

RESOLUTION NO. 25-352

WHEREAS, certain property has recently been annexed to the City of Huntsville, Alabama; and

WHEREAS, said property is now legally part of the incorporated municipality of the City of Huntsville, Alabama, and as such is subject to the laws and ordinances governing the City of Huntsville, Alabama; and

WHEREAS, said property, having been outside the boundaries of the City of Huntsville, Alabama, prior to the annexing of same to the City of Huntsville, Alabama, has never been subject to the Zoning Ordinances of the City of Huntsville, Alabama; and

WHEREAS, the Planning Commission of the City of Huntsville, Alabama, has given consideration to an amendment to the Zoning Ordinance, a synopsis of said amendment being as follows:

- (1) The zoning of 20.80 acres of land lying on the north side of Miller Lane and west of US 431 Hwy S to Residence 2 District.
(2) The first publication of this resolution, this synopsis, and the ordinance hereinafter set out at length shall be in the Speakin' Out News on the 28th day of May, 2025, and the second publication shall be one week thereafter on the 4th day of June, 2025, both of which publications shall be at least 15 days in advance of the date of the public hearing hereinafter referred to.

WHEREAS, it is the judgement and opinion of the City Council of the City of Huntsville, Alabama, that consideration should be given to the adoption of an amendment to the Zoning Ordinance of the City of Huntsville, Alabama, in accordance with said request;

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Huntsville, Alabama, as follows:

- 1. That the City Council of the City of Huntsville, Alabama, shall meet at 5:30 p.m. on the 26th day of June, 2025, in the Council Chambers of the City of Huntsville Administration Building at 305 Fountain Circle in the City of Huntsville, Alabama, for the purpose of holding a public hearing at which time and place all persons, parties in interest and cities who desire, shall have an opportunity to be heard in opposition to or in favor of said Ordinance No. 25-353, which was introduced by the City Council of the City of Huntsville on the 8th day of May, 2025, amending the Zoning Ordinance of the City of Huntsville, Alabama.
2. That the proposed amendment to the Zoning Ordinance of the City of Huntsville, Alabama, is substantially in words and figures as follows:

ORDINANCE NO. 25-353

AN ORDINANCE TO AMEND THE ZONING ORDINANCES OF THE CITY OF HUNTSVILLE, ALABAMA

The public welfare requiring it, and under authority granted by Section 11-52-78 of the 1975 Code of Alabama, BE IT ORDAINED by the City Council for the City of Huntsville, Alabama, as follows:

- 1. That the following area, land lying on the north side of Miller Lane and west of US 431 Hwy S, which area is a newly annexed area of the City of Huntsville, Madison County, Alabama, and which has not been zoned previously, shall be shown and classified on the Official Zoning Maps of the City of Huntsville, Alabama, as Residence 2 District, in the Zoning Ordinances of the City of Huntsville, Alabama, said property being particularly described as follows:

All that part of Section 23, Township 04 South, Range 01 East of the Huntsville Meridian, in the City of Huntsville, Madison County, Alabama more particularly described as commencing at a point located at the Northwest Corner of said Section 23; thence from the Point of Commencement, South 29 Degrees 59 Minutes 43 Seconds East 1301.40 feet to a point; said point is further described as the Point of Beginning; thence from the Point of Beginning, North 74 Degrees 22 Minutes 33 Seconds East 559.36 feet to a point; thence South 03 Degrees 39 Minutes 29 Seconds West 1725.03 feet to a point; thence South 00 Degrees 50 Minutes 13 Seconds West 21.64 feet to a point; thence North 88 Degrees 56 Minute 08 Seconds West 545.01 feet to a point; thence North 01 Degree 30 Minutes 52 Seconds East 93.45 feet to a point; thence North 00 Degrees 19 Minutes 59 Seconds East 140.01 feet to a point; thence North 00 Degrees 20 Minutes 02 Seconds East 69.99 feet to a point; thence North 00 Degrees 20 Minutes 02 Seconds East 135.00 feet to a point; thence North 00 Degrees 19 Minutes 59 Seconds East 50.25 feet to a point; thence North 00 Degrees 20 Minutes 02 Seconds East 377.39 feet to a point; thence North 02 Degrees 13 Minutes 17 Seconds East 1.41 feet to a point; thence North 02 Degrees 13 Minutes 22 Seconds East 472.19 feet to a point; thence North 00 Degrees 30 Minutes 02 Seconds East 9.73 feet to a point; thence North 00 Degrees 30 Minutes 01 Second East 120.50 feet to a point; thence North 00 Degrees 29 Minutes 45 Seconds East 12.48 feet to a point; thence North 00 Degrees 30 Minutes 04 Seconds East 103.74 feet back to the Point of Beginning and containing 20.80 acres more or less.

2. The boundaries of the above district as described and defined above are hereby established and shall be shown on the Official Zoning Maps of the City of Huntsville, Alabama, on file in the Planning Division of the Urban Development Department, in accordance with the various classifications herein enumerated and hereafter the regulations governing said district under the Zoning Ordinance of the City of Huntsville, Alabama, shall apply to the area so described.

3. This ordinance shall take effect from and after the date of publication.

ADOPTED this the ___ day of ___, 2025.

President of the City Council of the City of Huntsville, Alabama

APPROVED this the ___ day of ___, 2025.

Mayor of the City of Huntsville, Alabama

RESOLUTION NO. 25-352 (Cont'd)

ADOPTED this the 8th day of May, 2025.

/s/ John Meredith
President of the City Council of the City of Huntsville, Alabama

APPROVED this the 8th day of May, 2025.

/s/ Tommy Battle
Mayor of the City of Huntsville, Alabama

RESOLUTION NO. 25-354

WHEREAS, certain property has recently been annexed to the City of Huntsville, Alabama; and

WHEREAS, said property is now legally part of the incorporated municipality of the City of Huntsville, Alabama, and as such is subject to the laws and ordinances governing the City of Huntsville, Alabama; and

WHEREAS, said property, having been outside the boundaries of the City of Huntsville, Alabama, prior to the annexing of same to the City of Huntsville, Alabama, has never been subject to the Zoning Ordinances of the City of Huntsville, Alabama; and

WHEREAS, the Planning Commission of the City of Huntsville, Alabama, has given consideration to an amendment to the Zoning Ordinance, a synopsis of said amendment being as follows:

- (1) The zoning of 91.69 acres of land lying on the north side of Bibb Garrett Road and west of Mooresville Road to Commercial Industrial Park District.
(2) The first publication of this resolution, this synopsis, and the ordinance hereinafter set out at length shall be in the Speakin' Out News on the 28th day of May, 2025, and the second publication shall be one week thereafter on the 4th day of June, 2025, both of which publications shall be at least 15 days in advance of the date of the public hearing hereinafter referred to.

WHEREAS, it is the judgement and opinion of the City Council of the City of Huntsville, Alabama, that consideration should be given to the adoption of an amendment to the Zoning Ordinance of the City of Huntsville, Alabama, in accordance with said request;

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Huntsville, Alabama, as follows:

- 1. That the City Council of the City of Huntsville, Alabama, shall meet at 5:30 p.m. on the 26th day of June, 2025, in the Council Chambers of the City of Huntsville Administration Building at 305 Fountain Circle in the City of Huntsville, Alabama, for the purpose of holding a public hearing at which time and place all persons, parties in interest and cities who desire, shall have an opportunity to be heard in opposition to or in favor of said Ordinance No. 25-355, which was introduced by the City Council of the City of Huntsville on the 8th day of May, 2025, amending the Zoning Ordinance of the City of Huntsville, Alabama.
2. That the proposed amendment to the Zoning Ordinance of the City of Huntsville, Alabama, is substantially in words and figures as follows:

ORDINANCE NO. 25-355

AN ORDINANCE TO AMEND THE ZONING ORDINANCES OF THE CITY OF HUNTSVILLE, ALABAMA

The public welfare requiring it, and under authority granted by Section 11-52-78 of the 1975 Code of Alabama, BE IT ORDAINED by the City Council for the City of Huntsville, Alabama, as follows:

- 1. That the following areas, land lying on the north side of Bibb Garrett Road and west of Mooresville Road, which areas are newly annexed areas of the City of Huntsville, Limestone County, Alabama, and which has not been zoned previously, shall be shown and classified on the Official Zoning Maps of the City of Huntsville, Alabama, as Commercial Industrial Park District, in the Zoning Ordinances of the City of Huntsville, Alabama, said property being particularly described as follows:

All that part of Section 31, Township 04 South, Range 03 West of the Huntsville Meridian, in the City of Huntsville, Limestone County, Alabama more particularly described as beginning at a point located at the Southwest Corner of said Section 31; said point is further described as the Point of Beginning; thence from the Point of Beginning, North 01 Degree 47 Minutes 20 Seconds East 2310.70 feet to a point; thence North 70 Degrees 34 Minutes 31 Seconds East 1073.18 feet to a point; thence South 42 Degrees 44 Minutes 18 Seconds East 35.84 feet to a point; thence South 37 Degrees 36 Minutes 27 Seconds East 10.66 feet to a point; thence South 39 Degrees 39 Minutes 06 Seconds East 10.66 feet to a point; thence South 41 Degrees 41 Minutes 39 Seconds East 10.66 feet to a point; thence South 43 Degrees 44 Minutes 19 Seconds East 10.67 feet to a point; thence South 45 Degrees 46 Minutes 53 Seconds East 10.66 feet to a point; thence South 53 Degrees 35 Minutes 18 Seconds East 11.16 feet to a point; thence South 51 Degrees 18 Minutes 28 Seconds East 11.16 feet to a point; thence South 49 Degrees 01 Minute 46 Seconds East 11.16 feet to a point; thence South 44 Degrees 44 Minutes 56 Seconds East 11.16 feet to a point; thence South 44 Degrees 28 Minutes 12 Seconds East 11.16 feet to a point; thence South 42 Degrees 11 Minutes 29 Seconds East 11.16 feet to a point; thence South 39 Degrees 54 Minutes 39 Seconds East 11.16 feet to a point; thence South 37 Degrees 37 Minutes 53 Seconds East 11.16 feet to a point; thence South 35 Degrees 21 Minutes 14 Seconds East 11.16 feet to a point; thence South 33 Degrees 04 Minutes 22 Seconds East 11.16 feet to a point; thence South 30 Degrees 47 Minutes 45 Seconds East 11.16 feet to a point; thence South 28 Degrees 56 Minutes 12 Seconds East 106.79 feet to a point; thence South 16 Degrees 49 Minutes 44 Seconds East 53.56 feet to a point; thence South 17 Degrees 45 Minutes 55 Seconds East 14.27 feet to a point; thence South 15 Degrees 42 Minutes 43 Seconds East 14.27 feet to a point; thence South 13 Degrees 39 Minutes 30 Seconds East 14.27 feet to a point; thence South 11 Degrees 36 Minutes 22 Seconds East 14.27 feet to a point; thence South 09 Degrees 33 Minutes 03 Seconds East 14.27 feet to a point; thence South 07 Degrees 29 Minutes 52 Seconds East 14.27 feet to a point; thence South 11 Degrees 59 Minutes 20 Seconds East 48.17 feet to a point;

thence South 05 Degrees 09 Minutes 11 Seconds East 45.15 feet to a point; thence South 14 Degrees 42 Minutes 47 Seconds East 12.37 feet to a point; thence South 16 Degrees 48 Minutes 55 Seconds East 12.37 feet to a point; thence South 18 Degrees 55 Minutes 08 Seconds East 12.37 feet to a point; thence South 21 Degrees 01 Minute 11 Seconds East 12.37 feet to a point; thence South 23 Degrees 07 Minutes 25 Seconds East 12.37 feet to a point; thence South 25 Degrees 13 Minutes 37 Seconds East 12.37 feet to a point; thence South 27 Degrees 19 Minutes 44 Seconds East 12.37 feet to a point; thence South 29 Degrees 25 Minutes 51 Seconds East 12.37 feet to a point; thence South 31 Degrees 32 Minutes 05 Seconds East 12.37 feet to a point; thence South 33 Degrees 38 Minutes 09 Seconds East 12.37 feet to a point; thence South 27 Degrees 48 Minutes 03 Seconds East 10.63 feet to a point; thence South 30 Degrees 21 Minutes 48 Seconds East 10.63 feet to a point; thence South 32 Degrees 55 Minutes 36 Seconds East 10.63 feet to a point; thence South 35 Degrees 29 Minutes 15 Seconds East 10.63 feet to a point; thence South 38 Degrees 03 Minutes 07 Seconds East 10.63 feet to a point; thence South 40 Degrees 36 Minutes 51 Seconds East 10.63 feet to a point; thence South 43 Degrees 10 Minutes 38 Seconds East 10.63 feet to a point; thence South 45 Degrees 44 Minutes 17 Seconds East 10.63 feet to a point; thence South 48 Degrees 18 Minutes 10 Seconds East 10.63 feet to a point; thence South 49 Degrees 03 Minutes 15 Seconds East 14.01 feet to a point; thence South 47 Degrees 01 Minute 40 Seconds East 14.01 feet to a point; thence South 45 Degrees 00 Minutes 00 Seconds East 14.01 feet to a point; thence South 42 Degrees 58 Minutes 17 Seconds East 14.01 feet to a point; thence South 40 Degrees 56 Minutes 52 Seconds East 14.01 feet to a point; thence South 38 Degrees 55 Minutes 02 Seconds East 14.01 feet to a point; thence South 36 Degrees 53 Minutes 29 Seconds East 14.01 feet to a point; thence South 34 Degrees 51 Minutes 47 Seconds East 14.01 feet to a point; thence South 32 Degrees 50 Minutes 11 Seconds East 14.01 feet to a point; thence South 30 Degrees 48 Minutes 30 Seconds East 14.01 feet to a point; thence South 28 Degrees 46 Minutes 48 Seconds East 14.01 feet to a point; thence South 26 Degrees 45 Minutes 19 Seconds East 14.01 feet to a point; thence South 24 Degrees 43 Minutes 37 Seconds East 14.01 feet to a point; thence South 22 Degrees 42 Minutes 00 Seconds East 14.01 feet to a point; thence South 20 Degrees 40 Minutes 17 Seconds East 14.01 feet to a point; thence South 17 Degrees 35 Minutes 26 Seconds West 90.75 feet to a point; thence South 17 Degrees 37 Minutes 31 Seconds East 63.98 feet to a point; thence South 02 Degrees 35 Minutes 39 Seconds East 23.12 feet to a point; thence South 01 Degree 26 Minutes 30 Seconds East 23.12 feet to a point; thence South 00 Degrees 17 Minutes 16 Seconds East 23.12 feet to a point; thence South 00 Degrees 51 Minutes 51 Seconds West 23.12 feet to a point; thence South 02 Degrees 02 Minutes 01 Minute 08 Seconds West 23.12 feet to a point; thence South 03 Degrees 10 Minutes 17 Seconds West 23.12 feet to a point; thence South 04 Degrees 19 Minutes 30 Seconds West 23.12 feet to a point; thence South 05 Degrees 28 Minutes 44 Seconds West 23.12 feet to a point; thence South 06 Degrees 37 Minutes 53 Seconds West 23.12 feet to a point; thence South 07 Degrees 40 Minutes 34 Seconds West 56.87 feet to a point; thence South 04 Degrees 13 Minutes 20 Seconds East 22.10 feet to a point; thence South 03 Degrees 05 Minutes 07 Seconds East 22.10 feet to a point; thence South 00 Degrees 48 Minutes 35 Seconds East 22.10 feet to a point; thence South 00 Degrees 19 Minutes 45 Seconds West 22.10 feet to a point; thence South 01 Degree 27 Minutes 59 Seconds West 22.10 feet to a point; thence South 02 Degrees 36 Minutes 18 Seconds West 22.10 feet to a point; thence South 03 Degrees 44 Minutes 35 Seconds West 22.10 feet to a point; thence South 04 Degrees 52 Minutes 48 Seconds West 22.10 feet to a point; thence South 06 Degrees 01 Minute 08 Seconds West 22.10 feet to a point; thence South 07 Degrees 09 Minutes 21 Seconds West 22.10 feet to a point; thence South 06 Degrees 24 Minutes 14 Seconds West 32.55 feet to a point; thence South 01 Degree 28 Minutes 01 Second West 44.44 feet to a point; thence South 11 Degrees 12 Minutes 17 Seconds East 12.95 feet to a point; thence South 08 Degrees 56 Minutes 34 Seconds East 12.95 feet to a point; thence South 06 Degrees 40 Minutes 53 Seconds East 12.95 feet to a point; thence South 04 Degrees 25 Minutes 24 Seconds East 12.95 feet to a point; thence South 02 Degrees 09 Minutes 39 Seconds East 12.95 feet to a point; thence South 00 Degrees 06 Minutes 01 Second West 12.95 feet to a point; thence South 02 Degrees 21 Minutes 40 Seconds West 12.95 feet to a point; thence South 04 Degrees 37 Minutes 23 Seconds West 12.95 feet to a point; thence South 06 Degrees 52 Minutes 55 Seconds West 12.95 feet to a point; thence South 09 Degrees 08 Minutes 33 Seconds West 12.95 feet to a point; thence South 16 Degrees 14 Minutes 21 Seconds West 15.91 feet to a point; thence South 14 Degrees 35 Minutes 59 Seconds West 15.91 feet to a point; thence South 12 Degrees 57 Minutes 46 Seconds West 15.91 feet to a point; thence South 11 Degrees 19 Minutes 24 Seconds West 15.91 feet to a point; thence South 09 Degrees 41 Minutes 16 Seconds West 15.91 feet to a point; thence South 08 Degrees 02 Minutes 49 Seconds West 15.91 feet to a point; thence South 06 Degrees 24 Minutes 39 Seconds West 15.91 feet to a point; thence South 04 Degrees 46 Minutes 17 Seconds West 15.91 feet to a point; thence South 03 Degrees 08 Minutes 09 Seconds West 15.91 feet to a point; thence South 09 Degrees 30 Minutes 00 Seconds West 34.37 feet to a point; thence South 05 Degrees 55 Minutes 19 Seconds West 30.92 feet to a point; thence South 12 Degrees 39 Minutes 59 Seconds West 41.23 feet to a point; thence South 10 Degrees 15 Minutes 35 Seconds West 9.39 feet to a point; thence South 07 Degrees 18 Minutes 26 Seconds West 9.39 feet to a point; thence South 04 Degrees 21 Minutes 23 Seconds West 9.39 feet to a point; thence South 01 Degree 24 Minutes 17 Seconds West 9.39 feet to a point; thence South 01 Degree 32 Minutes 49 Seconds East 9.39 feet to a point; thence South 07 Degrees 27 Minutes 01 Second East 9.39 feet to a point; thence South 10 Degrees 23 Minutes 54 Seconds East 9.39 feet to a point; thence South 13 Degrees 21 Minutes 11 Seconds East 9.39 feet to a point; thence South 17 Degrees 20 Minutes 17 Seconds East 11.48 feet to a point; thence South 09 Degrees 31 Minutes 16 Seconds East 11.48 feet to a point; thence South 11 Degrees 42 Minutes 10 Seconds East 11.48 feet to a point; thence South 13 Degrees 53 Minutes 03 Seconds East 11.48 feet to a point; thence South 16 Degrees 04 Minutes 01 Second East 11.48 feet to a point; thence South 18 Degrees 15 Minutes 10 Seconds East 11.48 feet to a point; thence South 20 Degrees 25 Minutes 54 Seconds East 11.48 feet to a point; thence South 33 Degrees 15 Minutes 33 Seconds East 10.75 feet to a point; thence South 30 Degrees 57 Minutes 28 Seconds East 10.74 feet to a point; thence South 28 Degrees 39 Minutes 36 Seconds East 10.75 feet to a point; thence South 26 Degrees 21 Minutes 39 Seconds East 10.74 feet to a point; thence South 24 Degrees 03 Minutes 47 Seconds East 10.75 feet to a point; thence South 21 Degrees 45 Minutes 52 Seconds East 10.75 feet to a point; thence South 19 Degrees 27 Minutes 50 Seconds East 10.74 feet to a point; thence South 17 Degrees 09 Minutes 57 Seconds East 10.75 feet to a point; thence South 26 Degrees 59 Minutes 33 Seconds East 37.81 feet to a point; thence South 17 Degrees 44 Minutes 31 Seconds East 27.99 feet to a point; thence South 32 Degrees 32 Minutes 04 Seconds East 10.99 feet to a point; thence South 29 Degrees 56 Minutes 11 Seconds East 10.99 feet to a point; thence South 27 Degrees 20 Minutes 18 Seconds East 10.99 feet to a point; thence South 24 Degrees 44 Minutes 06 Seconds East 10.99 feet to a point; thence South 22 Degrees 08 Minutes 19 Seconds East 10.99 feet to a point; thence South 13 Degrees 12 Minutes 09 Seconds East 16.95 feet to a point; thence South 14 Degrees 31 Minutes 34 Seconds East 16.95 feet to a point; thence South 15 Degrees 51 Minutes 11 Seconds East 16.95 feet to a point; thence South 18 Degrees 30 Minutes 6 Seconds East 16.95 feet to a point; thence South 17 Degrees 10 Minutes 29 Seconds East 16.95 feet to a point; thence South 02 Degrees 53 Minutes 39 Seconds East 47.58 feet to a point; thence North 88 Degrees 13 Minutes 31 Seconds West 1096.42 feet to a point; thence North 88 Degrees 13 Minutes 17 Seconds West 78.5 feet to a point; thence North 88 Degrees 13 Minutes 30 Seconds West 649.19 feet back to the Point of Beginning and containing 91.69 acres, more or less.

2. The boundaries of the above district as described and defined above are hereby established and shall be shown on the Official Zoning Maps of the City of Huntsville, Alabama, on file in the Planning Division of the Urban Development Department, in accordance with the various classifications herein enumerated and hereafter the regulations governing said district under the Zoning Ordinance of the City of Huntsville, Alabama, shall apply to the area so described.

3. This ordinance shall take effect from and after the date of publication.

ADOPTED this the ___ day of ___, 2025.

President of the City Council of the City of Huntsville, Alabama

APPROVED this the ___ day of ___, 2025.

Mayor of the City of Huntsville, Alabama

RESOLUTION NO. 25-354 (Cont'd)

ADOPTED this the 8th day of May, 2025.

/s/ John Meredith
President of the City Council of the City of Huntsville, Alabama

APPROVED this the 8th day of May, 2025.

/s/ Tommy Battle
Mayor of the City of Huntsville, Alabama

RESOLUTION NO. 25-356

WHEREAS, the Planning Commission of the City of Huntsville, Alabama, has given consideration to an amendment to the Zoning Ordinance, a synopsis of said amendment being as follows:

- (1) Amend Zoning Ordinance Article 62 FLOOD HAZARD DISTRICT REGULATIONS, Section 62.7 - Standards for the Floodway Fringe District, Subsections 62.7.1, 62.7.2, and 62.7.4, to modify requirements.
(2) The first publication of this resolution, this synopsis, and the ordinance hereinafter set out at length shall be in the Speakin' Out News on the 28th day of May, 2025, and the second publication shall be one week thereafter on the 4th day of June, 2025, both of which publications shall be at least 15 days in advance of the date of the public hearing hereinafter referred to.

WHEREAS, it is the judgement and opinion of the City Council of the City of Huntsville, Alabama, that consideration should be given to the adoption of an amendment to the Zoning Ordinance of the City of Huntsville, Alabama, in accordance with said request;

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Huntsville, Alabama, as follows:

- 1. That the City Council of the City of Huntsville, Alabama, shall meet at 5:30 p.m. on the 26th day of June, 2025, in the Council Chambers of the City of Huntsville Administration Building at 305 Fountain Circle in the City of Huntsville, Alabama, for the purpose of holding a public hearing at which time and place all persons, parties in interest and cities who desire, shall have an opportunity to be heard in opposition to or in favor of said Ordinance No. 25-357, which is introduced by the City Council of the City of Huntsville on the 8th day of May, 2025, amending the Zoning Ordinance of the City of Huntsville, Alabama.
2. That the proposed amendment to the Zoning Ordinance of the City of Huntsville, Alabama, is substantially in words and figures as follows:

ORDINANCE NO. 25-357

AN ORDINANCE TO AMEND THE ZONING ORDINANCES OF THE CITY OF HUNTSVILLE, ALABAMA

The public welfare requiring it, and under authority granted by Section 11-52-78 of the 1975 Code of Alabama, BE IT ORDAINED by the City Council for the City of Huntsville, Alabama, that the Zoning Ordinance of the City of Huntsville, Alabama, as adopted on the 21st day of March 1963, as amended, is hereby further amended as follows:

Section I. Amend Zoning Ordinance ARTICLE 62 FLOOD HAZARD DISTRICT REGULATIONS, Section 62.7 - Standards for the Floodway Fringe District, Subsections 62.7.1, 62.7.2, and 62.7.4, to read as follows:

62.7.1 Residential Construction - New construction or substantial improvement of any residential structure shall have the lowest floor, including basement and garage, and all machinery/ equipment servicing the structure (including, but not limited to, duct work, elevator/lift equipment, etc.) elevated to at least one foot above the base flood elevation. When solid foundation perimeter walls are used to elevate a structure, openings sufficient to facilitate the unimpeded movement of flood water shall be provided in accordance with the standards of Section 62.7.3 and must be certified as such by the Building Inspector by a registered engineer or architect.

62.7.2 Non-Residential Construction - New construction or substantial improvement of any commercial, industrial or other non-residential structure shall either have the lowest floor, including basement and garages, and all machinery/ equipment servicing the structure (including, but not limited to, duct work, elevator/lift equipment, etc.) elevated to at least one foot above the base flood elevation or, together with attendant utility and sanitary facilities, be flood-proofed to one foot above the base flood elevation so that the structure is watertight with walls substantially impermeable to the passage of water and with structural components having the capability of resisting hydrostatic and hydrodynamic loads and effects of buoyancy. A registered engineer or architect shall certify that the design and methods of construction are in accordance with accepted standards of practice for meeting the provisions above and shall provide such certification to the Building Inspector that the standards of this subsection and Section 62.13.6 are satisfied.

62.7.4 For new manufactured home parks and subdivisions; for expansions to existing manufactured home parks and subdivisions; for existing manufactured home parks and subdivisions where the repair, reconstruction or improvement of the streets, utilities and pads equals or exceeds fifty percent of value of the streets, utilities and pads before the repair, reconstruction, or improvement commenced; for a manufactured home placed on a site in an existing manufactured home park or subdivision where a manufactured home has incurred substantial damage as a result of a flood; and for manufactured homes not placed in a manufactured park or subdivision, but which are permitted by the Board of Zoning Adjustment, the following are required:

- (1) Stands or lots elevated on compacted fill so that the lowest floor of the manufactured home and all machinery/ equipment servicing the structure (including, but not limited to, duct work, elevator/lift equipment, etc.) will be one foot above the base flood elevation.
(2) Manufactured homes placed or substantially improved in an existing manufactured home park or subdivision may be elevated so that the lowest floor of the manufactured home and all machinery/ equipment servicing the structure (including, but not limited to, duct work, elevator/lift equipment, etc.) are elevated no lower than one foot above the level of the base flood elevation.
(3) Each stand or lot shall have proper surface drainage and shall be accessible to the manufactured home and prime mover or hauler.
(4) All manufactured homes must be securely anchored to an adequately anchored foundation system to resist flotation, collapse and lateral movement.

Section 2. This ordinance shall take effect from and after the date of its publication.

ADOPTED this the ___ day of ___, 2025.

President of the City Council of the City of Huntsville, Alabama

APPROVED this the ___ day of ___, 2025.

Mayor of the City of Huntsville, Alabama

RESOLUTION NO. 25-356 (Cont'd)

ADOPTED this the 8th day of May, 2025.

/s/ John Meredith
President of the City Council of the City of Huntsville, Alabama

APPROVED this the 8th day of May, 2025.

/s/ Tommy Battle
Mayor of the City of Huntsville, Alabama

ORDINANCE NO. 25-388

BE IT ORDAINED by the City Council of the City of Huntsville, Alabama, that the Code of Ordinances of the City of Huntsville, Alabama (hereinafter referred to as "City Code") is amended as follows:

Section 1. Chapter 15, Article I, Section 15-1 of the City Code is hereby amended to read as follows:

Sec. 15-1. Definitions applicable to entire chapter.

(a) Definitions. The following words, terms, and phrases, when used in this chapter, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Administrative hearing officer means any individual acting in that capacity in accordance with the provisions of this chapter.

Alabama Department of Revenue or ADOR means the Alabama Department of Revenue, as created under the Code of Ala. 1975, §§ 40-2-1 et seq.

City means the city council or any one or more of its delegates and, where appropriate, the term "city" shall be substituted for terms in the corresponding state tax laws that are expressly incorporated into this chapter by reference and that refer to the taxing authority.

City attorney means the city attorney of the city or any one or more of his delegates or a private attorney designated by the city attorney, and, where appropriate, shall be substituted for the term "legal division" as such term appears in the corresponding state tax laws in reference to the legal division of the ADOR.

City clerk means the city clerk of the city or any one or more of his delegates, and, where appropriate, shall be substituted for the term "municipal clerk" as such term appears in Code of Ala. 1975 § 11-51-191(c).

City finance department or finance department means the finance department of the city, and, where appropriate, shall be substituted for the term "department of revenue" or "department" or "license officer" as such term appears in the corresponding state tax laws. The term includes the city finance director.

City finance director or finance director means the finance director of the city or any one or more of his delegates, and, where appropriate, shall be substituted for the term "commissioner" as such term appears in the corresponding state tax laws.

Corresponding state tax laws mean state tax laws that the city parallels, incorporates by reference into this chapter, or otherwise conforms to in the levy, assessment, collection, administration, or enforcement of the taxes levied or assessed under this chapter. The term does not include the rules of the Alabama Tax Tribunal nor the declaratory judgment, declaratory ruling or contested case provisions of the Alabama Administrative Procedure Act (Code of Ala. 1975, § 41-22-1 et seq.).

Delegate means any officer, agent, or employee of the city duly authorized, directly or indirectly, by one or more re-delegations of authority, to perform the function described in the context.

Include. The term include, or its derivations, does not limit a term to the specified example.

State tax laws mean state tax statutes, and the regulations promulgated thereunder pursuant to the Alabama Administrative Procedures Act, as such laws now exist or are hereafter adopted, superseded, or amended from time to time. The term does not include the rules of the Alabama Tax Tribunal.

U.S.C. means the applicable title and section of the United States Code, as amended from time to time.

(b) Meanings and rules of construction. Where not otherwise defined in this chapter, including subsection (a) of this section, the words, terms, and phrases, when used in this chapter, shall have the meanings and rules of construction ascribed to them in section 1-2 of this Code, except where the context clearly indicates a different meaning.

(c) Rule of plain meaning; aid to construction of words and provisions; city finance director's general power of interpretation and administration. Unless this chapter or any federal, state, or local law, rule, or regulation requires a particular meaning for any word, term, or provision not expressly defined, all other words, terms, and provisions shall be interpreted and construed in accordance with the rule of plain meaning. Solely as a nonbinding aid to assist in interpreting and construing any word, term, or provision of this chapter, the city finance director may utilize any reasonable source, including this Code, other ordinances and resolutions of the city council; prior interpretations, constructions, rules, regulations, policies, and rulings

Ordinance 25-388 continued from page B2

article VII, of this chapter, shall be to the circuit court in accordance with section 15-75 of this chapter.

Section 4. Chapter 15, Article I of the City Code is hereby amended to add the following Section 15-6:

Sec. 15-6. Administrative tax appeals.
(a) Administrative hearing officer; process.

(1) The purpose of this section is to establish an administrative hearing process for tax appeals made to the administrative hearing officer pursuant to this chapter, and to establish the authority and responsibilities of the administrative hearing officer concerning such appeals. The provisions of this section should be liberally construed to provide for the fair, efficient, complete resolution of all matters in dispute. The administrative hearing process and the authority of the administrative hearing officer established in this section do not govern appeals from other actions taken under this chapter, including actions against business licenses, which are governed by other provisions of this chapter.

(2) The administrative hearing officer shall be an attorney in private practice licensed to practice law in the state that is impartial and reasonably knowledgeable of the relevant tax laws governing the taxes levied under this chapter. The city finance director shall maintain a list of qualified attorneys to select from to act as the administrative hearing officer in an appeal under this chapter. Nothing in this provision shall be construed to waive the conflict provisions of the Alabama Rules of Professional Conduct.

(3) The administrative hearing officer shall have the authority to schedule and conduct hearings on properly filed appeals to the administrative hearing officer from the action appealed from in accordance with this chapter and render decisions and orders relating thereto. The administrative hearing officer hearing the case may prescribe the procedure to be followed in a given circumstance if there is no controlling law, including this chapter and applicable state law, that applies.

(4) Except in cases involving the denial of a claim for refund and except as provided in the Alabama statute regarding jeopardy assessments (see Code of Ala. 1975 § 40-29-91), the taxpayer shall have the right to have his or her case heard by the administrative hearing officer prior to the payment of any of the amounts asserted as due by the tax administrator and prior to the posting of any bond.

(5) In the case of sales, use, rental, and lodging taxes if, with or after the filing of a timely notice of appeal, the taxpayer pays all or part of the tax or other amount in issue before the administrative hearing officer has rendered a decision, the administrative hearing officer shall treat the taxpayer's notice of appeal as a protest of a denial of a claim for refund of the amount so paid.

(6) The administrative hearing officer shall decide questions regarding the constitutionality of the application of state statutes, city laws, and ADOR regulations related to sales, use, rental, and lodging taxes, to the taxpayer, but shall not have the power to declare such laws and regulations facially unconstitutional. A taxpayer desiring to challenge the

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constitutionality of said laws on their face, at the taxpayer's election, may do so by one of the following methods:

a. Commence a declaratory action in the courts of Alabama with respect to the constitutional challenge and file a notice of appeal with the administrative hearing officer with respect to the remainder of the matter, which proceeding shall be stayed by the administrative hearing officer pending final resolution of the constitutional challenge.

b. File a notice of appeal with the administrative hearing officer with respect to issues other than the constitutional challenge, in which the taxpayer preserves the constitutional challenge until the entire matter, including the constitutional challenge and the facts related to the constitutional challenge, is presented to a court of competent jurisdiction.

c. Commence and simultaneously prosecute a declaratory action in the courts of Alabama with respect to the constitutional challenge and a proceeding with the administrative hearing officer with respect to the remainder of the issues.

Where the taxpayer elects to file a notice of appeal with the administrative hearing officer as provided for in this subsection (a)(6), such filing of the notice of appeal shall be accomplished in accordance with subsection (b) of this section.

(b) Pleadings.

(1) A taxpayer may commence a proceeding with the administrative hearing officer by filing with the city finance department a notice of appeal: (i) of a final assessment protesting the city finance director's determination imposing a liability for a tax, penalty, or interest levied under this chapter; or (ii) from the finance director's denial of a refund involving a sales, use, rental, or lodgings tax levied under article III of this chapter; or (iii) of a preliminary assessment involving a sales, use, rental, or lodgings tax levied under article III of this chapter that has been entered but not withdrawn or finalized by the finance director within five years from the date of entry. The administrative hearing officer shall not have authority to hear appeals from the denial of a petition of refund involving a business license tax levied under article II, a liquor privilege license tax levied under article IV, a sale of liquid fuel privilege license tax levied under article V, and a tobacco privilege license fee levied under article VII, of this chapter.

(2) With regard to sales, use, rental and lodgings taxes, the notice of appeal shall be filed in accordance with the time periods required by Section 40-2A-7 Code of Ala. 1975. With regard to business license taxes, liquor privilege license taxes, sale of liquid fuel privilege license taxes, and tobacco privilege license fee, the notice of appeal shall be filed in accordance with the time periods required by Section 11-51-191 Code of Ala. 1975 and section 15-75 of this chapter.

(3) The notice of appeal filed by the taxpayer shall be filed with the city finance department and shall identify the final assessment, denied refund, or non-withdrawn or non-finalized preliminary assessment, which is the subject of the appeal, the position of the appealing party (taxpayer), the basis on which relief should be granted, and the relief sought.

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A notice of appeal that does not include all of the above information shall be sufficient to invoke the jurisdiction of the administrative hearing officer. The administrative hearing officer may require a taxpayer to file an amended notice of appeal if more information is deemed necessary.

(4) Upon receipt of the notice of appeal, the city finance director shall assign an administrative hearing officer to the case. Upon the administrative hearing officer's acceptance of the appeal, the finance director shall: (i) forward the original appeal to him; (ii) notify the city attorney in writing that an appeal has been filed, provide him with a copy of the appeal (with attachments) and the name of the administrative hearing officer accepting the assignment of the appeal; and (iii) mail a copy of such notification (except for the copy of the appeal), along with the name of the administrative hearing officer, to the taxpayer or its authorized representative. The city attorney, on behalf of the finance director, shall file his answer with the administrative hearing officer no later than 45 days after the city attorney's receipt of the notification from the city finance director that an appeal has been filed and the name of the administrative hearing officer accepting the appeal. Upon written request, the administrative hearing officer may grant up to 45 additional days to file an answer. The answer shall state the facts and the issues involved and the city finance director's position relating thereto. The administrative hearing officer may require the city finance director to file an amended answer if more information is deemed necessary. The city finance director shall serve a copy on the taxpayer's representative or, if the taxpayer is not represented, on the taxpayer, and shall file proof of such service with the answer.

(5) The taxpayer may file a reply with the administrative hearing officer within 30 days after receipt of the answer. The taxpayer shall serve a copy on the city attorney and shall file proof of such service with the reply. When a reply has been filed, or, if no reply has been filed, then 30 days after the filing of the answer, the controversy shall be deemed at issue and will be scheduled for hearing.

(6) The notice of appeal and any subsequent pleadings submitted by the parties shall be deemed to conform to the evidence submitted by the parties. If an issue is raised or evidence is presented at a hearing that was not previously pled or raised, the opposing party may, at the discretion of the hearing officer, be allowed time to address the issue or evidence, either through brief, or at a subsequent hearing in the case, as fairness dictates.

(c) The administrative hearing officer shall have the authority to hold pre-hearing conferences and may enter a preliminary order directing one or more parties to take such action as deemed appropriate.

(d) **Fees; costs.** No filing fee shall be imposed on a taxpayer for an appeal filed with the administrative hearing officer.

(e) **Stipulation.** The parties to a proceeding shall stipulate all relevant and non-privileged matters to the fullest extent to which complete or qualified agreement can or fairly should be reached.

(f) Hearings.

(1) Proceedings before the administrative hearing officer shall be tried de novo.

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(2) Except as set forth in this section or otherwise precluded by law, the administrative hearing officer may subpoena such witnesses, consistent with the procedure set out in Section 40-2A-7 Code of Ala. 1975, as may be requested by the taxpayer or the finance director, or as otherwise deemed by the administrative hearing officer to be important to the decision of the matter, and shall take evidence, conduct hearings, and issue final and preliminary orders. An appeal may be held in abeyance by the agreement of the parties or at the discretion of the administrative hearing officer or may be submitted for decision on a joint stipulation of facts without a hearing or as otherwise agreed by the parties. The administrative hearing officer, with or without a hearing, may dismiss any appeal or grant appropriate relief to any party, if a party refuses to comply with any applicable law concerning appeals before the administrative hearing officer or if a party refuses to comply with any preliminary order directing the party to take such action as deemed appropriate by the administrative hearing officer.

(3) Hearings shall not be open to the public and all pleadings and other materials filed with or submitted to the administrative hearing officer are not considered to be a public record of the city.

(4) The administrative hearing officer shall not be bound by the rules of evidence applicable to civil cases in the circuit courts of this state. The administrative hearing officer shall admit relevant evidence, including hearsay, if it is probative of a material fact in controversy. The administrative hearing officer shall exclude irrelevant and unduly repetitious evidence. Notwithstanding the foregoing, the rules of privilege recognized by law shall apply.

(5) Testimony may be given only on oath or affirmation.

(6) In the case of an issue of fact, the taxpayer shall have the burden of persuasion by a preponderance of the evidence in the record, except that the tax administrator shall have the burden of persuasion in the case of an assertion of fraud and in other cases provided by law. The final assessment shall be prima facie correct, and the burden of proof shall be on the taxpayer to prove the assessment is incorrect.

(7) Hearings involving taxpayers that appear pro se or that are represented by an authorized representative who is not an attorney shall be informal in nature. To ensure a fair hearing in such cases, the hearing officer may explain to the pro se taxpayer or the taxpayer's non-attorney authorized representative the general procedures to be followed in the hearing, the legal issue or issues involved in the case, and the facts that are generally relevant in deciding the legal issue or issues. The intent of this subsection is to ensure that all taxpayers will receive a fair hearing, and that taxpayers and their non-attorney authorized representative fully understand the legal issue or issues and the relevant facts involved in the case.

(8) All hearings shall be recorded by a qualified court reporter, and the proceedings shall be transcribed at the request of either the city finance director, the taxpayer, or the administrative hearing officer, with the expense of transcription being charged to the requesting party. The record of the proceedings or transcript thereof shall be maintained by the finance department for at least five years; provided, however, upon appeal to circuit court by either party, the administrative hearing officer shall thereafter prepare a record on appeal.

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which shall include the orders of the administrative hearing officer, the stenographic transcript of the hearing before the administrative hearing officer, the pleadings, and all exhibits and documents admitted into evidence.

(g) Decisions.

(1) The administrative hearing officer shall render his final decision in writing, including therein a concise statement of the facts found and the conclusions of law reached. The administrative hearing officer's decision, subject to law, shall grant such relief, invoke such remedies, and issue such orders as he or she deems appropriate to carry out his or her decision. The administrative hearing officer may enter a preliminary order directing one or more parties to take such action as deemed appropriate. The administrative hearing officer, after a hearing or after a case is otherwise submitted for decision, may issue an opinion and preliminary order, which shall include findings of fact and conclusions of law. The opinion and preliminary order may direct the finance director to recompute a taxpayer's liability or the amount of a refund due or for any party to take such action as specified in the preliminary order.

(2) The administrative hearing officer shall render his or her preliminary or final order, as applicable, no later than six months after submission of the last brief filed subsequent to completion of the hearing or, if briefs are not submitted, then no later than six months after completion of the hearing. The administrative hearing officer may extend the six-month period, for good cause, up to three additional months.

(3) If the administrative hearing officer fails to render either a preliminary order or a final order within the prescribed period, either party may institute a proceeding in the circuit court to compel the issuance of such decision.

(4) The administrative hearing officer's decision shall finally decide the matters in controversy, unless any party to the matter timely appeals the decision as provided for under applicable state law.

(5) Any party may apply for rehearing from any final order or opinion and preliminary order of the administrative hearing officer; provided, however, the application must be filed with the administrative hearing officer within 15 days from the date of entry of such order. The application for rehearing shall specify the reasons and supporting arguments why such order is incorrect and should be reconsidered. The timely filing of an application for rehearing from a final order shall suspend the time period for filing an appeal to circuit court as provided in this chapter and under applicable state law. If an application for rehearing is timely filed, the administrative hearing officer shall thereafter issue a final or other order on rehearing, either with or without a hearing on the application, at the discretion of the administrative hearing officer. The time for filing a notice of appeal to circuit court shall begin anew on the date of entry of the final order on rehearing.

(6) The administrative hearing officer's final order shall have the same effect, and shall be enforced in the same manner, as a judgment of a circuit court of the state, unless altered or amended on appeal or rehearing.

(h) **Appeals.** Appeals from a decision of the administrative hearing officer shall be to the appropriate circuit court and shall follow the procedure for appeals from final or appealable orders of

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the Alabama Tax Tribunal as set out in Code Ala. Code 1975 §40-2B-2(m). The appropriate circuit court for appeals shall be as follows:

(1) Any appeal by the city shall be filed with the circuit court of the county in which the taxpayer resides or has a principal place of business in Alabama.

(2) Any appeal by the taxpayer shall be filed with the Circuit Court of Madison County, Alabama, or with the circuit court of the county in which the taxpayer resides or has a principal place of business in Alabama.

(3) Notwithstanding paragraphs a. and b., if the taxpayer does not reside in Alabama or have a principal place of business in Alabama, any appeal by the taxpayer or the city shall be filed with the Circuit Court of Madison County, Alabama.

(i) Representation.

(1) Appearances in proceedings conducted by the administrative hearing officer may be by the taxpayer; by an attorney admitted to practice in this state, including an attorney who is a partner or member of, or is employed by, an accounting or other professional services firm; by an accountant licensed in this state; or by an authorized representative with written authority or power of attorney to represent the taxpayer. Nothing herein shall be construed as entitling any such individual who is not a license attorney to engage in the practice of law.

(2) The city attorney is authorized to represent or provide representation for the city finance director in all proceedings before the administrative hearing officer and the circuit court under this chapter and applicable state law.

(j) Service of Process.

(1) Mailing by first class or certified or registered mail, postage prepaid, to the address of the taxpayer given on the taxpayer's notice of appeal, or to the address of the taxpayer's representative of record, if any, or to the usual place of business of the city finance director, shall constitute personal service on the other party. The administrative hearing officer may prescribe that notice by other means shall constitute personal service and, in a particular case, may order that notice be given to additional persons or by other means.

(2) Mailing by registered or certified mail and delivery by a private delivery service approved by the Internal Revenue Service in accordance with Section 7502(f) of the Internal Revenue Code of 1986, as amended, shall be deemed to have occurred, respectively, on the date of mailing and the date of submission to the private delivery service.

(3) Timely mailed document considered to be timely filed.

(k) **Settlement by the parties.** Nothing in this section shall be construed to prevent the parties from settling a matter that is pending on appeal before the administrative hearing officer or the circuit court and requesting a dismissal of the appeal, with or without prejudice, and the entry of an order consistent with the terms of the settlement, as may be agreed to by the parties.

Section 5. The following references in Chapter 15, Article II of the City Code, except for

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Section 15-75, are hereby amended as follows:

1. Throughout Article II, except for Section 15-75, all references to the title "city clerk-treasurer" or "city clerk" shall be deleted and in lieu thereof the title "city finance director" or "finance director" shall be substituted.

2. Throughout Article II, except for Section 15-75, all references to "city clerk's office" or "city clerk-treasurer's office" shall be deleted and in lieu thereof the reference "city finance department" or "finance department" shall be substituted.

Section 6. Chapter 15, Article II, Division 4, Section 15-75 of the City Code, is hereby amended to read as follows:

Sec. 15-75. Determination of amounts due; preliminary and final assessments; review; appeal; refund for overpayment.

(a) **Basis for entry of preliminary assessment.** If the city finance director determines that the amount of any business license tax reported on or remitted with a business license remittance form is incorrect, if no business license remittance form is filed within the time prescribed, or if the information provided on the form is insufficient to allow the city finance director to determine the proper amount of business license tax due, the city finance director may calculate the correct amount of the tax based on the most accurate and complete information reasonably obtainable. The city finance director may thereafter enter a preliminary assessment for the correct amount of business license tax, including any applicable penalty and interest. Nothing contained herein shall limit or restrict the city's right to seek injunctive relief under Code of Ala. 1975, §§ 11-51-150 et seq.

(b) **Immediate entry of final assessment.** In the event any of the following occurs: (1) the amount of the license tax reported on a remittance form is undisputed by the city finance director; (2) the taxpayer consents in writing to any deficiency; or (3) the taxpayer consents in writing to the amount of the preliminary assessment, then the city finance director may, immediately enter a final assessment for the amount of the tax due, plus any applicable penalty and interest.

(c) Method and limitation period for entry.

(1) All preliminary and final assessments of business licenses issued by the city finance director shall be executed by the city finance director or by those to whom he has delegated the right to execute said assessments. Such execution may be written by hand or facsimile signature, or by any other method which constitutes a valid method for executing any form of official document.

(2) Any preliminary assessment shall be entered within four years from the due date of the business license form, or four years from the date the form is filed, whichever is later, except as follows:

a. A preliminary assessment may be entered at any time if no license form is filed as required, or if a false or fraudulent license form is filed with the intent to evade the business license tax.

b. A preliminary assessment may be entered within six years from the due date of the license form or six years from the date the license form is filed with the finance department, whichever date occurs last, if the taxpayer omits or fails to report an amount in excess of 25 percent of its gross receipts or other applicable business license tax base.

c. A preliminary assessment may be entered within five years from the due date of the license form, or five years from the date the form is filed, whichever is later, if the taxpayer or its authorized agent fails or refuses to execute and return to the city finance department a written extension of the statute of limitations on issuing preliminary assessments for up to eight months, as requested by the city finance department or its agent, within 30 days after receipt of the request for extension by the taxpayer or its authorized agent.

(3) The preliminary assessment entered by the city finance director, or a copy thereof, shall promptly upon entry be mailed by the city finance department to the taxpayer's last known mailing address by either first class U.S. mail or certified U.S. mail with return receipt requested, but at the option of the city finance department, the preliminary assessment may be delivered to the taxpayer by personal delivery.

(d) Petition for review of preliminary assessment; entry of final assessment.

(1) If a taxpayer disagrees with a preliminary assessment as entered by the city finance director, the taxpayer may file a petition for review with the city finance department, within 30 days from the date of entry of the preliminary assessment setting out the specific objections to the preliminary assessment. If a petition for review is timely filed, or if the city finance director otherwise deems it necessary, the city finance director, or his delegate, shall schedule a conference with the taxpayer for the purpose of allowing the taxpayer or its representatives and the representatives of the city to present their respective positions, discuss any omissions or errors, and to attempt to agree upon any changes or modifications to their respective positions.

(2) If a petition for review:

a. Is not timely filed; or

b. Is timely filed, and upon further review the city finance director determines that the preliminary assessment is due to be upheld in whole or in part, the city finance director may make the assessment final in the amount of business license tax due as computed by the city finance director, with applicable interest and penalty computed to the date of entry of the final assessment. The city finance director shall, whenever practicable, complete his review of the taxpayer's petition for review and applicable law within 90 days following the later of the date of filing of the petition or the conference, if any.

(3) The final assessment entered by the city finance director, or a copy thereof, shall promptly upon entry be mailed to the taxpayer's last known mailing address:

a. By either first class U.S. mail or certified U.S. mail with return receipt requested in the case of assessments of business license tax of \$500.00 or less; or

b. By certified U.S. mail with return receipt requested in the case of assessments of business license tax of more than \$500.00.

In either case and at the option of the city finance department, the final assessment, or a copy thereof, may be delivered to the taxpayer by personal delivery.

(e) Appeals of final assessment.

(1) A taxpayer may appeal from any final assessment entered hereunder by the city finance director by filing a notice of appeal, within 30 days from the date of entry of the final assessment, with the city finance department. Upon receipt the city finance director shall promptly forward a copy of the notice of appeal and related documents to the administrative hearing officer. No filing fee or supersedeas bond shall be required for such appeals. [See section 15-6 for the administrative hearing process]

(2) In lieu of the appeal under subdivision (1) to the administrative hearing officer, and at the option of the taxpayer, the taxpayer may appeal from any final assessment hereunder to the Circuit Court of Madison County, Alabama by filing a notice of appeal within 30 days from the date of entry of the final assessment with both the city clerk and the clerk of the circuit court and by otherwise following the requirements of Code of Ala. 1975, § 11-51-191(c).

(f) **Appeal from administrative hearing officer.** A final order issued by the administrative hearing officer is appealable in accordance with Code of Ala. 1975, § 11-51-191(f). The city finance director is hereby authorized and empowered to file such appeals and prosecute them through all appeals on behalf of the city, with the assistance and representation of the city attorney, or an attorney selected by the city attorney.

(g) Petition for refund.

(1) Any taxpayer may file a petition for refund with the city finance department for any overpayment of business license tax erroneously paid to the city. If a final assessment for the tax has been entered by the city finance director, a petition for refund of all or a portion of the tax may be filed only if the final assessment has been paid in full prior to or simultaneously with the filing of the petition for refund.

(2) A petition for refund shall be filed with the city finance department within a) three years from the date that the business license form was filed, or b) two years from the date of payment of the business license tax which is the subject of the petition, whichever is later, or if no form was timely filed, two years from the date of payment of the business license tax.

(3) The city finance director shall either grant or deny a petition for refund within six (6) months from the date the petition is filed, unless the period is extended by written agreement

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notified of the city finance director's decision concerning the petition for refund by first class U.S. mail or by certified U.S. mail, return receipt requested, sent to the taxpayer's last known mailing address. If the city finance director fails to grant a full refund within the time provided herein, the petition for refund shall be deemed to be denied.

(4) If the petition is granted, or the city finance director or a court otherwise determines that a refund is due, the overpayment shall be promptly refunded to the taxpayer by the city finance director, together with interest to the extent provided in section 15-4 of this chapter. If the city finance director or a court determines that a refund is due, the amount of overpayment plus any interest due thereon may first be credited by the city finance director against any outstanding final tax liabilities due and owing by the taxpayer to the city, and the balance of any overpayment shall be promptly refunded to the taxpayer. If any refund or part thereof is credited to any other tax by the city finance director, the taxpayer shall be provided with a written detailed statement showing the amount of overpayment, the amount credited for payment to other taxes, and the amount refunded.

(5) a. A taxpayer may appeal from the denial in whole or in part of a petition for refund by filing a notice of appeal with the clerk of the Circuit Court of Madison County, Alabama by filing the notice of appeal within two years from the date the petition is denied. The circuit court shall hear the appeal according to its own rules and procedures and shall determine the correct amount of refund due, if any.

b. If an appeal is not filed with the appropriate circuit court within two years of the date the petition is denied, then the appeal shall be dismissed for lack of jurisdiction.

c. The provisions of this section 15-75 shall also be applied to the taxes levied and assessed under articles IV, V, and VII of this chapter.

Section 7. Chapter 15, Article III, Division 1, Section 15-91 of the City Code is hereby amended to read as follows:

ec. 15-91. Definitions.

The following words, terms, and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning. Except as may be otherwise provided in this section or where the context clearly indicates a different meaning or where inapplicable, all words, terms, and phrases used in this article that are defined in the corresponding state tax laws shall have the meanings ascribed to them therein.

City taxes means the sales, use, rental, and lodging taxes levied or assessed by the city against a city taxpayer under this article, and, where appropriate, shall be substituted for the corresponding terms in the corresponding state tax laws.

City taxpayer means any person liable to the city for taxes levied or assessed under this article and, where appropriate, the term shall be substituted for the term taxpayer as such term appears in the corresponding state tax laws.

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Local Tax Simplification Act or LTSA means the Local Tax Simplification Act of 1998, 1998 Alabama Laws Act 98-192, as such may be superseded or amended from time to time.

Lodging tax means the taxes levied by the state under Code of Ala. 1975, Title 40, Chapter 26, and the corresponding tax levied by the city under division 5 of this article.

Rental tax means the taxes levied by the state under Code of Ala. 1975, Title 40, Chapter 12, Article 4, and the corresponding tax levied by the city under division 4 of this article.

Sales tax means the taxes levied by the state under Code of Ala. 1975, Title 40, Chapter 23, Article 1, and the corresponding tax levied by the city under division 2 of this article.

State taxes means the state's sales, use, rental, and lodging taxes.

Use tax means the taxes levied by the state under Code of Ala. 1975, Title 40, Chapter 23, Article 2, and the corresponding tax levied by the city under division 3 of this article.

Section 8. Chapter 15, Article III, Division 1, Section 15-92 of the City Code is hereby amended to read as follows:

Sec. 15-92. Conformance with state tax laws.

(a) **Provisions of corresponding state tax laws applicable to article and city taxes.** The city sales, use, rental, and lodgings taxes levied or assessed under this article are subject to all definitions, exceptions, exemptions, proceedings, requirements, provisions, rules and regulations promulgated under the Alabama Administrative Procedures Act, direct pay permit and drive-out certificate procedures, statutes of limitations, penalties, fines, punishments, and deductions for the corresponding state sales, use, rental, or lodgings tax, except for those provisions relating to the tax rate, and except where inapplicable or where otherwise provided in this chapter and in title 11 and title 40 of the Code of Ala. 1975, including provisions for enforcement and collection of the taxes. All provisions of the corresponding state tax laws, including those for collection and enforcement, that are made applicable in this subsection (a) to the city taxes levied or assessed in this article are incorporated herein by reference and made a part hereof as if fully set forth herein.

(b) In accordance with subsection (a), the Alabama Taxpayers' Bill of Rights and Uniform Revenue Procedures Act (Title 40, Chapter 2A of the Code of Ala. 1975), which is incorporated herein by reference as if fully set forth, shall apply to the taxes administered in this article, except where inapplicable or where otherwise provided.

Section 9. Chapter 15, Article III, Division 1, Section 15-94 of the City Code is hereby amended to read as follows:

Sec. 15-94. Penalties, etc.

(a) **Civil penalties.** In addition to other penalties provided by law, civil penalties and liabilities levied against a person, including a taxpayer, applicable to the state's sales, use, rental or lodging tax, including those provided for pursuant to the Alabama Taxpayers' Bill of Rights and Uniform Procedures Act, are hereby made applicable under this article for the city's sales, use, rental, or lodging tax, and are incorporated herein by reference as if fully set forth.

(b) **State misdemeanors and violations of corresponding state tax laws.**

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(1) Except for an offense that is declared by state law to be a felony, any person committing an offense within the corporate limits of the city that is declared by a corresponding state tax law to be a misdemeanor or a violation, or that results in the imposition of a fine, shall be guilty of an offense against the city.

(2) A person convicted of a violation of subsection (1) above shall be punishable as prescribed in the corresponding state tax law; provided, however, where the penalty or fine under the corresponding state tax law exceeds the penalty provisions of section 1-7 of this Code, in such case section 1-7 shall apply and violations that are continuous in nature with respect to time shall constitute a separate offense for each day or month, as appropriate, that the violation continues.

(c) **Willful failure to collect or pay over tax.** It shall be unlawful for any person that is required under this article to collect, account for, and pay over any tax imposed by this article to willfully fail to collect or truthfully account for and pay over such tax and upon conviction thereof, shall, in addition to other penalties provided by law, be punished by a fine not exceeding \$500.00 or by imprisonment in the city jail for a period not exceeding six months, together with costs of court, or by any combination. Each month of such failure shall constitute a separate offense. The penalty imposed upon a corporation shall consist of the fine only, plus costs of court.

(d) **Violation of article.** Where not otherwise provided for under this article, including corresponding state tax laws incorporated herein by reference, any person violating any of the provisions of this article, on conviction, shall be punished by a fine not exceeding \$500.00 or by imprisonment in the city jail for a period not exceeding six months, together with costs of court, or by any combination. With respect to violations of this section that are continuous with respect to time, each day or month, as appropriate, that the violation continues is a separate offense. The penalty imposed upon a corporation shall consist of the fine only, plus costs of court.

(e) **Violator may be restrained from continuing in business.** Any city taxpayer who shall violate any of the provisions of this article, including corresponding state tax laws incorporated herein by reference, may be restrained from continuing in business, and the proper prosecution shall be instituted in the name of the city by the city attorney, until such person shall have complied with the provisions of this article.

(f) **Reports under oath.** Wherever in the