

NOTICE OF TAX ADMINISTRATION CHANGE

TO: ALL PERSONS, FIRMS, AND CORPORATIONS making sales at retail and/or purchasing tangible personal property for use, storage or consumption in **Walker County**, Alabama

The governing body of Walker County has adopted a resolution discontinuing the services rendered by the Alabama Department of Revenue in the administration and collection of the sales/use taxes and any other additional taxes for Walker County. This resolution is effective **October 1, 2026**.

Effective with your taxes for October 2026, which are due on or before November 20, 2026, these taxes will be administered by:

Walker County
Avenu Insights & Analytics
P.O. Box 327710
Birmingham, AL 35283-0725
1-800-556-7274

These taxes may continue to be remitted online through My Alabama Taxes (MAT), the 'ONE SPOT' to file: <https://myalabamataxes.alabama.gov>.

If you have any questions regarding this notice, please contact this office:

Alabama Department of Revenue
Sales and Use Tax Division
P.O. Box 327710
Montgomery, AL 36132-7710
(334) 242-1490 or 1-866-576-6531

WALKER COUNTY

STATE OF ALABAMA

RECEIVED

JUL 6 2026

Local Tax Section
Alabama Dept. of Revenue

RESOLUTION

BE IT ORDAINED BY THE WALKER COUNTY COMMISSION AS FOLLOWS:

WHEREAS Walker County, Alabama, by and through Walker County Commission, desires to begin self-collection and administration of all County sales, consumer use, sellers use, rental, lodgings, tobacco, alcohol, and motor fuels taxes levied and assessed under the provisions of this Resolution to the fullest extent allowed by Alabama law; and

WHEREAS Walker County Commission desires to begin self-collection and administration of the above-named taxes effective beginning the period of June 2026, with the first collection to be received on or before July 15, 2026, or; and

WHEREAS Walker County Commission has been presented two Service Agreement proposals by Neumo dated April 17, 2026, hereinafter collectively "The Proposal," whereby Neumo will perform the services necessary to administer and collect the taxes for the County and the County desires to accept The Proposal;

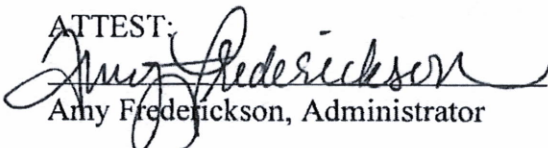
NOW THEREFORE BE IT RESOLVED by the Walker County Commission that the County agrees to begin collecting County sales, consumer use, sellers use, rental, lodgings, tobacco, alcohol, and motor fuels taxes beginning with the period July 2026, or the earliest period possible thereafter, and instructs the State of Alabama Department of Revenue be notified of this decision as soon as practicable; and

BE IT FURTHER RESOLVED that The Proposal, whereby Neumo will perform the services necessary to administer and collect the taxes for the County, be accepted and the Chairman is authorized and directed to enter a contract with Neumo conforming to the terms of The Proposal.

THEREFORE, at the Commission's regular meeting held Monday, April 20, 2026, upon motion of Commissioner Stephen Aderholt made, and seconded by Commissioner Jeff Burrough, that said resolution be approved.

ADOPTED this 20th day of April, 2026.


Steve Miller, Chairman

ATTEST:

Amy Frederickson, Administrator

April 20, 2026

At a scheduled meeting of the Walker County Commission held in their offices in the Walker County Courthouse Annex, Jasper, Alabama, at 9:30 a.m. on the 20th day of April 2026, Chairman Miller gave the welcome and called the meeting to order. Chairman Miller stated that Commissioner Dunagan was here earlier but had an emergency with his dad going to the hospital and asked that everyone remember the Commissioner's dad in prayer.

Chairman Miller that presentation by Jessica Sanders Walker be added as #3 under Awards and Presentations.

AWARDS AND PRESENTATION:

County Administrator Amy Frederickson read a proclamation aloud proclaiming April 2026 Fair Housing Month.

County Administrator Amy Frederickson read a proclamation aloud proclaiming May 2026 Mental Health Awareness Month.

Jessica Sanders Walker gave an informative presentation giving an update on all the different things going on at the Airport.

After Chairman Miller gave the invitation for comment from citizens and other elected officials, County Administrator Amy Frederickson called the roll and Commissioners present were Jeff Burrough, Jim Borden and Steven Aderholt.

Commissioner Burrough gave the Invocation and Probate Judge A. Lee Tucker led the pledge of allegiance.

CONSENT AGENDA:

Motion was made by Commissioner Burrough and seconded by Commissioner Borden to Approve the Agenda and to Approve the Meeting Minutes of the Regular Meeting of April 6, 2026.

With no discussion, the vote taken resulted as follows; District Two: Aye; District Three: Aye; District Four: Aye.

With no opposition, the Chairman declared the motion carried.

REPORTS FROM STAFF:

County Administrator Amy Frederickson stated, "Good morning, everyone. I'll be really, brief. Just a reminder that April 30th is the deadline for submitting Statement of Economic Interest Forms. I will be sending out emails today with a list of all the supervisors that have been sent to the State, to make sure everyone is included, and make sure everyone gets that done and turned in, in time."

County Engineer Glenn Peek stated, "The taxi-lanes around the hangars at the airport have been completed. We should be starting the runway rehab project sometime in May. We have a few paving projects that are in progress right now and the striping of roads should begin next week. That's all I have."

OLD BUSINESS:

(1) Motion was made by Commissioner Burrough and seconded by Commissioner Borden to open discussion of Discussion and Approval of NEUMO (formerly AVENU) Proposal for the Collection of Sales & Use, Motor Fuel, Tobacco, Alcohol, Rental, Lodging Taxes on Behalf of Walker County.

After explanation by County Administrator Amy Frederickson, input by Chairman Miller, Commissioner Aderholt, County Attorney Charles R. Stephens, Jr., and a brief discussion, Motion was made by Commissioner Aderholt and seconded by Commissioner Burrough to Approve the NEUMO (formerly AVENU) Proposal for the Collection of Sales & Use, Motor Fuel, Tobacco, Alcohol, Rental, Lodging Taxes on Behalf of Walker County.

With no further discussion, the vote taken resulted as follows: District Two: Aye; District Three: Aye; District Four: Aye.

With no opposition, the Chairman declared the motion carried.

(2) Motion was made by Commissioner Borden and seconded by Commissioner Aderholt to open discussion of Discussion and Approval of C-Spire Web-Ex 36 mon. Contract Update & Pricing Changes.

After explanation by County Administrator Amy Frederickson and a brief discussion, Motion was made by Commissioner Aderholt and seconded by Commissioner Borden to Approve the C-Spire Web-Ex 36 mon. Contract Update & Pricing Changes.

With no further discussion, the vote taken resulted as follows: District Two: Aye; District Three: Aye; District Four: Aye.

With no opposition, the Chairman declared the motion carried.

NEW BUSINESS:

(1) Motion was made by Commissioner Borden and seconded by Commissioner Burrough to open discussion of Discussion and Approval of Lamar's Glass \$8,373.00 (Parts & Labor) Proposal for the Replacement of Courthouse Annex Basement Doors.

After explanation by Chairman Miller, who stated that this is to be paid out of Fund 116, Capital Improvements, Motion was made by Commissioner Burrough and seconded by Commissioner Borden to Approve Lamar's Glass \$8,373.00 (Parts & Labor) Proposal for the Replacement of Courthouse Annex Basement Doors to be paid out of Fund 116 Capital Improvements.

With no discussion, the vote taken resulted as follows: District Two: Aye; District Three: Aye; District Four: Aye.

With no opposition, the Chairman declared the motion carried.

(2) Motion was made by Commissioner Borden and seconded by Commissioner Burrough to open discussion of Discussion and Approval to Purchase One Front-Loader for the Solid Waste Department (Sourcewell Contract #110223-LEG/110223THC).

After explanation by Solid Waste Director Rodney Cain, and much discussion, Motion was made by Commissioner Borden and seconded by Commissioner Aderholt to table this item until the next Commission Meeting.

With no further discussion, the vote taken resulted as follows: District Two: Aye; District Three: Aye; District Four: Aye.

With no opposition, the Chairman declared the motion tabled.

(3) Motion was made by Commissioner Borden and seconded by Commissioner Aderholt to open discussion of Discussion and Approval of Bid #869 for Project WCFP 64-07-25 Resurfacing and Striping Old 78 Highway Kansas, District #2.

After explanation and recommendation by County Engineer Glenn Peek and input from Commissioner Burrough, Motion was made by Commissioner Burrough and seconded by Commissioner Aderholt to Award Bid #869 for Project WCFP 64-07-25 Resurfacing and Striping Old 78 Highway Kansas, District #2 to Wiregrass Construction.

With no discussion, the vote taken resulted as follows: District Two: Aye; District Three: Aye; District Four: Aye.

With no opposition, the Chairman declared the motion carried.

(4) Motion was made by Commissioner Aderholt and seconded by Commissioner Borden to open discussion of Discussion and Approval of Bid #870 Project WCP 64-02-26 Resurfacing and Striping Empire Road in District #4.

After explanation and recommendation by County Engineer Glenn Peek, input by Commissioner Aderholt and a brief discussion, Motion was made by Commissioner

Aderholt and seconded by Commissioner Borden to Award Bid #870 Project WCP 64-02-26 Resurfacing and Striping Empire Road in District #4 to Central Alabama Asphalt Construction.

With no discussion, the vote taken resulted as follows: District Two: Aye; District Three: Aye; District Four: Aye.

With no opposition, the Chairman declared the motion carried.

(5) Motion was made by Commissioner Borden and seconded by Commissioner Burrough to open discussion of Discussion and Approval to schedule a Public Work Session on Bridge & Road Projects to be Held Tuesday April 28, 2026, at 9:30 am.

After explanation by Chairman Miller, Motion was made by Commissioner Burrough and seconded by Commissioner Borden to approve to schedule a Public Work Session on Bridge & Road Projects to be Held Tuesday April 28, 2026, at 9:30 am.

With no discussion, the vote taken resulted as follows: District Two: Aye; District Three: Aye; District Four: Aye.

With no opposition, the Chairman declared the motion carried.

(6) Chairman Miller read item 6 aloud and stated that he left Ms. Cindy Kellum's name off this item and her name needs to be added.

Motion was made by Commissioner Burrough and seconded by Commissioner Borden to open for discussion and add Ms. Cindy Kellum's name to Item 6.

With no discussion, the vote taken resulted as follows: District Two: Aye; District Three: Aye; District Four: Aye; Chairman Miller voted Aye to add Ms. Kellum.

With no opposition, the Chairman declared the motion carried.

Motion was made by Commissioner Burrough and seconded by Commissioner Aderholt to Approve In-Service Transfer, from the Eligible Register, Ms. Annette Roell, Ms. Bethany Haun, Ms. Tori Taylor and Ms. Cindy Kellum to the Full-Time Position of Administrative Assistant in the Solid Waste Department, Effective April 20th, 2026.

With no discussion, the vote taken resulted as follows: District Two: Aye; District Three: Aye; District Four: Aye.

With no opposition, the Chairman declared the motion carried.

(7) Motion was made by Commissioner Burrough and seconded by Commissioner Borden to open discussion of Discussion and Approval to Hire Ms. Brandy Thomas as a Full-Time Common Laborer in the Solid Waste Department with Anticipated Start Date of May 4, 2026, Contingent Upon Her Successful Completion of WCSB Drug-Screening and Hiring Paperwork.

After explanation by Chairman Miller and a brief discussion, Motion was made by Commissioner Burrough and seconded by Commissioner Borden to approve to Hire

Ms. Brandy Thomas as a Full-Time Common Laborer in the Solid Waste Department with Anticipated Start Date of May 4, 2026, Contingent Upon Her Successful Completion of WCSB Drug-Screening and Hiring Paperwork.

With no discussion, the vote taken resulted as follows: District Two: Aye; District Three: Aye; District Four: Aye.

With no opposition, the Chairman declared this motion carried.

PUBLIC HEARINGS:

None.

DISCUSSION ITEMS BY COMMISSIONERS:

Commissioner Burrough stated: "Thank everybody for coming. We're excited about our meeting on Tuesday. You know, each district has a lot of big roads. And that's like, I guess, Steven is proud to that one. I assume that's one of his biggest roads that goes through his district. But we also have a lot of small little, bity, small roads that goes to people's houses and I think we're going to address a few of those places." He said he's looking forward to the meeting on Tuesday of next week."

Commissioner Borden stated, "I just thank everyone for being here. Again, as Commissioner Burrough said on our road stuff -- which we will get more in depth in our meeting that we have for the public. But just like in my district, I have roads that run 18 miles from end to end. The dollars that it takes to resurface that distance, we'll bring those topics up. What we're trying to do, I think, is as a group come up with the most efficient -- or effective way, I guess you'd say, to spend the dollars that we're going to be trying to get, to work on some of these roads. Not everyone is going to get their road paved, but we do have a lot of secondary smaller roads, but generally if you live on the secondary road, a small dead-end road, you come out to the main roads to continue to travel. So, we just want to let people understand that we're not going to be paving all the roads in Walker County. We're going to do the best we can in our districts with the funds that we have. And get the most use out of every dollar on the miles."

Commissioner Aderholt stated: "I would like to say Empire Road is one of the oldest farm-to-market roads in the region. So, that being the case, it's a main thoroughfare through that mining camp, logging roads, logging industry where they come through, right through Main Street in Sumiton and hit Empire Road, take it all the way to 65. So, it takes a lot more beating and a lot more wear than a lot of smaller roads that log trucks and things are not allowed on just to pass through." He stated that Empire Road probably has not been paved since the '80s. He stated, "It had the old-style asphalt on there that was called river rock. It's a brown surfaced road. Actually, engineering standard has improved and that kind of asphalt is not even

allowed anymore." He said, "With the section just approved will link it all together and totally pave Empire Road from one end to the other. And like these other gentlemen said, we're making the best use of the tax dollars. I have never met a county commissioner in any of these seats up here in my time in office that did not want to pave roads. The Walker County Road Paving Goal is to pave roads. And we're going to do that as funds become available. So, a lot of people get frustrated and say, 'well, my road is in bad condition and hasn't been worked on in years.' I promise you we'll work on it, I'll work on it tomorrow. As long as the funds are available, we're going to pave roads.

Again, I'm thankful for everybody's patience and cooperation and look forward to what we can do in the future."

Chairman Miller stated: "In this upcoming April 28th mileage of roads in the county, somewhere around 1185, right at the 1200 mark, you know, you only need about a 180 million dollars or so to pave roads. These roads that we're looking at, these guys are talking about, you know, we're upwards of some fortyish miles of having funding, kind of like Mr. Aderholt was talking with the new asphalt, the new things that you've got, you know, we're doing our best. We certainly, with this commission want better, want better. I want better for my county. These commissioners want better. I think everybody in this room wants better. All the voters want better. How do we get better? With financing. If we want better, we have to finance what we want. You know, you work hard to utilize the funds that this county has, which working off of about a fifteen-and-a-half million-dollar budget, it's hard to gather a bunch of extra funds. You have to wait a few years, you know, to get these projects and these things going. And as Mr. Aderholt talked about Empire Road. It took years to get all that paved. And the reason it took years was? Money. Funding. Okay. You know, I've been working on Solid Waste since I've been here. How long has it been since we've had new garbage trucks that we could afford new garbage trucks to work on. It's taken years, hasn't it, Mr. Cain?"

Solid Waste Director Rodney Cain stated, "Several years."

Chairman Miller continued: "Okay. So, time with a little money we can work on them, but in the time that it takes to work on them, these roads they've already paved need repaving before you get them all paved. So, somebody is suffering with bad roads, potholes, cutting the grass alongside the roads, those things. So, it's our hope, it's our want, to do better in the paving. To do that, this county has to have some sort of influx of funding. So, with that said, just be thinking about that, folks in Walker County. We need your help. It's not us. We can't raise any additional funding. We can only spend what you allow us to have.

So, with that said, I would entertain a motion to adjourn. But we need to go into executive session to talk about litigation and we will not come back."

ADJOURN:

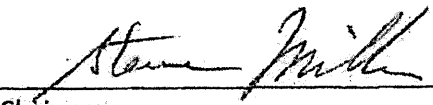
Motion was made by Commissioner Borden and seconded by Commissioner Burrough that this meeting be adjourned to executive session and reconvene at the next regularly scheduled meeting or at the call of the Chairman.

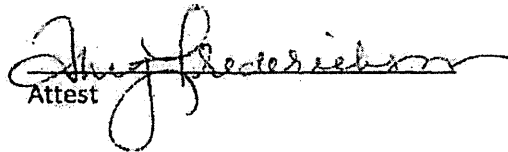
With no discussion, the vote taken resulted as follows: District One: Aye; District Two: Aye; District Three: Aye; District Four: Aye.

With no opposition, the Chairman declared the motion carried.

(Commission adjourned to Executive Session)

Read and Approved:


Chairman


Attest

STEPHENS & STEPHENS, LLC
ATTORNEYS AT LAW
107 EAST 18TH STREET
P.O. BOX 1493
JASPER, ALABAMA 35502-1493

CHARLES R. STEPHENS
CHARLES R. STEPHENS, JR.

PHONE 205-221-4383
FAX 205-387-9726
WRITER'S EMAIL: CSJRATTY@GMAIL.COM

April 17, 2026

Steve Miller
WALKER COUNTY COMMISSION

Re: COMMISSION MEETING/EXECUTIVE SESSION
4/20/2026

Dear Chairman Miller:

A governmental body may enter into executive session under certain provisions provided in the Alabama Open Meetings Act. This includes the discussion of pending or threatened litigation, or to receive legal advice. See Ala. Code § 36-25A-7(a)(5). It is my opinion that the Walker County Commission should enter executive session to discuss pending litigation.

Very truly yours,

A handwritten signature in black ink, appearing to read 'Charles R. Stephens, Jr.', with a stylized flourish at the end.

Charles R. Stephens, Jr.

CRSjr/sh/amf