

**STATE OF ALABAMA  
COUNTY OF BALDWIN**

**TAXPAYER INSTALLMENT AGREEMENT**

**KNOW ALL MEN BY THESE PRESENTS THAT THIS “AGREEMENT”** is made by and between \_\_\_\_\_ Taxpayer Id \_\_\_\_\_ (hereafter collectively known as the “Taxpayer”) and the Baldwin County Commission, Baldwin County, Alabama, Baldwin County Sales & Use Tax/License Inspection Department (hereafter the "County").

**WITNESSETH:**

**WHEREAS**, Baldwin County is a “Self-Administered County” according to Title 40 of the Code of Alabama (1975) and is, therefore, responsible for the administration of its own sales and use taxes; and

**WHEREAS**, the County has properly given notice that a certain amount of taxes are due and have not been timely paid by the Taxpayer; and

**WHEREAS**, the Taxpayer hereby acknowledges their liability for the tax as identified in such delinquency notice; and

**WHEREAS**, § 40-2A-4(b)(6), Code of Alabama (1975), authorizes the payment of tax installments if there has been a determination that such agreement will facilitate collection of a tax liability; and

**WHEREAS**, the County has determined that this Agreement with this respective Taxpayer will facilitate the collection of the taxes owed as identified within the delinquency notice (Attachment “A”); and

**WHEREAS**, the Taxpayer agrees to be bound by the terms found within this Agreement and applicable state laws, rules and regulations.

**NOW, THEREFORE**, in consideration of the premises and the mutual covenants contained within this Agreement between the County and the Taxpayer, the sufficiency whereof is hereby acknowledged, the Parties do hereby agree as follows:

**I. Recitals.**

The recitals stated above are incorporated herein by reference, as if fully set forth.

## **II. Taxes Owed.**

The Parties agree that the total and correct amount of monies owed for taxes, penalties, and interest are as follows:

Sales Tax	\$
Penalties	\$
Interest	\$
Total Amount Due	\$
*Additional Interest @ _____ % per month of this 12 month agreement	\$
Total Amount Due with Additional Interest for the 12 months of this Agreement	\$

\*The applicable interest rate is determined per Section 40-1-44, Code of Alabama (1975), as amended, which links interest to the underpayment rate established quarterly by the United States Secretary of the Treasury under the authority of 26 U.S.C. Section 6621. Interest rate history can be found at <https://revenue.alabama.gov/assessments/quarterly-interest-rates/>

Said total shall be paid according to the installment schedule provided for herein.

## **III. County's Obligation.**

With the exception of filing any liens deemed necessary, the County will temporarily refrain from further enforcement actions against the Taxpayer for the delinquency identified in the Delinquency Notice attached hereto (Attachment A).

In addition, the County will, upon the receipt of full and timely payment in accordance with the terms of this an Agreement, release any liens based upon the subject tax liability paid and satisfied pursuant to this Agreement.

Notwithstanding the statements herein, nothing shall prohibit the County from resuming its enforcement efforts at any time should the Taxpayer refuse to, fail to, or otherwise not abide this Agreement as determined by the Budget Director of Baldwin County.

## **IV. County Does Not Forfeit its Rights.**

Taxpayer understands and agrees that, by refraining from further enforcement action, the County in no way forfeits or waives its rights to collect said tax liability by any and all methods that were available prior to the execution of this Agreement including, without limitation, those rights pursuant to Section 40-2A-4, et seq., Code of Alabama (1975).

Taxpayer further acknowledges and agrees that, as further consideration and inducement to enter into this Agreement, the Taxpayer waives any and all rights to use this Agreement as a defense in any lawsuit or claim involving the underlying tax liability.

**V. Agreement Period.**

The term of this Agreement is for a period of twelve (12) months. Upon the expiration of this Agreement, all rights of the Taxpayer under this Agreement shall cease, unless this Agreement is renewed for succeeding periods not to exceed 12 months in the discretion of the Budget Director of Baldwin County.

Any and all rights of the County shall continue past the expiration of this Agreement.

**VI. Taxpayer's Commitments.**

A. The Taxpayer shall remain personally liable for the total amount of monies due and identified herein, and said liability shall continue until such time as the debt is completely satisfied notwithstanding any provision herein.

B. The Taxpayer shall timely pay any and all amounts identified herein that are either currently due, or will become due in the future, based upon the subject tax liability.

C. The Taxpayer will strictly adhere to the following installment schedule while paying the subject tax liability:

Installment	Due Date	Amount (including interest)
1 <sup>st</sup> payment	Upon the signing this Agreement	\$
2 <sup>nd</sup> through 11 <sup>th</sup> Payments	15 <sup>th</sup> of each month	\$
12 <sup>th</sup> Payment Balloon Payment due if liability not paid in full	15 <sup>th</sup>	\$

D. The Taxpayer shall accurately complete a Collection Information Statement (Attachment "B", included herein as if fully set forth). Failure to accurately complete said forms shall void this Agreement and will authorize the County to proceed with collection actions without further notice to the Taxpayer.

E. The Budget Director of Baldwin County shall be entitled to terminate, alter or modify this Agreement for any reason set forth in Section 40-2A-4(b)(6)b.1. through 6., Code of Alabama (1975), as amended.

**VII. Form and Timeliness of Payments.**

In order to be properly and timely received, the Taxpayer shall:

- A. Make and include the first payment upon the signing of this Agreement; and
- B. **Make all payments either by cash, check or credit card** payable to the order of the **Baldwin County Sales & Use Tax Department**; and
- C. Each and every installment payment made shall be physically received by the County at the address set forth in Section XII below no later than 1:00 p.m. on the designated date of the corresponding installment.

In the event that any payment is not properly or timely received, the County may, without any further notice, immediately proceed to collect any portion of the tax liability identified herein still outstanding by any means currently available and/or existing prior to the execution of this Agreement.

**VIII. Additional Warranties.**

The Taxpayer hereby warrants that they have full authority to execute this agreement and shall be liable for the same, and furthermore, all attachments and supporting documents are completed accurately and completely.

**IX. Balloon Payment.**

The Taxpayer understands and agrees that the final payment under this Agreement will be treated as a balloon payment with any outstanding balance payable in full at the end of the Agreement Period.

**X. Exhibits and Attachments.**

Additional provisions set forth on all attachments as specifically noted herein or otherwise signed by all parties are hereby made a part of this Agreement as if fully set forth and agreed to herein.

**XI. Entire Agreement.**

This Agreement constitutes the entire agreement between the County and the Taxpayer and supersedes all prior discussions, negotiations and agreements between the Parties, whether oral or written. Each party

waives their future right to claim, contest or assert that this Agreement was modified, canceled, superseded, or changed by any oral agreements, course of conduct, waiver or estoppels unless provided for herein.

**XII. Notice.**

Any notices to be given under this Agreement shall only be effectuated either by personal delivery in writing or by registered or certified mail with postage prepaid and return receipt requested. Notices delivered personally shall be deemed delivered as of the date of actual receipt, and notices sent by registered or certified mail shall be delivered on date of mailing. Any notices given hereunder shall be delivered only to the following addresses of the Parties:

Taxpayer:


County:

Baldwin County Sales & Use Tax/License Inspection Department
P. O. Box 189
Robertsdale, AL 36567

**XIII. Remedies Not Exclusive.**

No remedy herein conferred upon or reserved to the County is intended to be exclusive of any other remedy or remedies, and the County retains each and every such remedy, now or hereafter existing, at law or in equity or otherwise.

**XIV. Severability.**

If any one or more of the provisions contained herein shall for any reason be held to be invalid, illegal or unenforceable in any respect, then such provision or provisions shall be deemed severable from the remaining provisions hereof, and such invalidity, illegality or unenforceability shall not affect any other provision hereof. This Agreement shall be construed as if such invalid, illegal or unenforceable provision had never been contained herein.

**XV. No Waiver of Default.**

No delay or omission of the County to exercise any right, power or duty arising upon the occurrence of any event of default shall impair any such right, power or duty, nor shall it be construed to be a waiver of any such default or acquiescence therein. Every power and remedy given, by this Agreement and Alabama law, to the County shall be exercised from time

to time and as often as may be deemed expedient in the sole discretion of the County or its designee.

**XVI. ADDITIONAL PROVISIONS**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**THIS IS INTENDED TO BE A LEGALLY BINDING CONTRACT. IF YOU DO NOT UNDERSTAND THE LEGAL EFFECT OF ANY PART OF THIS CONTRACT, SEEK LEGAL ADVICE BEFORE SIGNING.**

**IN WITNESS WHEREOF**, the Taxpayer has caused this Agreement to be executed with full authority to do so, and the County has caused the same to be executed by its duly authorized officer and representative.

**County**

BALDWIN COUNTY COMMISSION  
BALDWIN COUNTY, ALABAMA  
BALDWIN COUNTY SALES & USE  
TAX/LICENSE INSPECTION DEPARTMENT

By: \_\_\_\_\_  
Its Duly Authorized Budget Director

Attest:

\_\_\_\_\_  
County Administrator

STATE OF ALABAMA  
COUNTY OF BALDWIN

I, \_\_\_\_\_, a Notary Public, in and for said County in said State, hereby certify that Ronald J. Cink and Wayne Dyess, whose names are signed above as Budget Director and County Administrator of the Baldwin County Commission, respectively, and who are known to me, acknowledged before me on this day, that being informed of the contents of this instrument, executed the same voluntarily on the day the same bears date or behalf of said Baldwin County Commission.

GIVEN under my hand and seal on this the \_\_\_\_ day of \_\_\_\_\_, 20\_\_.

\_\_\_\_\_  
Notary Public, Baldwin County, Alabama

My Commission Expires: \_\_\_\_\_

**Taxpayer**

By: \_\_\_\_\_

By: \_\_\_\_\_

STATE OF ALABAMA  
COUNTY OF BALDWIN

I, \_\_\_\_\_, a Notary Public, in and for said County in said State, hereby certify that \_\_\_\_\_, whose name(s) is/are signed above as Taxpayer to the foregoing instrument and who is/are known to me, acknowledged before me on this day, that being informed of the contents of same, he/she/they, executed the same voluntarily on the day the same bears date.

GIVEN under my hand and seal on this the \_\_\_\_ day of \_\_\_\_\_, 20\_\_.

\_\_\_\_\_  
Notary Public, Baldwin County, Alabama

My Commission Expires: \_\_\_\_\_