

The DeKalb County Commission met in regular session on Tuesday December 12, 2017 at 10:00 a.m. in the DeKalb County Activities Building (Courthouse Annex). Those present were Ricky Harcrow, President, Shane Wootten, Scot Westbrook, Chris Kuykendall, and Dewitt Jackson.

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The meeting was called to order by President Harcrow. President Harcrow delivered the invocation and Mr. Kuykendall lead the Pledge.

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It was moved by Mr. Westbrook seconded by Mr. Jackson all members voting affirmatively, motion carrying to dispense with the reading of the minutes and to accept them as presented in written format.

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President Harcrow recognized Elizabeth Tucker who is the current librarian at the DeKalb County Public Library. Ms. Tucker will be retiring at the beginning of January after 28 years of service to the County. President Harcrow thanked Ms. Tucker for her service and dedication to the County and the Library.

### **Road Department**

Personnel--Mr. Sharp on behalf of Mr. Broyles requested the Commission to re-post the position previously filled at the prior meeting. Matthew McCue decided to turn down the offer of employment in the road department.

Truck Auction--Mr. Sharp also stated that JM Woods Auction has guaranteed the County \$100,000.00 over the purchase price on the current trucks that will be going to auction in 2018.

Truck Purchase Resolution--Mr. Sharp told the Commission that Regions and Bancorp South had been requested to turn in quotes for the lease financing of the new Kenworth Trucks. Regions did not offer a quote and Bancorp South submitted a rate of 2.29%. Mr. Sharp recommended the Commission adopt a resolution authorizing him to sign the paperwork for the financing of the trucks with Bancorp South.

Mr. Jackson made a motion to approve the request to post the vacant position at the Road Department and to adopt the following lease financing resolution, with a second from Mr. Kuykendall, all members voting affirmatively, motion carried:

**RESOLUTION NO. 17-1212-02**

***Resolution Authorizing and Approving Execution of a Contract  
With First Continental Leasing, a Division of BancorpSouth Bank***

WHEREAS, Board of Commissioners (the "Governing Body") of DeKalb County, Alabama (the "Buyer"), acting for and on behalf of the Buyer hereby finds, determines and adjudicates as follows:

1. The Buyer desires to enter into a Contract with the Exhibits attached thereto in substantially the same form as attached hereto as Exhibit "a" (the "Contract") with First Continental Leasing, a division of BancorpSouth Bank (the "Seller") for the purpose of presently purchasing the equipment as described therein for the total cost specified therein (collectively the "Equipment").
2. It is in the best interest of the residents served by Buyer that the Buyer acquire the Equipment pursuant to and in accordance with the terms of the Contract; and
3. It is necessary for the Buyer to approve and authorized the contract.
4. The Buyer desires to designate the Contract as a qualified tax-exempt obligation of Buyer for purposes of Section 265(b)(3) of the Internal Revenue Code of 1986 (the "Code").

NOW, THEREFORE, BE IT RESOLVED by this Governing Body for and on behalf of the Buyer as follows:

Section 1. The Contract and Exhibits attached thereto in substantially the same form as attached hereto as Exhibit "A" by and between the Seller and the Buyer is hereby approved and Matt Sharp, Administrator (the "Authorized Officer") is hereby authorized and directed to execute said Contract on behalf of the Buyer.

Section 2. The Delivery Order is being issued in calendar year 2017.

Section 3. Neither any portion of the gross proceeds of the Contract nor the Equipment identified to the Contract shall be used (directly or indirectly) in a trade or business carried on by any person other than a governmental unit, except for such use as a member of the general public.

Section 4. No portion of the rental payment identified in the Contract (a) is secured, directly or indirectly, by property used or to be used in a trade or business carried on by a person other than a governmental unit, except for such use as a member of the general public, or by payments in respect of such property; or (b) is to be derived from payments (whether or not to Buyer) in respect of property or borrowed money used or to be used for a trade or business carried on by any person other than a governmental unit.

Section 5. No portion of the gross proceeds of the Contract are used (directly or indirectly) to make or finance loans to persons other than governmental units.

Section 6. Buyer hereby designates the Contract as a qualified tax-exempt obligation for purposes of Section 265(b) of the Code.

Section 7. In calendar year 2017, Buyer has designated \$5,500,000 of tax-exempt obligations (including the Contract) as qualified tax-exempt obligations. Including the Contract herein so designated, Buyer will not designate more than \$10,000,000 of obligations issued during calendar year 2017 as qualified tax-exempt obligations.

Section 8. Buyer reasonably anticipates that the total amount of tax-exempt obligations (other than private activity bonds) to be issued by the Buyer during calendar year 2017 will not exceed \$10,000,000.

Section 9. For purposes of this resolution, the amount of tax-exempt obligations stated as either issued or designated as qualified tax-exempt obligations including tax-exempt obligations issued by all entities deriving their issuing authority from Buyer or by an entity subject to substantial control by Buyer as provided in Section 265(b)(3) of the code.

Section 10. The Authorized Officer is further authorized for and on behalf of the Governing Body and the Buyer to do all things necessary in furtherance of the obligations of the Buyer pursuant to the Contract, including execution and delivery of all other documents necessary or appropriate to carry out the transactions contemplated thereby in accordance with the terms and provisions thereof.

Following the reading of the foregoing resolution, Mr. Jackson moved that the foregoing resolution be adopted. Mr. Kuykendall seconded the motion for its adoption. President Harcrow put the question to a roll call vote and the result was as follows:

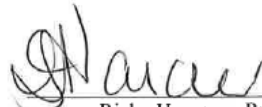
Commissioner Wootten Voted: Yea

Commissioner Westbrook Voted: Yea

Commissioner Kuykendall Voted: Yea

Commissioner Jackson Voted: Yea

The motion having received the affirmative vote of all members present, the President declared the motion carried and the resolution adopted this the 12<sup>th</sup> day of December 2017.

  
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Ricky Harcrow, President

ATTEST:

  
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Matt G. Sharp, County Administrator

(SEAL)

## Engineering

Training-- Mr. Luther requested permission for himself and one of the Road Department Supervisors to attend the Road Supervisor training course in Prattville, AL on February 12<sup>th</sup> and 13<sup>th</sup> 2018.

Mr. Kuykendall made a motion to approve to training, with a second from Mr. Westbrook, all members voting affirmatively, motion carried.

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### **Sheriff's Office**

Personnel--Mr. Sharp on behalf of the Sheriff's Office, requested the Commission transfer Landon Crowe from PT to FT Correctional Officer (G5/1) to fill the position vacated by Sam Young who resigned; accept the termination of Caleb Gregory; promote Will Frazier to Sergeant. (G6A/1), to fill a position vacated by Tracie Hamilton who was previously promoted to Senior Sergeant.

Mr. Westbrook made a motion to approve the personnel changes above, with a second from Mr. Wootten, all members voting affirmatively, motion carried.

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### **Sales Tax**

Sever Weather Preparedness Resolution--President Harcrow presented a Severe Weather Preparedness Tax Free Resolution and stated that the sales tax holiday would occur February 23<sup>rd</sup>- 25<sup>th</sup>.

Mr. Westbrook made a motion to approve the following resolution, with a second from Mr. Jackson, all members voting affirmatively, motion carried:

**RESOLUTION NO. 17-1212-03  
RESOLUTION PROVIDING FOR DeKALB COUNTY'S  
PARTICIPATION IN THE "SALES TAX HOLIDAY"  
AS AUTHORIZED BY ACT NO. 2012-256**

**WHEREAS**, during its 2012 Regular Session, the Alabama Legislature enacted Act No. 2012-256, effective April 26, 2012, which provides an exemption of the state sales and use tax for certain non-commercial purchases related to severe weather preparedness supplies during the first full weekend in July of 2012 and the last full weekend in February of each successive year; and

**WHEREAS**, Act No. 2012-256 authorizes the County Commission to provide for an exemption of county sales and use taxes for purchases of items covered by the Act during the same time period in which the state sales and use tax exemption is in place, provided a resolution to that effect is adopted at least thirty (30) days prior to the last full weekend in February; and

**WHEREAS**, the DeKalb County Commission has affirmatively voted to grant the exemption of county sales and use taxes on purchases covered by Act No. 2012-256 during the last full weekend of February 2018, beginning at 12:01 a.m. on February 23 and ending at twelve midnight on Sunday, February 25, 2018, the last full weekend of February in 2018; and

**WHEREAS**, Code of Alabama 1975, § 11-51-210(c) requires that the County Commission notify the Alabama Department of Revenue of any new local tax or amendment to an existing local tax levy at least thirty (30) days prior to the effective date of the change; and

**WHEREAS**, the exemption of certain county sales and use taxes for the last full weekend of February 2018 herein adopted by the County Commission is an amendment to the county's sales and use tax levy warranting notice to the Alabama Department of Revenue as provided in Code of Alabama 1975, § 11-51-210(c);

**WHEREFORE BE IT RESOLVED BY THE DeKALB COUNTY COMMISSION** that it does hereby provide for an exemption of the county sales and use tax on purchases of items covered by Act No. 2012-256 beginning at 12:01 a.m. on February 23 and ending at twelve midnight on Sunday, February 25, 2018.

**BE IT FURTHER RESOLVED** that a copy of this resolution be spread upon the minutes of the December 12, 2017, meeting of the DeKalb County Commission, and be immediately forwarded to the Alabama Department of Revenue in compliance with Code of Alabama 1975, § 11-51-210(c).

**IN WITNESS WHEREOF**, the DeKalb County Commission has caused this Resolution to be executed in its name and on its behalf by its President on this the 12<sup>th</sup> day of December 2017.

ATTEST

  
Matt G. Sharp, County Administrator

  
Ricky Harcrow, Commission President

President Harcrow notified the audience that the next meeting would be on Tuesday, January 9, 2018. He asked for a motion to adjourn.

Mr. Jackson made a Motion to adjourn. The President declared no objections and ordered the meeting adjourned.

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Ricky Harcrow, President

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Shane Wootten, Commissioner District I

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Scot Westbrook, Commissioner District II

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Chris Kuykendall, Commissioner District III

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Dewitt Jackson, Commissioner District IV