



# Baldwin County Commission

## Legislation Details (With Text)

<b>File #:</b>	20-0623	<b>Version:</b>	1	
<b>Type:</b>	Work Session	<b>Status:</b>	Agenda Ready	
<b>File created:</b>	1/21/2020	<b>In control:</b>	Baldwin County Commission Work Session	
<b>On agenda:</b>	1/28/2020	<b>Final action:</b>		
<b>Title:</b>	Sales and Use Tax Department - Administrative and Court Appeals of Local Tax Assessment			
<b>Indexes:</b>				
<b>Attachments:</b>	1. Section 40-29-119, 2. Section 40-29-111 & 112, 3. Section 40-2A-7, 4. Section 11-3-11, 5. Resolution #2001-07, 6. Criminal Tax Offenses, 7. Sales and Use Tax Presentation, 8. Sales Tax AR over \$10K, 9. Section 40-23-27, 10. Act 2000-445			
<b>Date</b>	<b>Ver.</b>	<b>Action By</b>	<b>Action</b>	<b>Result</b>

**Meeting Type:** BCC Work Session

**Meeting Date:** 1/28/2020

**Item Status:** New

**From:** Ronald J. Cink, Budget Director

**Submitted by:** Debbie West, Audit Compliance Officer; Tracy King, Revenue Clerk

### ITEM TITLE

Sales and Use Tax Department - Administrative and Court Appeals of Local Tax Assessment

### STAFF RECOMMENDATION

FOR DISCUSSION ONLY - Ronald J. Cink, Budget Director, will present a Power Point presentation on Administrative and Court Appeals of Local Tax Assessment.

1. Uniform Assessment Procedures Process
2. Baldwin County Enforcement Procedures
3. Contact Delinquent Taxpayers
4. Issue Preliminary Assessment
5. Issue Final Assessment
6. Lien Procedures
7. Jeopardy Assessment
8. File Tax Lien on the Business
9. Issue 100% Penalty Letter
10. File Tax Lien on the Business Owner(s)
11. Issue District Attorney Letter
12. File Complaint/ Court Summons
13. Court Appearance

### BACKGROUND INFORMATION

**Previous Commission action/date:** April 1, 2008.

**Background:** On April 1, 2008, during a regular Commission meeting, the County Commission authorized the Sales and Use Tax Department to pursue collections efforts as allowed by Alabama Code Section §40-29. The County Commission also authorized to seek injunctive relief pursuant to Alabama Code Section §40-23-27 in the Circuit Court of Baldwin County against taxpayers who have fallen delinquent by \$5,000.00 or two (2) or more tax liens. The County Commission authorized the Sales and Use Department to refer delinquents to the Baldwin County District Attorney's office for prosecution if all other collection efforts have failed.

As described in April 1, 2008, under "Background", "In the event that civil enforcement proves ineffective, based upon the provisions of the Alabama Code (Ala. Code Sections §40-29-11 and -112) making willful failure to collect and pay over such taxes a felony and making failure to pay estimated taxes or to make a misdemeanor, that the Sales and Use Tax Department, at the discretion of the Coordinator, be authorized to refer delinquent taxpayers to the Baldwin County District Attorney for prosecution."

In 2019, the Sales and Use Tax Department referred approximately Three hundred twenty-five (325) delinquent accounts to the District Attorney's office and One hundred ninety-five (195) were issued a Summons to Appear.

### **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?**  
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):  
N/A

Additional instructions/notes: N/A