

Minutes of the called meeting of the Eva Town Council held on Monday, November 24, 1997, at 9:00 A.M. in the Eva Town Hall. Purpose of the meeting to discuss changes to privilege license ordinance and proposed renovation in Old Town Hall. Members present: Mayor Livingston, C. C. Mosteller, James Fowler, and Clarence Alexander. Larry Smith and Bert Collins were absent due to prior commitments.

Mayor advised that during a work session on Thursday, November 20, 1997, the council made suggestions to change fee schedule for Contractors, Retail and Wholesale Merchants, and Professional Rates by adding line items on fees. Many smaller merchants and contractors in town have stated that the license schedule is too high according to larger merchants schedule. Also it was noted that Professional Fees were not to scale. After discussion, Mr. Alexander made motion to insert additional line items on the privilege license fee schedule as noted in work session on November 20, 1997, Mr. Fowler second, carried. Clerk will prepare the amendments to Ordinance 95-2 (1) for consideration at called meeting on December 2, 1997, 3:00 P.M. in Eva Town Hall.

Mayor advised that Tim Kinney, Pastor of Victorious Life Church, has asked council permission to make renovations to Old Town Hall building to accommodate a nursery for their church. Since they did not reach the bid amount on the office trailer, the renovation is needed. The church members will provide material/labor necessary for the changes. Mr. Fowler made motion to allow renovations inside Victorious Life Church (Old Town Hall) necessary to accommodate a nursery, Mr. Mosteller second, carried.

Clerk advised that since changes were made to the license ordinance and consideration for adoption would be Monday, December 2, and five days publication allowed, it would almost be impossible to balance books first of the month, prepare for town council meeting, and bill merchants for license by December 15 schedule date. Since it is the end of the year, many things have to be completed. Mayor suggested hiring part-time help since it was voted on previously and asked if time permitted hiring an assistant now. Also, since the sale tax will be added, an assistant could be needed with compiling information for contractor who will collect the tax. Mr. Mosteller advised that the clerk will have to spend time also in training an assistant and time was the valuable item in this matter. Mr. Alexander suggested paying the clerk for whatever hours necessary to complete the work instead of hiring a part-time person. After discussion, Mr. Alexander made motion to allow Donna W. Ray, Town Clerk, to work the hours necessary to complete the tasks described and be paid her hourly rate plus overtime if it required more than 40 hours per week, Mr. Fowler second, carried.

Mayor advised that he and Mr. Mosteller will meet at 3:30 P.M. today to discuss the sales tax ordinance with attorney, Larry Madison. Also, he has left word in Mr. Ed Sims, Morgan County sale tax officer, office to also attend the meeting concerning an ordinance for Morgan County Revenue Officer to enforce collection of delinquent business license. Should an ordinance on enforcing the privilege license make any changes to the proposed amended privilege license, Mayor will advise clerk of those changes. Mayor also called a council meeting for Tuesday, December 2, 1997, at 3:00 P.M. for consideration to adopt an amendment to the current privilege license ordinance.

Mr. Fowler made motion to adjourn, Mr. Mosteller second, carried.

Approved

12/9/97

Attest:

Eva Town Clerk

"We, the undersigned members of the Town Council of the Town of Eva, Alabama, hereby waive notice of Called Council meeting for the purpose of discussing changes to business license and possible renovation of Old Town Hall, and do consent that said meeting be held at the Town Hall in the Town of Eva, Alabama, on Monday at 9:00 a.m., on the 24th day of November, 1997.

~~Gary L. Livingston, Mayor~~

Clarence C. Alexander, Councilman

Bert L. Collins, Councilman

~~James A. Fowler, Councilman~~

C. C. Mostéller, Councilman

Larry J. Smith, Councilman

Minutes of the called meeting of the Eva Town Council held on Tuesday, November 18, 1997, at 1:30 P.M. in the Eva Town Hall. Present: Mayor Livingston, C. C. Mosteller, James Fowler, Clarence Alexander, Bert Collins, and guest Ed Sims, Morgan County Revenue Officer. Late arrival - Larry Smith.

Mayor advised council that he, Mr. Mosteller, and Mr. Collins met with Mr. Larry Bennich, Chairman of Morgan County Commission and Mr. Ed Sims, Morgan County Revenue Officer, on Monday afternoon concerning fees and arrangements for collecting the one-cent sales tax for the Town of Eva. Mr. Bennich stated that the \$4500 up front fee would be split between the Town of Eva and Morgan County Commission each submitting \$2250 (a one time fee) for two data entry clerks working overtime for two weeks to set up information. In addition, they would charge 7% of tax paid for operation cost. Tax collected would be deposited directly to Town of Eva checking account and the town would pay them direct. Morgan County Commission would not earn any interest on collections. Morgan County Commission would enforce the collection of tax once an ordinance is adopted and in place for collection/enforcement. Also they would enforce Town of Eva's business license in District Court. Mr. Sims advised that court costs and attorney fees would be through their office since any delinquent taxes would probably include county taxes. He also advised that Mayor Livingston would need to designate Mr. O'Neal Terry, Mr. Alphonzo Patterson, and himself as tax collectors for the Town of Eva. County attorney Bill Shinn will prepare this agreement.

Mr. Sims suggested collecting taxes based on gross receipts but Larry Madison, Eva attorney would be familiar with that law to prepare the sale tax ordinance. Mr. Sims will submit a report to Eva town clerk of gross receipts in order to bill for business license. Once a cross check is made for license fees submitted, any underpayment will be reported to Mr. Sims then they will contact the merchant involved. Mr. Sims advised that Larry Madison will also need to prepare the ordinance for them to enforce delinquent business license. He added that the town must be sure of enforcement on delinquent license before he is notified of any action since all the forms will be filed through a district judge. Mayor Livingston will set up a meeting with Larry Madison and advise Mr. Sims for his attendance also.

After discussion, Mr. Mosteller made motion for Mayor Livingston to enter a contract with Morgan County Commission to collect/enforce the one-cent sales tax and enforce collecting delinquent business license at an up front one time fee of \$2250.00 and 7% of taxes paid, Mr. Collins seconded, carried.

Mr. Fowler made motion to adjourn, Mr. Alexander second, carried.

Approved

Attest:

Eva Town Clerk

"We, the undersigned members of the Town Council of the Town of Eva, Alabama, hereby waive notice of Called Council meeting for the purpose to discuss one-cent sales tax collection and do consent that said meeting be held at the Town Hall in the Town of Eva, Alabama, at 1:30 p.m., on the 18th day November, 1997.

Gary L. Livingston, Mayor

Clarence C. Alexander, Councilman

Bert L. Collins, Councilman

James A. Fowler, Councilman

C. C. "Billy" Mosteller, Councilman

Larry F. Smith, Councilman