

Revenue REVIEW

A Quarterly Publication of the Alabama Department of Revenue

3rd
Quarter
FY 2007
(April, May,
June 2007)

New Business Workshop Program Enters 18th Year

The Alabama Department of Revenue's program for new business owners has come a long way since its inception in December 1989. One of the primary goals of the early Taxpayer Assistance Program, the New Business Workshops have evolved into one of the department's most successful outreach efforts.

Business owners—new, current or long-time, can avail themselves of the expertise of those ADOR representatives who fill the roles of New Business Workshop presenters.

Falling under the umbrella of Revenue's Office of Taxpayer Advocacy, the program fills a need for those individuals seeking answers to their questions about sales and use tax, withholding tax, business privilege tax, property tax, and any other topics relevant to the operation of a business.

According to Henry Mixon, Taxpayer Advocacy Director, the New Business Workshops are a good opportunity for new business owners to meet with ADOR employees and establish contacts.

"Owners are provided an overview of the various state taxes affecting business owners. We know starting a new business can be overwhelming at times, and we hope the workshops ease any concerns that owners may have in meeting their tax reporting obligations," explained Mixon.

For detailed information about workshop schedules, visit the department's website at <http://www.revenue.alabama.gov/whatsnew.html>.

Following are some photos taken during a workshop held May 23 in Montgomery. (The fourth quarter Revenue Review will feature photos of all the ADOR presenters statewide.)



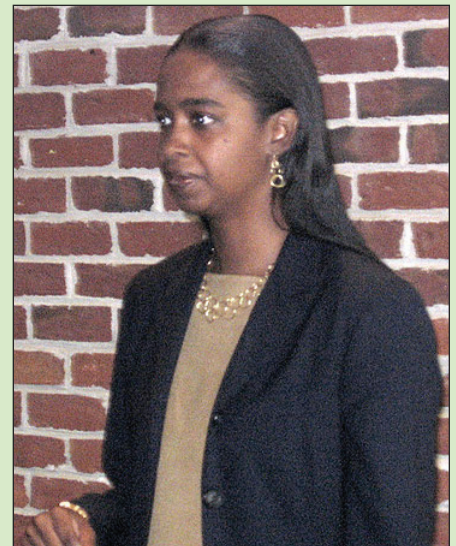
Bernice Braswell, Sales, Use and Business Tax, Montgomery Taxpayer Service Center, explains sales tax obligations of an individual just starting up in business.



Oliver Fitzpatrick, Property Tax, Gordon Persons Building, discusses the different categories of state property tax.



CPA and Revenue Auditor Mike Knighten, Montgomery County, explains the necessity for business licenses.



Rosalind Toles, Individual and Corporate Tax, Montgomery Taxpayer Service Center, responds to a question concerning the tracking of travel and business expenses.



Basic Audit Training Class attendees are (left to right): 1st Row: Suzanne Lo, Brock Lang, Eve Harman, Coordinator; Latrice Burrell, Conley Wright; 2nd row: Pettus Strong, Manager, Field Operations; Kizzie Williams, Katrina Thomas, Arlene Dickens, Christina Turbiville, Richard Watts; 3rd row: Kristy Coleman, Monica Turner, April Adams, Ashley Shill, Elizabeth LeCroy, James Faust; 4th row: Joe Cowen, Director; Jason Jones, Dan Bass, Assistant Director; John Dixon, Leslie Michaud, Coordinator; Not shown – Michele Mayberry, Coordinator.

Sales Tax Trains Field Auditors

Basic audit training classes in the Field Operations Section have been significantly revised since they were developed in the 1980s. Joe Cowen, currently the Director of the ADOR Sales, Use and Business Tax Division, was instrumental in developing those early classes.

"At that time, most of our revenue examiners did not have degrees in accounting, and the challenge was to develop some basic elements of accounting and auditing," explains Cowen. "All of the examiners were required to attend."

Today, all revenue examiners must have a degree in accounting. The newly-re-

vised Basic Audit Training program, developed primarily by Eve Harman, District Coordinator of the Birmingham Taxpayer Service, had its first session the latter part of May.

Sales tax upper management emphasize today's training focus on the development of the examiner as an 'independent regulatory auditor.' Eve Harman explains. "The new examiners all have degrees in accounting, so we can now guide the practical application of accounting and auditing principles and emphasize the character and professional development of the examiner, as well as a fuller understanding of the law in

order to enhance our compliance efforts in the field."

Basic Audit Training Class attendees are (left to right): 1st Row: Suzanne Lo, Brock Lang, Eve Harman, Coordinator; Latrice Burrell, Conley Wright; 2nd row: Pettus Strong, Manager, Field Operations; Kizzie Williams, Katrina Thomas, Arlene Dickens, Christina Turbiville, Richard Watts; 3rd row: Kristy Coleman, Monica Turner, April Adams, Ashley Shill, Elizabeth LeCroy, James Faust; 4th row: Joe Cowen, Director; Jason Jones, Dan Bass, Assistant Director; John Dixon, Leslie Michaud, Coordinator; Not shown – Michele Mayberry, Coordinator.

A.G. King, Revenue Commissioner Announce Conviction and Sentence of Former Morgan County Tax Preparer

Attorney General Troy King and Revenue Commissioner Tom Surtees recently announced the conviction and sentencing of a former part-time Morgan County tax preparer for income tax crimes. Corey Davalos Cobb, 30, of Decatur, pleaded guilty on June 19 to multiple tax charges brought by the Ala-

bama Department of Revenue and prosecuted by the Attorney General's Office.

Cobb pleaded guilty in Morgan County District Court to one count of tax evasion, one count of filing a false tax return, and one count of aiding and assisting in the filing of a false tax return. Morgan County District Judge Shelly Slate Waters imposed two sentences of one-year and one day imprisonment, and a third sentence of one year imprisonment. All sentences run currently, and were suspended for a term of three years unsupervised probation. In addition, Cobb was ordered to pay restitution in excess of \$11,489, for unpaid state income taxes.

"Income tax evasion and filing false returns are serious crimes committed against the State of Alabama, our taxpaying citizens, and the children of our state who lose funds vitally needed for their schools," said

Attorney General King. "Tax preparers have an obligation, to their clients as well as to the State, to provide honest services. This conviction should serve as a warning to others that the State of Alabama will not tolerate corrupt and fraudulent tax filings and preparations."

Cobb owned and operated Cobb's Tax Service in Decatur from 2002 through 2004. The crimes to which he pleaded guilty were committed in 2003. The business was closed in 2004 following an investigation by Special Agent Angela Aldridge and Auditor Karen Vinson of the Alabama Department of Revenue, and the case was prosecuted by Assistant Attorney General W. Brent Woodall of Attorney General King's Public Corruption and White Collar Crime Division.

State income tax revenues are earmarked for the State Education Trust Fund.

Sales Tax Holiday Set for August 3-5

Alabama's second sales tax holiday will begin at 12:01 a.m., Friday, August 3 and end at midnight, Sunday, August 5. During that period, shoppers can buy certain school supplies, computers and clothing free of state sales tax. County and municipal sales tax may apply, depending upon whether the local governments elect to follow the state's lead.

During the months of May, June and July, representatives from the Alabama Retail Association and the Alabama Department of Revenue sponsored a series of statewide seminars to educate the business population and address questions.

Last year's holiday was an undisputed success. According to an April 3, 2007 press release from the Alabama Retail Association, such sales tax holidays "...help boost revenues because consumers are drawn into stores to buy tax-exempt items but often buy additional taxable items while shopping. ... Some Alabama businesses who specialize in the exempt items reported as high as 300 percent increases in sales last year."

The following information related to the sales tax holiday can be found on the ADOR web site at: <http://www.revenue.alabama.gov/salestax/SalesTaxHol.htm>

Holiday Seminar Schedule

Holiday Quick Reference Sheet of Exempt Items

Participating Cities and Counties

Sales Tax Holiday Rule 810-6-3.65

Sales Tax Holiday Act. No. 2006-574

Statement of Gross Tax Collections

Through End of 2nd Quarter FY 2007
(January, February, March 2007)

	FYTD 2006-2007	FYTD 2005-2006	% Change
Business Privilege Tax	\$ 89,704,870.46	\$ 80,721,327.71	11.13
Gasoline	306,330,469.13	302,462,708.74	1.28
Income Tax-Corporate	404,768,314.61	400,886,115.20	0.97
Income Tax-Individual	2,725,062,483.45	2,492,191,808.41	9.34
Income Tax (Total)	3,129,830,798.06	2,893,077,923.61	8.18
Motor Fuels	111,033,532.48	119,533,194.91	(7.11)
Oil & Gas Privilege (8%)	73,114,620.98	100,525,471.06	(27.27)
Oil & Gas Production (2%)	29,608,906.95	41,427,460.41	(28.53)
Sales	1,517,047,280.75	1,472,124,290.75	3.05
Use Tax	205,481,529.89	194,941,283.83	5.41
Utility Gross Receipts	298,606,815.81	294,182,102.06	1.50
SUBTOTAL	5,760,758,824.51	5,498,995,763.08	4.76
SUBTOTAL (OTHER TAXES)	943,468,636.46	908,750,708.86	3.82
TOTAL (ALL TAXES)	\$6,704,227,460.97	\$6,407,746,471.94	4.63

MOTOR VEHICLE UPDATE

Online Title Issuance Tracking Available

The Alabama Department of Revenue (ADOR) now has a new Web-based online search feature that provides immediate access to the department's processing status of Alabama motor vehicle certificate of title applications. The new search feature is available for all title applications that are received through the department's new Web-based electronic title application processing system called ETAPS, launched earlier this year.

ETAPS, in conjunction with the new online title search capability, allows the department to reach a long-awaited milestone in motor vehicle title customer service. Motor vehicle owners, lienholders, and designated agents can now track the processing status of their motor vehicle certificate of title applications anytime they choose by simply logging onto the department's Web site at www.revenue.alabama.gov and following the prompts provided on the title search feature or by going directly to www.aletaps-status.com. Search results will indicate whether the title application has been received by the department and is currently being reviewed, whether the title has been approved, or whether the title application has been rejected. Search results will also provide title application approval or rejection dates.

"The busiest phone lines we have in the department are those located in our Motor Vehicle Division's Title Inquiry Unit. On a typical work day, we receive over 10,000 phone calls from Alabama vehicle owners, lienholders, and designated agents seeking information about the processing status of title certificates. Title inquiries can now be made at their convenience—and they'll never get a busy signal," explained State Revenue Commissioner Tom Surtees.

"Vehicle owners must apply for a certificate of title when they purchase a new motor vehicle, bring a motor vehicle into the state, or at any time the ownership of the motor vehicle changes. There are often time-sensitive issues involved for owners in

a title transfer, replacement, or new title process. This new online search feature will provide a quicker and more convenient access to this information than through written or telephone communications with the department," added Surtees.

Motor vehicle certificates of title are currently issued approximately 7 to 10 business days for title applications processed

electronically through ETAPS, compared to 6 to 8 weeks for applications processed through traditional title processing procedures.

The Alabama Department of Revenue processes over 1.5 million motor vehicle certificates of title each year and handles over 4 million vehicle registrations.

Alabama Joins MTC Program Aimed at Abusive Tax Shelters

State Revenue Commissioner Tom Surtees recently announced that Alabama has joined 20 other states in a multistate voluntary compliance program coordinated by the Multistate Tax Commission (MTC), aimed at giving taxpayers involved with abusive tax shelters an opportunity to report those shelters without penalty.

Generally, as defined by the Internal Revenue Service, an abusive tax shelter is any tax shelter that is created to avoid paying state or federal income tax.

"The MTC's program will provide a single point of contact and uniform procedure for taxpayers to report abusive tax shelters," said Joe Huddleston, executive director of the Multistate Tax Commission. "The advantage of this program is that taxpayers can avoid costly penalties if they report the shelters during the designated reporting period."

The program began May 1, 2007, and ends on Oct. 1, 2007, in participating states.

Taxpayers eligible for the voluntary compliance program include those taxpayers who filed returns for any tax periods beginning before Jan. 1, 2006, using abusive tax shelters. Taxpayers who have not filed tax returns because of abusive tax shelters may also participate.

Taxpayers who want to participate in

the program must complete and send amended or original tax returns, payments, and other required documents to the Multistate Tax Commission. The MTC will serve as the central point of contact for the participating states. The MTC must receive all related documents by Oct. 1, 2007, to be eligible for participation.

Forms, rules, procedures, and a list of participating states may be found at <http://www.mtc.gov/Resources.aspx?id=2390>.

For more information, contact the Multistate Tax Commission by email at VCP@mtc.gov; by telephone at (202) 624-8699; or by writing to the Voluntary Compliance Program c/o Multistate Tax Commission, 444 North Capitol Street, Washington, D.C. 20001.

States participating in the voluntary compliance program include: Alabama, Alaska, Arizona, Arkansas, Colorado, Connecticut, Georgia, Iowa, Indiana, Massachusetts, Missouri, Montana, New Jersey, Oklahoma, Oregon, Rhode Island, Texas, Utah, Vermont, Washington, and Wisconsin.

The Multistate Tax Commission is a compact of state governments working to promote equitable and efficient administration of tax laws that apply to multistate and multinational enterprises.

Legislation

The following synopses highlight significant revenue-related legislation passed during the 2007 regular session of the Alabama Legislature.

General Legislation

Act 2007-199 (HB 664) Alabama Economic Incentive Enhancement Act

Further authorizes the abatement of ad valorem taxes, construction related transaction taxes, utility taxes, and enhanced capital credit for qualifying entities that invest in very large projects in Alabama that are of a size and character to produce substantial economic benefits to the entire state. Income tax withholding requirements are strengthened to ensure proper employee withholding amounts are reported and paid to the state. *Effective date: July 1, 2007.*

Act 2007-204 (HB 372) Equalized taxable value of certain property excluded from taxation

This bill proposes to exclude the value of equalized taxable properties located within the boundaries of a military reservation (jurisdiction ceded to the United States) when calculating the limit on the aggregate value of equalized taxable property that may be located within a tax increment district. *Effective date: May 23, 2007.*

Act 2007-283 (HB 56) Adopt Uniform Estate Tax Apportionment Act

Although no current application for Alabama estate tax exists due to federal suspension until 2011, this act provides additional state statutory language that addresses decedents in the state dying on or after July 26, 1951, and before January 1, 2008, and to the estate of any decedent who dies after December 31, 2007, if that decedent continuously lacks testamentary capacity from January 1, 2008, until the date of death. *Effective date: October 1, 2007.*

Act 2007-366 (HB 739) Income Tax Credit for foreign country business income

Amends §40-18-21, Code of Alabama 1975, relating to certain income tax credits, to provide an income tax credit for certain income taxes paid to a foreign country with respect to the business income attributable to that country. *Effective date: January 1, 2007, and all tax years thereafter.*

Act 2007-379 (HB 292) Distinctive license tag; Barber Motorsports Museum

Provides a distinctive motorcycle license plate category for the Barber Vintage Motorsports Museum for owners of motorcycles in Alabama, for an additional \$50.00 registration fee. *Effective date: January 1, 2008.*

Act 2007-381 (SB 4) Ad valorem; filing of objection extended to 30 days

Extension of filing period to 30 days for the objection to notices of property valuation. *Effective date: September 1, 2007.*

Act 2007-383 (SB 108) Distinctive license tag; Disabled Veteran service designation

The Department of Revenue must provide a field on the disabled veterans distinctive license plate to show the branch of service in which the individual served. *Effective date: January 1, 2008.*

Act 2007-417 (HB 830) Community development districts

Provides for, inter alia, additional and alternate definition of a 'community development district' and relevant operations of such a district. Some additional provision is made where alcoholic beverage tax revenue in a district must offset TVA In-lieu-of taxes payments going to a dry non-served county. *Effective date: September 1, 2007.*

Act 2007-453 (HB 138) Sales tax exemption for all food banks

Exempts all food banks from the payment or collection of any state, county and municipal sales and use taxes. *Effective date: June 14, 2007.*

Act 2007-504 (SB 412) Supersedeas bond appeal; lowers to 125%

Lowers the supersedeas bond requirement to 125% of the final assessment or judgment amount; also allows taxpayer ad-

ditional 30 days to cure deficiency. *Effective date: June 15, 2007.*

Act 2007-594 (HB 257) Lowered commercial hazardous waste fee

Amends §22-30B-2, Code of Alabama 1975, to lower the base fee for the disposal of certain hazardous wastes. *Effective date: June 15, 2007.*

St. Clair County Business Owner Sentenced

A St. Clair County business owner was sentenced Tuesday, May 15, 2007, by Circuit Judge Donald Stewart, following a guilty plea to multiple tax charges filed by the Alabama Department of Revenue.

Judge Stewart sentenced Jerry Tillman Green, 50 of 8930 Highway 411, Odenville, Ala., to a two-year suspended jail sentence, with two years' unsupervised probation, and ordered Green to pay full restitution of \$23,702.14 for unpaid Alabama and city of Moody sales taxes and state income taxes.

Green pleaded guilty to one count of sales tax evasion, three counts of submitting fraudulent state and local sales tax returns, and three counts of failure to file Alabama income tax returns.

Green, the proprietor of Moody Chevron, failed to report all taxable sales to the Alabama Department of Revenue for monthly reporting periods between March 2001 and May 2004. Green faced charges brought by the ADOR for both Alabama and the city of Moody sales taxes since the ADOR provides the local tax administration and collection service for the city.

Green also failed to file an Alabama individual income tax return for tax years 2000, 2001, and 2002 and report taxable income resulting from his business operation during those years.

State income and sales tax revenues are earmarked for the State Education Trust Fund.

Make a Note—

Important Rule Action

810-14-1-.30.01 Penalty for Failure to Timely File Tax.

- (1) When a taxpayer fails to file any form or return required to be filed with the Department, including:
 - (a) Refund Returns; or
 - (b) Returns that indicate no tax is due; on or before the statutory due date (determined with regard to any extensions of time for filing), a failure to file penalty shall be imposed.
- (2) The failure to file penalty shall equal the greater of:
 - (a) 10 percent of any additional tax due after prepayments made on or before the due date, or
 - (b) Fifty dollars (\$50).
- (3) For the purposes of this Rule, a "form" or "return" includes:
 - (a) An Income Tax Return; including non-timely filed returns for which a refund is due;

- (b) A Withholding Tax Return; including returns filed with no tax amount filled-in, or returns which indicate no tax is due;
 - (c) A Sales Tax Return; including returns filed with no tax amount filled-in, or returns which indicate no tax is due;
 - (d) Form W-2, or
 - (e) Any other "form" or "return" that is defined in Section 40-1-1 (2) and Section 40-1-1 (14).
- (4) The "failure to timely file" penalty may be waived in whole or in part by the Department upon a showing by the taxpayer of "reasonable cause" as delineated in Rule 810-14-1-.33.01. (Authority: Sections 40-2A-7(a)(5), Code of Alabama 1975) (History: New rule: Filed June 8, 2007, effective July 13, 2007).

Administrative Rules

Effective May 4, 2007:**Adopted:**

810-5-1-.244

Proration of Motor Vehicle Registration Fees

810-5-1-.245

Non-Residents Operating Non-Commercial Vehicles into Alabama and Non-Residents Relocating to Alabama

Effective June 8, 2007:**Amended:**

810-7-1-.13

Procedures for Taxing Snuff, Moist Snuff (Roll Snuff) and Smokeless Tobacco (Tobacco Similar in Composition to Snuff)

810-5-1-.240

Permanent License Plates

Birmingham State Revenue Office Moves to Hoover

The Alabama Department of Revenue Birmingham Taxpayer Service Center, presently located at 2024 3rd Avenue North, will move to a new office location in the Hoover Municipal Complex on Wednesday, Aug. 1, 2007, and will re-open at its new location on Thursday, Aug. 2.

The Taxpayer Service Center will be located at 2020 Valleydale Road in Hoover. Business hours are Monday through Friday, from 8 a.m. until 5 p.m.

Telephone services will be interrupted on Wednesday, Aug. 1 to allow for the move, but will be restored by Thursday, Aug. 2. The

new telephone and fax numbers for the Hoover Taxpayers Service Center will be (205) 733-2740 and (205) 733-2989, respectively.

"We are very pleased with the accessibility our new office space offers to taxpayers in the Birmingham and Hoover areas," said State Revenue Commissioner Tom Surtees. "Our new office is conveniently located in the same facility as the Hoover City Revenue Department and offers visitors ample parking."

The Hoover Taxpayer Service Center assists area residents in Jefferson and Shelby counties. It is one of nine taxpayer service centers operated by the Alabama Department of Revenue.

Tax Calendar

Required Monthly Returns Tax Activity

10th • Medicaid-related tax return and payment due for nursing facilities.

- Tobacco use tax return and payment due.

15th • Gasoline information return due from carriers, transporters, and warehouses.

- Lubricating oils information return due from carriers, transporters, and warehouses.

- Motor carrier mileage tax return and payment due.
- Oil and gas production tax and privilege tax return and payment due two months following month of production.

17th • Withholding return and payment due from those employers required to remit on a monthly basis. (See news release on pp. 9-10.)

20th • Aviation fuel tax return and payment due.

- Coal severance tax return and payment due.
- Coal transporters' and purchasers' returns due.
- Contractors' gross receipts tax return and payment due.
- Gasoline tax return and payment due.
- Iron ore severance tax return and payment due.
- Local solid minerals tax returns and payments due.
- Lodgings tax return and payment due.
- Lubricating oils tax return and payment due.
- Medicaid tax return and payment due from pharmaceutical service providers.
- Mobile telecommunications tax return and payment due.
- Motor fuel tax return and payment due.
- Natural minerals severance tax return and payment due.
- Pari-mutuel pool tax return and payment due.
- Rental or leasing tax return and payment due.
- Sales tax (state and local) return and payment due.
- Scrap Tire Environmental Fee due.
- Tobacco tax (state and county) return and payment due.
- Underground and aboveground storage tank trust fund charge due.
- Use tax return and payment due.

- Utility gross receipts tax return and payment due.

30th • Hazardous waste fee return and payment due.

Last day of month • State horse wagering fee return and payment due.

Quarterly/Annual Tax Activity

(July – Dec. 2007)

July

- 1** • Quarterly Dry Cleaning Trust Fund Fee return and payment due.
- Utility license (2.2%) fourth quarterly payment due.

20 • Quarterly sales tax return and payment due.

- Quarterly use tax return and payment due.
- Quarterly rental or leasing tax return and payment due.
- Forest products' severance tax return and payment due.

- 31** • Quarterly withholding return and payment due from employer.
- Quarterly IFTA tax return and payment due

Sept.

- 15** • First return due for temporary oil and gas privilege tax (for July 2004 production).
- Third installment of estimated corporate income tax due (for calendar-year taxpayers).
 - Third installment of estimated personal income tax due.

25 • Hydroelectric gross receipts return and payment due.

Oct.

- 1** • Property tax on real and personal property due.

- Automotive dismantlers and parts recyclers license due.
- Business privilege license fee due.
- Quarterly Dry Cleaning Trust Fund Fee return and payment due.
- Manufactured home registration and fee due.
- Motor fuel identification markers issued.
- Motor vehicle dealers, reconditioners, rebuilders and wholesalers license tax due.

NOTE: Effective Oct. 1, 2003, dealer license plates and manufacturer license plates will be issued through county license plate-issuing officials.

- Store and chain store license tax due.
- Utility license (2.2%) return and first quarterly payment due.

14 • Annual wholesale oil license return and payment due.

20 • Quarterly sales tax return and payment due.

- Quarterly use tax return and payment due.
- Quarterly rental or leasing tax return and payment due.

30 • Forest products severance tax return and payment due.

31 • Quarterly withholding return and payment due from employer.

- Quarterly IFTA tax return and payment due.
- Annual business privilege licenses delinquent after this date.
- Store and chain store licenses delinquent after this date.

Nov.

30 • Last day to register and pay fee for manufactured homes without penalty.

Dec.

- 15** • Fourth installment of estimated corporate income tax due (for calendar-year taxpayers).
- Property tax on real and personal property delinquent after this date.
 - Last day to claim exemptions/abatements on property tax assessments.
 - Expiration of the previous calendar year's motor fuel identification markers.

IRS Interest Rate Remains at 8% For Quarter Beginning July 1, 2007

The interest rate for the calendar quarter beginning JULY 1, 2007, remains at eight percent (8% a.p.r.) for underpayments, according to the Internal Revenue Service's "News Room" webpage, (News Release: IR-2007-122, citing Rev. Rul. 2007-39).

Under Sect. 40-1-44, *Code of Alabama 1975*, the Department of Revenue will calculate interest on underpayments and overpayments (where applicable) at this same annual rate (8%); however, land sold by the state for taxes shall be calculated at 12% in accordance with Sect. 40-5-9. (Historical rates shown below.)

Interest Rates By Calendar Quarter

(Established by: 26 USCA §6621; §40-1-44, *Code of Alabama 1975*)

	1ST QTR	2ND QTR	3RD QTR	4TH QTR
1982	20%	20%	20%	20%
1983	16%	16%	11%	11%
1984	11%	11%	11%	11%
1985	13%	13%	11%	11%
1986	10%	10%	9%	9%
1987	9%	9%	9%	10%
1988	11%	10%	10%	11%
1989	11%	12%	12%	11%
1990	11%	11%	11%	11%
1991	11%	10%	10%	10%
1992	9%	8%	8%	7%
1993	7%	7%	7%	7%
1994	7%	7%	8%	9%
1995	9%	10%	9%	9%
1996	9%	8%	9%	9%
1997	9%	9%	9%	9%
1998	9%	8%	8%	8%
1999	7%	8%	8%	8%
2000	8%	9%	9%	9%
2001	9%	8%	7%	7%
2002	6%	6%	6%	6%
2003	5%	5%	5%	4%
2004	4%	5%	4%	5%
2005	5%	6%	6%	7%
2006	7%	7%	8%	8%
2007	8%	8%	8%	

Property Tax Holds Division Meeting

The ADOR Property Tax Division held its annual division meeting July 17 and 18 in the Gordon Persons Building Auditorium. Representatives from districts around the state, along with employees working in the Montgomery location, attended the two-day meeting.

Speakers and their topics included the following: Charlie Lassiter, Human Resources Division Director, ADOR; Annette Russell, Human Resources Training Coordinator, ADOR, "Human Resources Update"; Charles Mitchell, Benefits Analyst, Retirement Systems of

Alabama, "Retirement Planning"; Kai Jamison, SEIB Advisor, State Employees Insurance Board (SEIB), "Employee Insurance Benefits"; Sandra Jiles, EEO Officer, Equal Employment Opportunity Office, ADOR, "Departmental EEO Policies"; Derrick Coleman, Real Property Supervisor, ADOR, "Achieving and Maintaining Equity"; Jennifer Byrd, Personal Property Supervisor, ADOR, "Abatements"; Lewis Easterly, ADOR Secretary, "Challenge to All Employees"; Will Martin, Valuation Standards Supervisor, ADOR, "The Property Tax Process Timeline."



Personal Property and Public Utility Sections: (L to R), front row: Jennifer Byrd, Supervisor; Kelly Eggers; back row: James Robinson, Kathy Shaddix, Catherine Abercrombie. Not pictured: Marty Vice, Wendy Plash.



Eastern District : (L to R), front row: Donna Lashley, Shasta Crowson, Jennifer Brimer, Janet Moore; middle row: Pat Acton, Davina Williams, Jana Butterworth, Angela Mayberry, Carl Walker; back row: Kenneth King, Supervisor; Tim Townsend, Emma Wiley, James Morrow.



Western District: (L to R) front row: Hartley McLaney, Asst. Director, Property Tax Division; Levert Hopkins, DeWayne Richardson, Amy Clelland; middle row: Renee Johnson, Al Pettaway, Rickie Hester, Meredith Taylor; back row: Dan Mitchell, John Phelps, Thomas Moore, Jr., Felicia Martin.



Southeastern District: (L to R) front row: Fred Crowe, Supervisor; Lan Waller, Steve Linton; middle row : Jimmy Branham, David Huie, John Clay; back row: Clay Henley, Dennis Sanders. Not pictured: Shannon Smith.



Northern District : (L to R) front row: Matt Montgomery, Ruth Hart, Mark Sims, John Lewis, Chad Baswell; middle row: Mike Clemons, Robert Calhoun, Michelle Bailey, Brenda Sullivan, Terry Southern; back row: Al Strand, Kerry Tubbs, Benny Feltman, Supervisor; Rick McIntosh. Not pictured: Andy Ingleright



Southwestern District: (L to R) front row: Harold Thomas, Kathy Daniel, Felicia Flowers; middle row: Matt Huggins, Tony Clay; back row: Walt Frazier, Supervisor; Marcus Bailey, Brandon Schultz. Not pictured: Katrina Hammett, Erin Schaffer.



New Business Workshop Presenters: (L to R) front row: Michelle Bailey, Jana Butterworth, Jodi Henley, Carl Walker; second row: Jennifer Byrd, Heather Parenteau, Kelly Eggers; third row: Matt Huggins, James Robinson, Erica Jones, Felicia Flowers; back row: Lan Waller, Matt Montgomery, Amy Clelland; Felicia Martin. Not Pictured: Marty Vice, Oliver Fitzpatrick, William Hollinger, Leslie Mackey, Monica Mason, Chad Baswell, Shannon Smith, Robert Calhoun.