

September 2, 2025

At a scheduled meeting of the Walker County Commission held in their offices in the Walker County Courthouse Annex, Jasper, Alabama, at 9:30 a.m. on the 2nd day of September 2025, Chairman Miller gave the welcome and called the meeting to order.

After Chairman Miller gave the invitation for comment from citizens and other elected officials, County Administrator Amy Frederickson called the roll and Commissioners present were John Dunagan, Jeff Burrough, Jim Borden, and Steven Aderholt.

Mr. Anthony Sellers gave the Invocation and Ms. Tina Aaron led the pledge of allegiance.

AWARDS AND PRESENTATION:

- (1) Ms. Tina Aaron with HARTT Counseling and Wellness gave an informative presentation and asked for funding from the Opioid Settlement.
- (2) ALGTI Certificate of Completion was presented to Commissioner John Dunagan (Photos taken)

CONSENT AGENDA:

Motion was made by Commissioner Burrough and seconded by Commissioner Dunagan to Approve the Agenda; to Approve the New Vendor List for August, 2025; to Approve Claims Against the County; and to Approve the Meeting Minutes of the Regular Meeting of August 4, 2025. the Special Meeting of August 14. 2025 and the Emergency Meetings of August 14, 2025 & August 26, 2025.

With no discussion, the vote taken resulted as follows: District One; Aye; District Two: Aye; District Three: Aye; District Four: Aye.

With no opposition, the Chairman declared the motion carried.

REPORTS FROM STAFF:

County Administrator Amy Frederickson stated, "Good morning, everyone. I hope you had a wonderful Labor Day weekend. Primarily I just want to let everyone know that all employees would need to be aware that tomorrow here in the Commission Meeting room, September 3rd from 12:00 to 1:00 p.m., we're having flu shots that will be available. Please, anyone who is interested, spread the word. Thank you."

County Engineer Glenn Peek stated that they are currently working on plans for future projects which includes the SS4A Grants that they received and that they had a meeting Thursday, Task Force Meeting for this SS4A. He said will be opening bids on Thursday for some paving projects in District One and District Four.

OLD BUSINESS:

(1) Motion was made by Commissioner Burrough and seconded by Commissioner Borden to open Discussion of Discussion and Approval of \$11,541.00 in Flood Insurance Premium Increase for Justice Center Building to Guarantee Original Coverage of \$500,000.00.

After explanation by County Administrator Amy Frederickson and Chairman Miller, and much discussion, Motion was made by Commissioner Borden and seconded by Commissioner Aderholt to table the \$11,541.00 in Flood Insurance Premium Increase for Justice Center Building to Guarantee Original Coverage of \$500,000.00 and to check on the price for coverage of \$250,000.

With no further discussion, the vote taken resulted as follows: District One: Aye; District Two: Aye; District Three: Aye; District Four: Aye.

With no opposition, the Chairman declared the motion carried.

NEW BUSINESS:

(1) Motion was made by Commissioner Borden and seconded by Commissioner Burrough to open discussion of Discussion and Approval to Amend General Fund – Revenue Department – Budget to Account for Mail Fee Credit, Supernumerary Payments, and Fixed Expense Allowance:

- a. Increase "Postage" (001-51600-252) by \$17,265.00 from Recouped Mail Fees.
- b. Increase "Annual Salaries and Wages" (001-51600-113) by \$55,537.50 for Supernumerary Payments.
- c. Increase "Fixed Expense Allowance" (001-51600-112) by \$15,000.00.

After explanation by Revenue Commissioner Jerry Davis, Motion was made by Commissioner Dunagan and seconded by Commissioner Borden to Approve to Amend General Fund – Revenue Department – Budget to Account for Mail Fee Credit, Supernumerary Payments, and Fixed Expense Allowance:

- a. Increase "Postage" (001-51600-252) by \$17,265.00 from Recouped Mail Fees.
- b. Increase "Annual Salaries and Wages" (001-51600-113) by \$55,537.50 for Supernumerary Payments.
- c. Increase "Fixed Expense Allowance" (001-51600-112) by \$15,000.00.

With no discussion, the vote taken resulted as follows: District One: Aye; District Two: Aye; District Three: Aye; District Four: Aye.

With no opposition, the Chairman declared the motion carried.

(2) Motion was made by Commissioner Burrough and seconded by Commissioner Aderholt to open discussion of Discussion and Approval of Reappraisal Department's Budget Revision Request – Shifting Funds to Cover Object Overages – for Submission to the State.

After explanation by Revenue Commissioner Jerry Davis and a brief discussion, Motion was made by Commissioner Borden and seconded by Commissioner Burrough to Approve the Reappraisal Department's Budget Request – Shifting Funds to Cover Object Overages – for Submission to the State.

With no further discussion, the vote taken resulted as follows: District One: Aye; District Two: Aye; District Three: Aye; District Four: Aye.

With no opposition, the Chairman declared the motion carried.

(3) Motion was made by Commissioner Burrough and seconded by Commissioner Dunagan to open discussion of Discussion and Approval of Engineering Agreement Between Walker County Commission and EEFS for Services on Gibson Hill Road Bridge Replacement Project.

After explanation by County Engineer Glenn Peek and a brief discussion, Motion was made by Commissioner Burrough and seconded by Commissioner Borden to Approve Engineering Agreement Between Walker County Commission and EEFS for Services on Gibson Hill Road Bridge Replacement Project and to give the Chairman the Authority to sign the contract.

With no further discussion, the vote taken resulted as follows: District One: Aye; District Two: Aye; District Three: Aye; District Four: Aye.

With no opposition, the Chairman declared the motion carried.

(4) Motion was made by Commissioner Burrough and seconded by Commissioner Dunagan to open discussion of Discussion and Approval to Vacate the Following Walker County Roadways:

- a. Unimproved Portion of Duskin Point Road, District 1;
- b. Portion of W.B. McCullar Road, District 2; and
- c. Portion of Woodley Loop Road, District 3.

After explanation by County Engineer Gleen Peek and his statement that there were no objections at the public hearing, comments by Commissioner Burrough and a brief discussion, Motion was made by Commissioner Dunagan and seconded by Commissioner Burrough to Approve to Vacate the Following Walker County Roadways:

- a. Unimproved Portion of Duskin Point Road, District 1;
- b. Portion of W.B. McCullar Road, District 2; and
- c. Portion of Woodley Loop Road, District 3.

With no further discussion, the vote taken resulted as follows: District One: Aye; District Two: Aye; District Three: Aye; District Four: Aye.

With no opposition, the Chairman declared the motion carried.

(5) Motion was made by Commissioner Burrough and seconded by Commissioner Dunagan to open discussion of Discussion and Approval of Work Plans from Simple Grants for Following Opportunities:

- a. DOT Rural and Tribal Assistance Pilot Program
- b. Appalachian Region Commission-POWER

After explanation by Janet Clayton and much discussion, Motion was made by Commissioner Burrough and seconded by Commissioner Borden that this item be tabled for further information.

With no discussion, the vote taken resulted as follows: District One: Aye; District Two: Aye; District Three: Aye; District Four: Aye.

With no opposition, the Chairman declared the motion carried.

(6) Motion was made by Commissioner Dunagan and seconded by Commissioner Burrough to open discussion of Discussion and Approval to Add to Payroll Joshua Heith Richardson II as a Part-Time Deputy Sheriff with the Walker County Sheriff's Office.

After explanation by Chairman Miller, Motion was made by Commissioner Dunagan and seconded by Commissioner Burrough to Approve to Add to Payroll Joshua Heith Richardson II as a Part-Time Deputy Sheriff with the Walker County Sheriff's Office with an expected start date of September 3, 2025, and upon successful completion of the Walker County Civil Service Board Drug-Test and hiring paperwork.

With no discussion, the vote taken resulted as follows: District One: Aye; District Two: Aye; District Three: Aye; District Four: Aye.

With no opposition, the Chairman declared the motion carried.

(7) Motion was made by Commissioner Burrough and seconded by Commissioner Dunagan to open discussion of Discussion and Approval to Add to Payroll Justin Jack Greenspan as a Full-Time Deputy Sheriff with the Walker County Sheriff's Office.

Motion was made by Commissioner Burrough and seconded by Commissioner Dunagan to Approve to Add to Payroll Justin Jack Greenspan as a Full-Time Deputy Sheriff with the Walker County Sheriff's Office with an expected Start Date of September 3, 2025, upon successful completion of the Walker County Civil Service Board Drug-Test and hiring paperwork.

With no discussion, the vote taken resulted as follows: District One: Aye; District

Two: Aye; District Three: Aye; District Four: Aye.

With no opposition, the Chairman declared the motion carried.

(8) Motion was made by Commissioner Burrough and seconded by Commissioner Borden to open discussion of Discussion and Approval to Add to Payroll Elijah T. Benjamin and Ashlyn N. Kitchens as Part-Time Jailers in the Walker County Jail.

Motion was made by Commissioner Aderholt and seconded by Commissioner Burrough to Approve to Add to Payroll Elijah T. Benjamin and Ashlyn N. Kitchens as Part-Time Jailers in the Walker County Jail with an expected start date of September 3, 2025, upon successful completion of the Walker County Civil Service Board Drug-Test and hiring paperwork.

With no discussion, the vote taken resulted as follows: District One: Aye; District Two: Aye; District Three: Aye; District Four: Aye.

With no opposition, the Chairman declared the motion carried.

(9) Motion was made by Commissioner Aderholt and seconded by Commissioner Borden to open for discussion, Discussion and Approval of Resolution "Encouraging the Alabama Legislature to Oppose Any Legislative Changes that Would Disrupt the SSUT Program's Operations or Call the Program's Constitutionality into Question."

After explanation by Chairman Miller and County Administrator Amy Frederickson reading the Resolution (attached hereto) into the Record and further explanation by Commissioner Jim Borden and Chairman Miller, Motion was made by Commissioner Aderholt and seconded by Commissioner Borden to Approve the Resolution "Encouraging the Alabama Legislature to Oppose Any Legislative Changes that Would Disrupt the SSUT Program's Operations or Call the Program's Constitutionality into Question."

With no further discussion and Chairman Miller having the Commissioners stand to show their approval, the vote taken resulted as follows: District One: Aye; District Two: Aye; District Three: Aye; District Four: Aye.

(Chairman Miller and all Commissioners were standing)

With no opposition, the Chairman declared the motion carried.

(10) Motion was made by Commissioner Dunagan and seconded by Commissioner Borden to open Discussion and Approval to Add to Payroll Bonna Annette Roell and Tori Taylor as Full-Time Common Laborers in the Solid Waste Department.

After explanation by Commissioners Burrough and Dunagan, Motion was made by Commissioner Dunagan and seconded by Commissioner Borden to Approve to Add to

Payroll Bonna Annette Roell and Tori Taylor as Full-Time Common Laborers in the Solid Waste Department. with an expected Start Date of September 3, 2025, upon successful completion of the Walker County Civil Service Board Drug-Test and hiring paperwork.

With no discussion, the vote taken resulted as follows: District One: Aye; District Two: Aye; District Three: Aye; District Four: Aye.

With no opposition, the Chairman declared the motion carried.

PUBLIC HEARINGS:

None.

DISCUSSION ITEMS BY COMMISSIONERS:

Commissioner Dunagan stated, "Thank everybody for coming today. I have several things to add. I've got a Common Laborer I need to get started, it's a vacant spot. I need to add that as Item 11. And then Item 12, we have some vehicles being sold on GovDeals that need to be approved for sale; a 2007 F-250 VIN#2106, 1988 Peterbilt Truck VIN#4246 and a 2005 Freightliner Truck VIN#5942."

(11 & 12) Motion was made by Commissioner Dunagan and seconded by Commissioner Burrough to add Item 11 - to add to the payroll Common Laborer in District One with and expected start date of September 3, 2025, upon completion of the Civil Service Board Drug-Test and hiring paperwork; and Item 12 - Vehicles to be sold on GovDeals as follows: 2007 F-250, 1988 Peterbilt Truck and a 2005 Freightliner Truck to the Agenda.

With no discussion the vote taken resulted as follows: District One: Aye; District Two: Aye; District Three: Aye; District Four: Aye; Chairman Miller: Aye.

With no opposition, the Chairman declared the motion carried.

Motion was made by Commissioner Burrough and seconded by Commissioner Dunagan to open for discussion Items 11 and 12.

Motion was made by Commissioner Dunagan and seconded by Commissioner Borden to Approve Item 11 - to Add to Payroll Mr. Mike Smith Common Laborer in District One with an expected start date of September 3, 2025, upon completion of the Civil Service Board Drug-Test and hiring paperwork; and Item 12 - to sell on GovDeals a 2007 F-250 VIN#2106, 1988 Peterbilt Truck VIN#4246 and a 2005 Freightliner Truck VIN#5942.

With no discussion, the vote taken resulted as follows: District One: Aye; District Two: Aye; District Three: Aye; District Four: Aye.

With no opposition, the Chairman declared the motion carried.

Commissioner Aderholt stated that he would like to add Item 13 to the agenda.

Motion was made by Commissioner Aderholt and seconded by Commissioner Dunagan to add Item 13 – To place funds (\$21,234.35) received from an insurance company for a wrecked vehicle to be placed into account 52100-550 so that one vehicle can be purchased by the end of the fiscal year for the Sheriff's Department.

With no discussion the vote taken resulted as follows: District One: Aye; District Two: Aye; District Three: Aye; District Four: Aye; Chairman: Aye.

With no opposition, the Chairman declared the motion carried.

(13) Motion was made by Commissioner Burrough and seconded by Commissioner Borden to open discussion of Discussion and Approval to place funds (\$21,234.35) received from an insurance company for a wrecked vehicle to be placed into account 52100-550 so that one vehicle can be purchased by the end of the fiscal year for the Sheriff's Department.

After explanation by Commissioner Borden, Motion was made by Commissioner Burrough and seconded by Commissioner Aderholt to approve to place funds (\$21,234.35) into account 52100-550 so that one vehicle can be purchased by the end of the fiscal year for the Sheriff's Department.

With no discussion the vote taken resulted as follows: District One: Aye; District Two: Aye; District Three: Aye; District Four: Aye; Chairman: Aye.

With no opposition, the Chairman declared the motion carried.

Commissioner Dunagan stated, "Ms Aaron and your staff (HARTT) thank you for what you do. We do have a problem in this County. We're hoping it will be addressed pretty soon. So, thank y'all. Thank you to our staff for everything you do. Again, we work for the citizens of Walker County. My door is always open. If anybody in District One would like to see my budget or what I spend your tax dollars on, I'll be happy to sit down and show you. I have no problem with that. I have no problem talking to any citizen in District One or the rest of Walker County. Me and my guys are trying to work every day to improve District One. I appreciate the citizens that have reached out to me. My guys do appreciate it. I ask you to continue watching us while we're out cutting, to make sure my guys make it home safely to their families. I'm glad everybody had a safe and happy Labor Day. On that I'll pass it to Jeff. He had the worst weekend."

Commissioner Burrough stated, "Unfortunately, Alabama fans didn't have too good of a weekend. But, thanks Tina for what y'all do. We appreciate you coming and I don't know Chairman, are we going to have a work session on this or do we want to add it to the agenda? I'll leave that to Steven. Thank y'all for coming. Janet, I appreciate the grant work you do. I'm interested in what it takes to get road work done. And that's the only reason why I'm asking that – and I know you are too. But we've got to search and try to find ones that we can get some road work done. Thank you, thank you for everybody that's here. The rest of the girls that work in the office, y'all do a superb job helping us and we appreciate it very much.

I got an update on Nichols and Hillard Loop. Glenn, we both have busy weeks, but Hillard Loop is finished. We'll have to figure out a way to maybe put some reflectors or some striping down the middle of the road. This is an area out between Townley and Pleasant Grove area that Hillard Loop has two sides to it, both sides were rough and we paved one side of it the west side and it is posted no trucks. The other side we have a lot of trucking going that way and I hope they will stay on the left-hand side. Those people are excited to get that road paved. I'm excited to get that road paved, I had phone calls all the time about something going on. Nichols Road is another one. They patched it last week. I haven't been there this morning, but I assume they're out there laying asphalt right now on Nichols Road. And that's another residential area road that has had a lot of problems like culvert problems, potholes. I'm super glad to get that fixed. And while we are doing the stuff on GovDeals with Solid Waste, Chairman, District Two has several things listed on GovDeals, I think, currently right now, you know, some of the older equipment that we just have replaced with newer equipment and just decided to post some of it. And I encourage people in the public to get on – or check out the website, Gov.Deals. There is no charge to sign up. Of course, there is a probation period of time when you do sign up you can only bid and purchase on two or three items before you actually pay and then you sort of gain their trust and they'll open up and let you, you know, bid on a bunch of stuff. Gov.Deals is the way we get rid of our surplus and I encourage the public to check into their website and, you know, if they're interested in any old equipment and most of it is older and used, but, you know, there's still some life in it. But we do have several things in District Two on there right now. Other than that, thank you for coming."

Commissioner Borden stated, "Thank everyone for being here. Janet, thank you for what you do to communicate and get bids. As Jeff said, a lot of these grants, we're looking for monies for our road system. We need pavement on the ground. A lot of these grants that are out there that people say, you know, you're not applying for grants, you're not applying for grants. I don't need a grant money to spend on somebody to come in and tell me you need to fill up the potholes. I know the potholes are there. So, that is not money well spent in my eye. But Janet does a good job, behind the scene she works on grants for all the departments county-wide. Anybody out – I think some of the volunteer fire departments and smaller municipalities will reach out to her for a little bit of assistance. So, she does a good job on that as far as puts a lot of time in it.

I want to thank all of our county employees, all of our first responders. I'll close with this: We're out doing our mowing on the right of ways, just be attentive with your driving, 45 miles an hour road means 45 not 65. We put the signs out, but the guys when they come in in the evening they constantly have horror stories where they're mowing down the side of the road in a curve and this is a small narrow county road, these cars will come by them, you can estimate the speed when you've been out there long enough. These cars are sliding by them, they slide up on the rear of the bushhogs and just, it's dangerous, dangerous, dangerous. I just ask you people again, just be attentive this time of the year until frost gets here and we get through with all our mowing. That's all I have."

Commissioner Aderholt stated, "Thank you, Mr. Chairman. I would like to add one more item to the agenda, it will be Item Number 14. That will be to use the Opioid settlement funds to fund the HARTT Programs with two counselors and that's two years to the tune of \$150,000 per year. If I'm correct, you said you've got some people that you've interviewed, it's kind of time sensitive, and you need to bring those folks on board, so this money will come in a quickly needed pace. I'll make that in the form of a motion.

Motion was made by Commissioner Aderholt and seconded by Commissioner Burrough to add Item 14 to the agenda – to Approve \$150,000 each year from the Opioid Settlement funds to the HARTT Program for two years.

With no discussion, the vote taken resulted as follows: District One: Aye; District Two: Aye; District Three: Aye; District Four: Aye; Chairman: Aye.

With no opposition, the Chairman declared the motion carried.

(14) Motion was made by Commissioner Aderholt and seconded by Commissioner Burrough to open for discussion to Approve \$150,000 each year from the Opioid Settlement funds to the HARTT Program for two years.

Motion was made by Commissioner Aderholt and seconded by Commissioner Burrough to Approve the \$150,000 each year from the Opioid Settlement funds to the HARTT Program for two years.

With no discussion, the vote taken resulted as follows: District One: Aye; District Two: Aye; District Three: Aye; District Four: Aye.

With no opposition the Chairman declared the motion carried.

Commissioner Aderholt stated, "I just thank everybody for being here." He thanked the people from HARTT for what they are doing and thanked everyone again for being here.

Chairman Miller stated, "Gentlemen, I appreciate everything that we've done today. And we certainly appreciate the HARTT Program. I think it's going to be something that's going to help. These folks are very, very important to this community. I look forward to seeing them use these funds for these other counselors. You know, if we save one life, if it turns one person around, it's awesome. That's awesome. That's what we're hoping for, hoping to partner and continue to help.

Thank everybody for coming. Thank all the employees of the County, whether you're law enforcement, whether you're clerks, whether you're maintenance, EMA, it doesn't matter, thank everybody for being here, Probate, Revenue sitting here. You know, we appreciate each and every one. And again, it takes every person working in this county to make this county government function. One is not more important than the other. I know we hear that sometimes, but that's not the case. It takes everybody to make this work. So we appreciate each and every one of you.

Again, back to the SSUT this does not need to be changed. And I hope Mr. Ed will publish this resolution by the Walker County Commission that was unanimous. So with that said, thank each and every one of you for coming and I'll entertain a motion to

adjourn.

ADJOURN:

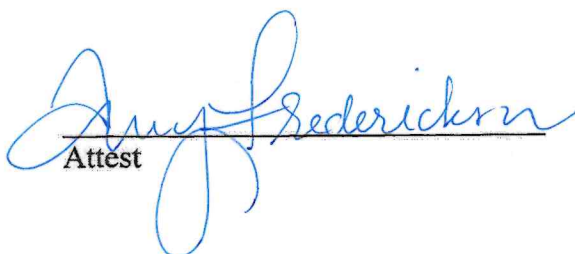
Motion was made by Commissioner Burrough and seconded by Commissioner Dunagan that this meeting be adjourned to reconvene at the next regularly scheduled meeting or at the call of the Chairman.

With no discussion, the vote taken resulted as follows: District One: Aye; District Two: Aye; District Three: Aye; District Four: Aye.

With no opposition, the Chairman declared the motion carried.

Read and Approved:


Chairman


Attest

**ENCOURAGING THE ALABAMA LEGISLATURE TO OPPOSE ANY
LEGISLATIVE CHANGES THAT WOULD DISRUPT THE SSUT PROGRAM'S OPERATIONS
OR CALL THE PROGRAM'S CONSTITUTIONALITY INTO QUESTION**

WHEREAS, the Alabama Simplified Seller Use Tax (SSUT) Remittance Act, codified at Section 40-23-191 *et seq.*, Code of Alabama 1975, was enacted in 2015, establishing a process by which the State of Alabama collects use taxes from eligible sellers on behalf of Alabama consumers; and

WHEREAS, in *South Dakota v. Wayfair*, 585 U.S. 162 (2018), the United States Supreme Court held that the State may collect taxes from sellers that have a "substantial nexus" in the State, even where there is no physical presence, provided that the tax does not impose an undue burden on interstate commerce; and

WHEREAS, the SSUT program is designed to fall within the United States Supreme Court's guidelines and has been a model for other states across the country; and

WHEREAS, the SSUT program is now under attack by a small group of mayors who have been publicly criticizing the same program that, since its enactment, has provided more than \$4.2 billion in essential revenue to the Alabama General Fund, the Alabama Education Trust Fund, Alabama's 67 county governments, and Alabama's municipal governments; and

WHEREAS, individual counties and municipalities have no constitutionally valid authority to compel online retailers to collect use taxes from Alabama consumers; and

WHEREAS, challenges to and attacks upon the SSUT program place essential revenue at risk for all levels of government and, therefore, are a threat to our State's continued growth.

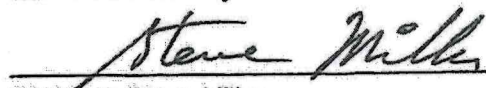
NOW, THEREFORE, BE IT RESOLVED BY THE WALKER COUNTY COMMISSION that the County Commission fully supports the current SSUT program as an efficient, constitutional, and operationally effective process for collecting use taxes due on behalf of Alabama consumers who utilize eligible sellers for delivery of taxable products into Alabama.

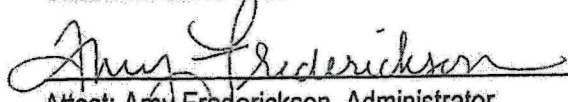
BE IT FURTHER RESOLVED BY THE WALKER COUNTY COMMISSION that the revenue generated by the SSUT program will continue to support essential governmental services in the county.

BE IT FURTHER RESOLVED BY THE WALKER COUNTY COMMISSION that the County Commission fully supports the use of population data to allocate the county portion of the revenue among our State's 67 county governments as is currently provided by law.

BE IT FURTHER RESOLVED BY THE WALKER COUNTY COMMISSION that the County Commission strongly opposes any legislative efforts to alter the SSUT program in a way that would disrupt its operations or call into question its constitutionality.

IN WITNESS WHEREOF, the County Commission has caused this resolution to be executed in its name and on its behalf by its Chair, on this 2nd day of September, 2025.


Chairman Steve Miller


Attest: Amy Frederickson, Administrator