

MINUTES, LIMESTONE COUNTY COMMISSION, OCTOBER 15, 2018

The Limestone County Commission met in a regular meeting today, at 10:00 a.m. at the Clinton Street Courthouse Annex, 100 South Clinton Street, Athens, Alabama.

Present: Stanley Hill, Steve Turner, and Ben Harrison. Absent: Jason Black. Mark Yarbrough, Chairman presided.

The meeting began with the Pledge of Allegiance.

MOTION was made by Steve Turner and seconded by Stanley Hill to approve the minutes of October 1 & 10, 2018.

The Chairman asked if there was any discussion. There was no discussion. The Administrator called the roll. Steve Turner, Stanley Hill, aye; and Ben Harrison, aye. Motion carries unanimously.

MOTION was made by Ben Harrison and seconded by Stanley Hill to approve the following claims

10/02/18	Check # 50420 – 50423	\$ 39,665.49
10/02/18	Check # 50424	\$ 28,571.63
10/04/18	Check # 50425	\$ 390.00
10/05/18	Check # 50426 – 50487	\$856,574.39
10/05/18	Check # 50488	\$ 120.00
10/10/18	Check # 50489 – 50490	\$ 265.00
10/11/18	Check # 50491	\$ 390.00
10/11/18	Check # 50492 – 50494	<u>\$ 403.33</u>
	TOTAL	\$926,379.84

with detailed claims of the above being on file for review upon request to the County Administrator.

The Chairman asked if there was any discussion. There was no discussion. The Administrator called the roll. Ben Harrison, aye; Stanley Hill, aye; and Steve Turner, aye. Motion carries unanimously.

Commissioner Harrison announced a conflict of interest regarding the tax abatement to be considered for North Alabama Laserfab, Inc. He reported that he does business with Greg Weatherford, owner of business; therefore, will be abstaining from voting.

MOTION was made by Steve Turner and seconded by Stanley Hill to award the following bid proposal to the lowest responsible bidder meeting specifications as follows:

MINUTES, LIMESTONE COUNTY COMMISSION, OCTOBER 15, 2018

Proposal No.	Item	Awarded to	Amount
2662	Sanitary Supplies Nov. 4, 2018 – Nov. 3, 2019 (County Commission)	American Paper & Twine	See list. Over all bid price \$1,873.60 20% off catalog

The Chairman asked if there was any discussion. There was no discussion. The Administrator called the roll. Steve Turner, aye; Stanley Hill, aye; and Ben Harrison, aye. Motion carries unanimously.

MOTION was made by Steve Turner and seconded by Stanley Hill to hire Richard Clanton as a Deputy, pending drug screening.

The Chairman asked if there was any discussion. There was no discussion. The Administrator called the roll. Steve Turner, aye; Stanley Hill, aye; and Ben Harrison, aye. Motion carries unanimously.

MOTION was made by Steve Turner and seconded Ben Harrison to approve the following subdivision:

Name	S/D Type	Approval Type	Lots	District	Location
Johnson's Ferry	Major	Preliminary	26	3	East side of Lookingbill Lane

The Chairman asked if there was any discussion. There was no discussion. The Administrator called the roll. Steve Turner, aye; Ben Harrison, aye; and Stanley Hill, aye. Motion carries unanimously.

MOTION was made by Steve Turner and seconded by Ben Harrison to approve acceptance of Mill Creek Phase 2 right-of-way and roads.

The Chairman asked if there was any discussion. There was no discussion. The Administrator called the roll. Steve Turner, aye; Ben Harrison, aye; and Stanley Hill, aye. Motion carries unanimously.

MOTION was made by Stanley Hill and seconded by Steve Turner to approve the following Tax Abatement for North Alabama Laserfab, Inc.

RESOLUTION

This Resolution made this 15th day of October 2018 (the Effective Date) by the Limestone County Commission (the Granting Authority), to grant a tax abatement to North Alabama Laserfab Inc. (the Company).

MINUTES, LIMESTONE COUNTY COMMISSION, OCTOBER 15, 2018

WHEREAS, the Company has announced plans for a (check one):

new project or major addition to their existing facility (the Project), located within the jurisdiction of the Granting Authority; and

WHEREAS, pursuant to the Tax Incentive Reform Act of 1992 (Section 40-9B-1 et seq., Code of Alabama 1975) (the Act), the Company has requested from the Granting Authority an Abatement of (check all that apply):

all state and local non-educational property taxes,

all construction related transaction taxes, except those local construction related transaction taxes levied for educational purposes or for capital improvements for education, and /or

all mortgage and recording taxes; and

WHEREAS, the Company has requested that the abatement of state and local non-educational property taxes (if applicable) be extended for a period of 10 years, in accordance with the Act; and

WHEREAS, the Granting Authority has considered the request of the Company and the completed applications (copy attached) filed with the Granting Authority by the Company, in connection with its request; and

WHEREAS, the Granting Authority has found the information contained in the Company's application to be sufficient to permit the Granting Authority to make a reasonable cost/benefit analysis of the proposed project and to determine the economic benefits to the community; and

WHEREAS, the construction of the project will involve a capital investment of \$1,531.590; and

WHEREAS, the Company is duly qualified to do business in the State of Alabama, and has powers to enter into, and to perform and observe the agreements and covenants on its part contained in the Tax Abatement Agreement; and

WHEREAS, the Granting Authority represents and warrants to the Company that it has power under that constitution and laws of the State of Alabama (including particularly the provisions of the Act) to carry out provisions of the Tax Abatement Agreement;

NOW THEREFORE, be it resolved by the Granting Authority as follows:

Section 1. Approval is hereby given to the application of the Company and abatement is hereby granted of (check all that apply):

all state and local non-educational property taxes,

all construction related transaction taxes, except those construction related transaction taxes levied for educational purposes or for capital improvements for education, and /or

all mortgage and recording taxes as the same may apply to the fullest extent permitted by the Act. The period of abatement for the non-educational property taxes (if applicable) shall extend for a period of 10 years measured as provided in Section 40-9B-3(a)(12) of the Act.

MINUTES, LIMESTONE COUNTY COMMISSION, OCTOBER 15, 2018

Section 2. The governing body of the Granting Authority is authorized to enter into an abatement agreement with the Company to provide for the abatement granted in Section I.

Section 3. A certified copy of this resolution, with the application and abatement agreement, shall be forwarded to the Company to deliver to the appropriate local taxing authorities (if applicable) and to the Alabama Department of Revenue in accordance with the Act.

Section 4. The governing body of the Granting Authority is authorized to take any and all actions necessary or desirable to accomplish the purpose of the foregoing of this resolution.

I hereby certify that the above and foregoing was duly adopted by the Limestone County Commission at a meeting held on the 15th day of October 2018.

Administrator
Pam Ball

Tax Abatement Agreement

This Abatement Agreement is made and entered into as of this 15th day of October 2018 by and between The Limestone County Commission (the Granting Authority), and North Alabama Laserfab Inc. (the Company), its successors and assigns.

WHEREAS, the Company's North American Industry Classification System (NAICS) Code, 333517 or business activity meets the qualifications of an industrial or research enterprise in accordance with Section 40-9B-3(10), Code of Alabama 1975, as amended; and

WHEREAS, the Company has announced plans for a (check one):

new project or major addition to their existing facility (the Project), located within the jurisdiction of the Granting Authority;

WHEREAS, the Project is estimated to be completed by the 1st day of September, 2019 and

WHEREAS the Project will be located in the County of Limestone (check only one)

inside the city limits of _____

inside the police jurisdiction of _____

outside the city limits and police jurisdiction of the City of Lester AL; and

WHEREAS, pursuant to the Tax Incentive Reform Act of 1992 (Section 40-9B1 et seq., Code of Alabama 1975) (the Act), the Company has requested from the Granting Authority an Abatement of: (check all that apply)

all state and local non-educational property taxes,

all construction related transaction taxes, except those local construction related transaction taxes levied for educational purposes or for capital improvements for education, and/or

MINUTES, LIMESTONE COUNTY COMMISSION, OCTOBER 15, 2018

all mortgage and recording taxes with respect to mortgages, deeds, and documents relating to issuing or securing obligations and conveying title into or out of the public authority, county or municipal government;

WHEREAS, the Granting Authority has considered the request of the Company and the completed applications filed with the Granting Authority by the Company, in connection with its request; and

WHEREAS, the Granting Authority has found the information contained in the Company's application to be sufficient to permit the Granting Authority to make a reasonable cost/benefit analysis of the proposed project and to determine the economic benefits to the community; and

WHEREAS, at its meeting held on the 15th day of October 2018 (the Meeting), the Granting Authority approved the Company's application for abatement of (check all that apply):

all state and local non-educational property taxes;

all construction related transaction taxes, except those local construction related transaction taxes levied for educational purposes or for capital improvements for education; and/or

all mortgage and recording taxes with respect to mortgages, deeds, and documents relating to issuing or securing obligations and conveying title into or out of the public authority, county or municipal government;

WHEREAS, the Project will consist of private use industrial development property, which is composed of all real and/or related personal property to be acquired, constructed, and installed thereon, as described in Attachment One hereto; and

WHEREAS, the private use industrial development property for which the abatement is applied shall be (check whichever is applicable):

owned by the entity applying for the abatement,

leased from a public authority, municipal, or county government; and

WHEREAS, in the event that the private use industrial development property is leased from a public authority, municipal, or county government, the lessee shall be treated as the owner of such property for federal income tax purposes; and

WHEREAS, it shall be indicated whether the Granting Authority intends to issue bonds in connection with the private use industrial development property herein described, and, if so intends, shall attach a copy of the inducement agreement; and

WHEREAS, for the purposes of abatement of all non-educational property taxes (if applicable), it has been determined that no portion of the Project has been placed in service or operation by the Company or by a related party, as defined in 26 U.S.C. §267, with respect to the Company prior to the Effective Date of this Agreement; and

WHEREAS, for the purposes of the abatement of construction related transaction taxes (if applicable), no portion of the Project which has been requested for abatement has been purchased prior to the Effective Date of this Agreement; and

MINUTES, LIMESTONE COUNTY COMMISSION, OCTOBER 15, 2018

WHEREAS, the Project conducts trade or business as defined as an industrial or research enterprise:

Predominately as described in the 2012 North American Industry Classification System, promulgated by the Executive Office of the President of the United States, Office of Management and Budget, Sectors 31 (other than National Industry 311811), 32, 33, 55 (if not for the production of electricity); Subsectors 423, 424, 482, 493, 511, 517, 518 (without regard to the premise that data processing and related services be performed in conjunction with a third party), and 927; Industry Groups 1133, 2121, 4862, 4882, 4883 (other than 48833), 5121 (other than 51213), 5415, and 5417; Industries 48691, 48699, 48819, 51221, 51913, 52232, 54133, 54134, 54138, 56291, 56292, and 92811; and National Industries 115111, 22111, 221330, 541614, 561422 (other than establishments that originate telephone calls), 562213, and 611512 or any similar classification system developed in conjunction with the United States Department of Commerce or Office of Management and Budget, or any industrial or research enterprise as defined in Section 40-9B-3(a)(10), Code of Alabama 1975, as amended, or a target of the state's economic development efforts pursuant to the Accelerate Alabama Strategic Economic Development Plan adopted in January 2012 by the Alabama Economic Development Alliance, created by Executive Order Number 21 of the Governor on July 18, 2011, or any amended version or successor document thereto,

A headquarters facility project as described in NAICS 551114 at which not less than 50 jobs are located,

A data processing center as defined in Section 40-9B-3(a)(4), Code of Alabama 1975,

A research and development facility as defined in Section 40-9B-3(a)(23), Code of Alabama 1975,

A renewable energy facility as defined in Section 40-9B-3(a)(22), Code of Alabama 1975,

A facility that produces electricity from alternative energy resources or hydropower production as defined in Section 40-9B-3(a)(10)e, Code of Alabama 1975, or

A tourism destination attraction as defined in Section 40-9B-3(a)(25), Code of Alabama 1975;

WHEREAS, if the Project is a major addition to an existing facility, the request for abatement of all state and local non-educational property taxes (if applicable) and/or construction related transaction taxes (if applicable) does not include any capitalized repairs, rebuilds, maintenance, replacement equipment, or costs associated with the renovating or remodeling of existing facilities of industrial development property previously placed in service by the Company; and

WHEREAS, if the Project is a major addition to an existing facility the addition equals the lesser of (i) thirty (30) percent of the original cost of the industrial development property, or (ii) \$2,000,000; and

WHEREAS, the Company is duly qualified to do business in the State of Alabama, and has powers to enter into, and perform and observe the agreements and covenants on its part contained in this Agreement; and

WHEREAS, the Granting Authority represents and warrants to the Company (a) that it has power under that constitution and laws of the State of Alabama (including particularly the provisions of the Act) to carry out the provisions of this Agreement, (b) that the execution of this Agreement on its behalf has been duly authorized by resolution adopted by the governing body of the Granting Authority;

MINUTES, LIMESTONE COUNTY COMMISSION, OCTOBER 15, 2018

NOW, THEREFORE, the Granting Authority and the company, in consideration of the mutual promises and benefits specified herein, hereby agree as follows:

In accordance with the Act, the Granting Authority hereby grants to the Company an abatement from liability for the following taxes as permitted by the Act (check all that apply):

a) Non-educational Property Taxes: all state and local non-educational property taxes that are not required to be used for educational purposes or for capital improvements for education for 10 years,

(b) Construction Related Transaction Taxes: the transaction taxes imposed by Chapter 23 of Title 40 Code of Alabama 1975 on the tangible personal property and taxable services to be incorporated into the Project, the cost of which may be added to the capital account with respect to the Project, except for those local construction related transaction taxes levied for educational purposes or for capital improvements for education; and/or

(c) Mortgage and Recording Taxes: all taxes imposed by Chapter 22 of Title 40 Code of Alabama 1975 relating to mortgages, deeds, and documents relating to issuing or securing obligations and conveying title into or out of the Granting Authority with respect to the Project.

2. An estimate of the amount of tax abated pursuant to this Agreement is set forth below. The Granting Authority and the Company hereby acknowledge that this estimate reflects the amount of tax abated for the period stated, under current law, and that the actual abatement for such taxes may be for a greater or lesser amount depending upon the actual amount of such taxes levied during the abatement periods stated. (Check all that apply):

(a) If no bonds are to be issued, non-educational property taxes are expected to be approximately \$5,207.41 per year and the maximum period for such abatement shall extend for a period of 10 years, measured as provided in Section 40-9B-3(a)(12) of the Act, as amended from time to time.

(b) If bonds are issued, non-educational property taxes are expected to be approximately \$ _____ per year and the maximum period for such abatement shall be valid for a period of ___ years, beginning the initial date bonds are issued to finance project.

(c) Construction related transaction taxes, except those local construction related transaction taxes levied for educational purposes or for capital improvements for education, are expected to be approximately \$22,973.85 and such abatement shall not extend beyond the date the Project is placed in service.

(d) Mortgage and recording taxes are expected to be \$ _____

3. The Company hereby makes the following good faith projections:

(a) Amount to be invested in the Project: \$1,531,590.

b) Number of individuals to be employed initially at the Project and in each of the succeeding three years:
Initially 2 Year 1 2 Year 2 2 Year 3 1;

(c) Annual payroll initially at the Project and in each of the succeeding three years:
Initially \$60 000 Year 1 \$60 000 Year 2 \$60 000 Year 3 \$30 000;

MINUTES, LIMESTONE COUNTY COMMISSION, OCTOBER 15, 2018

4. The Company shall file with the Alabama Department of Revenue within 90 days after the date of the Meeting a copy of this agreement as required by Section 40-9B-6(c) of the Act.

GENERALLY

5. Compliance. If the Company fails to comply with any provision in this Agreement or if any of the material statements contained herein or in Attachment Two (Note: This attachment shall include the application for abatement), are determined to have been misrepresented whether intentionally, negligently, or otherwise, the Granting Authority shall terminate this Agreement and take such equitable action available to it as if this Agreement had never existed. If it is determined that certain items, which are identified on the application form for abatement of taxes, are not in compliance with the Act or governing regulations, these items may be subject to taxation for all local and state taxing authorities.

6. Binding Agreement. Each party to this Agreement hereby represents and warrants that the person executing this Agreement on behalf of the party is authorized to do so and that this Agreement shall be binding and enforceable when duly executed and delivered by each party. This Agreement shall be binding upon and inure to the benefit of each of the parties and their respective successors.

7. Limitations. Notwithstanding any provision contained herein to the contrary, this Agreement is limited solely to the abatement of (check all that apply):

all state and local non-educational property taxes,

all construction related transaction taxes, except those local construction related transaction taxes levied for educational purposes or for capital improvements for education, and/or

all mortgage and recording taxes for the periods specified herein. Nothing in this Agreement shall be construed as a waiver by the Company of any greater benefits that the Project or any portion thereof may have available under the provisions of the law other than the Act.

8. Severability. This Agreement may be amended or terminated upon mutual consent of the Company and the Granting Authority. Any such amendment or termination shall not in any manner affect the rights and duties by and between the Company and the Granting Authority.

This Agreement is executed as of the dates specified below.

North Alabama Laserfab, Inc.
(the Company)

The Limestone County Commission
(the Granting Authority)

By: _____

By: _____

Name: Greg Weatherford

Name: Mark Yarbrough

Title: Owner

Title: Chairman

Date: October 9, 2018

Date: October 15, 2018

The Chairman asked if there was any discussion. There was no discussion. The Administrator called the roll. Stanley Hill, aye; Steve Turner, aye; Ben Harrison, abstain. Motion carries.

MINUTES, LIMESTONE COUNTY COMMISSION, OCTOBER 15, 2018

MOTION was made by Steve Turner and seconded by Stanley Hill to approve to open a Public Hearing to receive comments relative to the proposed action to renew cable franchise agreement with Mediacom.

The Chairman asked if there was any discussion. There was no discussion. The Administrator called the roll. Steve Turner, aye; Stanley Hill, aye; and Ben Harrison, aye. Motion carries unanimously.

Christopher Lord, Government Relations Manager for Mediacom Communications Corporation was present to answer questions of concern. Commissioner Turner requested contact numbers to get in touch with a person instead of an automated menu. Mr. Lord said he has no problem leaving his contact number.

MOTION was made by Ben Harrison and seconded by Steve Turner to approve to open a Public Hearing to receive comments relative to the proposed action to vacate a portion of Sugar Creek Road right-of-way.

The Chairman asked if there was any discussion. There was no discussion. The Administrator called the roll. Ben Harrison, aye; Steve Turner, aye; and Stanley Hill, aye. Motion carries unanimously.

Marty Gilliam, 12385 Hickory Hill Road, stated he is not a land owner on Sugar Creek Road, but is representing his Mother. He said there is a lot of traffic using the road and complained of the amount of trash being left. He is in favor of vacating the portion of right-of-way not used by the public back to Marcus Smith and Hooper Inman.

Leaida Neely, 7895 Sugar Creek Road, stated she is in favor of vacating a portion of Sugar Creek Road to Hooper Inman and Marcus Smith. She discussed the littering problems and tires being dumped in the river.

Tony Hobbs, 25385 Cotton Belt Road, stated he is an active kayaker and wants access to the creek. He said, "There may be a point in time the road is needed, but if you give it back to the property owners, you will never get it back." He said he is not in favor of the county vacating.

Richard Durham, 30845 Lester Road, he said there is garbage and all sorts of items left on the property. It is an undesirable gathering site for people looking to do things that aren't legitimate or legal, it's an eye sore, and looks like a third world country.

Steve Tucker, 29732 Lester Road, stated he does not want the county road vacated. He would like to see the road opened back up to access Sugar Creek at the iron bridges.

MINUTES, LIMESTONE COUNTY COMMISSION, OCTOBER 15, 2018

Hooper Inman, Inez Road, property owner where the vacated road is located. He requested the Commission to vacate. He said, "It's easy to say you want access somewhere." It's a dead-end road at the very end of Limestone County, and there are problems 24 hours a day.

Commissioner Harrison stated he is not going to bring the proposed action to vacate a portion of Sugar Creek Road right-of-way before the Commission for a vote. Tax payers have over the years put in money to maintain the road and bridge and if the county were to vacate there won't be any hopes of obtaining a right-of-way in the future. He stated that eventually he would like to connect the communities of Lester and Goodsprings. He is looking into Sugar Creek being included in the Alabama Scenic River Trails, which could help secure grants to clean up the area, add a boat ramp and possibly encourage riffraff to leave the area. The money to replace the bridges will have to come from new money. He said, "I'm not in favor of closing the road and giving the property back. The lawlessness is something we can address."

MOTION was made by Ben Harrison and seconded by Steve Turner to approve to open a Public Hearing to receive comments relative to the proposed action to rename Seaman Road to Big Creek Road.

The Chairman asked if there was any discussion. There was no discussion. The Administrator called the roll. Ben Harrison, aye; Steve Turner, aye; and Stanley Hill, aye. Motion carries unanimously.

David Brookshire, 1410 E. Elm Street, Apt. 47, opposed to renaming Seaman Road. He said the road was renamed as a memorial to his uncle, David Seaman, that served in WWII. My sister has a residence on Seaman Road and has a severe heart problem. He expressed concerns of the response time of first responders for his sister if the road name is changed.

Nancy Brookshire, 14545 Seaman Road, opposed to renaming Seaman Road. She stated, she is currently the only resident on the road. She discussed concerns with having to change her address.

Thomas Mitchell, 20111 Tillman Mill Road, owns two structures on Seaman Road. He said the property at one time was the Coleman estate and Nancy Coleman married David Seaman. He said it is an embarrassment when giving the road name. He has two sons that plan on moving to the property with teenage daughters. He would like to have the name changed to Big Creek Road to prevent the embarrassment for his family.

Donna Mitchell, 20111 Tillman Mill Road, stated it's embarrassing when having to give the road name.

Commissioner Harrison stated he would take all comments under advisement.

Commissioner Hill reported his district is performing routine maintenance.

MINUTES, LIMESTONE COUNTY COMMISSION, OCTOBER 15, 2018

Commissioner Turner stated his district is working on the shoulders of Newby Road.

Commissioner Harrison stated his district is working on Cantrell Lane and will move to Gray Ridge when completed. He is working on a project with TVA to make the Marbut Bend Trail smoother.

Chairman Yarbrough presented a proclamation to Jill Styes of the Young Marines proclaiming October 23 to 31, 2018 as Red Ribbon Week, which encourages all Americans to wear a red ribbon to show their support for a drug-free environment. Jill stated the Young Marines is a group from 8 to 18 years old and their main focus is to keep kids from starting drugs.

Commission Meeting adjourned at 10:37 a.m.