Baldwin County Commission

Legislation Details (With Text)

File #:	21-0751 **Version:** 1		
Type:	Consent	**Status:**	Agenda Ready
File created:	4/5/2021	**In control:**	Baldwin County Commission Regular
On agenda:	4/20/2021	**Final action:**	
Title:	Acknowledgement of Tax Abatement - Loxley Industrial Development Board - Imperial Bag & Paper Co LLC, and I-10/Gulf Coast Logistics Center, LLC		
Indexes:			
Attachments:	1. Correspondence from BCEDA, 2. Resolution from Loxley IDB		

Date	Ver.	Action By	Action	Result
4/20/2021	1	Baldwin County Commission Regular		

Meeting Type: BCC Regular Meeting
Meeting Date: 4/20/2021
Item Status: New
From: Wayne Dyess, County Administrator
Submitted by: Carjetta Crook, Administrative Support Specialist, IV

ITEM TITLE
Acknowledgement of Tax Abatement - Loxley Industrial Development Board - Imperial Bag & Paper Co LLC, and I-10/Gulf Coast Logistics Center, LLC

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

1) Acknowledge the receipt, on March 30, 2021, by certified mail, of a Resolution, by the Loxley Industrial Development Board granting a Tax Abatement to Imperial Bag & Paper Co LLC, and I-10/Gulf Coast Logistics Center, LLC; and

2) Forward to the Office of Revenue Commissioner of Baldwin County and Office of Probate Judge of Baldwin County the Resolution(s) 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., Code of Alabama 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, Code of Alabama 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 Loxley 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?
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: 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, Cian Harrison, Heather Gwynn, Shelby Middleton

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

Additional instructions/notes: N/A