

MINUTES

Montevallo City Council Work Session

April 24, 2017

5:30 p.m. at City Hall

Mayor Hollie Cost, Council Member Rusty Nix, Council Member Willie Goldsmith, Council Member Tiffany Bunt, Council Member Matt Walker and Council Member Jason Peterson were in attendance.

Mayor Cost called the Work Session to order at 5:30 p.m.

Chief Bill Reid updated the council on activity at the Fire Department. Rescue 20 has been striped and lettered. They are taking it to Montgomery top have the light package installed. It should be ready in a couple weeks. The SCBA Air Packs should be in next week. They start their building project in June. Activity was quiet over the past weekend.

Chief Jeremy Littleton presented the Police Department Report:



**Montevallo Police Department
City Council Report**

Date:
04/24/2017

Patrol Report:

Total Calls: NA	Burglaries: 2	Zone Checks: NA
Total Cases: 94	Auto Burglaries: 2	School Patrols: NA
Traffic Accidents: 16	Domestics: 13	
Traffic Stops: NA	Assaults: 2	
Traffic Citations: 135	Fraud/Forgery: 4	
Total Arrests: 27	Thefts/Attempts: 3	

Investigations (New Cases):

Felony Cases Pending:	Misdemeanor Cases Pending:
Felony Cases Closed:	Misdemeanor Cases Closed:

School Resource Report:

Offense Reports: NA	Traffic Accident Reports: NA	Cases Pending: NA
Incident Reports: NA	Arrest Reports: NA	Cases Closed: NA

Additional Comments:

Montevallo Police Department Stats

	January-17	February-17	March-17	April-17	May-17	June-17	July-17	August-17	September-17	October-17	November-17	December-17	Total
Total Cases	123	91	116	94									424
Criminal Cases	50	35	60	35									180
Non-Criminal	11	20	25	15									71
Traffic Accidents	18	11	17	16									62
Traffic Citations	127	135	224	135									621
DUI Arrests	2	3	1	5									11
Public Intox Arr	2	0	1	1									4
Alias Arrests	14	12	12	9									47
Juvenile Arrests	0	1	0	0									1
Misd Arrests	12	11	6	7									36
Felony Arrests	3	3	2	2									10
Drug Related	4	5	4	3									16
Total Arrest	37	33	31	27									128
Auto Theft	0	0	1	1									2
Burglaries	1	4	5	2									12
Auto Recoveries	0	0	0	0									0
Auto Burglaries	2	1	2	2									7
Criminal Mischief	3	1	0	4									8
DV Related	15	9	17	13									54
Assaults	3	1	2	2									8
Fraud/Forgery	7	1	2	4									14
Harass / Rock	7	6	8	2									23
Misc. Offenses	8	17	14	13									52
Robberies	1	1	0	2									4
Thefts / Attempts	11	6	6	3									26
Suicide Attempts	1	3	1	0									5
Suicides	0	0	0	0									0
Deaths	2	1	1	1									5

Karen Kiker
1:06 PM
4/23/2017

The Chief said they picked up the new police vehicles earlier that day and dropped them off to have the light packages installed. They should be ready in a few weeks.

Council Member Nix mentioned that they discussed the White Goods / Bulk pickup issue at the Water Board meeting. He noted they cannot disconnect service for failure to pay a related fine. He suggested the Code Enforcement Officer write them a ticket.

Mayor Cost acknowledged that fact and said she has been talking with Mr. Hamby, the City Clerk and Waste Pro about alternatives – perhaps making this pick-up a new service. We are waiting to receive an estimate of cost from Waste Pro.

Kirk Hamby reported that his crews worked the recent storms. Otherwise, they are busy cutting grass. He said he contacted Alabama Power regarding the street light request on Valley St. However, he has not heard back from them with a cost estimate.

Council Member Peterson reminded the council that the Arbor Board will meet at the Library tomorrow night at 6:00 p.m.

Mayor Cost commented that ValloCycle has been very busy lately with several upcoming events planned.

Shane Baugh, Director of Parks & Recreation, said he and his crew have been very busy lately. They are doing their best to keep up with the workload. There have been travel ball tournaments almost every weekend. The Orr Park fence poles are installed on one side of the creek. They will install the ones on the opposite side once they are available. She mentioned that traffic at the ark and along the creek seems to have increased dramatically. People are even using the new steps to access the creek.

Council Member Nix commented that the creek bank improvements really look good.

Mr. Baugh said word appears to be spreading about the improvements and more people are coming to the park. In addition, he noted that traffic at Shoal Creek Park has increased. He also informed the council that we have two weeks remaining for park league baseball. There are four more soccer games scheduled. And Stephens Park has been reserved all summer ball travel ball teams for practice.

Council Member Nix informed the council that nearly 500 people attended the annual Easter Egg Hunt at Orr Park. He also reminded everyone that the Chamber of Commerce Golf Tournament is Thursday, and there are several slots still available for anyone interested in playing. Food will be provided by Golden Rule BBQ.

Council Member Nix also mentioned that he heard that a group is looking to open a new Phase at Hidden Forest. The City Clerk said he has not seen the paperwork on that yet but new that there is an application in the works for additional lots at Colonial Oaks.

A report from the Junior City Council detailed some of their ongoing projects.

Council Member Bunt presented her report:

City Council Report

Schools

- There is a MMS and MHS Choir Concert tomorrow night April 25, 2017 at the First United Methodist Church at 7p.m.
 - University of Montevallo marketing students from Dr. Amiee Mellon's Social Entrepreneurship & Sustainability class are applying their academic knowledge to benefit local charity The Arc of Shelby County. The Warrior Challenge, a 1-mile obstacle fun run, will be held on Saturday, April 29, from 9 a.m. to 3 p.m. at the University of Montevallo Disc Golf Course, located near the McChesney Student Activity Center. Throughout the day there will be fun, family-friendly activities available for spectators, including free kids' activities, as well as food and entertainment.
 - UM Commencement will be held May 6 at 9 a.m. The speaker will be Emmy-nominated documentarian, Kirk Saduski.
-

American Village

- The 2017 National Day of Prayer Breakfast will be Thursday, May 18 at 8:00 a.m. This year's speaker is ABC 33/40 television anchor Brenda Ladun.
-

Arts

- The 11th annual Arts Fest was held on Saturday. From accounts, it was a successful event with approximately 1700 attendees.

Mayor Cost informed the council that the Sister City Commission is still looking for travelers for the trip to Japan this summer.

Kevin Senecal reported on behalf of the IDB. He said they met last Thursday and talked about participating with the woodcarving festival on September 8, 2018. He said the event will feature wood crafters, artists and food vendors who cook using wood. He said they are also eager to see the results of the Main Street surveys, the Strategic Plan and efforts of the Economic Vitality Committee. He said these efforts should provide us all with some very useful information.

Council Member Walker reminded everyone that the Finance Committee will meet Wednesday at 4:30 p.m. at City Hall. Once again, he reminded everyone about the Chamber Golf Tournament Thursday. He encouraged anyone interested to come fill the empty slots, noting the proceeds go to support the Mary Lou Williams Scholarship Fund.

The MDCD has finalized its loan refinance. They are currently working on the UMOM park.

Debby Raymond invited everyone to come by City Hall Thursday from 9-11 to help celebrate the retirement of our payroll clerk, Terry Killingsworth. She said Ms. Killingsworth has done an excellent job for the city for the past 10 years and that she would really appreciate seeing everyone there.

Mayor Cost mentioned that the MMS Beta Club has a group of students interested in volunteering to help with some project before the end of the school year.

The Mayor then reviewed the remainder of the agenda items. As discussed before, she noted that the Street Light request will be postponed until we receive additional information from Alabama Power.

The Mayor mentioned that several people have commented on the need for clearly identified pedestrian crossings on the streets surrounding UM, Oak, Valley, Bloch, etc. She asked that the Public Health & Safety Committee meet to discuss the issue.

Council Member Nix asked if the street lights at the intersection of Valley Street are working. Mr. Hamby said he thought they were but that he would confirm.

The City Clerk noted that the Sales Tax Holiday is the same as was previously approved by the council. The only reason we need to reapprove the holiday is because the State changed the dates.

Chief Littleton informed the council that the items designated for surplus and disposal are old pieces of equipment that no longer work or have any value.

Under Old Business, the City Clerk informed the council that he met early in the day with a representative from ALAGASCO. He informed her of the council's stand on the franchise fee and she said she would go back and discuss it with her boss.

Mayor Cost said there is a vacancy on the Park Board and that she will bring a new nominee to the council for consideration at an upcoming meeting.

The City Clerk noted there was only one change to the Minutes as requested by Council Member Bunt. Specifically, she had asked that the Minutes clarify that she received concerns regarding the availability of convenient parking for elderly patrons from the Hair Salon and Smitherman's.

Montevallo City Council Meeting
April 24, 2017
6:00 p.m. at City Hall

Mayor Hollie Cost, Council Member Rusty Nix, Council Member Willie Goldsmith, Council Member Tiffany Bunt, Council Member Matt Walker and Council Member Jason Peterson were in attendance.

Meeting Call to Order

Mayor Cost called the regular meeting to order at 6:00 p.m.

Approval and/or corrections of the minutes - 4/10/17 Council Member Walker made a motion to approve the minutes from April 10, 2017 as corrected. Council Member Goldsmith seconded. ALL AYES . . . MOTION APPROVED.

Recognitions / Awards:

Dr. Hester and Mayor Cost presented the following recognitions from the High school:

Students -

9th: Steven Ronquillo

10th: Clay Colley

11th: Kanan Harbuck

12th: Nick Thompson

12th: Adam Burdett

Teacher - Arthur Wilke

Support Professional - Tim Levan

Ms. Lewis and Mayor Cost presented the following recognitions from the Middle School:

Students-

Takhishlyn Farrington

Karen Negrette

Reyaunna Hunter Brown

David Eurton

Madison Reaser

Breanna Jenkins

Makenzie Payton

Emily Lint

Katie Ozley

Teacher - Makenzie Payton

Opportunities for citizens to speak to the Council: No one participated.

Committee Reports and Consideration of Bills:

Public Health & Safety (Police, Fire, Code Enforcement, Housing Abatement) – Discussed earlier.

Sustainability (Streets & Sanitation, Recycling, Arbor & Beautification, ValloCycle, Environmental Preservation Initiatives) – Discussed earlier.

Recreation, Preservation and Community Development (Parks & Recreation, Golf Course, Youth Athletics, Trails, Planning & Zoning, Annexations,) – Discussed earlier.

Education, Arts & Outreach (Schools, UM, Boys & Girls Club, Library, American Village, Sister City Commission, Artwalk) – Discussed earlier.

Finance, Economic Development & Tourism (Finance, MDCD, IDB, Chamber, Historical Commission, Main Street) – Discussed earlier.

Council Member Nix made a motion to approve payment of the bills as presented. Council Member Walker seconded. ALL AYES . . . MOTION APPROVED.

Consent Agenda: NONE

New Business:

Request for Two Street Lights on Valley Street Between West & Shelby: Peggy Sumerlin – As discussed earlier, this item, was delayed for future consideration.

New “Back to School” Sales Tax Holiday Ordinance:

Council Member Goldsmith made a motion to suspend the rules and leave the regular order of business to consider a Sales Tax Holiday ordinance. Council Member Nix seconded. Mayor Cost, Council Member Nix, Council Member Goldsmith, Council Member Bunt, Council Member Walker and Council Member Peterson VOTED AYE . . . MOTION APPROVED.

Council Member Nix made a motion to approve the Sales Tax Holiday ordinance. Council Member Bunt seconded. Mayor Cost, Council Member Nix, Council Member Goldsmith, Council Member Bunt, Council Member Walker and Council Member Peterson VOTED AYE . . . MOTION APPROVED.

ORDINANCE NO. 04242017-300

AN ORDINANCE OF THE CITY OF MONTEVALLO, ALABAMA, TO EXEMPT CERTAIN “COVERED ITEMS” FROM THE MUNICIPAL SALES AND USE TAX DURING THE THIRD FULL WEEKEND OF JULY, 2017, AS AUTHORIZED BY ACT 2017-120, GENERALLY REFERRED TO AS THE STATE SALES TAX HOLIDAY LEGISLATION.

BE IT ORDAINED BY THE CITY COUNCIL OF MONTEVALLO, ALABAMA, AS FOLLOWS:

Section 1. In conformity with the provisions Act 2017-120 enacted by the Alabama Legislature during the 2017 Regular Session, providing for a State Sales Tax Holiday, the City of MONTEVALLO, Alabama, exempts “covered items” (see attached Exhibit A) from municipal sales and use tax during the same period, beginning at 12:01 a.m. on the third Friday in July (July 21, 2017) and ending at twelve midnight the following Sunday (July 23, 2017).

Section 2. This ordinance shall be subject to all terms, conditions, definitions, time periods, and rules as provided by Act 2017-120.

Section 3. The City Clerk is hereby authorized and directed to certify a copy of this ordinance under the seal of the City of MONTEVALLO, Alabama, and to forward said certified copy to the Alabama Department of Revenue to be recorded and posted on the Department website.

Section 4. This ordinance shall become effective upon publication.

ADOPTED AND APPROVED THIS 24th DAY OF APRIL, 2017.

Hollie C. Cost, Mayor

ATTEST:

City Clerk

(EXHIBIT A)

ALABAMA DEPARTMENT OF REVENUE
SALES, USE & BUSINESS TAX DIVISION
SALES & USE TAX RULE

810-6-3-.65. Sales Tax Holiday.

(1) Beginning at 12:01 a.m. on Friday July 21, 2017, and ending at twelve midnight on Sunday July 23, 2017, a sales tax holiday is enacted pursuant to Act No. 2017-120, whereby no state sales or use tax is due on "covered items" as defined herein. For each year thereafter, the sales tax holiday begins at 12:01 a.m. on the third Friday in July and ends at twelve midnight the following Sunday.

(2) Pursuant to Act No. 2017-120, any county or municipality may, by resolution or ordinance adopted at least 30 days prior to the third full weekend of July, provide for the exemption of "covered items" from county or municipal sales or use taxes during the same time period, under the same terms, conditions, and definitions as provided in this rule for the state sales tax holiday. A county or municipality is prohibited from providing for a sales and use tax exemption during any period other than the third full weekend in July. A participating county or municipality shall submit a certified copy of their adopted resolution or ordinance providing for the sales tax holiday, and any subsequent amendments thereof, to the Alabama Department of Revenue at least 30 days prior to

the effective date of the resolution or ordinance. The Department will compile this information into a list of all counties and municipalities participating in the sales tax holiday and issue a current publication of the list on its website.

(3) Covered items" means: Articles of clothing with a sales price of one hundred dollars (\$100), or less, per article of clothing. The exemption applies regardless of how many items are sold on the same invoice to a customer. "Clothing" means all human wearing apparel suitable for general use including sandals, shoes and sneakers. Clothing shall not include the following listed items which are excluded from the exemption:

(a) Belt buckles sold separately;

(b) Costume masks sold separately;

(c) Patches and emblems sold separately;

(d) Sewing equipment and supplies including, but not limited to, knitting needles, patterns, pins, scissors, sewing machines, sewing needles, tape measures, and thimbles;

(e) Sewing materials that become part of "clothing" including, but not limited to, buttons, fabric, lace, thread, yarn, and zippers;

(f) In addition to (a) through (e) above, clothing shall not include clothing accessories or equipment, protective equipment, or sport or recreational equipment, as defined in 1., 2., and 3. below, and which are therefore taxable:

1. "Clothing accessories or equipment" means incidental items worn on the person or in conjunction with "clothing." The following list includes examples of "clothing accessories or equipment" and is not intended to be an all-inclusive list:

(i) briefcases;

(ii) cosmetics;

(iii) hair notions, including, but not limited to, barrettes, hair bows, and hair nets;

(iv) handbags;

(v) handkerchiefs;

(vi) jewelry;

(vii) sun glasses, non-prescription;

(viii) umbrellas;

- (ix) wallets;
- (x) watches; and
- (xi) wigs and hair pieces.

2. "Protective equipment" means items for human wear and designed as protection of the wearer against injury or disease or as protections against damage or injury of other persons or property but not suitable for general use. The following list includes examples of "protective equipment" and is not intended to be an all-inclusive list:

- (i) breathing masks;
- (ii) clean room apparel and equipment;
- (iii) ear and hearing protectors;
- (iv) face shields;
- (v) hard hats;
- (vi) helmets;
- (vii) paint or dust respirators;
- (viii) protective gloves;
- (ix) safety glasses and goggles;
- (x) safety belts;
- (xi) tool belts; and
- (xii) welders gloves and masks.

3. "Sport or recreational equipment" means items designed for human use and worn in conjunction with an athletic or recreational activity that are not suitable for general use. The following list includes examples of "sport or recreational equipment" and is not intended to be an all-inclusive list:

- (i) ballet and tap shoes;
- (ii) cleated or spiked athletic shoes;
- (iii) gloves, including, but not limited to, baseball, bowling, boxing, hockey, and golf; goggles;
- (iv) hand and elbow guards;

(v) life preservers and vests;

(vi) mouth guards;

(vii) roller and ice skates;

(viii) shin guards;

(ix) shoulder pads;

(x) ski boots;

(xi) waders; and

(xii) wetsuits and fins.

(4) "Covered items" means: A single purchase, with a sales price of seven hundred fifty dollars (\$750), or less, of computers, computer software, and school computer supplies. "Computer," "computer software," and "school computer supplies" shall not include furniture and any systems, devices, software, peripherals designed or intended primarily for recreational use, or video games of a non-educational nature. These items are defined as follows:

(a) "Computer" means an electronic device that accepts information in digital or similar form and manipulates it for a result based on a sequence of instructions, also known as a central processing unit (CPU). For purposes of the exemption during the sales tax holiday, a computer may include a laptop, desktop, or tower computer system which consists of a CPU, display monitor, keyboard, mouse, and speakers sold as a computer package. The computer package will qualify for the exemption if the dollar amount of the sale is at or below seven hundred fifty dollars (\$750). However, display monitors, keyboards, mouse devices, speakers and other computer parts or devices designed for use in conjunction with a personal computer not sold as part of a package will not qualify for the exemption.

(b) "Computer software" means a set of coded instructions designed to cause a "computer" or automatic data processing equipment to perform a task.

(c) "School computer supply" means an item commonly used by a student in a course of study in which a computer is used. The following is an all-inclusive list of school computer supplies:

1. Computer storage media; diskettes, compact disks;

2. Handheld electronic schedulers, except devices that are cellular phones;

3. Personal digital assistants, except devices that are cellular phones;
4. Computer printers; and
5. Printer supplies for computers; printer paper, printer ink.

(5) "Covered items" means: Noncommercial purchases of school supplies, school art supplies, and school instructional material, up to a sales price of fifty dollars (\$50) per item. These items are defined as follows:

(a) "School supply" is an item commonly used by a student in a course of study. The following is an all-inclusive list:

1. Binders;
2. Book bags;
3. Calculators;
4. Cellophane tape;
5. Blackboard chalk;
6. Compasses;
7. Composition books;
8. Crayons;
9. Erasers;
10. Folders, expandable, pocket, plastic, and manila;
11. Glue, paste, and paste sticks;
12. Highlighters;
13. Index cards;
14. Index card boxes;
15. Legal pads;
16. Lunch boxes;
17. Markers;
18. Notebooks;

19. Paper, loose leaf ruled notebook paper, copy paper, graph paper, tracing paper, manila paper, colored paper, poster board, and construction paper;

20. Pencil boxes and other school supply boxes;

21. Pencil sharpeners;

22. Pencils;

23. Pens;

24. Protractors;

25. Rulers;

26. Scissors; and

27. Writing tablets.

(b) "School art supply" is an item commonly used by a student in a course of study for artwork. The following is an all-inclusive list:

1. Clay and glazes;

2. Paints, acrylic, tempora, and oil;

3. Paintbrushes for artwork;

4. Sketch and drawing pads; and

5. Watercolors.

(c) "School instructional material" is written material commonly used by a student in a course of study as a reference and to learn the subject being taught. The following is an all inclusive list:

1. Reference maps and globes;

2. Required textbooks on an official school book list with a sales price of more than thirty dollars (\$30) and less than fifty dollars (\$50).

(6) "Covered items" means: Noncommercial purchases of books with a sales price of not more than thirty dollars (\$30) per book. The term book shall mean a set of printed sheets bound together and published in a volume with an ISBN number, but does not include magazines, newspapers, periodicals, or any other document printed or offered for sale in a non-bound form.

(7) Covered items are exempt only if the individual item is priced at or below the established threshold for the exemption. Exemption for only a portion of an individual item is not allowed. The following example illustrates the application of the rule to the exemption:

(a) ;A customer purchases a pair of pants costing \$120.00. Tax is due on the entire \$120.00. The exemption does not apply to the first \$100.00 of the price of an item of clothing selling for more than \$100.00.

(8) Splitting of items normally sold together. To qualify for the exemption, items normally sold in pairs shall not be separated, and articles that are normally sold as a single unit must continue to be sold in that manner. The following examples illustrate the application of the rule to the exemption:

(a) A pair of shoes sells for \$200.00. The pair of shoes cannot be split in order to sell each shoe for \$100.00 to qualify for the exemption.

(b) A suit is normally priced at \$300.00. The suit cannot be split into a coat and slacks so that one of the articles may be sold for \$100.00 or less to qualify for the exemption. However, articles that are normally sold as separate articles, such as a sport coat and slacks, may continue to be sold as separate articles and qualify for the exemption.

(c) A packaged gift set consisting of a wallet (ineligible item) and tie (eligible item) would not qualify for the exemption.

(9) “Buy one, get one free” and other similar offers. If a dealer offers “buy one, get one free” or “two for the price of one” on covered items, the purchase shall qualify for the exemption when all other conditions of the exemption are met. However, if a dealer offers a “buy one, get one for a reduced price” the two prices cannot be averaged to qualify both items for the exemption. The following examples illustrate the application of the rule to the exemption:

(a) A dealer offers “buy one, get one free” on a pair of shoes. The first pair of shoes has a sale price of \$99.00 and the second pair is free. Both pairs of shoes will qualify for the exemption because the first pair of shoes does not exceed the \$100.00 exemption limitation.

(b) A coat is purchased for \$120.00 and a second coat is purchased for half price (\$60.00) at the time the first coat is purchased. The second coat will qualify for the exemption, but the tax will be due on the first coat. In this example, the sales price of the items may not be averaged in order to qualify for the exemption.

(10) Discounts, coupons, and rebates. A discount by the seller reduces the sales price of the item and the discounted sales price determines whether the sales price is within the sales tax holiday price threshold. A coupon that reduces the sales price is treated as a discount if the seller is not reimbursed for the coupon amount by a third-party. If a discount applies to the total amount paid by a purchaser rather than to the sales price of

a particular item and the purchaser has purchased both eligible property and taxable property, the seller should allocate the discount based on the total sales prices of the taxable property compared to the total sales prices of all property sold in that same transaction. The application of the exemption to discounts, coupons and rebates extended on a covered item during the exemption period is illustrated by the following examples:

(a) If a dealer sells a pair of jeans with a sales price of \$110.00 and offers to discount the item 10 percent at the time of sale, the exemption would apply because the actual sales price of the jeans is \$99.00.

(b) If a customer buys a \$400.00 suit and a \$55.00 shirt, and the retailer is offering a 10 percent discount, after applying the 10 percent discount, the final sales price of the suit is \$360.00, and the sales price of the shirt is \$49.50. The suit is taxable (its price is over \$100.00) and the shirt is exempt (its price is less than \$100.00).

(c) If a dealer offers a reduction in sales price of \$100.00 through a store coupon for a computer with a sales price of \$850.00, the exemption would apply to the purchase because the dealer's actual sales price to the customer is \$750.00.

(d) If a customer gives to a dealer a manufacturer's coupon for \$100.00 for a computer with a sales price of \$850.00, the exemption would not apply.

(e) Rebates generally occur after the sale, thus the amount of the rebate does not affect the sales price of the purchased item. For example, if a pair of jeans was purchased for \$110.00 with a manufacturer's rebate for \$10.00, the exemption would not apply because the sales price is in excess of \$100.00.

(11) Exchanges. The application of the exemption to an exchange of a covered item purchased during the exemption period is illustrated by the following examples:

(a) A customer purchases a covered item during the exemption period, but later exchanges the item for a different size, color, or other feature, and the original sale is not cancelled. No additional tax is due even though the exchange is made after the exemption period.

(b) A customer purchases a covered item during the exemption period. After the exemption period has ended, the customer returns the item and receives credit on the purchase of a different item and the original sale is cancelled. Sales tax is due on the total sales price of the newly purchased item.

(c) A customer purchases a covered item before the exemption period. During the exemption period the customer returns the item and receives credit on the purchase of a different covered item and the original sale is cancelled. Sales tax is not due on the sale of the new item if the new item is purchased during the exemption period.

(12) Layaway sales. A layaway sale is a transaction in which articles are set aside for future delivery to a purchaser who makes a deposit, agrees to pay the balance of the sales price over a period of time, and, at the end of the payment period, receives the merchandise. A sale of a covered item under a layaway sale will qualify for the exemption when final payment on the layaway order is made by, and the item is given to, the purchaser during the exemption period; or when title to the covered item transfers to the purchaser and delivery is made to the purchaser during the exemption period. A sale made by completion of transfer of title after the exemption period shall not qualify for the exemption.

(13) Rain checks. A rain check allows a customer to purchase an item at a certain price at a later time because the particular item was out of stock. Covered items purchased during the exemption period with the use of a rain check will qualify for the exemption regardless of when the rain check was issued. Issuance of a rain check during the exemption period will not qualify a covered item for the exemption if the item is actually purchased after the exemption period.

(14) Mail, telephone, e-mail, and Internet sales. The sale of a covered item qualifies for exemption when sold through the mail, telephone, e-mail or Internet when the item is paid for and delivered to the customer during the exemption period; or when title to the covered item transfers to the purchaser and delivery is made to the purchaser during the exemption period. Pursuant to Section 40-23-1(a)(5), the sale of an item is not closed or completed until the time and place where delivery occurs to the purchaser after the act of transportation ends and the item comes to rest in this state for use or consumption. Covered items that are pre-ordered and delivered to the customer during the exemption period qualify for the exemption.

(15) Gift certificates and gift cards. Covered items purchased during the exemption period using a gift certificate or gift card will qualify for the exemption, regardless of when the gift certificate or gift card was purchased. Covered items purchased after the exemption period using a gift certificate or gift card are taxable even if the gift certificate or gift card was purchased during the exemption period. A gift certificate or gift card cannot be used to reduce the selling price of a covered item in order for the item to qualify for the exemption.

(16) Returns. For a 60 day period immediately after the sales tax holiday exemption period, when a customer returns an item that would qualify for the exemption, no credit for or refund of sales tax shall be given unless the customer provides a receipt or invoice that shows tax was paid, or the seller has sufficient documentation to show that tax was paid on the specific item. This 60 day period is set solely for the purpose of designating a time period during which the customer must provide documentation that shows that sales tax was paid on returned merchandise. The 60 day period is not intended to change a seller's policy on the time period during which the seller will accept returns.

(17) Different time zones. The time zone of the purchaser's location determines the authorized time period for a sales tax holiday when the purchaser is located in one time

zone and a seller is located in another.

(18) Records. The retailer is not required to obtain an exemption certificate on sales of covered items during the exemption period. However, the retailer's records should clearly identify the type of item sold, the date on which the item was sold, the sales price of all items and, if applicable, any tax charged.

(19) Reporting Exempt Sales. No special reporting procedures are necessary to report exempt sales on covered items made during the exemption period. Exempt sales are to be included in the Gross Sales Amount and in the Deductions amount reported on the state and local returns. Taxable sales and exempt transactions should be reported as currently required by law.

(20) Transportation Charges.

(a) Where delivery is made by common carrier or the U.S. Postal Service, the transportation charge if billed as a separate item and paid directly or indirectly by the purchaser, is excluded from the sales price of the covered item. Transportation charges made by any other means are included as part of the sales price of the covered item, whether or not separately stated. Transportation charges are not separately stated if included with other charges and billed as "shipping and handling" or "postage and handling."

(b) "Shipping and handling" or "postage and handling" charges are included as part of the sales price of the covered item, whether or not separately stated. If multiple items are shipped on a single invoice, to determine if any covered items qualify for the exemption for purposes of determining a sales tax holiday price threshold, the shipping and handling charge or postage and handling charge must be proportionately allocated to each item ordered, and separately identified on the invoice.

Council Member Walker made a motion to return to the regular order of business. Council Member Peterson seconded. Mayor Cost, Council Member Nix, Council Member Goldsmith, Council Member Bunt, Council Member Walker and Council Member Peterson VOTED AYE .
.. MOTION APPROVED.

Declaration as Surplus and Authorization of Disposal of Police Department Items:

Council Member Goldsmith made a motion to declare the following items surplus and approve their disposal. Council Member Peterson seconded. ALL AYES . . . MOTION APPROVED.

CITY OF MONTEVALLO
 AUTHORIZATION FOR MOVEMENT OR REMOVAL OF CITY OF MONTEVALLO
 PROPERTY

INSTRUCTIONS: Maintain completed form in City Hall. Provide Copy of completed form to person moving or removing property.
 REFERENCE: City of Montevillo Fixed Asset and Inventory Policy

Date: 4-12-2017

TO WHOM IT MAY CONCERN:

Mayor & Council 1 _____
 Name of Individual Title

is authorized to () move () remove the following equipment:

	Description	Asset Label #	Serial #
1	Rolling Wooden 3 Drawer Filing Cabinet	000008	
2	View Sonic Computer Screen VA520	000040	
3	Nikon Coolpix L10 Camera	001074	32012204
4	Pixo Computer Screen AT500S	000016	
5	Maroon Leather Office Chair	001028	

This authorization is valid for movement or removal of the above described property under the following conditions:

Move/Removal Date:
Scheduled Return Date:
Location Moved/ Removed From: <u>Old Police Department</u>
Location Moved to: (address)
Purpose of Equipment Relocation: <u>Surplus</u>

Custodian of Equipment:

 Employee Date

AUTHORIZED BY: Jeremy Littleton 4-21-2017
 Department Head Date

CITY OF MONTEVALLO
 AUTHORIZATION FOR MOVEMENT OR REMOVAL OF CITY OF MONTEVALLO
 PROPERTY

INSTRUCTIONS: Maintain completed form in City Hall. Provide Copy of completed form to person moving or removing property.
 REFERENCE: City of Montevallo Fixed Asset and Inventory Policy

Date: 4/11/2017

TO WHOM IT MAY CONCERN:

Mayor & Council 1 _____
 Name of Individual Title

is authorized to () move () remove the following equipment:

	Description	Asset Label #	Serial #
1	H.P. Pavilion A250N Computer Tower	000208	
2	Magnavox MWC 24T5B VCR/DVD TV	001012	
3	Nikon Coolpix 5200	000796	3505198
4	Sony Handycam Vision	000195	78008
5			

This authorization is valid for movement or removal of the above described property under the following conditions:

Move/Removal Date:
Scheduled Return Date:
Location Moved/ Removed From: <u>Old Police Department</u>
Location Moved to: (address)
Purpose of Equipment Relocation: <u>Surplus</u>

Custodian of Equipment:

 Employee Date

AUTHORIZED BY: Jeremy Littleton 4-21-2017
 Department Head Date

L2xmarkprinter	000595
Monitor screens	000594
" 1	000249
" "	000579
" "	000577
6 Monitor ^s No Numbers	
000254 -	000294 =
000253	000236 -
3	000245 -
3 Computers No Number	
Tv	000541
Desk	000601
Fridge	000502

Old Business:

ALAGASCO (update) – Discussed earlier.

Board Appointments: NONE

Other Business:

Mayor Cost discussed the parking spots the council requested be marked for handicapped parking near the Hair Station. She said that after talking to the County Engineer it was determined that those spots did not provide safe access to the sidewalk. Therefore, she discussed other options.

Mr. Hamby said parking on Shelby St would not work because the grade was too steep.

Council Member Nix suggested some additional spots may be available at the CVS lot. Council Member Peterson noted that the curbs have been poured but not completed and that would limit safe access from that lot, as well. Mayor Cost asked Mr. Hamby to get with Ms. Hogan to see if any suitable spots could be identified.

Council Member Bunt suggested we offer van transportation.

Citizen Participation: No one participated.

There being no further business before the council, Council Member Nix made a motion to adjourn. Council Member Peterson seconded. ALL AYES . . . MEETING ADJOURNED at 6:22 p.m.

Submitted by:

Herman Lehman
City Clerk