



**Vestavia Hills  
City Council Agenda  
April 8, 2024  
6:00 PM**

1. Call to Order
2. Roll Call
3. Invocation - Chaplain Sam Williamson
4. Pledge Of Allegiance
5. Approval Of The Agenda
6. Proclamation for Day of Prayer and Thanksgiving
7. Announcements, Candidates and Guest Recognition
8. City Manager's Report
9. Councilors' Reports
10. Financial Reports - Melvin Turner III, Finance Director
11. Approval Of Minutes - March 20, 2024 Regular Meeting Minutes

**Old Business (Public Hearing)**

12. Public Hearing - Ordinance Number 3211 - Rezoning - 4533 Pine Tree Circle; Lot 20, Topfield Subdivision; Rezone from Vestavia Hills R-1 (low-density residential) to Vestavia Hills O-1 (professional office district) with conditions; Kathryn Gentle, Owner

**New Business**

13. Resolution Number 5508 - A Resolution Authorizing The City Manager To Reinvest Emergency Reserve Funds At PNC Bank.
14. Resolution Number 5509 - A Resolution Authorizing The City Manager To Issue A Refund On Sales Taxes Which Were Remitted To The City In Error

**New Business Requesting Unanimous Consent (Public Hearing)**

**First Reading (No Action To Be Taken At This Meeting)**

15. Ordinance Number 3217 - An Ordinance to declare certain real property as surplus and authorize the Mayor and City Manager to execute all documents necessary to convey said property
16. Citizens Comments
17. Time Of Adjournment

## **PUBLIC HEARING PROCEDURES**

The following procedures shall be followed for every public hearing of the City Council:

- All comments shall be limited to **3 minutes**. A countdown clock will be provided on the video screens.
- Do not duplicate comments made by previous speakers. For example, if traffic is mentioned as an issue, do not readdress that issue.
- All comments shall be directed to the Mayor and/or presiding officer. Do not address the audience or the applicant.
- Each speaker shall identify himself, including full name and address.

## **SPECIAL NOTICE CONCERNING CITY COUNCIL MEETINGS**

If you prefer not to attend a City Council meeting or work session in person, you may participate remotely:

- **Videoconference:** To participate by videoconference, you may access the meeting via Zoom at <https://us02web.zoom.us/j/5539517181>. When the Zoom.us window opens in your browser, click "Allow" to be placed in a virtual "waiting room." The host will open the meeting and allow all participants to join the meeting at that time. All participants will be automatically muted upon entrance to the meeting. If you wish to speak during time(s) identified for public input, activate the "video" feature and unmute yourself by toggling the mute button. When the Mayor recognizes you and gives you the floor, state your name and address for the record and then you may address the Council. Some useful Zoom functions include: microphone Mute/Unmute; Start/Stop Video; and View Participants – opens a pop-out screen that includes the "Raise Hand" icon that you may use to raise a virtual hand.
- **Teleconference:** To participate by telephone, dial 312.626.6799 and enter the meeting ID: 5539517181. All participants will be automatically muted upon entrance to the meeting. If you wish to speak during time(s) identified for public input, unmute yourself by pressing \*6 on your keypad. Then state your name and wait for the Mayor to recognize you. When the Mayor recognizes you and gives you the floor, state your name and address for the record and then address the Council.

**Meetings may be recorded.** By participating in the meeting, you are consenting to be recorded.

**"Zoom-bombing."** Zoom-bombing is a cyber-crime and is punishable by law. In the event of an attendee intruding into any City of Vestavia Hills Zoom meeting, the online broadcast will be terminated immediately. Council and/or board members may be readmitted but online attendees will not. Although Zoom-bombing is not a frequent occurrence, those wishing to make public comment should attend the meeting in person.

WHEREAS, prayer is our communication with the Heavenly Father; and

WHEREAS, it enables mankind to give thanks for the life we sometimes take for granted; and

WHEREAS, prayer seems to soften our sorrow and make our griefs and hardships bearable; and

WHEREAS, through prayer we can be prepared to become the instruments of His peace; and

WHEREAS, prayer is a candle that can rekindle the light that will repel the darkness in our midst; and

WHEREAS, by our unity others may know that we are one with the Father and His peace; and

WHEREAS, only as we are filled with the power of God can we do the things the Lord wants of us in any area of our lives; and

WHEREAS, the annual Dogwood Prayer Breakfast will be held Tuesday, April 16th at the Vestavia Country Club.

NOW, THEREFORE, I, Ashley C. Curry, by virtue of the authority vested in me as Mayor of the City of Vestavia Hills in the State of Alabama, do hereby proclaim April 16, 2024 as a special

#### **DAY OF PRAYER AND THANKSGIVING**

in Vestavia Hills and earnestly call upon all people of faith and goodwill to support this spiritual effort so that together we may offer prayer, praise and thanksgiving.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the Seal of the City of Vestavia Hills to be affixed this the 8<sup>th</sup> day of April 2024.

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Ashley C. Curry, Mayor

Summary  
Financial Report  
February 2023-2024

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**1.) Reconciled Cash Balance**

The overall reconciled cash balance for the month of February was \$59,490,025 which is comprised of the following funds:

|                  |           |                          |
|------------------|-----------|--------------------------|
| General Funds    | \$        | 51,806,333               |
| Restricted Funds | \$        | 7,680,612                |
| Petty Cash       | \$        | 3,080                    |
| <b>Total</b>     | <b>\$</b> | <b><u>59,490,025</u></b> |

**2.) The "Financial Overview" for the month and YTD through February is as follows:**

|                      |    |                  |                  |    |                     |
|----------------------|----|------------------|------------------|----|---------------------|
| Monthly Revenues     | \$ | 5,949,099        | YTD Revenues     | \$ | 44,850,374          |
| Monthly Expenses     | \$ | <u>4,953,235</u> | YTD Expenses     | \$ | <u>31,000,700</u>   |
| Monthly Fund Balance |    | <u>\$995,864</u> | YTD Fund Balance |    | <u>\$13,849,674</u> |

**3.) Comparative Fund Balances:**

|                       | <u>YTD</u>   | <u>Variance</u> |
|-----------------------|--------------|-----------------|
| Actual - 2023-2024    | \$13,849,674 |                 |
| Budget - 2023-2024    | \$8,516,684  | \$ 5,332,990    |
| Last Year - 2022-2023 | \$12,211,087 | \$ 1,638,587    |

**Note:**

The "Actual Fund Balance" is \$5,332,990 greater than the "Budgeted Fund Balance" and \$1,638,587 greater than "Last Year Fund Balance".

Summary  
Financial Report  
February 2023-2024

| MTD                                   |  |            |  |              |                 | YTD        |               |              | Variance     |             |
|---------------------------------------|--|------------|--|--------------|-----------------|------------|---------------|--------------|--------------|-------------|
|                                       |  | Actual     |  | Budget       | Last Year       | Actual     | Budget        | Last Year    | Act vs. Bdgt | Act vs LY   |
| REVENUES                              |  | 5,949,099  |  | 4,503,620    | 4,386,056       | 44,850,374 | 39,123,625    | 40,409,345   | 5,726,749    | 4,441,029   |
| EXPENSES                              |  | 4,953,235  |  | 4,695,274    | 4,275,025       | 31,000,700 | 30,606,941    | 28,198,258   | (393,759)    | (2,802,442) |
| FUND BALANCE                          |  | 995,864    |  | (191,654)    | 111,031         | 13,849,674 | 8,516,684     | 12,211,087   | 5,332,990    | 1,638,587   |
| Advalorem - Real                      |  | 248,928    |  | 341,167      | 413,386         | 20,744,008 | 18,467,263    | 18,593,977   | 2,276,745    | 2,150,031   |
| Sales Tax                             |  | 2,397,923  |  | 2,258,009    | 2,545,065       | 11,818,961 | 11,782,524    | 12,363,853   | 36,437       | (544,892)   |
| Utility Franchise Fees                |  | 0          |  | 0            | 72              | 2,613,543  | 2,466,575     | 2,466,645    | 146,968      | 146,898     |
| Business License                      |  | 1,550,928  |  | 1,139,750    | 633,014         | 3,119,994  | 2,862,569     | 3,026,268    | 257,425      | 93,725      |
| Advalorem - Personal                  |  | 170,589    |  | 136,811      | 166,573         | 969,708    | 772,308       | 882,691      | 197,400      | 87,017      |
|                                       |  |            |  |              |                 |            |               |              |              |             |
| October thru February 2024 (5 months) |  |            |  |              |                 | 2023-2024  |               |              |              |             |
|                                       |  | Actual     |  | Budget Total | Outstanding Bal | % Received | % Outstanding | Verification |              |             |
| Advalorem - Real                      |  | 20,744,008 |  | 18,855,007   | 1,889,001       | 110.02%    | -10.02%       | 100.00%      |              |             |
| Sales Taxes                           |  | 11,818,961 |  | 28,351,365   | (16,532,404)    | 41.69%     | 58.31%        | 100.00%      |              |             |
| Utility Franchise Fees                |  | 2,613,543  |  | 2,466,893    | 146,650         | 105.94%    | -5.94%        | 100.00%      |              |             |
| Business License                      |  | 3,119,994  |  | 3,975,640    | (855,646)       | 78.48%     | 21.52%        | 100.00%      |              |             |
| Advalorem - Personal                  |  | 969,708    |  | 2,016,972    | (1,047,264)     | 48.08%     | 51.92%        | 100.00%      |              |             |
|                                       |  |            |  |              |                 |            |               |              |              |             |
| FEBRUARY                              |  | MTD        |  |              |                 | MTD        |               |              |              |             |
|                                       |  |            |  |              | Variance        | Last Year  | Act vs LY     |              |              |             |
| Advalorem - Real                      |  | 248,928    |  | 341,167      | (92,239)        | 413,386    | (164,458)     |              |              |             |
| Sales Taxes                           |  | 2,397,923  |  | 2,258,009    | 139,914         | 2,545,065  | (147,142)     |              |              |             |
| Utility Franchise Fees                |  | 0          |  | 0            | 0               | 72         | (72)          |              |              |             |
| Business License                      |  | 1,550,928  |  | 1,139,750    | 411,178         | 633,014    | 917,914       |              |              |             |
| Advalorem - Personal                  |  | 170,589    |  | 136,811      | 33,778          | 166,573    | 4,015         |              |              |             |

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**CITY OF VESTAVIA HILLS  
MONTHLY CASH REPORT  
"RECONCILED BALANCES"**

|                                  |                       | Bank        |                      |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |  |
|----------------------------------|-----------------------|-------------|----------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|--|
| General Funds                    | Banking Institutions  | Account No. | APR                  | Feb 2023        | March 2023      | April 2023      | May 2023        | June 2023       | July 2023       | August 2023     | Sept 2023       | October 2023    | Nov 2023        | Dec 2023        | Jan 2024        | Feb 2024        |  |
| General / Operational Funds      | Region Bank           | 0000033227  | 5.09%                | 24,217,752.68   | 14,342,621.96   | 12,018,312.32   | 11,759,702.36   | 11,590,713.02   | 7,066,588.69    | 5,063,164.63    | 4,111,462.41    | 6,779,150.23    | 8,408,494.76    | 8,678,758.65    | 11,671,643.22   | 20,516,193.77   |  |
| Enhanced Cash Strategy           | Region Bank           | 1001028267  | 5.20%                | 10,084,683.50   | 10,163,965.58   | 10,189,384.32   | 10,191,577.01   | 10,204,945.93   | 10,243,233.98   | 10,286,223.41   | 10,311,308.65   | 9,936,408.24    | 10,004,361.97   | 10,076,629.06   | 10,119,135.13   | 10,121,913.63   |  |
| Payroll Fund                     | Region Bank           | 0051850346  | 0.25%                | 720.93          | 720.93          | 720.93          | 5,648.68        | 5,648.68        | 5,648.68        | 6,082.04        | 6,082.04        | 6,159.15        | 0.00            | 0.00            | 0.00            | 0.00            |  |
| Emergency Reserve Fund           | Morgan Stanley/Region | 1001028907  | 5.37%                | 15,544,687.62   | 15,723,723.88   | 17,600,611.65   | 17,597,102.85   | 17,637,280.09   | 17,714,753.81   | 17,794,062.04   | 17,865,878.82   | 17,941,009.73   | 18,040,220.13   | 18,136,383.13   | 18,214,276.83   | 18,278,166.12   |  |
| Court & Corrections Fund         | Region Bank           | 0300540064  | 0.25%                | 719,529.33      | 902,593.63      | 1,043,983.69    | 411,577.03      | 123,750.03      | 139,387.03      | 81,431.83       | 84,101.83       | 137,357.88      | 74,624.60       | 73,402.60       | 97,819.67       | 117,012.38      |  |
| American Rescue Plan (COVID-19)  | SouthPoint            | 30041834    | 4.40%                | 4,369,028.87    | 4,341,120.29    | 4,352,374.03    | 4,119,174.25    | 3,551,189.79    | 2,790,490.26    | 2,800,937.32    | 2,811,084.36    | 2,822,068.50    | 2,742,762.58    | 2,753,063.24    | 2,763,369.93    | 2,773,046.62    |  |
| Total - Balance                  |                       |             |                      | \$54,936,402.93 | \$45,474,746.27 | \$45,205,386.94 | \$44,084,782.18 | \$43,113,527.54 | \$37,960,102.45 | \$36,031,901.27 | \$35,189,918.11 | \$37,622,153.73 | \$39,270,464.04 | \$39,718,236.68 | \$42,866,244.78 | \$51,806,332.52 |  |
| Restricted Funds                 |                       |             |                      |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |  |
| Court Cash Bonds                 | Regions Bank          | 0300910643  | 0.25%                | 141,120.20      | 139,685.20      | 139,025.20      | 145,324.20      | 147,989.20      | 147,723.00      | 151,737.20      | 155,927.20      | 158,135.20      | 147,320.20      | 145,886.00      | 144,166.00      | 138,606.00      |  |
| Contractors' Bonds & CDs on Hand | City Clerk's Office   | n/a         | n/a                  | 6,247,607.06    | 6,247,607.06    | 6,247,607.06    | 4,258,644.42    | 6,314,702.42    | 6,314,702.42    | 4,474,038.42    | 4,474,038.42    | 4,474,038.42    | 4,474,038.42    | 4,474,038.42    | 4,474,038.42    | 4,187,938.42    |  |
| Contractors' Cash Bonds          | SouthPoint            | 30001432    | 0.25%                | 814,694.62      | 796,919.40      | 742,683.86      | 757,009.15      | 757,967.11      | 744,330.84      | 706,333.77      | 696,630.28      | 698,351.23      | 687,946.13      | 686,595.00      | 673,211.91      | 675,347.73      |  |
| Confiscated Funds                | SouthPoint            | 30017735    | 1.25%                | 287,357.22      | 287,662.29      | 287,957.83      | 288,263.54      | 288,559.70      | 288,866.05      | 289,172.72      | 289,469.82      | 289,777.13      | 290,074.85      | 290,382.81      | 290,690.25      | 58,999.32       |  |
| Community Spaces                 | SouthPoint            | 30009856    | 1.65%                | 53.36           | 454.99          | 455.60          | 456.23          | 456.84          | 457.47          | 458.11          | 458.72          | 0.04            | 0.00            | 0.00            | 0.00            | 0.00            |  |
| 2013 GOW - QEBC Sinking Fund     | Bank of New York      | 25456731    | 2.35%                | 1,701,396.09    | 1,701,396.09    | 1,891,162.76    | 1,891,162.76    | 1,891,162.76    | 1,891,162.76    | 1,891,162.76    | 1,891,162.76    | 1,911,964.89    | 1,911,964.89    | 1,911,964.89    | 1,911,964.89    | 1,911,964.89    |  |
| Library Campaign Fund/Donations  | Pinnacle              | 1560062488  | earnings offset fees | 338,450.14      | 344,930.72      | 351,677.17      | 374,885.75      | 382,167.51      | 387,465.56      | 429,604.48      | 433,701.36      | 438,732.28      | 458,022.23      | 461,230.31      | 464,421.95      | 0.00            |  |
| Lease Escrow Funds               | Truist & Robertson    |             |                      | n/a             | n/a             | 2,160,736.32    | 2,162,359.34    | 1,407,636.58    | 1,409,264.98    | 1,410,896.12    | 1,412,477.26    | 703,500.95      | 704,554.69      | 705,645.36      | 706,734.88      | 707,755.76      |  |
| Total Balance                    |                       |             |                      | \$9,530,678.69  | \$9,518,655.75  | \$11,821,305.80 | \$9,878,105.39  | \$11,190,642.12 | \$11,183,973.08 | \$9,353,403.58  | \$9,353,865.82  | \$8,674,500.14  | \$8,673,921.41  | \$8,675,742.79  | \$8,665,228.30  | \$7,680,612.12  |  |
| Cash on Hand                     |                       |             |                      |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |  |
| Petty Cash - City Depts.         |                       |             |                      | 880.00          | 880.00          | 880.00          | 880.00          | 880.00          | 880.00          | 880.00          | 880.00          | 880.00          | 880.00          | 880.00          | 880.00          | 880.00          |  |
| Petty Cash - Courts/Jail         |                       |             |                      | 500.00          | 500.00          | 500.00          | 500.00          | 500.00          | 500.00          | 500.00          | 500.00          | 500.00          | 500.00          | 500.00          | 500.00          | 500.00          |  |
| Petty Cash - Library             |                       |             |                      | 600.00          | 600.00          | 600.00          | 600.00          | 600.00          | 600.00          | 600.00          | 600.00          | 600.00          | 600.00          | 600.00          | 600.00          | 600.00          |  |
| Petty Cash - Vehicle Tags        |                       |             |                      | 1,000.00        | 1,000.00        | 1,000.00        | 1,000.00        | 1,000.00        | 1,000.00        | 1,000.00        | 1,000.00        | 1,000.00        | 1,000.00        | 1,000.00        | 1,000.00        | 1,000.00        |  |
| Total - Petty Cash               |                       |             |                      | \$2,980.00      | \$2,980.00      | \$2,980.00      | \$2,980.00      | \$2,980.00      | \$2,980.00      | \$2,980.00      | \$2,980.00      | \$2,980.00      | \$2,980.00      | \$2,980.00      | \$3,080.00      | \$3,080.00      |  |
| Grand Total - All Funds          |                       |             |                      | \$64,470,061.62 | \$54,996,382.02 | \$57,029,672.74 | \$53,965,867.57 | \$54,307,149.66 | \$49,147,055.53 | \$45,388,284.85 | \$44,546,763.93 | \$46,299,633.87 | \$47,947,365.45 | \$48,396,959.47 | \$51,534,553.08 | \$59,490,024.64 |  |
| Petty Cash Itemization           |                       |             |                      |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |  |
| City Clerk Dept.                 | none                  |             |                      |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |  |
| Court Dept.                      | \$600.00              |             |                      |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |  |
| Finance Dept. & Vehicle Tags     | \$1,050.00            |             |                      |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |  |
| Fire Dept.                       | \$100.00              |             |                      |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |  |
| Inspection Dept.                 | \$30.00               |             |                      |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |  |
| Library                          | \$600.00              |             |                      |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |  |
| Mayor's Office                   | \$200.00              |             |                      |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |  |
| Parks & Leisure Services         | \$300.00              |             |                      |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |  |
| Police Dept.                     | \$200.00              |             |                      |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |  |
| Public Services                  | none                  |             |                      |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |  |
| Total                            | \$3,080.00            |             |                      |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |  |

FINANCIAL SUMMARY REPORT  
"FEBRUARY 2023-2024"

| 1                        | MONTH OF FEBRUARY 2024 |           |           |                  |            |           |            | YEAR-TO- DATE THROUGH FEBRUARY 2024 |            |            |                  |            |             |            |
|--------------------------|------------------------|-----------|-----------|------------------|------------|-----------|------------|-------------------------------------|------------|------------|------------------|------------|-------------|------------|
|                          | 2                      | 3         | 4         | 5                | 6          | 7         | 8          | 9                                   | 10         | 11         | 12               | 13         | 14          | 15         |
|                          | 2023-2024              | 2023-2024 | 2022-2023 | Actual to Budget |            | Actual to | Last Year  | 2023-2024                           | 2023-2024  | 2022-2023  | Actual to Budget |            | Actual to   | Last Year  |
|                          | Actual                 | Budget    | Actual    | Amount           | Percentage | Amount    | Percentage | Actual                              | Budget     | Actual     | Amount           | Percentage | Amount      | Percentage |
| REVENUE SUMMARY          |                        |           |           |                  |            |           |            |                                     |            |            |                  |            |             |            |
| STATE REVENUE            | 17,025                 | 12,349    | 41,611    | 4,676            | 37.87%     | (24,586)  | -59.09%    | 88,213                              | 73,846     | 93,642     | 14,367           | 19.46%     | (5,428)     | -5.80%     |
| COUNTY REVENUE           | 436,344                | 502,545   | 609,735   | (66,201)         | -13.17%    | (173,392) | -28.44%    | 21,825,650                          | 19,360,503 | 19,601,495 | 2,465,147        | 12.73%     | 2,224,155   | 11.35%     |
| CITY REVENUE             | 5,432,703              | 3,934,430 | 3,676,866 | 1,498,273        | 38.08%     | 1,755,837 | 47.75%     | 22,496,032                          | 19,422,023 | 20,349,556 | 3,074,009        | 15.83%     | 2,146,477   | 10.55%     |
| PARK & RECREATION        | 63,028                 | 54,296    | 57,843    | 8,732            | 16.08%     | 5,185     | 8.96%      | 440,479                             | 267,253    | 364,653    | 173,226          | 64.82%     | 75,826      | 20.79%     |
| TOTAL REVENUE            | 5,949,099              | 4,503,620 | 4,386,056 | 1,445,479        |            | 1,563,043 |            | 44,850,374                          | 39,123,625 | 40,409,345 | 5,726,749        |            | 4,441,029   |            |
| EXPENDITURE SUMMARY      |                        |           |           |                  |            |           |            |                                     |            |            |                  |            |             |            |
| NON DEPARTMENTAL         | 1,138,260              | 972,780   | 932,011   | (165,480)        | -17.01%    | (206,248) | -22.13%    | 12,450,111                          | 11,885,283 | 11,213,728 | (564,828)        | -4.75%     | (1,236,382) | -11.03%    |
| CITY COUNCIL             | 14,070                 | 9,395     | 7,033     | (4,675)          | -49.76%    | (7,038)   | -100.07%   | 44,442                              | 49,848     | 48,570     | 5,406            | 10.85%     | 4,128       | 8.50%      |
| MAYOR & ADMINISTRATION   | 163,719                | 160,953   | 139,916   | (2,766)          | -1.72%     | (23,803)  | -17.01%    | 929,412                             | 926,373    | 849,442    | (3,039)          | -0.33%     | (79,971)    | -9.41%     |
| CITY CLERK               | 41,384                 | 42,918    | 39,799    | 1,534            | 3.58%      | (1,585)   | -3.98%     | 231,001                             | 241,416    | 216,469    | 10,415           | 4.31%      | (14,533)    | -6.71%     |
| MUNICIPAL COMPLEX        | 26,134                 | 24,737    | 31,266    | (1,397)          | -5.65%     | 5,132     | 16.41%     | 174,019                             | 159,158    | 139,653    | (14,861)         | -9.34%     | (34,366)    | -24.61%    |
| INFORMATION SERVICES     | 56,413                 | 59,595    | 51,778    | 3,182            | 5.34%      | (4,635)   | -8.95%     | 299,725                             | 346,277    | 283,245    | 46,552           | 13.44%     | (16,481)    | -5.82%     |
| POLICE                   | 1,166,590              | 1,169,852 | 1,032,142 | 3,262            | 0.28%      | (134,449) | -13.03%    | 5,660,042                           | 5,902,232  | 5,113,079  | 242,190          | 4.10%      | (546,963)   | -10.70%    |
| FIRE                     | 1,150,164              | 1,125,310 | 988,737   | (24,854)         | -2.21%     | (161,427) | -16.33%    | 5,472,405                           | 5,512,017  | 4,975,329  | 39,612           | 0.72%      | (497,076)   | -9.99%     |
| INSPECTION               | 68,722                 | 76,020    | 50,653    | 7,298            | 9.60%      | (18,068)  | -35.67%    | 349,324                             | 345,210    | 254,819    | (4,114)          | -1.19%     | (94,505)    | -37.09%    |
| PUBLIC SERVICES          | 469,162                | 462,766   | 439,425   | (6,396)          | -1.38%     | (29,737)  | -35.67%    | 2,269,825                           | 2,355,292  | 2,348,201  | 85,467           | 3.63%      | 78,376      | 3.34%      |
| PUBLIC LIBRARY           | 243,507                | 256,101   | 227,390   | 12,594           | 4.92%      | (16,117)  | -7.09%     | 1,182,902                           | 1,239,757  | 1,126,811  | 56,855           | 4.59%      | (56,091)    | -4.98%     |
| PARKS & LEISURE SERVICES | 415,110                | 334,847   | 334,875   | (80,263)         | -23.97%    | (80,235)  | -23.96%    | 1,937,492                           | 1,644,078  | 1,628,914  | (293,414)        | -17.85%    | (308,579)   | -18.94%    |
| TOTAL EXPENDITURES       | 4,953,235              | 4,695,274 | 4,275,025 | (257,961)        |            | (678,210) |            | 31,000,700                          | 30,606,941 | 28,198,259 | (393,759)        |            | (2,802,442) |            |
| SURPLUS / (DEFICIT)      | 995,865                | (191,654) | 111,031   | 1,187,519        |            | 884,834   |            | 13,849,674                          | 8,516,684  | 12,211,087 | 5,332,990        |            | 1,638,587   |            |



**Vestavia Hills  
City Council Minutes  
March 21, 2024  
2:00 PM**

**1. Call to Order**

The City Council of Vestavia Hills met in special session on this date at 2:00 PM, following publication and posting pursuant to Alabama law. A number of staff and members of the general public also attended virtually, via Zoom.com, following publication pursuant to Alabama law. The Mayor called the meeting to order and the City Clerk called the roll with the following:

**2. Roll Call**

Roll call was as follows:

**MEMBERS PRESENT:** Mayor Ashley Curry, Mayor Pro-Tem Rusty Weaver, City Councilor Kimberly Cook, City Councilor Paul Head, City Councilor George Pierce

**MEMBERS ABSENT:** None.

**OTHER OFFICIALS PRESENT:** Jeff Downes, City Manager; Cinnamon McCulley, Asst. City Manager; Rebecca Leavings, City Clerk; Shane Ware, Police Chief; Johnny Evans, Police Captain; Melvin Turner, Finance Director; Zachary Clifton, Asst. Finance Director; Lori Beth Kearley, Public Works Director; Marvin Green, Fire Chief; Jack Wakefield, GIS Administrator/City Planner

**3. Invocation - David Harwell**

**4. Pledge Of Allegiance**

**5. Approval Of The Agenda**

The Mayor opened the floor for a motion to approve the agenda as presented.

**MOTION:** Approve the agenda as presented. Motion By: Rusty Weaver. Seconded By: George Pierce.

Roll call vote as follows: Yes: Ashley Curry, Rusty Weaver, Kimberly Cook, Paul Head,

George Pierce.

No: None. Abstain: None. Motion passed.

## **6. Announcements, Candidates and Guest Recognition**

- None.

## **7. City Manager's Report**

- No Report.

## **8. Councilors' Reports**

- The Mayor asked about the status of the new development on lower Highway 31. Mr. Downes explained the collaboration of public and private and the resulting new construction of the small shopping center. He stated that they were all excited to see this construction begin.
- Mrs. Cook announced an upcoming vacancy on the Vestavia Hills Board of Education. She explained the application process, which is now available online: [VHAL.org](https://vhal.org), Online Services, City Clerk. She advertised the vacancy to the PTO Council this morning and advised them that the Council is looking for someone who has good judgment and wisdom, is well-connected in the community, puts students first, and can support the Board and its duties. Deadline for application is April 8 at 5 PM.
- Mr. Pierce stated that the Chamber is, once again, putting together the Dogwood Prayer Breakfast with the keynote speaker, Anna Curry Gualano, the Mayor's daughter. Also, the Chamber is beginning plans for I Love America Day by making the deposit on the fireworks.
- Mayor Curry stated that he went to the Dogwood Luncheon, the kickoff for the Dogwood Festival. There was a very good speaker, an author who told great stories about her mother-in-law.
- Mr. Weaver reported that the Planning and Zoning Commission held its regular meeting last week. The entire agenda was a consent agenda for approval of plats.
- Mr. Pierce stated that he has noticed there are barrels out for the beginning of construction of the new roundabout at Blue Lake and Sicard Hollow. Grading and infrastructure construction of drainage systems have begun for the new apartments in Liberty Park.

## **9. Approval Of Minutes - March 11, 2024 Work Session and Regular Meeting**

The Mayor announced that the minutes of the March 11, 2024 work session and March 11, 2024 regular meeting are being presented for approval. He opened the floor for a motion.

**MOTION:** Approve the minutes of the work session and regular meeting of March 11, 2024, as presented. Motion By: Kimberly Cook. Seconded By: George Pierce.

Roll call vote as follows: Yes: Ashley Curry, Rusty Weaver, Kimberly Cook, Paul Head, George Pierce.

No: None. Abstain: None. Motion passed.

## **Old Business (Public Hearing)**

**10. Public Hearing - Ordinance Number 3213 - An Ordinance authorizing the Mayor and City Manager to execute and deliver an agreement with Jefferson County Commission for Orthophotography and Planimetric Data Cost Sharing for the City's GIS Department**

**MOTION:** Approve Ordinance Number 3213 as presented. Motion by: Kimberly Cook. Seconded by: Rusty Weaver.

Mr. Downes stated this informer serves as the "backbone" for our GIS system. The consortium is made up of about 15 entities and the cost is shared among the entities. The City has been operating under a three-year contract which is about to expire, and this is to extend for another 3 years.

The Mayor opened the floor for a public hearing. There being no one present to address the Council on this issue, the Mayor closed the public hearing and called for the question.

**VOTE:** Roll call vote as follows: Yes: Ashley Curry, Rusty Weaver, Kimberly Cook, Paul Head, George Pierce.  
No: None. Abstain: None. Motion passed.

**11. Public Hearing - Ordinance Number 3215 - An Ordinance Authorizing the Mayor and City Manager to execute and deliver an agreement with State of Alabama on behalf of Alabama Department of Transportation for certain traffic signals and lighting in the City**

**MOTION:** Approve Ordinance Number 3215 as presented. Motion by: Kimberly Cook. Seconded by: Rusty Weaver.

Mr. Downes explained that there is an ALDOT project for regional transportation operations which utilizes fiber optics giving immediate access to the ALDOT engineers for operating the traffic light system. There is still a contract with Jefferson County for maintenance. This would allow ALDOT to install and maintain the city's traffic light systems along Montgomery Highway.

Mrs. Kearley explained.

The Mayor opened the floor for a public hearing.

David Harwell, 1803 Catala Road, stated he never saw anything on the agenda regarding the details. He suggested the Council consider replacing traffic signals as Hoover has done recently.

Mr. Downes explained the parameters of the agreement with ALDOT and indicated what Mr. Harwell is referring to is not within the scope of this agreement.

There being no one present to address the Council on this issue, the Mayor closed the public hearing and called for the question.

**VOTE:** Roll call vote as follows: Yes: Ashley Curry, Rusty Weaver, Kimberly Cook, Paul Head, George Pierce.  
No: None. Abstain: None. Motion passed.

## **New Business**

### **12. Resolution Number 5506 - A Resolution designating the Mayor as the City's voting delegate for the annual Alabama League of Municipalities business meeting to be held at the League's 2024 Convention in Huntsville, Alabama**

**MOTION:** Approve Resolution Number 5506 as presented. Motion by: Rusty Weaver. Seconded by: George Pierce.

The Mayor stated that this allows him to act as the city's voting delegate for the League Convention to be held in Huntsville in May.

There being no further discussion, the Mayor called for the question.

**VOTE:** Roll call vote as follows: Yes: Ashley Curry, Rusty Weaver, Kimberly Cook, Paul Head, George Pierce.

No: None. Abstain: None. Motion passed.

### **13. Resolution Number 5507 - A Resolution accepting the financial audit for FY23**

**MOTION:** Approve Resolution Number 5507 as presented. Motion by: Kimberly Cook. Seconded by: Rusty Weaver.

Jason Harp, Carr Riggs and Ingram, presented the FY2023 audit. He highlighted the report and their opinion within the report. The city's financial position and financial practices are healthy with a reserve in excess of 200 days operational expenses. He highlights pension liability every year and, in FY23, the pension liabilities helped the funding liabilities as stock returns were stabilized. The required communication letter is included and he explained the contents.

Mr. Pierce stated that the City established the 90-day reserve several years ago, and he wondered if maybe the Council should consider utilizing the funds instead of leaving so much in reserve. Mr. Harp said there are revenue fluctuations and that would be a Council decision. Mr. Downes stated that this helped with the AAA rating.

Mrs. Cook stated she wants to ensure the city is meeting the expectations of the residents concerning paving, stormwater infrastructure and drainage, and fire and police protection, so she would like to see consideration in the upcoming budget to put some of those funds to good use.

There being no further discussion, the Mayor called for the question.

**VOTE:** Roll call vote as follows: Yes: Ashley Curry, Rusty Weaver, Kimberly Cook, Paul Head, George Pierce.

No: None. Abstain: None. Motion passed.

### **14. Resolution Number 5505-A - A Resolution to change the date/time of a Council meeting and work session**

**MOTION:** Approve Resolution Number 5505-A as presented. Motion by: Kimberly Cook. Seconded by: Rusty Weaver.

The Mayor stated that at the last meeting, the Council rescheduled the meeting for May 27th, moving it to the 20th. Later it was determined that VHHS will hold graduation so this Resolution moves the time to 3 PM to allow the Council to attend the graduation.

There being no further discussion, the Mayor called for the question.

**VOTE:** Roll call vote as follows: Yes: Ashley Curry, Rusty Weaver, Kimberly Cook, Paul Head, George Pierce.

No: None. Abstain: None. Motion passed.

### **New Business Requesting Unanimous Consent (Public Hearing)**

#### **15. Public Hearing - Ordinance Number 3216 - An Ordinance Approving Multi-Year Financial Commitment to Vestavia Hills City Schools for Purposes of Capital Improvements to Shared Facilities**

The Mayor indicated that the next item requires unanimous consent for immediate consideration and action. He opened the floor for a motion.

**MOTION:** Unanimous consent for the immediate consideration and action of Ordinance Number 3216. Motion By: Kimberly Cook. Seconded By: Rusty Weaver.

Roll call vote as follows: Yes: Ashley Curry, Rusty Weaver, Kimberly Cook, Paul Head, George Pierce.

No: None. Abstain: None. Motion passed.

**MOTION:** Approve Ordinance Number 3216 as presented. Motion By: Rusty Weaver. Seconded By: Kimberly Cook.

The Mayor indicated that this was discussed in-depth previously at an earlier City Council meeting following a presentation by Dr. Freeman.

Dr. Todd Freeman, Superintendent of Education, was present in regard to this request.

Mrs. Cook stated that this provides funding for recreational spaces that the City shares with the Board of Education; it assists the schools in making needed safety upgrades to these shared spaces.

The Mayor thanked Dr. Freeman for sharing these specifics as these are assets that benefit City residents.

Dr. Freeman stated that this will also benefit kids from all over the City and he appreciates the cooperation of the City to partner on this.

The Mayor opened the floor for a public hearing.

David Harwell, 1807 Catala Road, stated that, in years past, there was an increase in sales taxes with a 1/2 cent going to the Board of Education. He stated that the McCallum

administration extended that earmark from a County tax. He stated that the School System receives millions of dollars from this and now, 20 years later, we are needing money to deal with maintenance of infrastructure. He asked to reinstate this 1/2 percent which will generate more money for the schools.

Mr. Downes stated that the tax rate was reduced and the reduced amount is being remitted to the Board of Education. In addition to that City share, there is the old Langford tax. He has been told that was dedicated to paying debt service all over Jefferson County and, at some point, that debt will be paid. He stated that is outside of what they are talking about here which is funding proposed out of the Community Spaces Fund which was dedicated to the parks, infrastructure, and city school needs.

Mr. Weaver stated that might be a good work session topic.

There being no one present to address the Council on this issue, the Mayor closed the public hearing and called for the question.

### **First Reading (No Action To Be Taken At This Meeting)**

**16. Public Hearing - Ordinance Number 3211 - Rezoning - 4533 Pine Tree Circle; Lot 20, Topfield Subdivision; Rezone from Vestavia Hills R-1 (low-density residential) to Vestavia Hills O-1 (professional office district) with conditions; Kathryn Gentle, Owner**

**17. Citizens Comments**

- Celia Anthony, 2611 Whetstone Road, stated that she emailed the Council earlier regarding petitioning the USPS to build a new facility in the City. She stated that, again, she's urging the City Council to take all actions needed in order to get a new post office. She just learned from the owner of the current building that there will be no upgrades to that building this year. The USPS is paying a 50% reduced rate, and it will take the City's help to find a better location for a new building. Mountain Brook just got a new facility in the highest-priced district of their village. Vestavia Hills needs a new modern facility just like neighboring communities. She stated that the facility here is a satellite office to the Green Springs location, which slows down deliveries of mail. There is no supervisor at this location. She asked the Council to put this concern as a top priority. She has sent council members an email regarding the petition process that has to be completed by the local governing body.
- Mr. Pierce stated that the current local postal administrator has been in office here for one year and never visited this site.

**18. Time Of Adjournment**

There being no further business, Mrs. Cook made a motion to adjourn. The Mayor adjourned the meeting at 2:42 PM.

Ashley C. Curry, Mayor

ATTESTED BY:

Rebecca Leavings, City Clerk



**CITY OF VESTAVIA HILLS  
CITY CLERK  
INTER-DEPARTMENT MEMO**

**April 8, 2024**

**To:** Jeff Downes, City Manager

**From:** Rebecca Leavings, City Clerk

**Cc:**

**RE:** Public Hearing - Ordinance Number 3211 - Rezoning - 4533 Pine Tree Circle; Lot 20, Topfield Subdivision; Rezone from Vestavia Hills R-1 (low-density residential) to Vestavia Hills O-1 (professional office district) with conditions; Kathryn Gentle, Owner

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**Background:**

Property located in trending Blue Lake area. This petition is to rezone property for operation of a small legal practice in the existing home.

**Recommendation:**

Recommendation for approval of zoning subject to: (1) said zoning is limited solely for the use of professional offices only as defined in the Vestavia Hills Zoning Code, as amended; and (2) if the existing building on the property were demolished or destroyed for any reason, any new building shall be limited to two stories and shall be built in a residential style as approved by the City's Design Review Board; and (3) that said zoning shall not become effective until issuance of a Certificate of Occupancy for a professional office building as approved by the City's Building Official, Fire Marshal and Zoning Official and submitted to the Office of the City Clerk.

**Fiscal Impact:**

na

**Attachments:**

1. Ordinance 3211

**ORDINANCE NUMBER 3211**

**AN ORDINANCE TO FURTHER AMEND THE ZONING ORDINANCE  
AND THE ZONING MAP OF THE CITY OF VESTAVIA HILLS,  
ALABAMA, ADOPTED SEPTEMBER 16, 1985, AND AS LAST  
AMENDED SO AS TO CHANGE THE CLASS OF DISTRICT ZONING  
OF PROPERTY FROM VESTAVIA HILLS R-1 TO VESTAVIA HILLS  
O-1**

**BE IT ORDAINED** by the City Council of the City of Vestavia Hills, Alabama, as follows: That the Zoning Ordinance and Zoning Map of the City of Vestavia Hills, Alabama, adopted September 16, 1985, and as last amended so as to change the class of district zoning of the following described property from Vestavia Hills R-1 (low density residential district) to Vestavia Hills O-1 (office park district):

4533 Pine Tree Circle  
Lot 20, Topfield Subdivision (MB 42 PG 72)  
Kathryn Gentle, Owner(s)

**BE IT FURTHER ORDAINED**, that said rezoning is conditioned upon the following: (1) said zoning is limited solely for the use professional office only as defined in the Vestavia Hills Zoning Code, as amended; and (2) if the existing building on the property were demolished or destroyed for any reason, any new building shall be limited to two stories and shall be built in a residential style as approved by the City's Design Review Board; and (3) that said zoning shall not become effective until issuance of a Certificate of Occupancy for a professional office building as approved by the City's Building Official, Fire Marshal and Zoning Official and submitted to the Office of the City Clerk.

**APPROVED and ADOPTED** this the 8<sup>th</sup> day of April, 2024.

Ashley C. Curry  
Mayor

ATTESTED BY:

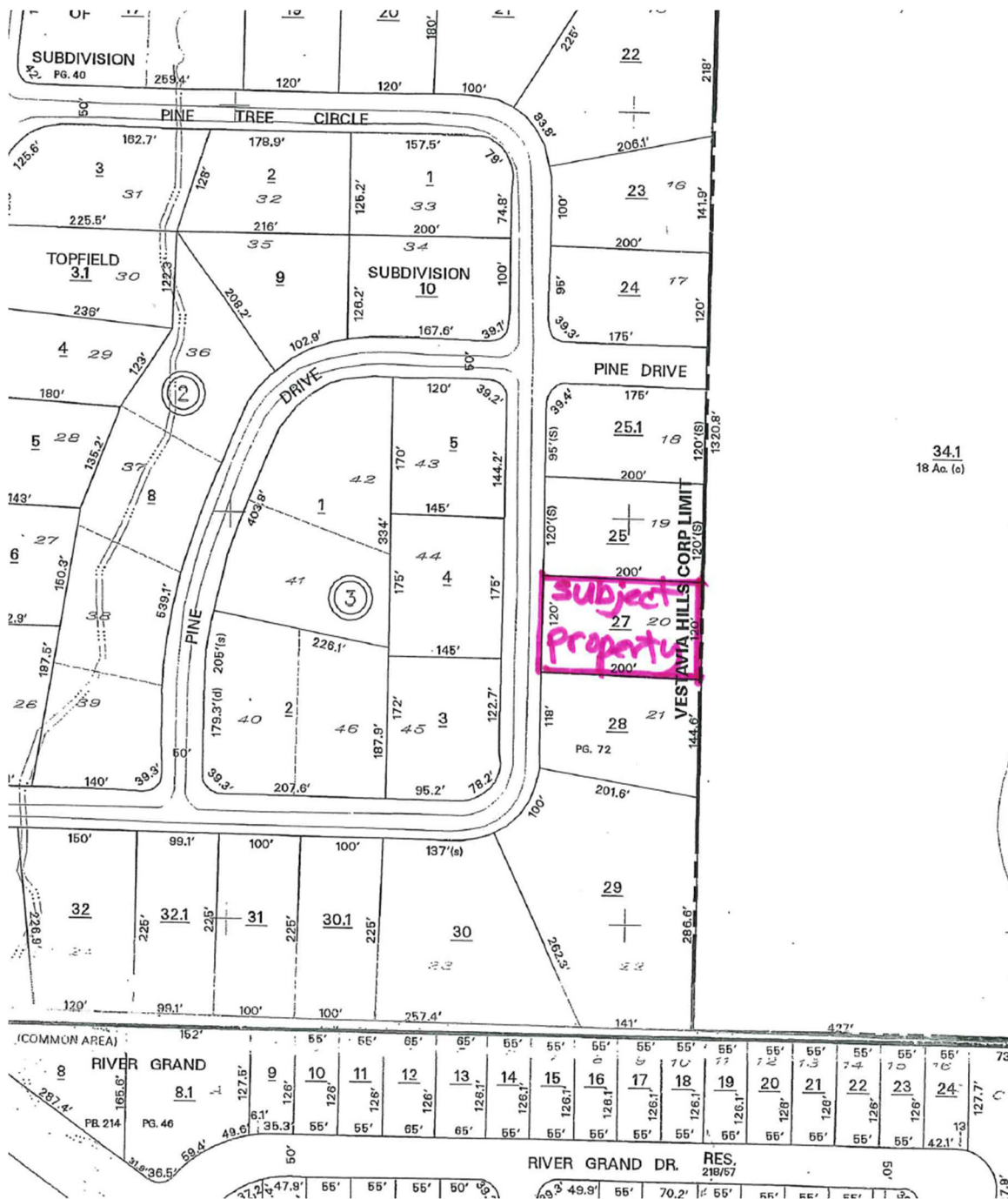
Rebecca Leavings  
City Clerk

**CERTIFICATION:**

I, Rebecca Leavings, as City Clerk of the City of Vestavia Hills, Alabama, hereby certify that the above and foregoing copy of 1 (one) Ordinance # 3211 is a true and correct copy of such Ordinance that was duly adopted by the City Council of the City of Vestavia Hills on the 8<sup>th</sup> day of April, 2024 as same appears in the official records of said City.

Posted at Vestavia Hills City Hall, Vestavia Hills Library in the Forest, Vestavia Hills Civic Center and Vestavia Hills New Merkel House this the \_\_\_\_\_ day of \_\_\_\_\_, 2024.

Rebecca Leavings  
City Clerk





# City of Vestavia Hills

## Planning and Zoning Commission Review and Recommendation



Case Number: RZ-23-13

Owner Name: KCG Property, Inc.

Owner Address: 3529 Victoria Road, Birmingham, Alabama  
35223

Representative: Kathryn Crawford Gentle

Rep. Address: 3529 Victoria Road

Project Address: 4533 Pine Tree Circle

Legal Description: Lot 20, according to the Survey of Topfield, as recorded in Map Book 42, Page 72, in the Probate Office of Jefferson County, Alabama.

Parcel ID Number: 28-00-27-4-001-027.00

Current Zoning: R1

Requested Zoning: O1

Intended Purpose: To make the existing structure/house as for my law office for just myself (1 lawyer) and my paralegal that is part time.

**MOTION** Mr. Weaver made a motion to recommend Rezoning for 4533 Pine Tree Cir. from Vestavia Hills R-1 to Vestavia Hills O-1 with the following conditions:

1. O-1 zoning limited to professional use only;
2. Zoning not complete until Certificate of Occupancy is approved by the Fire Marshall, Chief Building Inspector, Zoning Official and issued;
3. Any new building limited to two stories and constructed in a residential style.

P&Z Recommendation: Second was by Mr. Romeo. Motion was carried on a roll call; vote as follows:

Mr. Farrell – yes      Ms. Cochran – yes

Mr. Romeo – yes      Mr. Weaver – yes

Mr. Maloof – yes      Mr. Larson – yes

Motion carried.

Date of P&Z Meeting: February 8, 2024

Authorized by:

Vestavia Hills Planning and Zoning Commission,  
Michael Vercher, Chair

Issued by:

Conrad Garrison, City Planner



CURRENT LANDSCAPE DESIGN OF 4533 PINE TREE CIRCLE  
EXHIBIT "A"

Page 24 of 60

KCG Property, Inc.  
4533 Pine Tree Circle  
Vestavia, Alabama 35243  
Re-Zone Application

### **SITE PLAN**

- NO NEW DEVELOPMENT OR RENOVATION
- USE ALL EXISTING STRUCTURES
- Parking already available with 4 spaces [22' x 8' each]; 11 ft from street
- I bought this property in the name of a holding company that I created and established. I am the only owner. I would like to use this existing house as my law office for myself and one employee/paralegal.
- I am also the only owner of the law firm Crawford Gentle Law, P.C.
- I cleaned up the yard, had the outside painted and the dead fallen tree removed and had the fallen power line that was in the yard removed.

### **PROPOSED BUSINESS SIGNAGE PLAN:**

- 10' from edge of pavement/road
- 20' from adjacent property
- Non-illuminated
- 4' x 2' sign / 2' off ground
- Containing Logo and name of business as seen below:



**PROPERTY AT TIME OF PURCHASE:**



**PROPERTY CURRENTLY:**



Find address or place



Zoning1

|            |                    |
|------------|--------------------|
| PARCELID   | 2800274001027000   |
| DISTRICT   | 020                |
| ESN_NUM    | 62                 |
| PROPADD    | 4533 PINE TREE CIR |
| TAX_TOWNSH | 28                 |
| SECTION    | 27                 |
| OSECTION   | 4                  |
| BLOCK      | 001                |
| PARCEL     | 027000             |
| VH_ZONING  | R-1                |
| ZNG_ORD    | 1981               |
| ZNG_ORD_DT | 03/21/2003         |
| ZNG_ORD2   |                    |

Zoom to



**CITY OF VESTAVIA HILLS  
FINANCE DEPARTMENT  
INTER-DEPARTMENT MEMO**

**April 8, 2024**

**To:** Jeff Downes, City Manager

**From:** Zach Clifton, Asst. Finance Director

**Cc:** Melvin Turner, III, Finance Director

**RE:** Resolution Number 5508 - A Resolution Authorizing The City Manager To Reinvest Emergency Reserve Funds At PNC Bank.

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**Background:**

The City of Vestavia Hills maintains an Emergency Reserve Funds account which is currently invested in long-term investments.

**Recommendation:**

The Finance Director has notified the City Manager that the current investments are maturing, and he recommends that the City Manager re-invest the funds in PNC Bank due to the proposed interest rates he solicited as detailed in the attached exhibit.

**Fiscal Impact:**

N/A

**Attachments:**

1. Resolution 5508

## 2. SUMMARY-InvestingFunds-Proposals

## **RESOLUTION NUMBER 5508**

### **A RESOLUTION AUTHORIZING THE CITY MANAGER TO RE-INVEST THE CITY'S RESERVE FUNDS IN PNC BANK**

**WHEREAS**, the City of Vestavia Hills maintains an Emergency Reserve Funds account which is currently invested into long-term investments; and

**WHEREAS**, the Finance Director has notified the City Manager that the current investments are maturing and he recommends that the City Manager re-invest the funds in PNC Bank due to the proposed interest rates he solicited as detailed in the attached exhibit; and

**WHEREAS**, the Mayor and City Council feel it is in the best interest of the public to follow the recommendation of the Finance Director and authorize the City Manager to temporarily begin investment into PNC Bank.

### **NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF VESTAVIA HILLS, ALABAMA, AS FOLLOWS:**

1. The City Manager is hereby authorized to re-invest the City's reserve funds into PNC Bank; and
2. The City Council shall review the markets when needed and decide at that time where the investments should be placed; and
3. This Resolution Number 5508 shall become effective upon adoption and approval.

**DONE, ORDERED, ADOPTED and APPROVED** this the 8<sup>th</sup> day of April, 2024.

Ashley C. Curry  
Mayor

ATTESTED BY:

Rebecca Leavings  
City Clerk

| CITY OF VESTAVIA HILLS<br>FUND INVESTMENT PROPOSALS<br>FISCAL YEAR 2023-2024 |                                                                                              |                                                                                      |                                                                                        |                                                                                      |                                                                                    |
|------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|
| "EMERGENCY RESERVE FUND"                                                     | \$10,206,000                                                                                 |                                                                                      |                                                                                        |                                                                                      |                                                                                    |
| AMOUNT                                                                       | \$20,412,000                                                                                 |                                                                                      |                                                                                        |                                                                                      |                                                                                    |
| NAME OF BANKS >>>>                                                           | Cadence Bank                                                                                 | CB&S Bank                                                                            | Community Bank                                                                         | First Horizon Bank                                                                   | Morgan Stanley                                                                     |
| DESCRIPTION - INVESTING INSTRUMENT                                           |                                                                                              |                                                                                      |                                                                                        |                                                                                      |                                                                                    |
| 12 mths - CD                                                                 | 4.25%                                                                                        | 4%, 3.65%, 3%                                                                        |                                                                                        | 4.42%                                                                                |                                                                                    |
| 18 mths - CD                                                                 |                                                                                              | note:                                                                                |                                                                                        |                                                                                      |                                                                                    |
| 24 mths - CD                                                                 | 3.50%                                                                                        | 1st \$5 million - 4%                                                                 | Note: Cap at \$10 million                                                              | 4.02%                                                                                |                                                                                    |
| 12 mths - MM                                                                 | 3.90%                                                                                        | 2nd \$5 million - 3.65%                                                              | 4.75%                                                                                  |                                                                                      |                                                                                    |
| 24 mths - MM                                                                 | 3.25%                                                                                        | remaining bal - 3%                                                                   |                                                                                        |                                                                                      |                                                                                    |
| US Treasury Notes 6 mths                                                     |                                                                                              |                                                                                      |                                                                                        |                                                                                      |                                                                                    |
| US Treasury Notes 12 mths                                                    |                                                                                              |                                                                                      |                                                                                        |                                                                                      | 4.60%                                                                              |
| US Treasury Notes 18 mths                                                    |                                                                                              |                                                                                      |                                                                                        |                                                                                      |                                                                                    |
| US Treasury Notes 24 mths                                                    |                                                                                              |                                                                                      |                                                                                        |                                                                                      | 5.01%                                                                              |
| Other                                                                        | Variable rate: Fed funds rate-100 bps                                                        |                                                                                      | 12/24 mth Treasury Ladder                                                              | Enhanced Cash strategy 5.50% to 5.36%                                                |                                                                                    |
| Bank Fee                                                                     | (5.33-1.00 = 4.33%)                                                                          |                                                                                      |                                                                                        | 65+BPS                                                                               |                                                                                    |
| Security                                                                     | fully secured                                                                                | fully secured                                                                        | not fully secured                                                                      | fully secured                                                                        | fully secured                                                                      |
| Contacts                                                                     | Jonathan Strickland                                                                          | Chris Brown                                                                          | Joseph Anthony                                                                         | Donnie Dobbins                                                                       | David Searcy                                                                       |
| office                                                                       | <a href="mailto:jonathan.strickland@cadencebank.com">jonathan.strickland@cadencebank.com</a> | <a href="mailto:chris.brown@cbabank.net">chris.brown@cbabank.net</a>                 | <a href="mailto:joseph.anthony@communitybank.net">joseph.anthony@communitybank.net</a> | <a href="mailto:donnie.dobbins@firsthorizon.com">donnie.dobbins@firsthorizon.com</a> | <a href="mailto:david.searcy@morganstanley.com">david.searcy@morganstanley.com</a> |
| Cell                                                                         | (205) 824-2718<br>(205) 792-9659                                                             | (205) 905-3664<br>(205) 552-3782                                                     | (205) 706-4505                                                                         | (205) 803-5861<br>(205) 994-4060                                                     | (205) 969-7075<br>(205) 540-0531                                                   |
|                                                                              |                                                                                              |                                                                                      |                                                                                        | Fee Schedule:                                                                        |                                                                                    |
|                                                                              |                                                                                              |                                                                                      |                                                                                        | First \$5 million 40 bps                                                             |                                                                                    |
|                                                                              |                                                                                              |                                                                                      |                                                                                        | Next \$5 million 25 bps                                                              |                                                                                    |
|                                                                              |                                                                                              |                                                                                      |                                                                                        | Next \$15 million 15 bps                                                             |                                                                                    |
|                                                                              |                                                                                              |                                                                                      |                                                                                        | Next \$25 million 12 bps                                                             |                                                                                    |
|                                                                              |                                                                                              |                                                                                      |                                                                                        | Next \$100 million 10 bps                                                            |                                                                                    |
|                                                                              |                                                                                              |                                                                                      |                                                                                        | Over \$150 million 8 bps                                                             |                                                                                    |
| "EMERGENCY RESERVE FUND"                                                     | \$10,206,000                                                                                 |                                                                                      |                                                                                        |                                                                                      |                                                                                    |
| AMOUNT                                                                       | \$20,412,000                                                                                 |                                                                                      |                                                                                        |                                                                                      |                                                                                    |
| NAME OF BANKS >>>>                                                           | Peoples Bank                                                                                 | Pinnacle a Tenn Bank, Tenn                                                           | PNC Bank                                                                               | Regions Bank                                                                         | Robertson Bank                                                                     |
| DESCRIPTION - INVESTING INSTRUMENT                                           |                                                                                              |                                                                                      |                                                                                        |                                                                                      |                                                                                    |
| 12 mths - CD                                                                 | Note: Cap at \$10 Million                                                                    | 4.77%                                                                                |                                                                                        |                                                                                      | 4.125%                                                                             |
| 18 mths - CD                                                                 |                                                                                              |                                                                                      |                                                                                        |                                                                                      |                                                                                    |
| 24 mths - CD                                                                 |                                                                                              | 4.32%                                                                                |                                                                                        |                                                                                      | 3.250%                                                                             |
| 12 mths - MM                                                                 | 5.05%                                                                                        |                                                                                      |                                                                                        | 5.24%                                                                                |                                                                                    |
| 24 mths - MM                                                                 |                                                                                              |                                                                                      |                                                                                        |                                                                                      |                                                                                    |
| US Treasury Notes 6 mths                                                     |                                                                                              |                                                                                      |                                                                                        |                                                                                      |                                                                                    |
| US Treasury Notes 12 mths                                                    |                                                                                              |                                                                                      | Gross: 5.30%; Net: 5.18%                                                               |                                                                                      |                                                                                    |
| US Treasury Notes 18 mths                                                    |                                                                                              |                                                                                      |                                                                                        |                                                                                      |                                                                                    |
| US Treasury Notes 24 mths                                                    |                                                                                              |                                                                                      | Gross: 5.06%; Net: 4.94%                                                               |                                                                                      |                                                                                    |
| Other                                                                        |                                                                                              | CD 6mths: 5.02%                                                                      |                                                                                        | Govern Enhanced Cash: =<12 mths - 5.22%                                              |                                                                                    |
| Bank Fee                                                                     | \$0.00                                                                                       | CD 18 mths: 4.51%                                                                    | Annual - 12 BPS                                                                        | Govern Enhanced Cash: =<24 mths - 4.95%                                              | CD 6 mths - 4.35%                                                                  |
| Security                                                                     | fully secured                                                                                | fully secured                                                                        | fully secured                                                                          | fully secured                                                                        | fully secured                                                                      |
| Contacts                                                                     | Jeff Purnell                                                                                 | Stephen Cummings                                                                     | Keener Baxley                                                                          | Whitney Bateman                                                                      | Mike Coggin                                                                        |
| office                                                                       | <a href="mailto:jpurnell@peoplesbankai.com">jpurnell@peoplesbankai.com</a>                   | <a href="mailto:stephen.cummings@pnfp.com">stephen.cummings@pnfp.com</a>             | <a href="mailto:keener.baxley@pnc.com">keener.baxley@pnc.com</a>                       | <a href="mailto:whitney.bateman@regions.com">whitney.bateman@regions.com</a>         | <a href="mailto:mike@robertsonbanking.com">mike@robertsonbanking.com</a>           |
| Cell                                                                         | (205) 907-5940                                                                               | (205) 946-2785<br>(205) 616-4028                                                     | (205) 999-1607                                                                         | (256) 679-8443                                                                       | (205) 847-3168<br>(205) 873-1393                                                   |
| "EMERGENCY RESERVE FUND"                                                     | \$10,206,000                                                                                 |                                                                                      |                                                                                        |                                                                                      |                                                                                    |
| AMOUNT                                                                       | \$20,412,000                                                                                 |                                                                                      |                                                                                        |                                                                                      |                                                                                    |
| NAME OF BANKS >>>>                                                           | SouthPoint Bank                                                                              | SouthState Bank                                                                      | Truist Bank                                                                            |                                                                                      |                                                                                    |
| DESCRIPTION - INVESTING INSTRUMENT                                           |                                                                                              | % Net of Fees                                                                        |                                                                                        |                                                                                      |                                                                                    |
| 12 mths - CD                                                                 |                                                                                              | 4.50%                                                                                | 5.10%                                                                                  |                                                                                      |                                                                                    |
| 18 mths - CD                                                                 |                                                                                              |                                                                                      | 4.95%                                                                                  |                                                                                      |                                                                                    |
| 24 mths - CD                                                                 |                                                                                              |                                                                                      | 4.75%                                                                                  |                                                                                      |                                                                                    |
| 12 mths - MM                                                                 |                                                                                              | 4.25%                                                                                |                                                                                        |                                                                                      |                                                                                    |
| 24 mths - MM                                                                 |                                                                                              |                                                                                      |                                                                                        |                                                                                      |                                                                                    |
| US Treasury Notes 6 mths                                                     |                                                                                              | 4.95%                                                                                |                                                                                        |                                                                                      |                                                                                    |
| US Treasury Notes 12 mths                                                    |                                                                                              | 4.75%                                                                                | 4.60%                                                                                  |                                                                                      |                                                                                    |
| US Treasury Notes 18 mths                                                    |                                                                                              |                                                                                      | 4.45%                                                                                  |                                                                                      |                                                                                    |
| US Treasury Notes 24 mths                                                    |                                                                                              | 4.35%                                                                                | 4.30%                                                                                  |                                                                                      |                                                                                    |
| Other                                                                        | CDARS: 12 mths - 5.10%                                                                       | CDARS: 24 mths - 4.85%                                                               |                                                                                        |                                                                                      |                                                                                    |
| Bank Fee                                                                     |                                                                                              | US Treasury MM: 5.00%                                                                |                                                                                        |                                                                                      |                                                                                    |
| Security                                                                     | fully secured                                                                                | fully secured                                                                        | fully secured                                                                          |                                                                                      |                                                                                    |
| Contacts                                                                     | Jim Cearlock                                                                                 | Jason Bryant                                                                         | Ryan Parks                                                                             |                                                                                      |                                                                                    |
| office                                                                       | <a href="mailto:jcearlock@southpointbanking.com">jcearlock@southpointbanking.com</a>         | <a href="mailto:jason.bryant@southstatebank.com">jason.bryant@southstatebank.com</a> | <a href="mailto:ryan.parks@truist.com">ryan.parks@truist.com</a>                       |                                                                                      |                                                                                    |
| Cell                                                                         | (205) 503-5001                                                                               | (205) 313-2112                                                                       | (205) 445-2227                                                                         |                                                                                      |                                                                                    |
|                                                                              | -                                                                                            | (256) 572-2579                                                                       | (205) 965-4172                                                                         |                                                                                      |                                                                                    |



**CITY OF VESTAVIA HILLS  
FINANCE DEPARTMENT  
INTER-DEPARTMENT MEMO**

**April 8, 2024**

**To:** Jeff Downes, City Manager

**From:** Zach Clifton, Asst. Finance Director

**Cc:** Melvin Turner, III, Finance Director

**RE:** Resolution Number 5509 - A Resolution Authorizing The City Manager To Issue A Refund On Sales Taxes Which Were Remitted To The City In Error

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**Background:**

The City of Vestavia Hills has received a petition from Molecular Designs, requesting a refund totaling \$119,144.41 due to an error in remitting sales taxes to the incorrect municipality.

**Recommendation:**

The Finance Director has reviewed the petition, investigated and verified that the refund is due and payable.

**Fiscal Impact:**

Reduction in Sales Taxes by the said amount.

**Attachments:**

1. Resolution 5509

## 2. Molecular-B Refund Report

## **RESOLUTION NUMBER 5509**

### **A RESOLUTION AUTHORIZING THE CITY MANAGER TO ISSUE A REFUND ON PRIVILEGE LICENSE AND/OR SALES TAXES WHICH WERE REMITTED TO THE CITY IN ERROR**

**WHEREAS**, the City of Vestavia Hills has received a petition from Molecular Designs, LLC, requesting a refund totaling \$119,144.41 due to an error in reported and/or paid sales taxes and interest; and

**WHEREAS**, the Finance Director has reviewed the petition, investigated and verified that the refund is due and payable; and

**WHEREAS**, the City Manager has also reviewed the petition and recommended a refund; and

**WHEREAS**, the City Council feel it is in the best public interest to issue a refund to Molecular Designs, LLC, in the amount of \$119,144.41 as requested.

### **NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF VESTAVIA HILLS, ALABAMA, AS FOLLOWS:**

1. The City Manager is hereby authorized to issue a refund to Molecular Designs, LLC in the amount of \$119,144.41 as requested; and
2. This Resolution shall become effective immediately upon adoption and approval.

**DONE, ORDERED, ADOPTED and APPROVED** this the 8<sup>th</sup> day of April, 2024.

Ashley C. Curry  
Mayor

ATTESTED BY:

Rebecca Leavings  
City Clerk

# Report of Refunds Reviewed

Issued  
March 14, 2024



Molecular Designs, L.L.C.  
d/b/a Molecular Designs, L.L.C.

Report for Examination Period:  
01/01/2021 through 08/31/2022

Examination Performed by:

Audit Division/Compliance Section  
Avenu Insights & Analytics  
600 Beacon Parkway West, Suite 900  
Birmingham, AL 35209

**Avenu Insights & Analytics**  
**Audit Division**

**Report of Refund Review**  
**Sales Tax**

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|                                         |                                  |
|-----------------------------------------|----------------------------------|
| Taxpayer's                              | Avenu ID: 494593                 |
| Legal Name: Molecular Designs, L.L.C.   |                                  |
| DBA : Molecular Designs, L.L.C.         | Tel#: 512-632-8298               |
| Location : 2868 Acton Road              | FEIN: 47-3999592                 |
| : Vestavia Hills, AL 35243-2502         | SIC Code: 621491                 |
| Mailing : 2868 Acton Road               | Ownership: Limited Liability Co. |
| Address : Vestavia Hills, AL 35243-2502 |                                  |
| Type of Business: HMO Medical Centers   |                                  |

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|                                     |                                    |
|-------------------------------------|------------------------------------|
| Report Explained to: Lorena Dittmar | Title: Senior Sales Tax Accountant |
|-------------------------------------|------------------------------------|

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Project ID#: 47410

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**Summary of Refund Due**

| Type of Tax | Tax Amount      | Penalties | Interest       | Total Due       |
|-------------|-----------------|-----------|----------------|-----------------|
| Sales Tax   | \$CR 105,143.73 | \$0.00    | \$CR 14,000.68 | \$CR 119,144.41 |

Note - CR indicates overpayment or refund amount.

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**City of Vestavia Hill's Verification  
Molecular Designs, LLC**

**Refund of Sales Taxes:**

|                |                              |                             | <u>Sales Tax</u>    | <u>Interest</u>    | <u>Total</u>        |
|----------------|------------------------------|-----------------------------|---------------------|--------------------|---------------------|
| <b>Total</b>   |                              |                             | <b>\$105,143.73</b> | <b>\$14,000.68</b> | <b>\$119,144.41</b> |
| <b>Dates:</b>  | <b>From</b>                  | <b>To</b>                   |                     |                    |                     |
|                | Friday, April 30, 2021       | Thursday, May 20, 2021      | \$107.20            | \$16.70            | \$123.90            |
|                | Monday, May 31, 2021         | Monday, June 21, 2021       | \$10,393.80         | \$1,592.68         | \$11,986.48         |
|                | Wednesday, June 30, 2021     | Tuesday, July 20, 2021      | \$3,200.00          | \$482.72           | \$3,682.72          |
|                | Tuesday, August 31, 2021     | Monday, September 20, 2021  | \$2,400.00          | \$349.80           | \$2,749.80          |
|                | Thursday, September 30, 2021 | Wednesday, October 20, 2021 | \$9,600.00          | \$1,375.57         | \$10,975.57         |
|                | Sunday, October 31, 2021     | Monday, November 22, 2021   | \$13,804.32         | \$1,940.56         | \$15,744.88         |
|                | Tuesday, November 30, 2021   | Monday, December 20, 2021   | \$4,934.49          | \$682.32           | \$5,616.81          |
|                | Monday, January 31, 2022     | Monday, February 21, 2022   | \$21,093.86         | \$2,807.52         | \$23,901.38         |
|                | Monday, February 28, 2022    | Monday, March 21, 2022      | \$8,439.76          | \$1,103.88         | \$9,543.64          |
|                | Saturday, April 30, 2022     | Friday, May 20, 2022        | \$11,103.55         | \$1,382.64         | \$12,486.19         |
|                | Tuesday, May 31, 2022        | Monday, June 20, 2022       | \$2,946.03          | \$356.82           | \$3,302.85          |
|                | Thursday, June 30, 2022      | Wednesday, July 20, 2022    | \$6,608.70          | \$775.32           | \$7,384.02          |
|                | Sunday, July 31, 2022        | Monday, August 22, 2022     | \$394.13            | \$44.46            | \$438.59            |
|                | Wednesday, August 31, 2022   | Tuesday, September 20, 2022 | \$2,643.48          | \$287.66           | \$2,931.14          |
|                | Friday, September 30, 2022   | Thursday, October 20, 2022  | \$11,895.66         | \$1,239.44         | \$13,135.10         |
|                | Monday, October 31, 2022     | Monday, November 21, 2022   | (\$4,421.25)        | (\$437.41)         | (\$4,858.66)        |
| <b>Totals</b>  |                              |                             | <b>\$105,143.73</b> | <b>\$14,000.68</b> | <b>\$119,144.41</b> |
| <b>Balance</b> |                              |                             | <b>\$0.00</b>       | <b>\$0.00</b>      | <b>\$0.00</b>       |

Avenu Insights & Analytics  
Audit Division

DBA: Molecular Designs, L.L.C.

Page 2

REPORT OF REFUNDS REVIEWED

**Introduction:**

The following refunds, on behalf of Molecular Designs, L.L.C., Avenu account number 494593, have been submitted for review to Avenu Insights & Analytics, L.L.C. The refunds were postmarked on October 27, 2023 and December 1, 2023.

| <u>PERIOD</u>           | <u>DIRECT/JOINT</u>                | <u>JURISDICTION</u> | <u>AMOUNT REQUESTED</u> |
|-------------------------|------------------------------------|---------------------|-------------------------|
| 01/01/2021 - 08/31/2022 | Joint (LabSource, Inc.)            | Vestavia Hills      | \$80,739.44             |
| 03/01/2021 - 06/30/2022 | Joint (Bio-Rad Laboratories, Inc.) | Vestavia Hills      | \$121,460.64            |

**Reason for Request:**

Molecular Designs, L.L.C. paid local sales taxes to Bio-Rad Laboratories, Inc. and LabSource, Inc. for the City of Vestavia Hills on purchases of supplies, materials, and equipment for use in manufacturing and/or resale. Purchases used in the manufacturing process or being resold, are exempt from sales tax.

**Records Provided:**

The following records were provided via email:

Purchase invoices

Tax returns

Summary reports

State refund report

**Records Reviewed:**

Purchase invoices were reviewed to verify that items were purchased for the manufacturing process or to be resold to customers. Taxes paid on the invoices were reconciled with the taxes listed on the summary reports. Taxes collected by the vendors were reconciled with the payment history to verify taxes were initially paid. The State refund report was requested and reviewed to verify purchases were non-taxable according to the State.

**Conclusion:**

After a thorough review of the refund petitions, it has been determined that a partial refund is due.

The refund for Bio-Rad Laboratories, Inc. was partially approved. Most purchases from Bio-Rad Laboratories, Inc. are for resell, however, a few items purchased were pulled from inventory and used by the Taxpayer. These items are deemed taxable, therefore reducing the refund amount due.

The refund submitted for LabSource, Inc. has been denied due to unverified tax remittances to the City. Avenu collaborated with the City to investigate LabSource's remittances. Finding no records of tax remittances in Avenu's system, Avenu reached out to the City to inquire if LabSource had directly remitted taxes and provided LabSource's tax filing account number. However, the City could not confirm any tax remittances from LabSource. As there is no evidence that LabSource is remitting collected taxes to the City of Vestavia Hills, a refund cannot be processed. Should the Taxpayer opt to seek the refund directly from LabSource, they may do so by requesting a refund of taxes from the vendor. This can be accomplished by furnishing a valid tax exemption certificate to LabSource and pursuing a credit for taxes paid on previous invoices.

**Going Forward:**

The Taxpayer should provide all vendors with a tax exemption certificate when purchases of non-taxable equipment and supplies are being purchased so the vendor will not charge sales tax at the time of purchase. The absence of a tax exemption certificate, coupled with refund petitions for overpaid taxes, places an unwarranted burden on local

municipalities. These municipalities do not account for refund requests in their annual planning, and such unforeseen claims disrupt their financial planning. It is strongly recommended, and the Taxpayer is hereby notified, to initiate the practice of providing tax exemption certificates to all vendors immediately when making tax-exempt purchases. Failure to adopt this best practice may result in future refund petitions being denied on the grounds of not being executed in good faith as the Taxpayer has become aware of the error. Furthermore, any potential approval of future refund petitions is contingent upon compliance with ALA. CODE § 40-2A-11(c), which stipulates that negligence or disregard of rules and regulations to adhere to Title 40 of The Code of Alabama, 1975, may incur interest and penalties on the approved refund amount.

**REFUND PETITION APPEAL RIGHTS – PLEASE READ CAREFULLY**

The Alabama Taxpayers' Bill of Rights and Uniform Revenue Procedures Act, and the Municipal Business License Reform Act, guarantee taxpayers certain appeal rights regarding petitions for refund. A timely filed petition for refund must be either granted or denied within six months from the date the petition is filed, unless the period is extended by written agreement. However, if a refund is not granted within the six-month period, the petition shall be deemed to be denied.

**(1) For the Denial of Refund Petitions for Sales, Use, Rental, or Lodgings Tax – See ALA. CODE § 40-2A-7(c)(5)**

*(a)(1) A taxpayer may appeal from the denial in whole or in part of a petition for refund of local sales, use, rental, or lodgings tax by filing a notice of appeal (Form ATT-2 available at [www.taxtribunal.alabama.gov](http://www.taxtribunal.alabama.gov) or any other form that includes the information set forth in Section (a)(2)) within two (2) years from the date the petition is denied, and the appeal, if timely filed, shall proceed as provided under ALA. CODE § 40-2B-1 et seq. for appeals to the Alabama Tax Tribunal. Notices of appeal should be mailed to: ALABAMA TAX TRIBUNAL, P.O. BOX 327130, MONTGOMERY, AL 36132-7130*

*(a)(2) The notice of appeal shall identify or include: (i) the refund petition & denial; (ii) the position of the appealing party; (iii) the relief sought; and (iv) the legal or other basis on which relief should be granted; Failure to include the above information shall not, by itself, be grounds for dismissal of the appeal. The Tax Tribunal Judge may require the taxpayer to file an amended notice of appeal if additional information is deemed necessary.*

*\*\*\*Please visit [www.taxtribunal.alabama.gov](http://www.taxtribunal.alabama.gov) for a list of jurisdictions that may be included in this refund petition that have opted out of the Alabama Tax Tribunal. If a jurisdiction has opted out, the notice of appeal for an administrative hearing must be filed with Avenu at the address provided in Section (2)(a)(1) below for that jurisdiction only. Circuit court appeals for these tax types and jurisdictions will remain the same as in Section (1)(b)\*\*\**

*(b) In lieu of appealing to the Alabama Tax Tribunal, at the option of the taxpayer, the taxpayer may appeal from the denial in whole or in part of a petition for refund of these taxes to the Circuit Court in Montgomery County, Alabama, or the circuit court in the county in which the taxpayer resides or has a principal place of business in Alabama, as appropriate, by filing a notice of appeal within two (2) years from the date the petition was 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.*

**(2) For the Denial of Refunds for Municipal Business License, Gasoline, Alcohol, Occupational, or Any Other Local Tax Not Listed Above – see ALA. CODE § 11-51-191(g)(5)a**

*(a)(1) A taxpayer may appeal from the denial in whole or in part of a petition for refund of local business license, gasoline, alcohol, occupational, or any other local tax other than sales, use, rental, and lodgings tax by filing a notice of appeal with the license officer at Avenu within two (2) years from the date the petition was denied, who shall promptly forward the appeal to the administrative hearing officer at Avenu, and the appeal, if timely filed, shall proceed in a manner similar to those before the Alabama Tax Tribunal. Notices of appeal should be mailed to: Sherrie Dale, Avenu Insights & Analytics, 600 BEACON PKWY W, STE 900, BIRMINGHAM, AL 35209.*

*(a)(2) The notice of appeal shall identify or include: (i) the refund petition and denial; (ii) the position of the appealing party; (iii) the relief sought; and (iv) the legal or other basis on which relief should be*

*granted. Failure to include the above information shall not, by itself, be grounds for dismissal of the appeal. The hearing officer may require the taxpayer to file an amended notice of appeal if additional information is deemed necessary.*

*(b) In lieu of an appeal to the Avenu administrative hearing officer, the taxpayer may appeal from the denial in whole or in part of a petition for refund of one of these tax types to the circuit court of the county in which the (or each respective) municipality denying the refund is located by filing a notice of appeal within two (2) years from the date the petition was 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.*



Avenu Insights & Analytics, LLC  
Compliance Audit Division

|                                                |               |            |                                                             |
|------------------------------------------------|---------------|------------|-------------------------------------------------------------|
| Molecular Designs, L.L.C.                      | Avenu Acct #: | 494593     | Period: 01/01/2021 thru 08/31/2022                          |
| 2868 Acton Road, Vestavia Hills, AL 35243-2502 | FEIN/SSAN:    | 47-3999592 | Auditor: Julie Blair, CRE                                   |
| Molecular Designs, LLC                         | Project ID:   | 47410      | Supervisor & Manager: Cassie Tubbs, CRE & Leslie Payne, CRE |
| 2868 Acton Road, Vestavia Hills, AL 35243-2502 | Location ID:  |            | Interest Date: 03/31/2024                                   |

Billing Summary Sales Tax

Audit: Sales Tax  
Adjustment Schedules: Standard-ST, Standard-ST Reduce Refund

| Code      | Tax Type           | Tax          | Interest    | Penalty | Total        |   |
|-----------|--------------------|--------------|-------------|---------|--------------|---|
| 1 9333    | Vestavia Hills S&U | (105,143.73) | (14,000.68) | 0.00    | (119,144.41) | 1 |
| Total (1) |                    | (105,143.73) | (14,000.68) | 0.00    | (119,144.41) |   |



# Avenu Insights & Analytics, LLC

Compliance Audit Division

|                                                                                                                                                         |                                                                                    |                                                                                                                                                             |
|---------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Molecular Designs, L.L.C.<br>2868 Acton Road, Vestavia Hills, AL 35243-2502<br>Molecular Designs, LLC<br>2868 Acton Road, Vestavia Hills, AL 35243-2502 | Avenu Acct #: 494593<br>FEIN/SSAN: 47-3999592<br>Project ID: 47410<br>Location ID: | Period: 01/01/2021 thru 08/31/2022<br>Auditor: Julie Blair, CRE<br>Supervisor & Manager: Cassie Tubbs, CRE & Leslie Payne, CRE<br>Interest Date: 03/31/2024 |
|---------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|

## Interest Detail for Vestavia Hills S&U [9333]

## Sales Tax

| Period      | Due Date | Amount Due | From     | Through  | APR  | Factor      | Mths/Days | Interest |    |
|-------------|----------|------------|----------|----------|------|-------------|-----------|----------|----|
| 1 11/30/20  | 12/21/20 | 0.00       | 12/21/20 | 12/31/20 | 0.03 | 0.000901639 | 11        | 0.00     | 1  |
| 2           |          | 0.00       | 01/01/21 | 03/31/22 | 0.03 | 0.037397260 | 455       | 0.00     | 2  |
| 3           |          | 0.00       | 04/01/22 | 06/30/22 | 0.04 | 0.009972603 | 91        | 0.00     | 3  |
| 4           |          | 0.00       | 07/01/22 | 09/30/22 | 0.05 | 0.012602740 | 92        | 0.00     | 4  |
| 5           |          | 0.00       | 10/01/22 | 12/31/22 | 0.06 | 0.015123288 | 92        | 0.00     | 5  |
| 6           |          | 0.00       | 01/01/23 | 09/30/23 | 0.07 | 0.052356164 | 273       | 0.00     | 6  |
| 7           |          | 0.00       | 10/01/23 | 12/31/23 | 0.08 | 0.020164384 | 92        | 0.00     | 7  |
| 8           |          | 0.00       | 01/01/24 | 03/30/24 | 0.08 | 0.019672131 | 90        | 0.00     | 8  |
|             |          | 0.00       |          |          |      |             | 1196      | 0.00     |    |
| 9 12/31/20  | 01/20/21 | 0.00       | 01/20/21 | 03/31/22 | 0.03 | 0.035835616 | 436       | 0.00     | 9  |
| 10          |          | 0.00       | 04/01/22 | 06/30/22 | 0.04 | 0.009972603 | 91        | 0.00     | 10 |
| 11          |          | 0.00       | 07/01/22 | 09/30/22 | 0.05 | 0.012602740 | 92        | 0.00     | 11 |
| 12          |          | 0.00       | 10/01/22 | 12/31/22 | 0.06 | 0.015123288 | 92        | 0.00     | 12 |
| 13          |          | 0.00       | 01/01/23 | 09/30/23 | 0.07 | 0.052356164 | 273       | 0.00     | 13 |
| 14          |          | 0.00       | 10/01/23 | 12/31/23 | 0.08 | 0.020164384 | 92        | 0.00     | 14 |
| 15          |          | 0.00       | 01/01/24 | 03/30/24 | 0.08 | 0.019672131 | 90        | 0.00     | 15 |
|             |          | 0.00       |          |          |      |             | 1166      | 0.00     |    |
| 16 01/31/21 | 02/22/21 | 0.00       | 02/22/21 | 03/31/22 | 0.03 | 0.033123288 | 403       | 0.00     | 16 |
| 17          |          | 0.00       | 04/01/22 | 06/30/22 | 0.04 | 0.009972603 | 91        | 0.00     | 17 |
| 18          |          | 0.00       | 07/01/22 | 09/30/22 | 0.05 | 0.012602740 | 92        | 0.00     | 18 |
| 19          |          | 0.00       | 10/01/22 | 12/31/22 | 0.06 | 0.015123288 | 92        | 0.00     | 19 |
| 20          |          | 0.00       | 01/01/23 | 09/30/23 | 0.07 | 0.052356164 | 273       | 0.00     | 20 |
| 21          |          | 0.00       | 10/01/23 | 12/31/23 | 0.08 | 0.020164384 | 92        | 0.00     | 21 |
| 22          |          | 0.00       | 01/01/24 | 03/30/24 | 0.08 | 0.019672131 | 90        | 0.00     | 22 |
|             |          | 0.00       |          |          |      |             | 1133      | 0.00     |    |
| 23 02/28/21 | 03/22/21 | 0.00       | 03/22/21 | 03/31/22 | 0.03 | 0.030821918 | 375       | 0.00     | 23 |
| 24          |          | 0.00       | 04/01/22 | 06/30/22 | 0.04 | 0.009972603 | 91        | 0.00     | 24 |
| 25          |          | 0.00       | 07/01/22 | 09/30/22 | 0.05 | 0.012602740 | 92        | 0.00     | 25 |
| 26          |          | 0.00       | 10/01/22 | 12/31/22 | 0.06 | 0.015123288 | 92        | 0.00     | 26 |
| 27          |          | 0.00       | 01/01/23 | 09/30/23 | 0.07 | 0.052356164 | 273       | 0.00     | 27 |
| 28          |          | 0.00       | 10/01/23 | 12/31/23 | 0.08 | 0.020164384 | 92        | 0.00     | 28 |
| 29          |          | 0.00       | 01/01/24 | 03/30/24 | 0.08 | 0.019672131 | 90        | 0.00     | 29 |
|             |          | 0.00       |          |          |      |             | 1105      | 0.00     |    |
| 30 03/31/21 | 04/20/21 | 0.00       | 04/20/21 | 03/31/22 | 0.03 | 0.028438356 | 346       | 0.00     | 30 |
| 31          |          | 0.00       | 04/01/22 | 06/30/22 | 0.04 | 0.009972603 | 91        | 0.00     | 31 |
| 32          |          | 0.00       | 07/01/22 | 09/30/22 | 0.05 | 0.012602740 | 92        | 0.00     | 32 |
| 33          |          | 0.00       | 10/01/22 | 12/31/22 | 0.06 | 0.015123288 | 92        | 0.00     | 33 |
| 34          |          | 0.00       | 01/01/23 | 09/30/23 | 0.07 | 0.052356164 | 273       | 0.00     | 34 |
| 35          |          | 0.00       | 10/01/23 | 12/31/23 | 0.08 | 0.020164384 | 92        | 0.00     | 35 |
| 36          |          | 0.00       | 01/01/24 | 03/30/24 | 0.08 | 0.019672131 | 90        | 0.00     | 36 |
|             |          | 0.00       |          |          |      |             | 1076      | 0.00     |    |
| 37 04/30/21 | 05/20/21 | (107.20)   | 05/20/21 | 03/31/22 | 0.03 | 0.025972603 | 316       | (2.78)   | 37 |
| 38          |          | 0.00       | 04/01/22 | 06/30/22 | 0.04 | 0.009972603 | 91        | (1.07)   | 38 |
| 39          |          | 0.00       | 07/01/22 | 09/30/22 | 0.05 | 0.012602740 | 92        | (1.35)   | 39 |
| 40          |          | 0.00       | 10/01/22 | 12/31/22 | 0.06 | 0.015123288 | 92        | (1.62)   | 40 |
| 41          |          | 0.00       | 01/01/23 | 09/30/23 | 0.07 | 0.052356164 | 273       | (5.61)   | 41 |
| 42          |          | 0.00       | 10/01/23 | 12/31/23 | 0.08 | 0.020164384 | 92        | (2.16)   | 42 |
| 43          |          | 0.00       | 01/01/24 | 03/30/24 | 0.08 | 0.019672131 | 90        | (2.11)   | 43 |
|             |          | (107.20)   |          |          |      |             | 1046      | (16.70)  |    |



# Avenu Insights & Analytics, LLC

Compliance Audit Division

|                                                |                       |                                                             |
|------------------------------------------------|-----------------------|-------------------------------------------------------------|
| Molecular Designs, L.L.C.                      | Avenu Acct #: 494593  | Period: 01/01/2021 thru 08/31/2022                          |
| 2868 Acton Road, Vestavia Hills, AL 35243-2502 | FEIN/SSAN: 47-3999592 | Auditor: Julie Blair, CRE                                   |
| Molecular Designs, LLC                         | Project ID: 47410     | Supervisor & Manager: Cassie Tubbs, CRE & Leslie Payne, CRE |
| 2868 Acton Road, Vestavia Hills, AL 35243-2502 | Location ID:          | Interest Date: 03/31/2024                                   |

## Interest Detail for Vestavia Hills S&U [9333]

## Sales Tax

|    | Period   | Due Date | Amount Due  | From     | Through  | APR  | Factor      | Mths/Days | Interest   |    |
|----|----------|----------|-------------|----------|----------|------|-------------|-----------|------------|----|
| 44 | 05/31/21 | 06/21/21 | (10,393.80) | 06/21/21 | 03/31/22 | 0.03 | 0.023342466 | 284       | (242.62)   | 44 |
| 45 |          |          | 0.00        | 04/01/22 | 06/30/22 | 0.04 | 0.009972603 | 91        | (103.65)   | 45 |
| 46 |          |          | 0.00        | 07/01/22 | 09/30/22 | 0.05 | 0.012602740 | 92        | (130.99)   | 46 |
| 47 |          |          | 0.00        | 10/01/22 | 12/31/22 | 0.06 | 0.015123288 | 92        | (157.19)   | 47 |
| 48 |          |          | 0.00        | 01/01/23 | 09/30/23 | 0.07 | 0.052356164 | 273       | (544.18)   | 48 |
| 49 |          |          | 0.00        | 10/01/23 | 12/31/23 | 0.08 | 0.020164384 | 92        | (209.58)   | 49 |
| 50 |          |          | 0.00        | 01/01/24 | 03/30/24 | 0.08 | 0.019672131 | 90        | (204.47)   | 50 |
|    |          |          | (10,393.80) |          |          |      |             | 1014      | (1,592.68) |    |
| 51 | 06/30/21 | 07/20/21 | (3,200.00)  | 07/20/21 | 03/31/22 | 0.03 | 0.020958904 | 255       | (67.07)    | 51 |
| 52 |          |          | 0.00        | 04/01/22 | 06/30/22 | 0.04 | 0.009972603 | 91        | (31.91)    | 52 |
| 53 |          |          | 0.00        | 07/01/22 | 09/30/22 | 0.05 | 0.012602740 | 92        | (40.33)    | 53 |
| 54 |          |          | 0.00        | 10/01/22 | 12/31/22 | 0.06 | 0.015123288 | 92        | (48.39)    | 54 |
| 55 |          |          | 0.00        | 01/01/23 | 09/30/23 | 0.07 | 0.052356164 | 273       | (167.54)   | 55 |
| 56 |          |          | 0.00        | 10/01/23 | 12/31/23 | 0.08 | 0.020164384 | 92        | (64.53)    | 56 |
| 57 |          |          | 0.00        | 01/01/24 | 03/30/24 | 0.08 | 0.019672131 | 90        | (62.95)    | 57 |
|    |          |          | (3,200.00)  |          |          |      |             | 985       | (482.72)   |    |
| 58 | 07/31/21 | 08/20/21 | 0.00        | 08/20/21 | 03/31/22 | 0.03 | 0.018410959 | 224       | 0.00       | 58 |
| 59 |          |          | 0.00        | 04/01/22 | 06/30/22 | 0.04 | 0.009972603 | 91        | 0.00       | 59 |
| 60 |          |          | 0.00        | 07/01/22 | 09/30/22 | 0.05 | 0.012602740 | 92        | 0.00       | 60 |
| 61 |          |          | 0.00        | 10/01/22 | 12/31/22 | 0.06 | 0.015123288 | 92        | 0.00       | 61 |
| 62 |          |          | 0.00        | 01/01/23 | 09/30/23 | 0.07 | 0.052356164 | 273       | 0.00       | 62 |
| 63 |          |          | 0.00        | 10/01/23 | 12/31/23 | 0.08 | 0.020164384 | 92        | 0.00       | 63 |
| 64 |          |          | 0.00        | 01/01/24 | 03/30/24 | 0.08 | 0.019672131 | 90        | 0.00       | 64 |
|    |          |          | 0.00        |          |          |      |             | 954       | 0.00       |    |
| 65 | 08/31/21 | 09/20/21 | (2,400.00)  | 09/20/21 | 03/31/22 | 0.03 | 0.015863014 | 193       | (38.07)    | 65 |
| 66 |          |          | 0.00        | 04/01/22 | 06/30/22 | 0.04 | 0.009972603 | 91        | (23.93)    | 66 |
| 67 |          |          | 0.00        | 07/01/22 | 09/30/22 | 0.05 | 0.012602740 | 92        | (30.25)    | 67 |
| 68 |          |          | 0.00        | 10/01/22 | 12/31/22 | 0.06 | 0.015123288 | 92        | (36.30)    | 68 |
| 69 |          |          | 0.00        | 01/01/23 | 09/30/23 | 0.07 | 0.052356164 | 273       | (125.65)   | 69 |
| 70 |          |          | 0.00        | 10/01/23 | 12/31/23 | 0.08 | 0.020164384 | 92        | (48.39)    | 70 |
| 71 |          |          | 0.00        | 01/01/24 | 03/30/24 | 0.08 | 0.019672131 | 90        | (47.21)    | 71 |
|    |          |          | (2,400.00)  |          |          |      |             | 923       | (349.80)   |    |
| 72 | 09/30/21 | 10/20/21 | (9,600.00)  | 10/20/21 | 03/31/22 | 0.03 | 0.013397260 | 163       | (128.61)   | 72 |
| 73 |          |          | 0.00        | 04/01/22 | 06/30/22 | 0.04 | 0.009972603 | 91        | (95.74)    | 73 |
| 74 |          |          | 0.00        | 07/01/22 | 09/30/22 | 0.05 | 0.012602740 | 92        | (120.99)   | 74 |
| 75 |          |          | 0.00        | 10/01/22 | 12/31/22 | 0.06 | 0.015123288 | 92        | (145.18)   | 75 |
| 76 |          |          | 0.00        | 01/01/23 | 09/30/23 | 0.07 | 0.052356164 | 273       | (502.62)   | 76 |
| 77 |          |          | 0.00        | 10/01/23 | 12/31/23 | 0.08 | 0.020164384 | 92        | (193.58)   | 77 |
| 78 |          |          | 0.00        | 01/01/24 | 03/30/24 | 0.08 | 0.019672131 | 90        | (188.85)   | 78 |
|    |          |          | (9,600.00)  |          |          |      |             | 893       | (1,375.57) |    |
| 79 | 10/31/21 | 11/22/21 | (13,804.32) | 11/22/21 | 03/31/22 | 0.03 | 0.010684932 | 130       | (147.50)   | 79 |
| 80 |          |          | 0.00        | 04/01/22 | 06/30/22 | 0.04 | 0.009972603 | 91        | (137.66)   | 80 |
| 81 |          |          | 0.00        | 07/01/22 | 09/30/22 | 0.05 | 0.012602740 | 92        | (173.97)   | 81 |
| 82 |          |          | 0.00        | 10/01/22 | 12/31/22 | 0.06 | 0.015123288 | 92        | (208.77)   | 82 |
| 83 |          |          | 0.00        | 01/01/23 | 09/30/23 | 0.07 | 0.052356164 | 273       | (722.74)   | 83 |
| 84 |          |          | 0.00        | 10/01/23 | 12/31/23 | 0.08 | 0.020164384 | 92        | (278.36)   | 84 |
| 85 |          |          | 0.00        | 01/01/24 | 03/30/24 | 0.08 | 0.019672131 | 90        | (271.56)   | 85 |
|    |          |          | (13,804.32) |          |          |      |             | 860       | (1,940.56) |    |
| 86 | 11/30/21 | 12/20/21 | (4,934.49)  | 12/20/21 | 03/31/22 | 0.03 | 0.008383562 | 102       | (41.37)    | 86 |

Interest Detail

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# Avenu Insights & Analytics, LLC

Compliance Audit Division

|                                                |                       |                                                             |
|------------------------------------------------|-----------------------|-------------------------------------------------------------|
| Molecular Designs, L.L.C.                      | Avenu Acct #: 494593  | Period: 01/01/2021 thru 08/31/2022                          |
| 2868 Acton Road, Vestavia Hills, AL 35243-2502 | FEIN/SSAN: 47-3999592 | Auditor: Julie Blair, CRE                                   |
| Molecular Designs, LLC                         | Project ID: 47410     | Supervisor & Manager: Cassie Tubbs, CRE & Leslie Payne, CRE |
| 2868 Acton Road, Vestavia Hills, AL 35243-2502 | Location ID:          | Interest Date: 03/31/2024                                   |

## Interest Detail for Vestavia Hills S&U [9333]

## Sales Tax

|     | Period   | Due Date | Amount Due  | From     | Through  | APR  | Factor      | Mths/Days | Interest   |     |
|-----|----------|----------|-------------|----------|----------|------|-------------|-----------|------------|-----|
| 87  |          |          | 0.00        | 04/01/22 | 06/30/22 | 0.04 | 0.009972603 | 91        | (49.21)    | 87  |
| 88  |          |          | 0.00        | 07/01/22 | 09/30/22 | 0.05 | 0.012602740 | 92        | (62.19)    | 88  |
| 89  |          |          | 0.00        | 10/01/22 | 12/31/22 | 0.06 | 0.015123288 | 92        | (74.63)    | 89  |
| 90  |          |          | 0.00        | 01/01/23 | 09/30/23 | 0.07 | 0.052356164 | 273       | (258.35)   | 90  |
| 91  |          |          | 0.00        | 10/01/23 | 12/31/23 | 0.08 | 0.020164384 | 92        | (99.50)    | 91  |
| 92  |          |          | 0.00        | 01/01/24 | 03/30/24 | 0.08 | 0.019672131 | 90        | (97.07)    | 92  |
|     |          |          | (4,934.49)  |          |          |      |             | 832       | (682.32)   |     |
| 93  | 12/31/21 | 01/20/22 | 0.00        | 01/20/22 | 03/31/22 | 0.03 | 0.005835616 | 71        | 0.00       | 93  |
| 94  |          |          | 0.00        | 04/01/22 | 06/30/22 | 0.04 | 0.009972603 | 91        | 0.00       | 94  |
| 95  |          |          | 0.00        | 07/01/22 | 09/30/22 | 0.05 | 0.012602740 | 92        | 0.00       | 95  |
| 96  |          |          | 0.00        | 10/01/22 | 12/31/22 | 0.06 | 0.015123288 | 92        | 0.00       | 96  |
| 97  |          |          | 0.00        | 01/01/23 | 09/30/23 | 0.07 | 0.052356164 | 273       | 0.00       | 97  |
| 98  |          |          | 0.00        | 10/01/23 | 12/31/23 | 0.08 | 0.020164384 | 92        | 0.00       | 98  |
| 99  |          |          | 0.00        | 01/01/24 | 03/30/24 | 0.08 | 0.019672131 | 90        | 0.00       | 99  |
|     |          |          | 0.00        |          |          |      |             | 801       | 0.00       |     |
| 100 | 01/31/22 | 02/21/22 | (21,093.86) | 02/21/22 | 03/31/22 | 0.03 | 0.003205479 | 39        | (67.62)    | 100 |
| 101 |          |          | 0.00        | 04/01/22 | 06/30/22 | 0.04 | 0.009972603 | 91        | (210.36)   | 101 |
| 102 |          |          | 0.00        | 07/01/22 | 09/30/22 | 0.05 | 0.012602740 | 92        | (265.84)   | 102 |
| 103 |          |          | 0.00        | 10/01/22 | 12/31/22 | 0.06 | 0.015123288 | 92        | (319.01)   | 103 |
| 104 |          |          | 0.00        | 01/01/23 | 09/30/23 | 0.07 | 0.052356164 | 273       | (1,104.39) | 104 |
| 105 |          |          | 0.00        | 10/01/23 | 12/31/23 | 0.08 | 0.020164384 | 92        | (425.34)   | 105 |
| 106 |          |          | 0.00        | 01/01/24 | 03/30/24 | 0.08 | 0.019672131 | 90        | (414.96)   | 106 |
|     |          |          | (21,093.86) |          |          |      |             | 769       | (2,807.52) |     |
| 107 | 02/28/22 | 03/21/22 | (8,439.76)  | 03/21/22 | 03/31/22 | 0.03 | 0.000904110 | 11        | (7.63)     | 107 |
| 108 |          |          | 0.00        | 04/01/22 | 06/30/22 | 0.04 | 0.009972603 | 91        | (84.17)    | 108 |
| 109 |          |          | 0.00        | 07/01/22 | 09/30/22 | 0.05 | 0.012602740 | 92        | (106.36)   | 109 |
| 110 |          |          | 0.00        | 10/01/22 | 12/31/22 | 0.06 | 0.015123288 | 92        | (127.64)   | 110 |
| 111 |          |          | 0.00        | 01/01/23 | 09/30/23 | 0.07 | 0.052356164 | 273       | (441.87)   | 111 |
| 112 |          |          | 0.00        | 10/01/23 | 12/31/23 | 0.08 | 0.020164384 | 92        | (170.18)   | 112 |
| 113 |          |          | 0.00        | 01/01/24 | 03/30/24 | 0.08 | 0.019672131 | 90        | (166.03)   | 113 |
|     |          |          | (8,439.76)  |          |          |      |             | 741       | (1,103.88) |     |
| 114 | 03/31/22 | 04/20/22 | 0.00        | 04/20/22 | 06/30/22 | 0.04 | 0.007890411 | 72        | 0.00       | 114 |
| 115 |          |          | 0.00        | 07/01/22 | 09/30/22 | 0.05 | 0.012602740 | 92        | 0.00       | 115 |
| 116 |          |          | 0.00        | 10/01/22 | 12/31/22 | 0.06 | 0.015123288 | 92        | 0.00       | 116 |
| 117 |          |          | 0.00        | 01/01/23 | 09/30/23 | 0.07 | 0.052356164 | 273       | 0.00       | 117 |
| 118 |          |          | 0.00        | 10/01/23 | 12/31/23 | 0.08 | 0.020164384 | 92        | 0.00       | 118 |
| 119 |          |          | 0.00        | 01/01/24 | 03/30/24 | 0.08 | 0.019672131 | 90        | 0.00       | 119 |
|     |          |          | 0.00        |          |          |      |             | 711       | 0.00       |     |
| 120 | 04/30/22 | 05/20/22 | (11,103.55) | 05/20/22 | 06/30/22 | 0.04 | 0.004602740 | 42        | (51.11)    | 120 |
| 121 |          |          | 0.00        | 07/01/22 | 09/30/22 | 0.05 | 0.012602740 | 92        | (139.94)   | 121 |
| 122 |          |          | 0.00        | 10/01/22 | 12/31/22 | 0.06 | 0.015123288 | 92        | (167.92)   | 122 |
| 123 |          |          | 0.00        | 01/01/23 | 09/30/23 | 0.07 | 0.052356164 | 273       | (581.34)   | 123 |
| 124 |          |          | 0.00        | 10/01/23 | 12/31/23 | 0.08 | 0.020164384 | 92        | (223.90)   | 124 |
| 125 |          |          | 0.00        | 01/01/24 | 03/30/24 | 0.08 | 0.019672131 | 90        | (218.43)   | 125 |
|     |          |          | (11,103.55) |          |          |      |             | 681       | (1,382.64) |     |
| 126 | 05/31/22 | 06/20/22 | (2,946.03)  | 06/20/22 | 06/30/22 | 0.04 | 0.001205479 | 11        | (3.55)     | 126 |
| 127 |          |          | 0.00        | 07/01/22 | 09/30/22 | 0.05 | 0.012602740 | 92        | (37.13)    | 127 |
| 128 |          |          | 0.00        | 10/01/22 | 12/31/22 | 0.06 | 0.015123288 | 92        | (44.55)    | 128 |
| 129 |          |          | 0.00        | 01/01/23 | 09/30/23 | 0.07 | 0.052356164 | 273       | (154.24)   | 129 |

Interest Detail

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# Avenu Insights & Analytics, LLC

Compliance Audit Division

|                                                |                       |                                                             |
|------------------------------------------------|-----------------------|-------------------------------------------------------------|
| Molecular Designs, L.L.C.                      | Avenu Acct #: 494593  | Period: 01/01/2021 thru 08/31/2022                          |
| 2868 Acton Road, Vestavia Hills, AL 35243-2502 | FEIN/SSAN: 47-3999592 | Auditor: Julie Blair, CRE                                   |
| Molecular Designs, LLC                         | Project ID: 47410     | Supervisor & Manager: Cassie Tubbs, CRE & Leslie Payne, CRE |
| 2868 Acton Road, Vestavia Hills, AL 35243-2502 | Location ID:          | Interest Date: 03/31/2024                                   |

## Interest Detail for Vestavia Hills S&U [9333]

## Sales Tax

| Period | Due Date | Amount Due  | From     | Through  | APR  | Factor      | Mths/Days | Interest   |     |
|--------|----------|-------------|----------|----------|------|-------------|-----------|------------|-----|
| 130    |          | 0.00        | 10/01/23 | 12/31/23 | 0.08 | 0.020164384 | 92        | (59.40)    | 130 |
| 131    |          | 0.00        | 01/01/24 | 03/30/24 | 0.08 | 0.019672131 | 90        | (57.95)    | 131 |
|        |          | (2,946.03)  |          |          |      |             | 650       | (356.82)   |     |
| 132    | 06/30/22 | (6,608.70)  | 07/20/22 | 09/30/22 | 0.05 | 0.010000000 | 73        | (66.09)    | 132 |
| 133    |          | 0.00        | 10/01/22 | 12/31/22 | 0.06 | 0.015123288 | 92        | (99.95)    | 133 |
| 134    |          | 0.00        | 01/01/23 | 09/30/23 | 0.07 | 0.052356164 | 273       | (346.01)   | 134 |
| 135    |          | 0.00        | 10/01/23 | 12/31/23 | 0.08 | 0.020164384 | 92        | (133.26)   | 135 |
| 136    |          | 0.00        | 01/01/24 | 03/30/24 | 0.08 | 0.019672131 | 90        | (130.01)   | 136 |
|        |          | (6,608.70)  |          |          |      |             | 620       | (775.32)   |     |
| 137    | 07/31/22 | (394.13)    | 08/22/22 | 09/30/22 | 0.05 | 0.005479452 | 40        | (2.16)     | 137 |
| 138    |          | 0.00        | 10/01/22 | 12/31/22 | 0.06 | 0.015123288 | 92        | (5.96)     | 138 |
| 139    |          | 0.00        | 01/01/23 | 09/30/23 | 0.07 | 0.052356164 | 273       | (20.64)    | 139 |
| 140    |          | 0.00        | 10/01/23 | 12/31/23 | 0.08 | 0.020164384 | 92        | (7.95)     | 140 |
| 141    |          | 0.00        | 01/01/24 | 03/30/24 | 0.08 | 0.019672131 | 90        | (7.75)     | 141 |
|        |          | (394.13)    |          |          |      |             | 587       | (44.46)    |     |
| 142    | 08/31/22 | (2,643.48)  | 09/20/22 | 09/30/22 | 0.05 | 0.001506849 | 11        | (3.98)     | 142 |
| 143    |          | 0.00        | 10/01/22 | 12/31/22 | 0.06 | 0.015123288 | 92        | (39.98)    | 143 |
| 144    |          | 0.00        | 01/01/23 | 09/30/23 | 0.07 | 0.052356164 | 273       | (138.40)   | 144 |
| 145    |          | 0.00        | 10/01/23 | 12/31/23 | 0.08 | 0.020164384 | 92        | (53.30)    | 145 |
| 146    |          | 0.00        | 01/01/24 | 03/30/24 | 0.08 | 0.019672131 | 90        | (52.00)    | 146 |
|        |          | (2,643.48)  |          |          |      |             | 558       | (287.66)   |     |
| 147    | 09/30/22 | (11,895.66) | 10/20/22 | 12/31/22 | 0.06 | 0.012000000 | 73        | (142.75)   | 147 |
| 148    |          | 0.00        | 01/01/23 | 09/30/23 | 0.07 | 0.052356164 | 273       | (622.81)   | 148 |
| 149    |          | 0.00        | 10/01/23 | 12/31/23 | 0.08 | 0.020164384 | 92        | (239.87)   | 149 |
| 150    |          | 0.00        | 01/01/24 | 03/30/24 | 0.08 | 0.019672131 | 90        | (234.01)   | 150 |
|        |          | (11,895.66) |          |          |      |             | 528       | (1,239.44) |     |
| 151    | 10/31/22 | 4,421.25    | 11/21/22 | 12/31/22 | 0.06 | 0.006739726 | 41        | 29.80      | 151 |
| 152    |          | 0.00        | 01/01/23 | 09/30/23 | 0.07 | 0.052356164 | 273       | 231.48     | 152 |
| 153    |          | 0.00        | 10/01/23 | 12/31/23 | 0.08 | 0.020164384 | 92        | 89.15      | 153 |
| 154    |          | 0.00        | 01/01/24 | 03/30/24 | 0.08 | 0.019672131 | 90        | 86.98      | 154 |
|        |          | 4,421.25    |          |          |      |             | 496       | 437.41     |     |
| 155    | 11/30/22 | 0.00        | 12/20/22 | 12/31/22 | 0.06 | 0.001972603 | 12        | 0.00       | 155 |
| 156    |          | 0.00        | 01/01/23 | 09/30/23 | 0.07 | 0.052356164 | 273       | 0.00       | 156 |
| 157    |          | 0.00        | 10/01/23 | 12/31/23 | 0.08 | 0.020164384 | 92        | 0.00       | 157 |
| 158    |          | 0.00        | 01/01/24 | 03/30/24 | 0.08 | 0.019672131 | 90        | 0.00       | 158 |
|        |          | 0.00        |          |          |      |             | 467       | 0.00       |     |
| 159    | 12/31/22 | 0.00        | 01/20/23 | 09/30/23 | 0.07 | 0.048712329 | 254       | 0.00       | 159 |
| 160    |          | 0.00        | 10/01/23 | 12/31/23 | 0.08 | 0.020164384 | 92        | 0.00       | 160 |
| 161    |          | 0.00        | 01/01/24 | 03/30/24 | 0.08 | 0.019672131 | 90        | 0.00       | 161 |
|        |          | 0.00        |          |          |      |             | 436       | 0.00       |     |
| 162    | 01/31/23 | 0.00        | 02/20/23 | 09/30/23 | 0.07 | 0.042767123 | 223       | 0.00       | 162 |
| 163    |          | 0.00        | 10/01/23 | 12/31/23 | 0.08 | 0.020164384 | 92        | 0.00       | 163 |
| 164    |          | 0.00        | 01/01/24 | 03/30/24 | 0.08 | 0.019672131 | 90        | 0.00       | 164 |
|        |          | 0.00        |          |          |      |             | 405       | 0.00       |     |
| 165    | 02/28/23 | 0.00        | 03/20/23 | 09/30/23 | 0.07 | 0.037397260 | 195       | 0.00       | 165 |
| 166    |          | 0.00        | 10/01/23 | 12/31/23 | 0.08 | 0.020164384 | 92        | 0.00       | 166 |

Interest Detail

TaxMaster 5.0.1.1623 - 12/12/23

3/14/24 12:57p Page 5 of 9



# Avenu Insights & Analytics, LLC

Compliance Audit Division

|                                                                                                                                                         |                                                                                    |                                                                                                                                                             |
|---------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Molecular Designs, L.L.C.<br>2868 Acton Road, Vestavia Hills, AL 35243-2502<br>Molecular Designs, LLC<br>2868 Acton Road, Vestavia Hills, AL 35243-2502 | Avenu Acct #: 494593<br>FEIN/SSAN: 47-3999592<br>Project ID: 47410<br>Location ID: | Period: 01/01/2021 thru 08/31/2022<br>Auditor: Julie Blair, CRE<br>Supervisor & Manager: Cassie Tubbs, CRE & Leslie Payne, CRE<br>Interest Date: 03/31/2024 |
|---------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|

## Interest Detail for Vestavia Hills S&U [9333]

## Sales Tax

| Period             | Due Date | Amount Due   | From     | Through  | APR  | Factor      | Mths/Days | Interest    |     |
|--------------------|----------|--------------|----------|----------|------|-------------|-----------|-------------|-----|
| 167                |          | 0.00         | 01/01/24 | 03/30/24 | 0.08 | 0.019672131 | 90        | 0.00        | 167 |
|                    |          | 0.00         |          |          |      |             | 377       | 0.00        |     |
| 168                | 03/31/23 | 0.00         | 04/20/23 | 09/30/23 | 0.07 | 0.031452055 | 164       | 0.00        | 168 |
| 169                |          | 0.00         | 10/01/23 | 12/31/23 | 0.08 | 0.020164384 | 92        | 0.00        | 169 |
| 170                |          | 0.00         | 01/01/24 | 03/30/24 | 0.08 | 0.019672131 | 90        | 0.00        | 170 |
|                    |          | 0.00         |          |          |      |             | 346       | 0.00        |     |
| 171                | 04/30/23 | 0.00         | 05/22/23 | 09/30/23 | 0.07 | 0.025315068 | 132       | 0.00        | 171 |
| 172                |          | 0.00         | 10/01/23 | 12/31/23 | 0.08 | 0.020164384 | 92        | 0.00        | 172 |
| 173                |          | 0.00         | 01/01/24 | 03/30/24 | 0.08 | 0.019672131 | 90        | 0.00        | 173 |
|                    |          | 0.00         |          |          |      |             | 314       | 0.00        |     |
| 174                | 05/31/23 | 0.00         | 06/20/23 | 09/30/23 | 0.07 | 0.019753425 | 103       | 0.00        | 174 |
| 175                |          | 0.00         | 10/01/23 | 12/31/23 | 0.08 | 0.020164384 | 92        | 0.00        | 175 |
| 176                |          | 0.00         | 01/01/24 | 03/30/24 | 0.08 | 0.019672131 | 90        | 0.00        | 176 |
|                    |          | 0.00         |          |          |      |             | 285       | 0.00        |     |
| 177                | 06/30/23 | 0.00         | 07/20/23 | 09/30/23 | 0.07 | 0.014000000 | 73        | 0.00        | 177 |
| 178                |          | 0.00         | 10/01/23 | 12/31/23 | 0.08 | 0.020164384 | 92        | 0.00        | 178 |
| 179                |          | 0.00         | 01/01/24 | 03/30/24 | 0.08 | 0.019672131 | 90        | 0.00        | 179 |
|                    |          | 0.00         |          |          |      |             | 255       | 0.00        |     |
| 180                | 07/31/23 | 0.00         | 08/21/23 | 09/30/23 | 0.07 | 0.007863014 | 41        | 0.00        | 180 |
| 181                |          | 0.00         | 10/01/23 | 12/31/23 | 0.08 | 0.020164384 | 92        | 0.00        | 181 |
| 182                |          | 0.00         | 01/01/24 | 03/30/24 | 0.08 | 0.019672131 | 90        | 0.00        | 182 |
|                    |          | 0.00         |          |          |      |             | 223       | 0.00        |     |
| 183                | 08/31/23 | 0.00         | 09/20/23 | 09/30/23 | 0.07 | 0.002109589 | 11        | 0.00        | 183 |
| 184                |          | 0.00         | 10/01/23 | 12/31/23 | 0.08 | 0.020164384 | 92        | 0.00        | 184 |
| 185                |          | 0.00         | 01/01/24 | 03/30/24 | 0.08 | 0.019672131 | 90        | 0.00        | 185 |
|                    |          | 0.00         |          |          |      |             | 193       | 0.00        |     |
| 186                | 09/30/23 | 0.00         | 10/20/23 | 12/31/23 | 0.08 | 0.016000000 | 73        | 0.00        | 186 |
| 187                |          | 0.00         | 01/01/24 | 03/30/24 | 0.08 | 0.019672131 | 90        | 0.00        | 187 |
|                    |          | 0.00         |          |          |      |             | 163       | 0.00        |     |
| 188                | 10/31/23 | 0.00         | 11/20/23 | 12/31/23 | 0.08 | 0.009205479 | 42        | 0.00        | 188 |
| 189                |          | 0.00         | 01/01/24 | 03/30/24 | 0.08 | 0.019672131 | 90        | 0.00        | 189 |
|                    |          | 0.00         |          |          |      |             | 132       | 0.00        |     |
| <b>Total (189)</b> |          | (105,143.73) |          |          |      |             | 23921     | (14,000.68) |     |



# Avenu Insights & Analytics, LLC

Compliance Audit Division

|                                                                                                                                                         |                                                                                    |                                                                                                                                                             |
|---------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Molecular Designs, L.L.C.<br>2868 Acton Road, Vestavia Hills, AL 35243-2502<br>Molecular Designs, LLC<br>2868 Acton Road, Vestavia Hills, AL 35243-2502 | Avenu Acct #: 494593<br>FEIN/SSAN: 47-3999592<br>Project ID: 47410<br>Location ID: | Period: 01/01/2021 thru 08/31/2022<br>Auditor: Julie Blair, CRE<br>Supervisor & Manager: Cassie Tubbs, CRE & Leslie Payne, CRE<br>Interest Date: 03/31/2024 |
|---------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|

## Additional Taxable Sales [9333]

## Sales Tax

| Order<br>Date         | Filing<br>Date | Inv. #    | Vendor  | Amount   |    |
|-----------------------|----------------|-----------|---------|----------|----|
| 1 03/23/21            | 04/20/21       | 950298972 | Bio-Rad | 10.72    | 1  |
| 2 03/23/21            | 04/20/21       | 950298971 | Bio-Rad | 10.72    | 2  |
| 3 03/23/21            | 04/20/21       | 950298973 | Bio-Rad | 85.76    | 3  |
| <b>APR 2021 - Gen</b> |                |           |         |          |    |
| 4 04/08/21            | 05/20/21       | 904756510 | Bio-Rad | 5,115.04 | 4  |
| 5 04/08/21            | 05/20/21       | 904729838 | Bio-Rad | 1,278.76 | 5  |
| 6 04/12/21            | 05/20/21       | 904740127 | Bio-Rad | 4,000.00 | 6  |
| <b>MAY 2021 - Gen</b> |                |           |         |          |    |
| 7 05/20/21            | 06/20/21       | 904851727 | Bio-Rad | 1,600.00 | 7  |
| 8 05/21/21            | 06/20/21       | 904859150 | Bio-Rad | 1,600.00 | 8  |
| <b>JUN 2021 - Gen</b> |                |           |         |          |    |
| 9 07/15/21            | 08/20/21       | 904980638 | Bio-Rad | 2,400.00 | 9  |
| <b>AUG 2021 - Gen</b> |                |           |         |          |    |
| 10 08/16/21           | 09/20/21       | 904993316 | Bio-Rad | 9,600.00 | 10 |
| <b>SEP 2021 - Gen</b> |                |           |         |          |    |
| 11 09/09/21           | 10/20/21       | 905048661 | Bio-Rad | 2,720.00 | 11 |
| 12 09/21/21           | 10/20/21       | 905056653 | Bio-Rad | 1,360.00 | 12 |
| 13 09/29/21           | 10/20/21       | 905118153 | Bio-Rad | 9,724.32 | 13 |
| <b>OCT 2021 - Gen</b> |                |           |         |          |    |
| 14 10/04/21           | 11/20/21       | 905081041 | Bio-Rad | 1,360.00 | 14 |
| 15 10/04/21           | 11/20/21       | 905091823 | Bio-Rad | 3,574.49 | 15 |
| <b>NOV 2021 - Gen</b> |                |           |         |          |    |
| 16 12/01/21           | 01/20/22       | 905195597 | Bio-Rad | 86.10    | 16 |
| 17 12/01/21           | 01/20/22       | 905195597 | Bio-Rad | 7,601.29 | 17 |
| 18 12/07/21           | 01/20/22       | 905228422 | Bio-Rad | 3,364.22 | 18 |
| 19 12/14/21           | 01/20/22       | 950327872 | Bio-Rad | 7,124.95 | 19 |
| 20 12/20/21           | 01/20/22       | 905237453 | Bio-Rad | 2,917.30 | 20 |
| <b>JAN 2022 - Gen</b> |                |           |         |          |    |
| 21 01/05/22           | 02/20/22       | 905260458 | Bio-Rad | 6,807.02 | 21 |
| 22 01/05/22           | 02/20/22       | 905269939 | Bio-Rad | 1,624.29 | 22 |
| 23 01/05/22           | 02/20/22       | 905272698 | Bio-Rad | 4.29     | 23 |
| 24 01/05/22           | 02/20/22       | 905260096 | Bio-Rad | 4.16     | 24 |
| <b>FEB 2022 - Gen</b> |                |           |         |          |    |
| 25 03/23/22           | 04/20/22       | 905423206 | Bio-Rad | 1,379.23 | 25 |
| 26 03/23/22           | 04/20/22       | 905423207 | Bio-Rad | 9,724.32 | 26 |
| <b>APR 2022 - Gen</b> |                |           |         |          |    |
| 27 04/12/22           | 05/20/22       | 905466330 | Bio-Rad | 1,624.29 | 27 |



# Avenu Insights & Analytics, LLC

Compliance Audit Division

Molecular Designs, L.L.C.  
2868 Acton Road, Vestavia Hills, AL 35243-2502  
Molecular Designs, LLC  
2868 Acton Road, Vestavia Hills, AL 35243-2502

Avenu Acct #: 494593  
FEIN/SSAN: 47-3999592  
Project ID: 47410  
Location ID:

Period: 01/01/2021 thru 08/31/2022  
Auditor: Julie Blair, CRE  
Supervisor & Manager: Cassie Tubbs, CRE & Leslie Payne, CRE  
Interest Date: 03/31/2024

## Additional Taxable Sales [9333]

## Sales Tax

| Order<br>Date         | Filing<br>Date | Inv. #    | Vendor  | Amount   |    |
|-----------------------|----------------|-----------|---------|----------|----|
| 28 04/18/22           | 05/20/22       | 905478910 | Bio-Rad | 1,321.74 | 28 |
| <b>MAY 2022 - Gen</b> |                |           |         |          |    |
| 29 05/17/22           | 06/20/22       | 905544200 | Bio-Rad | 6,608.70 | 29 |
| <b>JUN 2022 - Gen</b> |                |           |         |          |    |
| 30 06/09/22           | 07/20/22       | 905597078 | Bio-Rad | 112.61   | 30 |
| 31 06/27/22           | 07/20/22       | 905632890 | Bio-Rad | 281.52   | 31 |
| <b>JUL 2022 - Gen</b> |                |           |         |          |    |
| 32 07/27/22           | 08/20/22       | 905700974 | Bio-Rad | 2,643.48 | 32 |
| <b>AUG 2022 - Gen</b> |                |           |         |          |    |
| 33 08/02/22           | 09/20/22       | 905713163 | Bio-Rad | 1,321.74 | 33 |
| 34 08/08/22           | 09/20/22       | 905725834 | Bio-Rad | 3,965.22 | 34 |
| 35 08/15/22           | 09/20/22       | 905740941 | Bio-Rad | 2,643.48 | 35 |
| 36 08/23/22           | 09/20/22       | 905759134 | Bio-Rad | 3,965.22 | 36 |
| <b>SEP 2022 - Gen</b> |                |           |         |          |    |
| 37 09/01/22           | 10/20/22       | 905782388 | Bio-Rad | 2,643.48 | 37 |
| 38 09/15/22           | 10/20/22       | 905812387 | Bio-Rad | 2,643.48 | 38 |
| 39 09/20/22           | 10/20/22       | 905820998 | Bio-Rad | 6,608.70 | 39 |
| <b>OCT 2022 - Gen</b> |                |           |         |          |    |
| <b>Total (39)</b>     |                |           |         |          |    |



# Avenu Insights & Analytics, LLC

Compliance Audit Division

|                                                |               |            |                                                             |
|------------------------------------------------|---------------|------------|-------------------------------------------------------------|
| Molecular Designs, L.L.C.                      | Avenu Acct #: | 494593     | Period: 01/01/2021 thru 08/31/2022                          |
| 2868 Acton Road, Vestavia Hills, AL 35243-2502 | FEIN/SSAN:    | 47-3999592 | Auditor: Julie Blair, CRE                                   |
| Molecular Designs, LLC                         | Project ID:   | 47410      | Supervisor & Manager: Cassie Tubbs, CRE & Leslie Payne, CRE |
| 2868 Acton Road, Vestavia Hills, AL 35243-2502 | Location ID:  |            | Interest Date: 03/31/2024                                   |

## Additional Taxable Sales [9333]

## Sales Tax

| Order          |             |                             |
|----------------|-------------|-----------------------------|
| Date           | Amount      | Description                 |
| 1 10/27/22     | (16,316.91) | Equip pulled from inventory |
| OCT 2022 - Gen |             |                             |
| Total (1)      |             |                             |

1



**CITY OF VESTAVIA HILLS  
CITY CLERK  
INTER-DEPARTMENT MEMO**

**April 8, 2024**

**To:** Jeff Downes, City Manager

**From:** Rebecca Leavings, City Clerk

**Cc:**

**RE:** Ordinance Number 3217 - An Ordinance to declare certain real property as surplus and authorize the Mayor and City Manager to execute all documents necessary to convey said property

---

**Background:**

When surveys were conducted for the Wald Park Community Spaces improvements, it was found that a slight encroachment had been made upon construction of a private swimming pool on an adjacent property owned by Mr. and Mrs. Rusty Fuller. Following much discussion, it was determined that the Fullers' wish to purchase that portion of property and resurvey both to clean property lines and end any encroachments. This ordinance declares that portion of property as surplus and authorizes the Mayor and City Manager to convey it at the value as determined by the Jefferson County Tax Assessor market value of the property.

**Recommendation:**

Recommend approval to clean up property lines.

**Fiscal Impact:**

na

**Attachments:**

1. Ordinance 3217

## **ORDINANCE NUMBER 3217**

### **AN ORDINANCE TO DECLARE REAL PROPERTY AS SURPLUS AND AUTHORIZE THE MAYOR AND CITY MANAGER TO EXECUTE DOCUMENTS NEEDED TO CONVEY SAID PROPERTY**

**WHEREAS**, William Russell “Rusty” Fuller, Jr., and wife, Judith P. Fuller own and reside on the property situated at 1119 Winchester Cove in the City of Vestavia Hills, Alabama and consists of several parcels of property included some previously vacated rights-of-way; and

**WHEREAS**, the City of Vestavia Hills is the owner of Lot 2, Wald Park Survey No. 2 as recorded in Map Bok 254, Map Page 44, in the Probate office of Jefferson County, Alabama; and

**WHEREAS**, the Fullers constructed an inground fenced swimming pool on their property sometime after moving into their new home; and

**WHEREAS**, during the Community Spaces projects to renovate Wald Park, surveys were conducted and it was discovered and an inadvertent encroachment into Lot 2, Wald Park Survey No. 2 had occurred during construction of the pool on the Fuller property. A copy of said encroachment is detailed in Exhibit A, attached to and incorporated into this Ordinance 3217 as if written fully therein; and

**WHEREAS**, the Fullers are desirous to end the encroachment and purchase the property from the City; and

**WHEREAS**, the City Manager, in coordination with the City’s project manager, have determined that the encroachment has not affected any of the improvements to the Wald Park project, which is almost completed and that the encroachment can be declared as surplus property; and

**WHEREAS**, the market value of the property in Lot 2, Wald Park Survey No. 2 is determined by the square footage divided by the market value. The total land value of said property as determined by the Jefferson County Tax Assessor is \$511, 200 in the 2023 valuation. The total square footage of the parcel is 115,148.2 square feet resulting in the per square foot value of \$4.40 per square foot (\$511,200/116148.2 SF); and

**WHEREAS**, the total encroachment is 1,387 square feet which makes the total valuation of said parcel to be \$6,102.80 (\$4.40 X 1,387 SF); and

**WHEREAS**, the Mayor and City Council feel it is in the best public interest to declare the encroachment as surplus property, resurvey the property, convey the encroachment to the Fullers and clean up the property lines of both parties.

**NOW, THEREFORE, BE IN ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF VESTAVIA HILLS, ALABAMA, AS FOLLOWS:**

1. The inadvertent encroachment by the Fuller pool as detailed in the attached Exhibit A is hereby declared as surplus; and
2. The market value of the 1387 SF encroachment is deemed to be valued by the City Council at a cost of \$6,102.80; and
3. The Mayor and City Manager are hereby authorized to execute and delivery any and all documents required to resurvey and convey the property to the Fullers following a resurvey at the Fullers' expense; and
4. This Ordinance Number 3217 shall become effective immediately upon adoption and approval following posting/publication pursuant to Alabama law.

**ADOPTED and APPROVED** this the 22<sup>nd</sup> day of April, 2023.

Ashley C. Curry  
Mayor

ATTESTED BY:

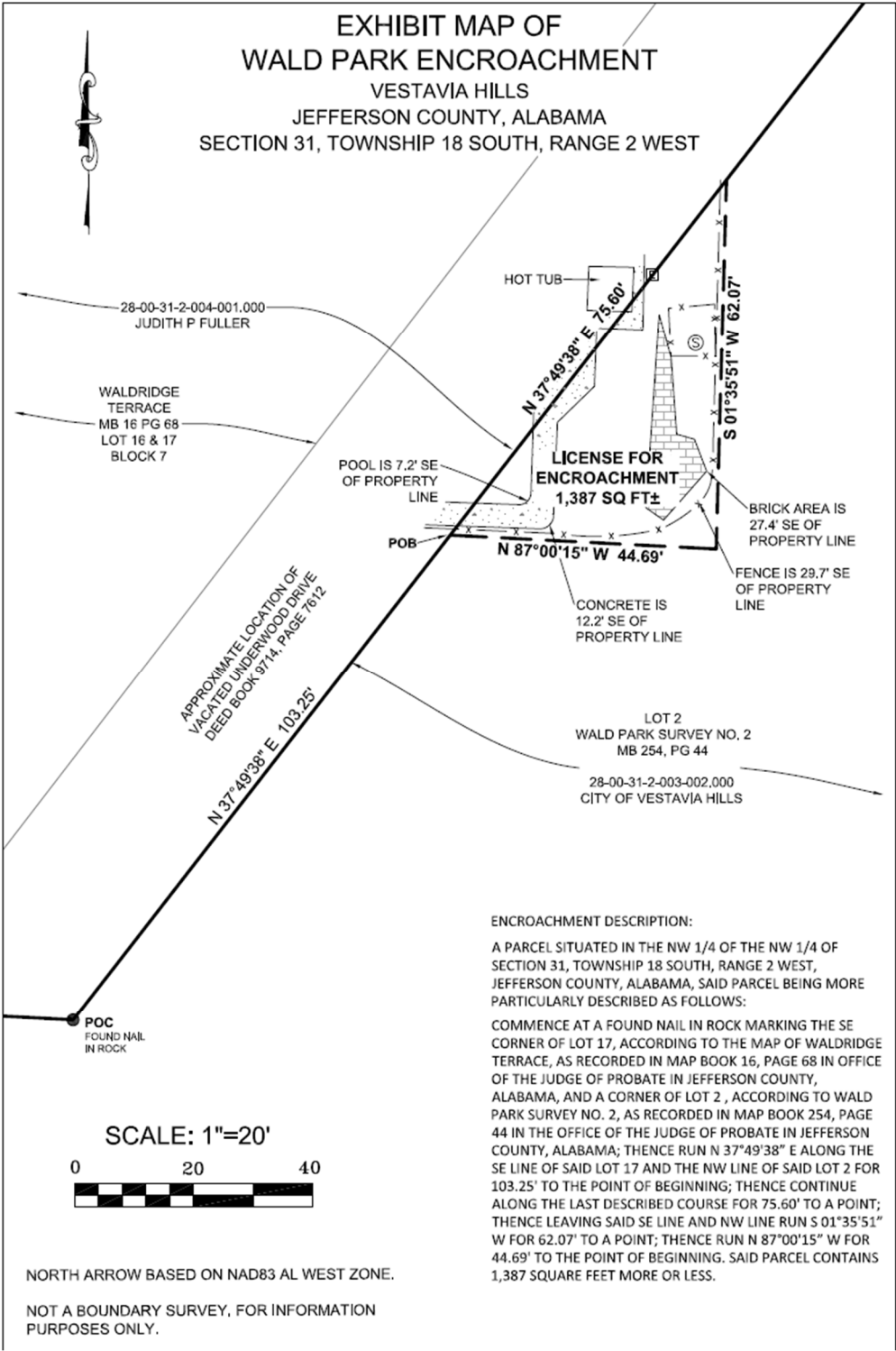
Rebecca Leavings  
City Clerk

**CERTIFICATION:**

I, Rebecca H. Leavings, as City Clerk of the City of Vestavia Hills, Alabama, hereby certify that the above and foregoing copy of 1 (one) Ordinance Number 3217 is a true and correct copy of such Ordinance that was duly adopted by the City Council of the City of Vestavia Hills on the 22<sup>nd</sup> day of April, 2024, as same appears in the official records of said City.

Posted at Vestavia Hills City Hall, Vestavia Hills Library in the Forest, Vestavia Hills New Merkel House and Vestavia Hills Recreational Center this the \_\_\_\_\_ day of \_\_\_\_\_, 2024.

Rebecca Leavings  
City Clerk



**Fuller Property Encroachment value:**

Total Land Value: \$511,200

Total Square footage of parcel: 116,148.2

Total value per square foot (511,200/116148.2): \$4.40

Total Square footage of encroachment: 1,387 SF

Market Value (\$4.40 X 1,387): \$6,102.80



**PARCEL #:** 28 00 31 2 003 002.000  
**OWNER:** VESTAVIA HILLS CITY OF  
**ADDRESS:** 1032 MONTGOMERY HIGHWAY VESTAVIA HILLS AL 35216  
**LOCATION:** 1211 UNDERWOOD DR VESTAVIA HILLS AL 35216

Baths: **0.0** H/C Sqft: **0**  
**18-018.0** Bed Rooms: **0** Land Sch: **A113**  
Land: **511,200** Imp: **0** Total: **511,200**  
Acres: **0.000** Sales Info: **\$0**

<< Prev Next >> [ 1 / 0 Records ] Processing...

Tax Year : 2023 ▼

SUMMARY LAND BUILDINGS SALES PHOTOGRAPHS MAPS

#### SUMMARY

##### ASSESSMENT

PROPERTY CLASS: 2 OVER 65 CODE:  
EXEMPT CODE: STC2 DISABILITY CODE:  
MUN CODE: 20 VESTAVIA HILLS HS YEAR: 0  
SCHOOL DIST: EXM OVERRIDE AMT: \$0.00  
OVR ASD VALUE: \$0.00 TOTAL MILLAGE: 92.6  
CLASS USE:  
FOREST ACRES: 0 TAX SALE:  
PREV YEAR VALUE: \$511,200.00 BOE VALUE: 0

##### VALUE

LAND VALUE 10% \$0  
LAND VALUE 20% \$511,200  
CURRENT USE VALUE [DEACTIVATED] \$0

TOTAL MARKET VALUE [APPR. VALUE: \$511,200]: \$511,200

Assesment Override:

MARKET VALUE:  
CU VALUE:  
PENALTY:  
ASSESSED VALUE:

##### TAX INFO

|             | CLASS | MUNCODE | ASSD. VALUE | TAX        | EXEMPTION | TAX EXEMPTION | TOTAL TAX |
|-------------|-------|---------|-------------|------------|-----------|---------------|-----------|
| STATE       | 2     | 20      | \$102,240   | \$664.56   | \$102,240 | \$664.56      | \$0.00    |
| COUNTY      | 2     | 20      | \$102,240   | \$1,380.24 | \$102,240 | \$1,380.24    | \$0.00    |
| SCHOOL      | 2     | 20      | \$102,240   | \$838.37   | \$102,240 | \$838.37      | \$0.00    |
| DIST SCHOOL | 2     | 20      | \$102,240   | \$0.00     | \$102,240 | \$0.00        | \$0.00    |
| CITY        | 2     | 20      | \$102,240   | \$5,040.43 | \$102,240 | \$5,040.43    | \$0.00    |
| FOREST      | 2     | 20      | \$0         | \$0.00     | \$0       | \$0.00        | \$0.00    |
| SPC SCHOOL1 | 2     | 20      | \$102,240   | \$1,543.82 | \$102,240 | \$1,543.82    | \$0.00    |
| SPC SCHOOL2 | 2     | 20      | \$102,240   | \$0.00     | \$102,240 | \$0.00        | \$0.00    |

TOTAL FEE & INTEREST: (Detail) \$15.00

ASSD. VALUE: \$102,240.00

\$9,467.42

GRAND TOTAL: \$15.00

FULLY PAID



## **CITY OF VESTAVIA HILLS**

### **INTER-DEPARTMENT MEMO**

**April 8, 2024**

**To:** Jeff Downes, City Manager

**From:**

**Cc:**

**RE:** Citizens Comments

---

**Background:**

**Recommendation:**

**Fiscal Impact:**

**Attachments:**

None