



# Baldwin County Commission

## Legislation Text

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**File #:** 18-0711, **Version:** 1

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**Meeting Type:** BCC Regular Meeting

**Meeting Date:** 8/7/2018

**Item Status:** New

**From:** Ronald J. Cink, County Administrator

**Submitted by:** Miranda McKinnon, Administrative Support Specialist III

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### **ITEM TITLE**

Acknowledgement of Amended Tax Abatement - Kaishan Compressor (USA) LLC

### **STAFF RECOMMENDATION**

Take the following actions:

1) In observance with §40-9B-5(d), Code of Alabama (1975), acknowledge receipt, on July 5, 2018, and by certified mail, of a "Resolution," by the Loxley Industrial Development Board, Loxley, Alabama, granting an "Tax Abatement" to Kaishan Compressor (USA) LLC.

This tax abatement amends the previous tax abatement granted to Kaishan Compressor (USA) LLC, on May 8, 2018 by the Loxley Industrial Development Board and acknowledged by the Baldwin County Commission at its regularly scheduled meeting on June 19, 2018; and

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

### **BACKGROUND INFORMATION**

**Previous Commission action/date:** June 19, 2018

#### **Background:**

On June 19, 2018, at the BCC Regular Meeting, the Commission took the following actions:

*"1) In observance with §40-9B-5(d), Code of Alabama (1975), acknowledge receipt, on May 21, 2018, and by certified mail, of a "Resolution," by the City of Loxley Industrial Development Board, Loxley, Alabama, granting a "Tax Abatement" to Kaishan Compressor (USA) LLC; and 2) Forward to the Office of the Revenue Commissioner of Baldwin County and the 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."*

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 this Resolution granting the above referenced Amended 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 Amended 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:** County Administration

**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 Tim Russell  
Judge of Probate  
Baldwin County, Alabama  
Post Office Box 459  
Bay Minette, Alabama 36507

Mr. Lee Lawson  
Baldwin County Economic  
Development Alliance  
P.O. Box 1340  
Robertsdale, Alabama 36567

cc: Ron Cink, Kim Creech, Heather Gwynn and Debbie West

**Additional instructions/notes:** N/A