

# **Baldwin County Commission**

# Legislation Details (With Text)

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File created:	3/13	/2019			In control:	Baldwin County Commission	n Regular
On agenda:	3/19	/2019			Final action:	3/19/2019	
Title:	Acknowledgement of Tax Abatement - Gulf Coast Automation Solutions						
Indexes:							
Attachments:	1. Corresponsence from Baldwin County EDA - Gulf Coast Automation Solutions, 2. Tax Abateme Resolution						
					Acti		<b>B</b> 14
Date	Ver.	Action By	1		7101	on	Result
Date 3/19/2019	Ver. 1	•	County Com	missic		roved	Kesuit

# ITEM TITLE

Acknowledgement of Tax Abatement - Gulf Coast Automation Solutions

# STAFF RECOMMENDATION

In observance with §40-9B-5(d), Code of Alabama (1975), take the following actions:

1) Acknowledge the receipt, on February 22, 2019, and by certified mail, of a Resolution, by the Bay Minette Industrial Development Board, Bay Minette, Alabama, granting a Tax Abatement to Gulf Coast Automation Solutions; and

2) Forward to the Office of Revenue Commissioner of Baldwin County and Office of Probate Judge of Baldwin County the Resolution and associated attachments informing the Baldwin County Commission of the aforementioned grant of such Tax Abatement.

# BACKGROUND INFORMATION

Previous Commission action/date: N/A

**Background:** Section 40-9B-1, et seq., <u>Code of Alabama</u> 1975, or what is commonly referred to as the "Tax Incentive Reform Act of 1992," authorizes certain entities to grant Tax Abatements in their respective effort to attract new industries and encourage existing industries to expand their pursuits in their varied jurisdictions.

Section 40-9B-5, <u>Code of Alabama</u> 1975, which is entitled "Granting of Abatement," provides: "(d) Any abatement of county taxes granted by a municipality or municipal industrial authority shall not be valid until the expiration of (1) 10 days following the date of physical delivery to the county commission or (2) 13 days following the date of mailing by certified mail to the county commission of a copy of the resolution granting such abatement. Proof of delivery by affidavit of service, in the case of physical delivery, or by certified mail receipt, in the case of mailing by certified mail, shall be furnished to the Department of Revenue at the same time as the filing of the abatement agreement under Section 40-9B-6. If the procedures herein prescribed are followed, any such abatement shall be effective as of the date granted."

Staff requests the County Commission acknowledge receipt of the Resolution by Bay Minette Industrial Development Board, granting the above referenced Tax Abatement and, further, forward to the Office of Revenue Commissioner of Baldwin County and Office of Judge of Probate of Baldwin County the Resolution and associated attachments informing the Baldwin County Commission of the aforementioned grant of such Tax Abatement.

### FINANCIAL IMPACT

Total cost of recommendation: N/A

Budget line item(s) to be used: N/A

If this is not a budgeted expenditure, does the recommendation create a need for funding? N/A

#### LEGAL IMPACT

Is legal review necessary for this staff recommendation and related documents?  $\ensuremath{\mathsf{N/A}}$ 

Reviewed/approved by: N/A

Additional comments: N/A

#### ADVERTISING REQUIREMENTS

Is advertising required for this recommendation? N/A

If the proof of publication affidavit is not attached, list the reason: N/A

#### FOLLOW UP IMPLEMENTATION

For time-sensitive follow up, select deadline date for follow up: N/A

Individual(s) responsible for follow up: N/A

Action required (list contact persons/addresses if documents are to be mailed or emailed):

Correspondence to:

The Honorable Teddy Faust Revenue Commissioner Baldwin County, Alabama Post Office Box 1389 Bay Minette, Alabama 36507

The Honorable Harry D'Olive Judge of Probate Baldwin County, Alabama Post Office Box 459 Bay Minette, Alabama 36507

cc: Ron Cink, Kim Creech and Heather Gwynn, Lee Lawson, President and CEO, BCEDA, via email <u>llawson@baldwineda.com</u> <<u>mailto:llawson@baldwineda.com></u>

Additional instructions/notes: N/A