

**Minutes of the Annual General Meeting  
County Revenue Officers Association of Alabama  
(CROAA)**

**Meeting:** CROAA Board Meeting  
**Date:** October 13, 2006  
**Location:** ACCA Administration Bldg  
Montgomery, Alabama

**Establishment of Quorum - Called to Order**

The meeting was called to order by Kirk Keith at 10:30 a.m.

**First Order Business – Reading of Minutes**

Minutes from August 24, 2006 meeting submitted by Brenda Meads, and approved by Kirk Keith.

Sonny Brasfield was asked if board could fill vacancy in District 12. Kirk Keith stated Gillard Hamilton was not able to serve as District 12 and recommended Mike Stuardi as his replacement. A motion was made by Darrick Williams that Mike Stuardi should replace Gillard Hamilton. Motion was seconded by Sharon Hunt. Motion carried.

**CROAA Committees**

- New committee - ADOR Current Issues-Keeping CROAA members up to date with any changes and work with ALJ to find out tax rulings. Committee members are:
  - Kimberly Jernigan
  - Janie Ratcliff
  - Kirk Keith
  - Pat Ross
- New committee - Audit Committee-Working with self-collecting counties to compile information about their auditing methods. Committee members are:
  - M. Knighten
  - Scott Moore
  - Kevin Caputo
- Education-Committee members are:
  - Darrick Williams
  - Chris King
  - Terisa Lang

- Honorary Membership-Committee members are:  
Sharon Hunt  
Ed Sims  
Susan Russell
- Legislative-Committee members are:  
Butch Burbage  
Betty Peterson  
Scott Moore
- Membership-Includes License Inspectors-Committee members are:  
Larry Curvin  
David Bogue  
Mike Stuardi  
Keith Crawford  
Sandra Hodo

### **GOALS**

There was discussion of how to achieve statewide acknowledgement of who and what CROAA is. Some ideas included:

- CROAA pamphlets
- Set up an audit sharing plan with the state.
- Use email addresses to become familiar with members of legislature.
- Sharing information between offices. (Reciprocal agreement needed between entities)
- Participation in/with Statewide Organizations (\*Exchange with local cities & develop relationship with AMROA)
- Other- contact local chapters who provide CPA continuing education classes and ask if a CROAA member can speak on sales and use taxes for one hour.

### **MEMBERSHIP**

The following were ideas of how to increase membership:

- Donna w/ACAA to make membership application available online.
- License inspectors – Each district continue to meet one on one.
- Membership committee to provide information for a pamphlet to be developed and printed by ACCA. (Include CROAA mission statement and purpose)
- Each representative contact locations in your district.
- Revenue Officers – invite Alabama Municipal Revenue Officers Associates (AMROA) to attend.

### **SST UPDATE**

The focus was on how to resolve problems in regard with larger states like New York. Sonny Brasfield gave an update that there are now 13 states approved. Project is moving forward for those 13 and the 2 other states waiting to be approved.

CROAA needs to take a proactive position on a plan regarding some SST issues.

- \*Devise a proposal on a centralized location
- \*Define enforcement activity for local entities
- \*Handle jurisdiction issues- for example the rate

### **Other**

- Next business meeting at the ACCA Legislative Conference, December 15, 2006.
- The membership committee will be attending the ACCA Legislative Conference in December and will give a report on their updates.
- Tuscaloosa, Madison, and Cullman County will furnish Walker County a worksheet of Audits collected on an annual basis and salary range of auditor.

### **2006-2007 CROAA Board of Directors**

The following changes for the CROAA officers for the year 2006-07 are shown below:

Kirk Keith, President  
Kevin Caputo, Vice President  
Brenda Meads, Secretary/Treasurer

#### Districts

- 1 Susan Russell – Walker County
- 2 Betty Peterson – Madison County
- 3 David Bogue – Jackson County
- 4 Janie Ratcliff – Cullman County
- 5 Darrick Williams – Jefferson County
- 6 Sandra Hodo – Tuscaloosa County
- 7 Butch Burbage – Shelby County

- 8 Vacant
- 9 Larry Curvin – Montgomery County
- 10 Sharon Hunt – Baldwin County
- 11 Vacant
- 12 Mike Stuardi – Mobile County

### **Adjournment**

It was then asked if there was any further business that should come before the meeting at this time. There being no further business, a motion to adjourn was made and seconded. The motion passed unanimously. The meeting adjourned at 1:30 p.m.

Submitted this the 13th day of October, 2006

Brenda C. Meads  
Secretary / Treasurer

### **MEMBER IN ATTENDANCE**

Brenda Meads – Baldwin County  
Sharon Hunt – Baldwin County  
Darrick Williams – Jefferson County  
Scott Moore – Jefferson County  
Susan Russell – Walker County  
Sandra Hodo – Tuscaloosa County  
David Bogue – Jackson County  
Janie Ratcliff – Cullman County  
Mike Stuardi – Mobile County  
Kirk Keith – Tuscaloosa County  
Kevin Caputo – Madison County  
Larry Curvin – Montgomery County

Also in attendance:

Donna Key – ACCA  
Sonny Brasfield - ACCA