as allowed under §40-2A-4(b)(6), Code of Alabama, 1975, as amended, to assist taxpayers who are delinquent in taxes collected by the Baldwin County Sales & Use Tax Department/License Inspection Department.

2. Adopt the attachments to “Taxpayer Installment Agreement”:

Attachment A – Delinquency Notice: Shows number of payments, monthly payment amount, additional interest, and final payment amount, etc.

Attachment B – Collection Information Statement: To be completed by taxpayer.

3. Taxpayers that are delinquent in taxes are contacted by the staff either by a phone call, email and/or by preliminary or final assessments issued. If the taxpayer requests assistance and asks for relief, a payment plan may be considered.
4. Under certain circumstances, no payment plan will be considered if the taxpayer makes no contact to pay delinquent taxes, avoids phone calls, does not accept preliminary or final assessments, or if court proceedings have begun.
5. The Budget Director of Baldwin County is hereby authorized to sign Taxpayer Installment Agreements on behalf of the Baldwin County Commission/Baldwin County Sales & Use Tax/License Inspection Department.

FORMS/ATTACHMENTS/EXHIBITS

1. Taxpayer Installment Agreement
2. Attachment A
3. Attachment B
4. §40-2A-4(b)(6) – Taxpayers’ Bill of Rights/Installment Payments