

Mayor  
Jeremy Pate



City Clerk  
Robin Mitchell

# Cordova City Council Special Called Meeting

Thursday, March 19, 2026  
6:30 p.m.  
Agenda

1. Call to Order
  - Invocation
  - Pledge of Allegiance
  - Roll Call
2. Resolution 2026-06 Approving moving our sales tax collection to the Alabama Department of Revenue
3. Motion to approve the hiring of Amie Gilbert as Administrative Assistant
4. Adjourn

**Resolution 2026-06**

**A RESOLUTION AUTHORIZING THE ALABAMA DEPARTMENT OF REVENUE TO  
ADMINISTER AND COLLECT SALES, USE, RENTAL, AND LODGINGS TAX  
LEVIED BY THE CITY OF CORDOVA**

**STATE OF ALABAMA**

**BE IT ORDAINED BY THE CITY OF CORDOVA OF THE STATE OF ALABAMA, AS  
FOLLOWS:**

SECTION 1. Administration and Collection by State Department of Revenue. Pursuant to the provisions of Code of Alabama 1975, Section 11-51-207, the City Council of the City of Cordova hereby directs that the Department of Revenue of the State of Alabama shall administer and collect sales, use rental and lodgings tax levied and assessed under the provisions of the Resolution to the fullest extent allowed by Alabama law.

SECTION 2. The City of Cordova shall provide a certified copy of this Resolution to the Alabama Department of Revenue and shall also provide such other information and take such other steps as may be required by said Department of Revenue to enable it to administer and collect taxes levied and assessed under the provisions of this Resolution.

The City Council of the City of Cordova adopted this Resolution at the special called meeting on the 19<sup>th</sup> of March 2026. This Resolution is effective as of the 20<sup>th</sup> of March 2026.

  
\_\_\_\_\_  
Mayor

ATTEST:

  
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City Clerk

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Local Tax Administration  
Sales & Use Tax Division

The benefits are:

You are guaranteed to receive at least 98% of every dollar of tax revenue- Your administration fee will never exceed 2%.

No contract - Administration is on a month-to-month basis.

Services rendered for no additional cost:

1. Auditing - No additional cost - ALDOR has approximately 99 In-State Auditors and 14 Out-of-State Auditors, ensuring maximum audit coverage nationwide.
2. Collections - No additional cost - 126 Collection Agents pursue collection of delinquent accounts via telephone calls, letters, and face-to-face visits. ALDOR has access to unlimited resources such as the IRS, Alabama Department of Labor, and Alabama Law Enforcement Agency. Filing of bankruptcy claims, lien recordation, forced collection methods, bad-check services, as well as garnishments and bank levies.
3. Legal - No additional cost - 14 Staff Attorneys provide State and County representation in all tax cases. This includes cases at all levels, i.e.. Alabama Taxpayer Tribunal, State Court, and Federal Court. Criminal investigations and prosecutions are performed if circumstances warrant.
4. Weekly distributions through direct deposit - Direct Deposit Notifications via email as well as Reconciliation Reports of Distributions are cost-efficient for local governments.
5. Management Reports - Statistical reports of Collections and Distributions, Current Month Tax Remittance Reports, Local Tax Audit Reports, New Account/Closed Account Reports, Annual Gross Sales Report, and many more tools are at your disposal. The Annual Gross Sales Report is designed to be used as a cross-check reference for business licenses to assist you in identifying license tax evaders.
6. Taxpayer Assistance and Local Tax Analysts - Hands on taxpayer assistance is provided in all 9 Taxpayer Service Centers located throughout the State of Alabama. Local Tax Analysts are present at each TSC, and their primary duty is to provide service to the State-Administered Localities and taxpayers in the area.
7. Additional Benefits:
  - a. ONESPOT allows State, County and Municipal returns to be filed in one place!
  - b. Simplified Sellers Use Tax Audit Compliance
  - c. Voluntary Taxpayer Compliance is enhanced by the ease and timeliness of returns filed at ONESPOT.
  - d. Local Tax Accounts are established the moment State Tax Accounts are opened.
  - e. Exchange agreements with Southeastern States (SEATA), Multi-State Tax Commission, State Bureau of Investigation (Alcohol Division) and the IRS help combat escaped taxes, and the leads are generated by the Nexus Discovery Unit and ALDOR Customs Discovery Unit.

With these benefits along with other valuable services, the Alabama Department of Revenue looks forward to partnering with you to fulfill your Local Sales & Use Tax needs.