



CITY OF LEEDS, ALABAMA

REGULAR COUNCIL MEETING AGENDA

City Hall Annex - Meeting Room - 1412 9th St, Leeds, AL 35094

April 01, 2024 @ 6:00 PM

To view this meeting online:
<https://meet.goto.com/CityofLeeds>

CALL COUNCIL MEETING TO ORDER

ROLL CALL / INVOCATION / PLEDGE OF ALLEGIANCE

CUTOFF FOR PUBLIC COMMENT SIGN-UP

Anyone wishing to address the Council during the Public Comment section of the meeting must have completed their registration by this point in the meeting.

APPROVE COUNCIL MINUTES

- [1.](#) Minutes from March 04, 2024

REPORTS OF OFFICERS:

2. Mayor David Miller
- [3.](#) City Administrator Watson
Over-time Reports
4. City Clerk Arbitelle
5. Police Chief Irwin
6. Fire Chief Parsons
7. Court Magistrate Roberts
8. Superintendent Williams
9. Public Works Director Warren
- [10.](#) Social Services Director Bryan
April 2024 Senior Activities

OLD BUSINESS:

NEW BUSINESS:

- [11.](#) Resolution 2024-04-01: Consider Approval of Rusty's Barbeque LLC Bid for Senior Program Catering Services
- [12.](#) Resolution 2024-04-02: Authorizing Engagement of Rivertree Systems, Inc. as a Private Audit/Collection Firm

PUBLIC COMMENTS

All comments are to be limited to 2 minutes

ADJOURNMENT

In compliance with the Americans with Disabilities Act, those requiring accommodation for Council meetings should notify the City Clerk's Office at least 24 hours prior to the meeting at 205-699-2585.

If you wish to speak at this meeting, please use the following web address:

<https://www.cognitoforms.com/CityOfLeeds1/PublicParticipationSpeakersSignUpSheet>

QR code to sign up



File Attachments for Item:

1. Minutes from March 04, 2024



CITY OF LEEDS, ALABAMA

REGULAR COUNCIL MEETING MINUTES

City Hall Annex - Meeting Room - 1412 9th St, Leeds, AL 35094

March 04, 2024 @ 6:00 PM

CALL COUNCIL MEETING TO ORDER

Mayor David Miller called the meeting to order at 6:02 pm.

ROLL CALL / INVOCATION / PLEDGE OF ALLEGIANCE

PRESENT

Mayor David Miller
Council member Kenneth Washington
Council member Eric Turner
Council member Johnny Dutton
Council member Angie Latta
Council member Devoris Ragland-Pierce

INVOCATION

Council member Eric Turner

PLEDGE OF ALLEGIANCE

Mayor David Miller

CUTOFF FOR PUBLIC COMMENT SIGN-UP

APPROVE COUNCIL MINUTES

1. Minutes from February 20, 2024

Motion to approve Minutes from February 20, 2024 made by Council member Turner, Seconded by Council member Ragland-Pierce. Voting Yea: Mayor Miller, Council member Washington, Council member Turner, Council member Dutton, Council member Latta, Council member Ragland-Pierce

REPORTS OF OFFICERS:

2. Mayor David Miller
Mayor Miller announced the city-wide cleanup day on Saturday, April 20, 2024.
3. City Administrator Watson
Mr. Watson stated the over-time reports are in tonight's Council packet.
4. City Clerk Arbitelle

- No Report
5. Police Chief Irwin
Chief Irwin reported his department is very active in the fight against drugs.
 6. Fire Chief Parsons
Chief Parsons was named "Super Hero" by the Elementary School. A training trailer is located at Station 1.
 7. Court Magistrate Roberts
No Report
 8. Superintendent Williams
No Report
 9. Public Works Director Warren
No Report
 10. Social Services Director Bryan
Ms. Bryan reported the Seniors participated in Act of Kindness Day by donating supplies to the Welfare Center. Since the Senior Center is a polling place for March 5, 2024 primary election, all Senior activities are suspended.

PUBLIC HEARING

11. Ordinance assenting to the property rezoning at 1901 Hawkins Road from R-1 (Single Family Residential) to A-1 (Agricultural)
Mr. Greg Dawkins, applicant, presented request to Council.
Ms. Vanessa Brown, 335 Pool Drive, and Ms. Monsterrat Navarrete, 2044 Montevallo Road, support his re-zoning request. No one else spoke. The request was referred to Council.
Public Hearing closed at 6:13 pm.

OLD BUSINESS:

There was none.

NEW BUSINESS:

12. Ordinance 2024-02-01: Consider a Rezoning Request from R-1 (Single Family Residential) to A-1 (Agricultural) at 1901 Hawkins Road
Motion for Unanimous Consent to consider Ordinance 2024-02-01 made by Council member Turner, Seconded by Council member Latta. Voting Yea: Mayor Miller, Council member Washington, Council member Turner, Council member Dutton, Council member Latta, Council member Ragland-Pierce.
Motion to approve Ordinance 2024-02-01 made by Council member Turner, Seconded by Council member Latta. Voting Yea: Council member Turner and Council member Latta.
Voting Nay: Mayor Miller, Council member Washington, Council member Dutton and Council

member Ragland-Pierce. Motion fails.

13. Resolution 2024-03-01: Consider Declaring Surplus Police Department Property and Authorizing Its Sale

Motion to approve Resolution 2024-03-01 made by Council member Turner, Seconded by Council member Dutton. Voting Yea: Mayor Miller, Council member Turner, Council member Dutton, Council member Latta, Council member Ragland-Pierce. Voting Nay: Council member Washington

PUBLIC COMMENTS

No one signed up to speak.

ADJOURNMENT

Motion to adjourn made by Council member Turner, Seconded by Council member Washington. Voting Yea: Mayor Miller, Council member Washington, Council member Turner, Council member Dutton, Council member Latta, Council member Ragland-Pierce.

The meeting adjourned at 6:32 pm.

David Miller, Mayor

Attest:

Toushi Artbitelle, City Clerk

File Attachments for Item:

3. City Administrator Watson
Over-time Reports

Department Hours- OT

From 02/20/24 to 03/04/24

Department	OT	FDC	Totals
	259:34	4:00	263:34
ADM-1	14:08		14:08
CRT-11	7:05		7:05
DEV-50	0:04		0:04
FIRE1-26	47:30		47:30
FIRE2-26		4:00	4:00
LIB-70	9:00		9:00
POL-22	169:12		169:12
STR-80	12:35		12:35

Department Hours- OT

From 03/05/24 to 03/18/24

Department	OT	FDC	Totals
	223:07	24:00	247:07
ADM-1	4:16		4:16
CRT-11	0:38		0:38
DEV-50	0:27		0:27
FIRE1-26	29:00	24:00	53:00
FIRE2-26	14:00		14:00
LIB-70	6:00		6:00
POL-22	161:59		161:59
STR-80	6:47		6:47

File Attachments for Item:

10. Social Services Director Bryan

April 2024 Senior Activities

Leeds Senior Center Newsletter

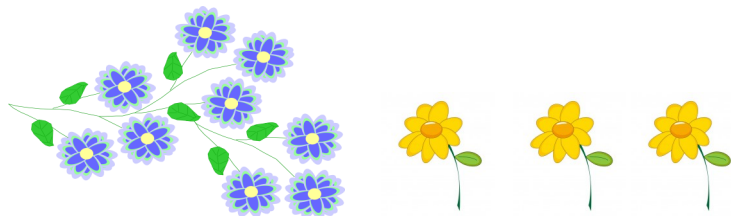
April, 2024

The Center is a great environment of which to be a part. This brief newsletter is a handy reminder of our regularly scheduled activities with some specific events noted.

If you are checking us out for the first time, specific details include:

- The Center is open Monday thru Thursday, 10:00 am to 2:00 pm
- Lunch is served at 11:30 each day, and the cost is \$2 per person. **An RSVP for lunch is required 24 hours in advance**
- All activities at the Center are meant to be fun, enjoyable and optional
- Regular Activities include - Exercise led by Paul Zuckerman on Mondays and Wednesdays at 10:45; Bible study; and Line Dancing on Wednesdays at 12:15
- Tuesday is game day - favorites include Dominos, Skip Bo, Sequence, Phase 10 and Rummikub
- On Thursdays we have Art & Leisure. Art (painting and crafts), and games are on the schedule
- **April 9 - Baseball Corn Hole sponsored by Viva Health**
- **April 16 - Art with Leslie - An RSVP is required and there is a cost**
- **Our April Birthday Celebration date is Thursday, April 18 - RSVP required**
- **April 23 - We will be eating out for lunch. Place TBD**
- **Fiddler on the Roof, Friday, April 26 at the Leeds Arts Council**
- The telephone number for the Center is **205.699.0910**
- If you are joining us at the Center for the first time, please call 24 hours in advance to reserve a spot for lunch - **205.699.0910**

See you at the Center. *Audrey*



April 2024 ~ Senior Center








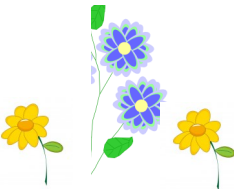
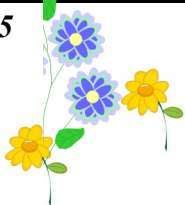
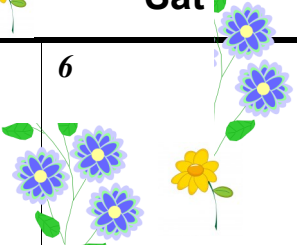








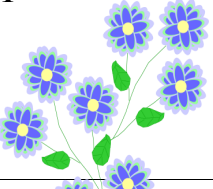


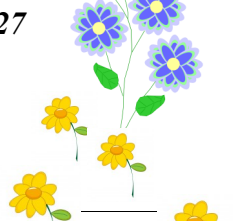

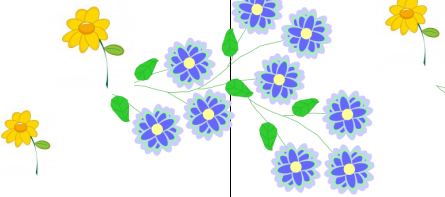
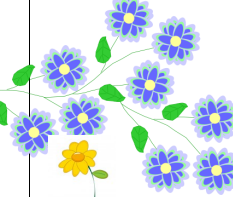
Monday ~ Thursday, 10:00 am to 2:00 pm

(205)699.0910

Sun	Mon	Tue	Wed	Thu	Fri	Sat
	1 <i>Exercise 10:45</i> <i>Lunch (\$2)</i> <i>Bible Study</i>	2 <i>Game Day~</i> <i>Lunch (\$2)</i>	3 <i>Exercise 10:45</i> <i>Lunch (\$2)</i> <i>Line Dancing @</i> <i>12:15</i>	4 <i>Art and Leisure</i> <i>Cutting Bags for</i> <i>Mats</i> <i>Lunch (\$2)</i>		
	7 <i>Exercise 10:45</i> <i>Lunch (\$2)</i> <i>Bible Study</i>	8 <i>Exercise 10:45</i> <i>Lunch (\$2)</i> <i>Bible Study</i>	9 <i>Viva Health &</i> <i>Cornhole</i> <i>Baseball</i> <i>Lunch (\$2)</i>	10 <i>Exercise 10:45</i> <i>Lunch (\$2)</i> <i>Line Dancing @</i> <i>12:15</i>	11 <i>Art and Leisure</i> <i>Lunch (\$2)</i> <i>RSVP required</i>	12 13
	14 <i>Exercise 10:45</i> <i>Lunch (\$2)</i> <i>Bible Study</i>	15 <i>Exercise 10:45</i> <i>Lunch (\$2)</i> <i>Bible Study</i>	16 <i>Art with Leslie</i> <i>(RSVP required)</i> <i>Game Day</i> <i>Lunch (\$2)</i>	17 <i>Exercise 10:45</i> <i>Lunch (\$2)</i> <i>Line Dancing @</i> <i>12:15</i>	18 <i>Birthday</i> <i>Celebration</i>	19 20
	21 <i>Exercise 10:45</i> <i>Lunch (\$2)</i> <i>Bible Study</i>	22 <i>Exercise 10:45</i> <i>Lunch (\$2)</i> <i>Bible Study</i>	23 <i>Lunch ~</i> <i>Out on the Town</i> <i>Game Day</i>	24 <i>Exercise 10:45</i> <i>Lunch (\$2)</i> <i>Line Dancing @</i> <i>12:15</i>	25 <i>Senior BINGO ~</i> <i>Complete Health</i>	26 <i>Fiddler on the</i> <i>Roof</i> <i>7:00 p.m.</i> <i>LAC</i>
	27 <i>Exercise 10:45</i> <i>Lunch (\$2)</i> <i>Bible Study</i>	28 <i>Exercise 10:45</i> <i>Lunch (\$2)</i> <i>Bible Study</i>	29 <i>Exercise 10:45</i> <i>Lunch (\$2)</i> <i>Bible Study</i>	30 <i>Game Day~</i> <i>Lunch (\$2)</i>		

April 2024 ~ Menu

**Lunch ~ 11:30 a.m. ~ \$2 per person ~ RSVP Required
(205)699.0910**

Sun 	Mon 	Tue 	Wed 	Thu 	Fri 	Sat 
	1 <i>Jerk Chicken Black Beans Saffron Rice Apple Cobbler</i>	2 <i>Brunswick Stew Salad Bread Pudding</i>	3 <i>Chicken & D. English Peas Squash Red Velvet Cake</i>	4 <i>Chicken Salad Pimento Cheese Fruit Salad Brownies</i>	5 	6 
7 	8 <i>Greek Chicken Lemon Orzo Tom & Cuc Salad Goey Cake</i>	9 <i>Chicken Wrap Green Salad Cookies</i>	10 <i>Pot Roast Mashed Potatoes Green Beans Apple Pie</i>	11 <i>Pulled Pork Fresh Fruit Brownies</i>	12 	13 
14 	15 <i>Conecuh Sausage Rice Pilaf Glazed Carrots Banana Pudding</i>	16  <i>Once again ~ A space intentionally left blank</i>	17 <i>Stuffed Bell Pep. Street Corn Fresh Fruit Strawberry Trifle</i>	18  <i>Birthday Celebration</i>	19 	20 
21 	22 <i>Smoked Turkey Dressing Brussel Sprouts Strawberry Cake</i>	23 <i>Lunch ~ Out on the Town</i> 	24 <i>Mojo Chicken Cilantro Rice Salad Lemon Pie</i>	25 <i>Senior BINGO ~ Complete Health</i>	26 <i>Fiddler on the Roof 7:00 p.m. LAC</i> 	27 
28 	29 <i>Pulled Pork Mac & Cheese Potato Salad Baked Apples</i>	30 <i>Chicken Tenders Green Salad Dump Cake</i>				

File Attachments for Item:

11. Resolution 2024-04-01: Consider Approval of Rusty's Barbeque LLC Bid for Senior Program Catering Services

RESOLUTION NO. 2024-04-01

RESOLUTION ACCEPTING THE BID FOR THE SENIOR CITIZEN CATERING CONTRACT

WHEREAS, the City advertised requesting bids to provide daily meals to the City Senior Citizen program; and

WHEREAS, Rusty’s Bar-B-Q was the only responding bidder to provide the subject meals and is due to be considered for approval to provide the lunch meals for the City Senior Meal Program.

NOW, THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LEEDS, ALABAMA, AS FOLLOWS:

1. The above Recitals are true and correct and included herein as if fully set forth.
2. The City Council hereby accepts the attached bid proposal from Rusty’s Bar-B-Q to provide daily meals to the Senior Citizen program of the City for \$12.50 per meal and subject to the attached bid conditions.
3. The Mayor, City staff, and City Attorneys shall have the full authority to do those things, perform those functions, and to sign necessary documentation in order to carry out the actions so authorized herein.

APPROVED AND ADOPTED at a regular meeting of the City Council of the City of Leeds, Alabama on this the 1st day of April 2024.

AYES:	_____
NAYS:	_____
ABSENT FROM VOTING:	_____
ABSTAIN:	_____

CITY OF LEEDS, ALABAMA

David Miller, MAYOR

DATE

ATTEST:

City Clerk

In my capacity as the City Clerk of the City of Leeds, I hereby certify that the above Resolution was duly adopted by the City Council of the City of Leeds at a regular meeting held on the 1st day of April 2024.

Toushi Arbitelle, City Clerk



MAR 6 '24 4:11:09

March 6, 2024

City of Leeds
 Leeds City Hall 9th Street
 Leeds, Alabama 35094

Re: Bid for Leeds Senior Center weekly lunch program

To Whom it May Concern:

Rusty's Bar-B-Q has catered consistent, quality meals to the Leeds Senior Center since July 2021. With that in mind, please review and accept the following proposal:

Rusty's Bar-B-Q will continue to provide meals on Mondays and Wednesdays for approximately 50 - 55 adults, priced at \$12.50/person, tax exempt; examples of menus as described below:

- 1 entree (beef, chicken, pork, or fish)
- 2 vegetables/side dishes
- 1 dessert (dessert items such as pie or brownies should already be cut into servable slices)
- Condiments if the meal requires (example, BBQ includes the sauce)
- Bread if the meal requires it (example, hamburger includes a bun)

Rusty's Bar-B-Q will provide meals on Tuesdays and Thursdays for approximately 20 - 25 adults, priced at \$12.50/person, tax exempt; examples of varying menus as described below:

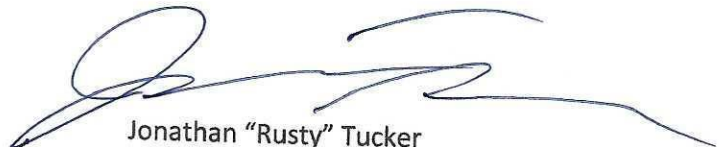
- Sub sandwich, chicken tenders, chicken wrap, baked potato bar, soup
- Salad – either green salad (salad dressing) or fruit salad and/or one hot side dish – example, macaroni and cheese
- Dessert – example, brownies or cookies

- **Food Service Locations:** Vendor will provide catered food services at the cafeteria facility to be provided by Client (1000 Park Drive, Leeds, Alabama 35094), Mondays through Thursdays, excluding Client holidays or weather-related closures. All catered food provided by Vendor will be prepared offsite at Vendor's licensed commissary and delivered to Client by 11:15 am each day. Vendor will provide an adequate supply of food, service items and condiments for each meal period. Food will be prepared and delivered in such a way as to meet all requirements from the Jefferson County Department of Health. All on site food service equipment will be provided and maintained by Client.

- **Menu and Payment for Food Services:** Vendor and Client shall meet as necessary to review menu and pricing for cafeteria food service. The menu will be presented to the Client for approval at least one week prior to the beginning of each month. All cafeteria food service will be paid for by Client. Client will be billed monthly; payment will be due by the 15th day of each month.
- **Food Selections:** The food and beverage selection provided in the cafeteria shall be determined by Vendor and approved by Client and shall be of the highest quality and freshness possible and will present seasonal variety, healthy options, and popular food trends whenever possible. Vendor shall perform a food preference survey at the Client's location and shall provide an ongoing opportunity for Client's employees to make food and beverage suggestions.
- **Pricing:** Subject to the approval by Client, Vendor shall submit to Client a price list for its food services to be paid by the Client. The initial pricing of Food & Beverage is set out in this proposal. Any changes in prices shall also be submitted to the Client for their approval prior to going into effect. Pricing will be reviewed at least annually, prior to the renewal date of this agreement.
- **HEALTH INSPECTIONS:** Vendor shall comply with all applicable Health Department Codes as it relates to the preparation of and safe delivery of food to the Client. Client will be responsible for the safe handling and service of the food once it has been delivered to Client.

Thank you for your consideration and feel free to contact me via e-mail at rustysbarbq@gmail.com or call (843) 452-4966 if you have any questions, comments, or concerns.

At Your Service,



Jonathan "Rusty" Tucker

Managing Member

Rusty's Barbeque, LLC

7484 Parkway Drive

Leeds, AL 35094

MAR 6 '26 11:08

10:00 AM
[Signature]

File Attachments for Item:

12. Resolution 2024-04-02: Authorizing Engagement of Rivertree Systems, Inc. as a Private Audit/Collection Firm

RESOLUTION NO. 2024-04-02

AUTHORIZING THE ENGAGEMENT OF A PRIVATE AUDITING OR COLLECTING FIRM.

WHEREAS, it is normal and customary for local governments in the State of Alabama to perform audits and collections from businesses that are required to remit collected taxes to the City; and

WHEREAS, local governments are authorized by the State Taxpayer Bill of Rights to enter into contract with private auditing or collection firms according to Code of Alabama §40-2A-1 et seq; and

WHEREAS, Rivertree Systems, Inc is a well-known and is in the business of providing collection and auditing services in regard to taxpayers of local and state taxes, and Rivertree has the expertise to properly and effectively provide said services for the City; and

WHEREAS, in order for the City to implement said services, a contract (attached) must be approved.

NOW, THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LEEDS, ALABAMA, AS FOLLOWS:

1. The above Recitals are true and correct and included herein as if fully set forth.
2. The attached engagement agreement is hereby approved for the purposes of engaging Rivertree Systems, Inc. to provide tax auditing or collection services for the City of Leeds.
3. The Mayor and City staff shall have the full authority to do those things, perform those functions, and to sign necessary documentation in order to carry out the actions so authorized herein.

APPROVED AND ADOPTED at a regular meeting of the City Council of the City of Leeds, Alabama on this the 1st day of April 2024.

AYES:	_____
NAYS:	_____
ABSENT FROM VOTING:	_____
ABSTAIN:	_____

CITY OF LEEDS, ALABAMA

David Miller, MAYOR

DATE

ATTEST:

City Clerk

In my capacity as the City Clerk of the City of Leeds, I hereby certify that the above Resolution was duly adopted by the City Council of the City of Leeds at a regular meeting held on the 1st day of April 2024.

Toushi Arbitelle

STATE OF ALABAMA

COUNTY OF JEFFERSON

AGREEMENT FOR EXAMINATION SERVICES

THIS AGREEMENT made and entered into on this the ___ day of _____ 2024

by and between the **CITY OF LEEDS**, hereinafter referred to as the "Client", and **RIVERTREE SYSTEMS, INC.**, an Alabama corporation (hereinafter referred to as "RIVERTREE").

1. The Client desires to provide for the collection of all local taxes and fees, regardless of the jurisdiction in which a taxpayer subject to the Client's taxing power maintains its principal office, to provide that all taxpayers are treated equally and to provide that all tax related ordinances are uniformly and consistently applied. In order to accomplish these goals and objectives, the Client desires to retain the services of a company legally qualified as a "private auditing or collecting firm" as defined in the Alabama Taxpayers' Bill of Rights and Uniform Revenue Procedures Act, Code of Alabama (1975) §40-2A-1 et seq. (hereinafter the "Taxpayers' Bill of Rights") to perform audits and examinations of such taxpayers' books and records.

2. RIVERTREE is qualified as a private auditing or collecting firm under the Taxpayers' Bill of Rights and, as such, provides collection, examining and consulting services for local governments throughout the State of Alabama. RIVERTREE has represented to the Client that (i) it is knowledgeable of all laws and regulations applicable to private auditing or collecting firms, (ii) it provides its services in full compliance with all applicable laws and

regulations, and (iii) it obtains all of the legally required certifications, fidelity bonds, and legal letters of authority to act as a private auditing or collecting firm.

3. The Client desires to retain RIVERTREE as a private auditing firm to provide tax auditing and examination services under the terms and conditions, of this Agreement.

NOW, THEREFORE, PREMISES CONSIDERED, RIVERTREE and the Client hereby agree as follows:

1. **RIVERTREE SYSTEMS, Inc.** The Client and RIVERTREE hereby agree that RIVERTREE will provide the following services:
 - a) Identify and prepare a written list of "taxpayer candidates for examination "based on objective criteria to be agreed upon by RIVERTREE and the Client in advance of such work.
 - b) Pursuant to Code of Alabama (1975) §40-2A-13(d) upon first contact with the taxpayer, RIVERTREE shall disclose in writing the identity of the Client and all other clients represented by RIVERTREE and shall provide a copy of appropriate written authorization of RIVERTREE's representation from the Client and from any such other client.
 - c) Inspect and examine on behalf of the Client, all books, records and other documents of taxpayers assigned to be examined by the Client to determine to what extent, if any, the taxpayer owes the Client sales and use taxes, occupational taxes, license fees, lease taxes, tobacco taxes, gasoline taxes, and any other city tax, plus interest, penalties and other charges thereon, as directed by Client and in accordance with the ordinances, resolutions and regulations of the Client.
 - d) RIVERTREE acknowledges that Code of Alabama (1975) §40-2A-13(f) provides that when a private examining or collecting firm represents more than one county, city or town on the date it first contacts a taxpayer, the private examining or collecting firm shall examine the taxpayer's books and records for all such counties, cities or towns simultaneously. Therefore, when conducting examinations initiated by other RIVERTREE clients (counties or other cities and towns), RIVERTREE will include Client on the list of entities for which the examination is being conducted. In the event RIVERTREE examines a taxpayer on behalf of other RIVERTREE clients who have not enacted the same taxes as Client, then RIVERTREE's audit of such taxpayer shall include all such taxes of Client.

- e) Perform examinations of taxpayer's records in accordance with "*The Minimum Standard Examination Program*" established by the Alabama Local Tax Institute of Standards and Training (the "Minimum Standards").
- f) Report to the Client that information necessary for the Client to assess the taxpayer's sales and use taxes, license fees, lease taxes, and all other County taxes, plus interest, penalties and other charges thereon for transactions which RIVERTREE reasonably believes may have resulted in an obligation of the taxpayer to pay such taxes to the Client.
- g) Prepare and present to the Client a "Findings Report," which shall include, at a minimum, all information required to prepare a written report under the Minimum Standards and a summary thereof on each examination performed. In the event RIVERTREE's audit indicates that a particular taxpayer has no tax Liability to the Client, RIVERTREE shall provide the Client a written report including the name of the taxpayer audited, the types of tax for which the taxpayer was examined and found to have no liability, and the audit period.
- h) Provide full cooperation to the Client in the preparation of any legal documents, attend any judicial, administrative, departmental, appellate or other legal hearings and be available to testify at hearings that may be required to collect any amounts due to the Client from the taxpayer.
- i) Pursuant to the Code of Alabama (1975) §40-2A-1 3(h) RIVERTREE shall notify the taxpayer if any tax overpayments are discovered and the taxpayer is due any refunds from the Client, or if the taxpayer owes any tax to the Client.
- j) Any additional or incidental services which are allowable by law and are reasonably necessary in order to carry out RIVERTREE's obligations under this Agreement.

RIVERTREE shall collect all taxes with checks payable to the CITY OF LEEDS.

2. **Compensation.** It is understood that each RIVERTREE client will only pay a prorated portion of total audit costs when RIVERTREE is conducting examinations for multiple clients at one time. Client agrees to pay RIVERTREE its prorated portion of each audit's total audit costs which shall consist of **seventy-five dollars (\$75.00) per hour**.

RIVERTREE shall be paid monthly based upon hours worked submitted to the Client by the fifteenth (15th) day of the month for the month next proceeding. The parties acknowledge that the Code of Alabama (1975) §40-2A-6 specifically prohibits the Client

from entering into any contract or arrangement with a private examining or contracting firm for the examination of a taxpayer's books on a contingency fee basis and agree that RIVERTREE's compensation under this Agreement is not in any way contingent upon or otherwise related to the amounts discovered during examinations nor contingent upon or related to amounts finally received by the Client.

Billing to Clients

1. The client will receive an Invoice Billing along with a check (made to client) for billable worked hours.
2. The client will receive a Billing Invoice on Final Assessments once a certified mail receipt is received for the Taxpayer. The audit package will be forwarded to the clients to provide an Administrative Law Judge Hearing, if self-administered, or start Legal Action. Rivertree will assist on all hearing matters.
3. Erroneously "Paid Tax" audits, Rivertree Systems will hold the "Notice of Tax Due" for 90-days to allow a refund from the "wrong jurisdiction." Once the 90-days has expired, the Refund Petition, Notice of Tax Due, tax billings, and audit work papers will be forwarded to the client to handle the "underpayment." An invoice will be attached for hours worked.
4. On Client Requested Reviews, at a minimum of 4-hours will be invoiced even if "No Findings."

3 Representations and Warranties. RIVERTREE represents and warrants as follows:

- a. RIVERTREE is a corporation valid and existing and in good standing under the laws of the State of Alabama.
- b. As of the effective date of the Agreement, RIVERTREE and any employee, agent, or independent auditor/examiner of RIVERTREE providing services under this Agreement, shall have obtained all licenses and bonds necessary or appropriate to perform RIVERTREE's obligations under this Agreement and all such licenses and bonds shall be current and in good standing, and shall be maintained throughout the term of this Agreement.
- c. RIVERTREE and its employees, agents and independent auditors/examiners agree to comply with all current and future laws, rules and regulations applicable to all services provided by RIVERTREE under this Agreement,

including, but not limited to, the Local Tax Simplification Act of 1998, the Alabama Local Tax Procedures Act of 1998 and the Taxpayers' Bill of Rights are currently in effect and hereafter amended.

- d. RIVERTREE agrees to comply with all laws and regulations relating to the employees of RIVERTREE, including, without limitation, all tax withholding requirements and worker's compensation laws.

4. **Change in Law.** The parties agree that in the event of any conflict between the requirements of any applicable law and the terms of this Agreement, then the requirements of such applicable law shall control. If any law applicable to the services provided by RIVERTREE under this Agreement shall be amended, or otherwise changed following the effective date of this Agreement, and the Client, in its sole discretion, determines that such amendment, modification or change in the law shall impair or frustrate the Client's purposes for entering into this Agreement, then the Client shall have the option to terminate this Agreement as provided in Paragraph 10 below.

5. **Requirements of Examiners.** All examiners employed by RIVERTREE shall meet all requirements of the Taxpayers' Bill of Rights and other current or future applicable law. At a minimum, all such examiners shall (i) be certified public accountants or accountants licensed by the State Board of Public Accountants, or (ii) be certified by the Alabama Local Tax Institute of Standards and Training, and (iii) maintain fidelity bonds in accordance with the Code of Alabama (1975) §40-23-30, as currently in effect and hereafter amended, and (iv) maintain a business license as required by Code of Alabama (1975) §40-12-2, as currently in effect and hereafter amended. If any assessment based on an audit by RIVERTREE is invalidated due to lack of proper certification of RIVERTREE's auditors, RIVERTREE must either provide an audit of the assessed taxpayer conducted by a certified auditor or reimburse Client for all amounts paid to RIVERTREE in connection with the audit. RIVERTREE shall

indemnify and hold Client harmless from any loss in revenues arising from or in connection with any invalidated assessment based upon an audit conducted by RIVERTREE if such invalidation is due to lack of proper certification of RIVERTREE 's auditors or due to any other fault of RIVERTREE.

6. **Inspection.** The Client reserves the right at all reasonable times to inspect the documents, information, taxpayer examination system and procedures of RIVERTREE to ensure that RIVERTREE and its employees, agents, and independent auditors/examiners are complying with the terms of this Agreement and all applicable laws. Any such inspection or any lack of inspection by the Client, however, shall not be deemed to waive the requirements of, or excuse the foregoing from complying with, the terms of this Agreement and all applicable laws.

7. **Confidentiality of Tax Information.** RIVERTREE and its employees, agents, and independent auditors/examiners shall not print, publish or divulge the return of any taxpayer or any part of a return or any information or data supplied by the Client or secured in arriving at the amount of the tax value reported and shall act in conformance with all current and future federal, state and local laws and regulations concerning the confidentiality of tax information, including, but not limited to, the Taxpayers' Bill of Rights (collectively, the "Confidentiality Laws"). All principals, officers, employees and independent auditors/examiners of RIVERTREE involved with the services provided by RIVERTREE under this Agreement, prior to undertaking such services, shall execute an agreement in form and context acceptable to the Client binding such principals, officers, employees and independent auditors/examiners to observe the Confidentiality Laws.

8. Independent Contractor. The parties agree that RIVERTREE is and shall at all times be considered an independent contractor and neither it nor its employees or its independent auditors/examiners shall be considered employees of the Client or entitled to any rights or benefits accorded to employees of the Client. RIVERTREE and the Client affirm that this Agreement does not create a partnership or joint venture and that no expressed, implied or apparent rights are intended to inure to any third parties under the terms and conditions herein.

9. Term. This Agreement shall be effective as of the date set forth in the preamble and will continue for a period of 3 year(s) from the date unless terminated as herein provided. Pursuant of the Code of Alabama (1975-40-2A-12, this Agreement shall not be renewed or extended beyond such one-year term: provided, however, that parties may negotiate a new contract concerning the subject matter of this Agreement to become effective following expiration of this Agreement.

10. Default. If RIVERTREE shall fail in any respect to comply with the terms of this Agreement, the Client shall notify RIVERTREE in writing of the matters with regard to which default is asserted, and RIVERTREE shall have thirty (30) days to cure such default. If RIVERTREE fails to either cure such default within said time, then the Client may terminate this Agreement at any time thereafter by giving written notice to RIVERTREE of its election to terminate.

11. Termination. Either party may terminate this Agreement by giving the other party written notice of termination at least ninety (90) days prior to the effective date of termination. Notwithstanding the foregoing, this Agreement shall be terminated automatically, without notice, if RIVERTREE, for any reason loses or foregoes its license

required under Code of Alabama (1975) §40-2A-13 or §40-2A-14. RIVERTREE shall provide the Client all documentation, records, reports, and examinations as of the effective date of the termination with a final itemized statement of fees due.

12. Assignment; Subcontracting of Services. Client acknowledges and agrees that RIVERTREE may retain auditors or examiners on an independent contractor basis to provide the services described in this Agreement and Client consents to RIVERTREE's retention of such auditors or examiners provided, however, that any such auditor or examiner must meet all criteria applicable to auditors and examiners under law or under this Agreement and provided further that all terms and conditions of this Agreement, including but not limited to indemnities, applicable to services provided by RIVERTREE shall apply to any work performed by such auditors and examiners. RIVERTREE shall maintain and, upon Client's request, shall provide to Client a list of all auditors and examiners authorized to provide services on behalf of RIVERTREE. Except as provided in this Paragraph 12, RIVERTREE shall not assign any of its rights or obligations under this Agreement or enter into an agreement with any person, entity or subcontractor to perform the obligations of RIVERTREE under this Agreement. Any such assignment or other agreement by RIVERTREE shall be null and void.

13. Applicable Law. This Agreement shall be governed by and construed in accordance with the laws of the State of Alabama. If a dispute arises out of or relates to this Agreement or its breach, the parties shall endeavor to settle the dispute first through direct discussions and negotiations. If the dispute cannot be settled through direct discussions or negotiations, the parties shall endeavor to settle the dispute by non-binding mediation. The location of the mediation shall be Leeds, Alabama. Either party may terminate the mediation

at any time after the session, but the decision to terminate must be delivered in person to the other party and the mediator. Engaging in mediation is a condition precedent to any other form of binding dispute resolution. If the parties cannot agree on a mutual resolution, then any disputes not resolved by mediation shall be decided in the Circuit Court of Jefferson County, Alabama and governed by the laws of the State of Alabama between the CITY OF LEEDS and RIVERTREE.

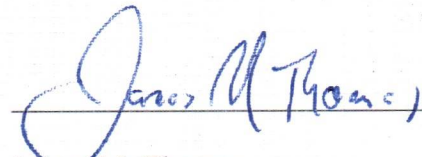
IN WITNESS WHEREOF, the undersigned parties, through their duly authorized officers, have executed this Agreement on the year and day first above written.

CITY OF LEEDS

By: _____

Title: _____

RIVERTREE SYSTEMS, INC.

 _____

James M. Thomas

PRESIDENT