



Baldwin County Commission

Legislation Text

File #: 19-2138, **Version:** 1

Meeting Type: BCC Regular Meeting

Meeting Date: 10/1/2019

Item Status: New

From: Ronald J. Cink, Budget Director

Submitted by: Loren B. Lucas, Audit Compliance Officer

ITEM TITLE

Amendments to Baldwin County Commission Policy #8.16 - Taxpayer Installment Agreement/Payment Plan Agreement

STAFF RECOMMENDATION

Adopt the revised Baldwin County Commission Policy #8.16 - Taxpayer Installment Agreement/Payment Plan Agreement and update said policy in the Baldwin County Commission Policies and Procedures Book.

BACKGROUND INFORMATION

Previous Commission action/date: April 18, 2006; October 15, 2013, Policy #8.16 was adopted.

Background: Baldwin County Commission Policy #8.16 - Taxpayer Installment Agreement/Payment Plan Agreement was adopted during the Baldwin County Commission meeting held on April 18, 2006, Agenda Item E7, and was amended during the Baldwin County Commission meeting held on October 15, 2013, more specifically Agenda Item BD2.

A summary of the proposed amendments are as follows:

1. Baldwin County Commission Policy #8.16

- Updated to give the Budget Director rather than the Clerk/Treasurer authority to approve, alter, terminate, extend, etc. installment agreements
- Provides further explanation of the process preceding an installment agreement as well as the lien procedure following the execution of an installment agreement

2. Taxpayer Installment Agreement

- Updated to give the Budget Director rather than the Clerk/Treasurer authority to approve, alter, terminate, extend, etc. installment agreements
- Updated to explain that 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

- Updated to list Ronald J. Cink and Wayne Dyess specifically as the Budget Director and County Administrator

3. Attachment A

- Updated to explain that 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

4. Attachment B

- NO REVISIONS

5. Taxpayers Bill of Rights

- NO REVISIONS

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: Administration Staff- Update policy books

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

Cc: Ronald J. Cink, Heather A. Gwynn

Additional instructions/notes: N/A