

Report on the
Alabama Historical Commission

Montgomery, Alabama



**Department of
Examiners of Public Accounts**

50 North Ripley Street, Room 3201

P.O. Box 302251

Montgomery, Alabama 36130-2251

www.examiners.alabama.gov

Rachel Laurie Riddle, Chief Examiner

State of Alabama
Department of
Examiners of Public Accounts

Telephone (334) 242-9200
FAX (334) 242-1775

Rachel Laurie Riddle
Chief Examiner

Mailing Address:
P.O. Box 302251
Montgomery, AL 36130-2251

Location:
Gordon Persons Building
50 North Ripley Street, Room 3201
Montgomery, AL 36104-3833

June 20, 2018

Representative Howard Sanderford
Chairman, Sunset Committee
Alabama State House
Montgomery, AL 36130

Dear Representative Sanderford,

This report was prepared to provide information for use by the Sunset Committee in conducting its review and evaluation of the operations of the Alabama Historical Commission in accordance with the *Code of Alabama 1975*, Section 41-20-9.

The report contains unaudited information obtained from the management, staff, and records of the Alabama Historical Commission, in addition to information obtained from other sources.

Please contact me if you have any questions concerning this report.

Sincerely,



Rachel Laurie Riddle
Chief Examiner

Examiner
Daniel Dupree

CONTENTS

PROFILE	1
Purpose/Authority	1
Characteristics	2
Operations	3
Financial	4
SIGNIFICANT ISSUES.....	5
STATUS OF PRIOR FINDINGS/SIGNIFICANT ISSUES	5
ORGANIZATION.....	5
PERSONNEL.....	10
REGULATION IN CONJUNCTION WITH OTHER ENTITIES.....	11
FINANCIAL INFORMATION.....	12
Schedule of Fees	13
Schedule of Receipts, Disbursements and Balances	17
Operating Receipts vs. Operating Disbursements (Chart)	18
QUESTIONNAIRES.....	20
Commission Member Questionnaire.....	20
APPENDICES.....	28
Applicable Statutes.....	28
Professional Services by Vendor	53
Commission Members	57

PROFILE

Purpose/Authority

The Alabama Historical Commission was established by Act 168, Acts of Alabama 1966 in response to the passage and implementation of the National Historic Preservation Act of 1966. The Commission operates under the provisions of the *Code of Alabama 1975*, Sections 41-9-240 through 41-9-263. The Commission's purpose is to preserve buildings, objects, and sites deemed worthy of being preserved, improved, protected, and maintained for or on account of their particular historic, archaeological, or architectural significance. In addition to preservation of historic sites, the Commission is also responsible for the following activities.

Alabama Underwater Cultural Resources Act – The Commission, in conjunction with the Alabama Department of Conservation and Natural Resources, administers Alabama's Underwater Cultural Resources Act, the provisions of which are found in the *Code of Alabama 1975*, Sections 41-9-290 through 41-9-299.2.

Human Burial Remains – The *Code of Alabama 1975*, Section 13A-7-23.1 requires the Commission to: "...promulgate rules and regulations for the issuance of a permit and may issue a permit to persons or companies who seek to restore, preserve, or relocate human burial remains, human skeletal remains, funerary objects, or otherwise disturb, a place of burial."

Alabama Historic Rehabilitation Tax Credit – The *Code of Alabama 1975*, Sections 40-9F-3, and 40-9F-32 require the Commission to: "...develop standards for the approval of the substantial rehabilitation of qualified structures for which a tax credit is sought. The standards shall take into account whether the substantial rehabilitation of a qualified structure is consistent with the historic character of the structure or of the Registered Historic District in which the property is located."

State Historic Preservation Officer – The National Historic Preservation Act of 1966 allows each state the right to act as the federal government's agent in implementing a national historical preservation program contemplated by the act. The act established a National Register of Historic Places as a means to designate which places are recognized. The act also allows the states the right to review federal projects that could affect National Register eligible sites. Federal projects are defined as those that use federal funds or require federal licenses. The United States Department of Interior is the designated federal agency to administer the act. The federal government's point of contact with the states is someone designated in each state as the State Historic Preservation Officer (SHPO). The executive director of the Alabama Historical Commission is the Governor's appointee to serve as the SHPO for Alabama. SHPO functions are not prescribed in state law for the Commission but are accomplished by its staff. Federal agencies must consult with the SHPO when identifying historic properties and when assessing the effects of any federally involved undertaking on historic properties.

The following legislation was passed since the last sunset review of this agency:

Act No. 202, Acts of Alabama 2016 amended the *Code of Alabama 1975*, Section 41-9-243 to include an appointee from the Alabama Black Heritage Council, and to provide that one at-large appointee reside in the Tennessee Valley Authority service area. The Act is included in the codification included in the appendix of this report.

Act No. 380, Acts of Alabama 2017 provides for an income tax credit against the tax liability of the taxpayer for the rehabilitation, preservation, and development of historic structures. The Act is included in the codification included in the appendix of this report.

<u>Characteristics</u>	
Members and Selection	<p>Twenty-one members appointed as follows:</p> <p>Seven Ex-Officio Members</p> <ul style="list-style-type: none"> • Governor • Lieutenant Governor (Currently vacant) • Speaker of the House of Representatives • Director, Department of Archives and History • Director, Tourism Department • Commissioner, Department of Conservation and Natural Resources • Director, Technical Staff of the Alabama Building Commission <p>Eleven members appointed by the Governor from a list of three nominees submitted by the following:</p> <ul style="list-style-type: none"> • Alabama Council of the American Institute of Architects • Alabama Historical Association • Alabama State Chamber of Commerce • Alabama Farmers Federation • University of Alabama • Auburn University • University of South Alabama • Troy University • University of Montevallo • Alabama Archaeological Society • Alabama Black Heritage Council <p>Three members appointed by the Governor from the state at-large</p> <ul style="list-style-type: none"> • One shall reside within the Tennessee Valley Authority service area* <p>*The first at-large vacancy since Act 2016-202 went into effect will occur in May 2018</p>

	<p>In addition to the above, the Chair of the Restructured Historic Chattahoochee Commission shall serve as an ex officio policy making member of the Commission.</p> <p><i>Code of Alabama 1975, Section 41-9-243</i></p>
Term	<p>Six-year terms.</p> <p><i>Code of Alabama 1975, Section 41-9-243</i></p>
Qualifications	<p>Members shall be persons who have demonstrated interest in, and concern about, the preservation of this state's rich history and traditions, and who are conversant with the history of the state, and who are qualified to direct and supervise the work of the Commission.</p> <p><i>Code of Alabama 1975, Section 41-9-243</i></p>
Racial Representation	<p>No specific statutory requirement. Two black members serving.</p>
Geographical Representation	<p>No statutory requirement.</p>
Consumer Representation	<p>No statutory requirement.</p>
Other Representation	<p>The membership of the Commission shall be inclusive and reflect the racial, gender, geographic, urban/rural, and economic diversity of the state.</p> <p><i>Code of Alabama 1975, Section 41-9-243</i></p>
Compensation	<p>No compensation. Members are reimbursed for travel expenses at the same rate as state employees.</p> <p><i>Code of Alabama 1975, Section 41-9-244</i></p>
<u>Operations</u>	
Administrator	<p>Lisa Jones, Executive Director Annual Salary \$102,782.40 Serves at the pleasure of the Commission. Compensation set by the Commission with approval by the Governor and State Personnel Board.</p> <p><i>Code of Alabama 1975, Section 41-9-247</i></p>

Location	468 South Perry Street Montgomery, AL 36130 Office Hours: M-F 8:00 – 5:00
Employees	Sixty-eight employees as of March 2018
Immigration	E-Verify – Compliant SAVE – N/A - The Commission does not issue licenses.
Legal Counsel	William D. Little, a retired state employee on staff, provides legal counsel to the Commission. B. Kinsey Green, Jr., Private attorney
Subpoena Power	None except as provided by the Administrative Procedure Act, <i>Code of Alabama 1975</i> , Section 41-22-12, for hearings and contested cases.
Internet Presence	www.preserveala.org Information available includes: <ul style="list-style-type: none"> • Preservation programs • Archaeology programs • Historic site information • Tax credit information • Commission members / Staff directory • Annual report • Contact information
Attended Board Member Training	No one attended the last training held in 2014.
<u>Financial</u>	
Source of Funds	General Fund and Education Trust Fund appropriations; site fees; gift shop sales; gifts; donations; grants; investment income
State Treasury	Yes, Special Revenue Funds 0365, 0422, 0785, and 1419
Required Distributions	None
Unused Funds	Funds are retained at fiscal year-end. <i>Code of Alabama 1975</i> , Section 41-9-255

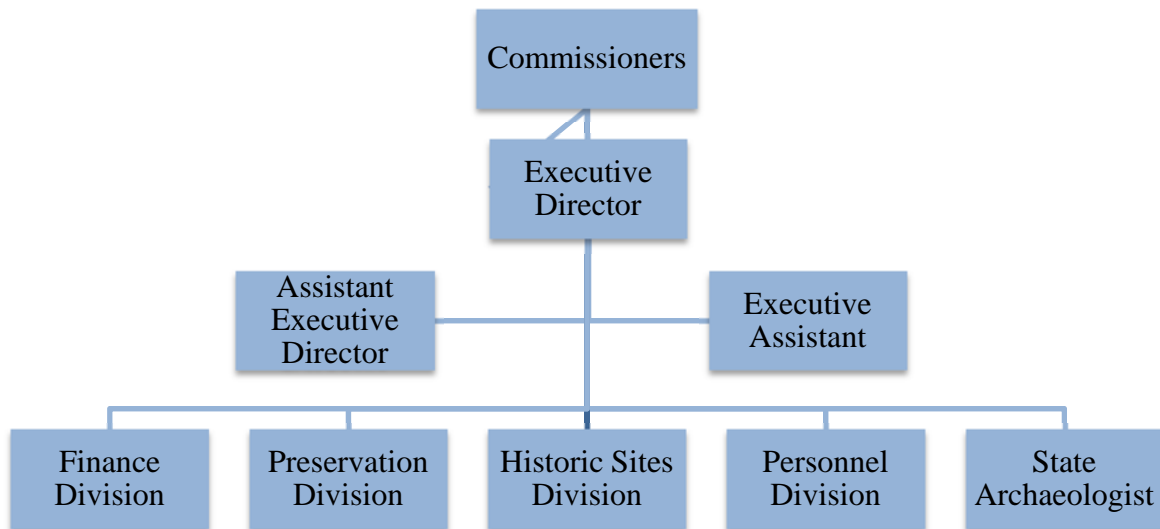
SIGNIFICANT ISSUES

There are no new significant issues.

STATUS OF PRIOR FINDINGS/SIGNIFICANT ISSUES

All prior findings and significant issues have been resolved.

ORGANIZATION



Historic Preservation Division

The Historic Preservation Division Manager serves as the Deputy State Historic Preservation Officer, and administers federal and state programs:

The Alabama Register of Landmarks and Heritage – The Commission created the register as a listing of historic resources in Alabama that are worthy of preservation. The properties may be of national, state, and local significance. The designation is honorary and carries no restrictions or financial incentives. A listing and a map of the properties are available on the Commission’s website.

The National Register of Historic Places – The national register is the nation’s official list of cultural resources, 50 years or older, worthy of preservation. Authorized under the National Historic Preservation Act of 1966, the National Register is part of a nationwide program to coordinate and support public and private efforts to identify, evaluate, and protect historic and archaeological places. A listing of properties in Alabama included in the national register is available on the Commission’s website.

Section 106 Regulatory Review – Section 106 of the National Historic Preservation Act requires federal agencies to consider the effects of federally funded projects on historic properties. The goals of the review are to: identify historic and prehistoric properties eligible for or listed on the National Register of Historic Places; assess the effects of the undertaking on those properties; and seek ways to avoid, minimize, or mitigate adverse effects on historic properties.

A federal undertaking can encompass a range of activities, including: action by the federal agency itself; granting of funds from a federal agency; and permit approval by a federal agency. Whenever one of these activities could potentially affect historic or archaeological properties, a Section 106 review must be completed beforehand.

As the State Historic Preservation Office, the Commission helps federal agencies and their clients understand and follow the regulations governing Section 106. The Commission also advises those agencies and clients to help ensure that historic properties are adequately identified and treated appropriately. Agencies are required to obtain a letter of clearance from the State Historical Preservation Officer before proceeding with the undertaking.

Alabama Historic Rehabilitation Tax Credit Program – Act No. 241, Acts of Alabama 2013 established the Alabama Historic Rehabilitation Tax Credit Program (Codified as the *Code of Alabama 1975*, Sections 40-9F-1 through 40-9F-8). The credit could not exceed 25% of the amount spent on the rehabilitation of a building. Only buildings listed in or eligible for the National Register of Historic Places were eligible for the program. The credit was a dollar-for-dollar reduction of state income tax, and could be carried forward ten years. The buildings could be used for income-producing or residential purposes. Tax credits were capped at \$5 million for commercial properties and \$50,000 for residential properties. Twenty million dollars in tax credits were available each year. The program expired in May 2016.

Act No. 380, Acts of Alabama 2017 established a new Alabama Historic Rehabilitation Tax Credit Program (Codified as the *Code of Alabama 1975*, Sections 40-9F-30 through 40-9F-38). The credit cannot exceed 25% of the amount spent on the rehabilitation of a building. Only buildings that are at least 60 years old and listed in or eligible for the National Register of Historic Places are eligible for the program. The buildings can used for income-producing or residential purposes. Tax credits are capped at \$5 million for commercial properties and \$50,000 for residential properties. Twenty million dollars in tax credits are available for each tax year from 2018 to 2022. Excess tax credits will be carried forward each year. Eight million dollars of each year's credits will be reserved for the first six months of the year for counties in which the population does not exceed 175,000. The program will expire on December 31, 2022.

Federal Rehabilitation Tax Credit Program – There is a separate and distinct Federal Rehabilitation Tax Credit Program. The credit is 20% of the total eligible rehabilitation expenditures and can be applied to federal income tax owed by the owner. Only income-producing buildings listed in the National Register of Historic Places are eligible for the program. Buildings not listed in the National Register, but were built before 1936, can be eligible for a 10% tax credit. On December 22, 2017, Public Law No: 115-97 was signed and enacted, amending the Internal Revenue Code to reduce tax rates and modify policies, credits, and deductions for individuals and businesses. Pub. L. 115-97 (Sec. 13402) modifies the 20%

Historic Rehabilitation Tax Credit as well as provides certain transition rules. These and other changes to the Internal Revenue Code may affect a taxpayer's ability to use the 20% Historic Tax Credit. Pub. L. 115-97 also repeals the 10% Rehabilitation Tax Credit for non-historic buildings.

Alabama Ad Valorem Tax Incentive Program – The Ad Valorem tax reduction is not part of the Alabama Historic Rehabilitation Tax Credit Program or the Federal Rehabilitation Tax Credit Program. This incentive is referenced as the Wallace Property Relief Constitutional Amendment (“Lid Bill”), *Code of Alabama 1975*, Section 40-8-1 (2) provides that buildings that are eligible for or listed in the National Register of Historic Places may be assessed at 10% of the assessed value for ad valorem tax.

Certified Local Governments – Local governments strengthen their local historic preservation efforts by achieving Certified Local Government (CLG) status from the National Park Service (NPS). NPS and State governments, through their State Historic Preservation Offices (SHPOs), provide technical assistance and small matching grants to hundreds of communities. In turn, NPS and States gain local government partnership in the national historic preservation program. Another incentive for participating in the CLG program is the pool of matching grant funds SHPOs set aside to fund CLG historic preservation sub-grant projects--at least 10% of the State's annual Historic Preservation Fund (HPF) grant allocation. Grant funds are distributed through the HPF grant program, administered by NPS and SHPOs.

Alabama CLGs: Abbeville, Anniston, Arab, Auburn, Birmingham, Centreville, Chickasaw, Decatur, Demopolis, Dothan, Eufaula, Fayette, Foley, Guntersville, Huntsville, Magnolia Springs, Mobile, Monroeville, Montevallo, Northport, Opelika, Phenix City, Selma, Sheffield, Sylacauga, Talladega, Tuscumbia, Tuscaloosa, and Valley.

Easement Program – A preservation easement is a legal document that regulates the uses of, or changes to, a property. Once a landmark property is placed under preservation easement, present and future owners must abide by its terms. A preservation easement can prohibit certain alterations to the façade or exterior of a building, to important interior features, to its overall setting, or all of the above. The Commission holds easements on over 100 historic properties throughout the state.

Cemetery Program – The Commission's cemetery program provides assistance in identifying, documenting, registering, and protecting Alabama's historic cemeteries. Through the cemetery program, the Commission makes information on Alabama's cemeteries laws available and informs the public about general cemetery preservation guidelines. Information and resources pertaining to cemetery preservation are available on the Commission's website. A listing of cemeteries in the Historic Cemetery Register is also available on the Commission's website.

Historical Marker Program – The Alabama Historical Commission's historical marker program began in 1975 to help preservationists inform the public about significant buildings, sites, structures, objects, cemeteries, and districts in the state. To qualify to purchase a historical marker the property must be listed on the Alabama, National, or Cemetery Registers.

Places in Peril – This program calls public attention to a select number of Alabama's threatened historic and archaeological sites, and seeks to generate support for their preservation. The

Commission and the Alabama Trust for Historic Preservation choose each year's list based on relative importance of the site, urgency, and other factors.

Places in Peril 2017:

- Overton Farm, Hodges, Franklin County
- Chilton County Training School, Clanton, Chilton County
- Fort Davis Railroad Depot, Fort Davis, Macon County
- Finley Roundhouse, Birmingham, Jefferson County
- Henderson Park Recreation Center, Tuskegee, Macon County

Historic Sites Division

The Historic Sites Division manages 22 historic sites, 7 of which are staffed by Historical Commission employees. The division assists site staff in:

- Managing capital outlay projects including capital maintenance and architectural restoration
- Overseeing development of interpretive plans, research projects, and exhibit designs
- Managing, caring for, and interpreting site-related collections of historic objects
- Providing professional collections care/management, educational programming, exhibit development, staff/volunteer training, and architectural preservation
- Developing and presenting tours, informational and educational programs for school age children and reenactments for visitors
- Performing housekeeping and grounds/maintenance work

Historic Sites

- Alabama State Capitol – Montgomery
- Belle Mont Mansion – Located outside Tuscumbia in Colbert County; operated by the Colbert County Historical Landmarks Foundation
- Old Cahawba Archaeological Park – Orrville
- Confederate Memorial Park and Cemetery – Marbury
- Fendall Hall – Eufaula; operated by the Friends of Fendall Hall
- Fort Mims – Tensaw; operated by the Fort Mims Restoration Association
- Gaineswood – Demopolis; operated by the Friends of Gaineswood
- Freedom Rides Museum – Montgomery
- Magnolia Grove – Greensboro; operated by the Historic Magnolia Grove Foundation
- Pond Spring, General Joe Wheeler Home – Hillsboro
- Fort Morgan – Gulf Shores
- Fort Toulouse / Fort Jackson – Wetumpka
- Three (3) properties used for Alabama Historical Commission offices: Rice-Semple-Haardt House and Teague House (Montgomery); John Tyler Morgan House (Selma – offices were moved to Cahawba Park in 2015, some items related to park administration are still stored here)
- Three (3) houses that make up the Dowe Historic District – Montgomery
- Three (3) properties are held for the purpose of protection but are not generally accessible to the public: Bottle Creek Mounds (Baldwin County), Middle Bay Lighthouse (Mobile Bay), and Forks of Cypress (Florence vicinity)

- Moore Building – Montgomery

State Archaeologist

The State Archaeologist acts as a liaison between the Commission and the Council on Alabama Archaeology, supervises and participates in Section 106 reviews, and assists the Commission's site managers in the preservation of archaeology at historical sites. In addition, the State Archaeologist develops a statewide maritime plan and administers the Alabama Underwater Cultural Resources Act.

PERSONNEL

Classification	#	BM	WM	BF	WF	Salary (Range)
Unclassified						
Executive Director	1				1	\$ 102,782.40
Assistant Executive Director	1			1		84,276.00
State Archaeologist	1				1	67,375.20
Bicentennial Director	1				1	102,900.00
Classified Merit System						
Cultural Resources Coordinator	2		1		1	37,389.60 – 50,119.20
Cultural Resources Specialist	7		3		4	33,902.40 – 40,252.80
Cultural Resources Coordinator, Sr.	9		3	1	5	43,339.20 – 59,517.60
Historical Commission Division Mgr.	2				2	64,077.60
Historic Artisan, Senior	1		1			44,416.80
Archaeologist	1				1	48,924.00
Archaeologist, Senior	3		3			41,258.40 – 56,685.60
Planning & Economic Development Specialist III	1		1			55,327.20
Executive Secretary	1				1	45,501.60
Administrative Support Assistant II	4				4	22,272.00 – 25,821.60
Administrative Support Assistant III	1			1		38,347.20
Account Clerk	1			1		27,120.00
Accounting Technician	1			1		33,902.40
Accountant	1				1	51,376.80
Senior Accountant	1				1	72,686.40
Maintenance & Repair Supervisor	2		2			30,724.80 – 40,252.80
Grounds Worker	2	1	1			22,840.80 – 27,806.40
Maintenance Repairer	2	1	1			21,722.40 – 26,464.80
Plant Maintenance Worker	1		1			30,724.80
Building Custodian I	1		1			23,992.80
Parks Worker	11		5		6	17,839.20 – 23,992.80
Laborer	3				3	16,989.60 – 19,202.40
Laborer Seasonal	1		1			\$ 7.25 / Hr.
Capitol Receptionist	1	1				21,204.00
Canteen Clerk	2				2	19,675.20 – 25,821.60
Retired State Employee	2		1		1	25.96 – 60.00 Hr.
	68	3	25	5	35	

BM–Black Male; WM-White Male; BF–Black Female; WF-White Female

Vehicles

The Commission has 25 vehicles. Vehicles are assigned to sites to be used as needed.

Site	Cahawba	Confederate Park	Ft. Toulouse	Ft. Morgan	Joe Wheeler Home	Montgomery Offices
# of Vehicles	5	2	2	5	2	9

Legal Counsel

William D. Little, retired state employee, provides legal counsel to the Commission.

The Commission contracted with B. Kinsey Green, Jr. to provide counsel in matters related to the acquisition of properties in Cahawba. The contract provided compensation at \$100/hour and total compensation was limited to \$160,000. The contract expired on February 28, 2018.

Notification of Commission Decisions to Amend Administrative Rules

The Commission complied with notification procedures prescribed in the Administrative Procedure Act, which includes publication of proposed rules in the Administrative Monthly, and public hearings on proposed rules. The public is not otherwise specifically notified of proposed changes.

REGULATION IN CONJUNCTION WITH OTHER ENTITIES

The Alabama Department of Conservation and Natural Resources and the Alabama Historical Commission jointly administer the state's Underwater Cultural Resources Act, which seeks to protect historic underwater sites and artifacts. The Commissioner of the Department of Conservation and Natural Resources is an ex officio member of the Alabama Historical Commission.

The Alabama Historical Commission is closely associated with the following organizations and groups:

1. Alabama Archaeological Society
2. Alabama Bicentennial Commission
3. Alabama Historical Association
4. Alabama Lighthouse Association
5. Alabama Trust for Historic Preservation
6. Main Street Alabama
7. Your Town Alabama
8. The Cahaba Foundation
9. Cahawba Advisory Committee
10. Colbert County Historical Landmarks Foundation (Belle Monte Mansion)
11. Friends of Fendall Hall
12. Fort Mims Restoration Association
13. Friends of the Forts (Fort Toulouse and Fort Jackson)
14. Friends of the Freedom Rides Museum
15. Friends of Gaineswood
16. Historic Magnolia Grove Foundation
17. Friends of the General Joe Wheeler Foundation

Grant Agreements

The Historical Commission entered into grant agreements with friends groups to provide funds for operations at Commission owned properties. Current agreements cover a three-year period ending on September 30, 2017, or September 30, 2018. Grantees and amounts are as follows:

- Colbert County Historical Landmarks Foundation – Belle Mont – \$120,000
- Friends of Fendall Hall – Fendall Hall – \$137,640
- Friends of Gaineswood – Gaineswood – \$150,840
- Historic Magnolia Grove Foundation – Magnolia Grove – \$118,740

FINANCIAL INFORMATION

Source of funds

The Commission's operating funds consist of General Fund and Education Trust Fund appropriations; site fees; gift shop sales; gifts; donations; grants; and investment income.

Funds

Historic Preservation Fund 365 (Operating Fund) – Established under authority of the *Code of Alabama 1975*, Section 41-9-255 to account for all moneys received by the Commission from admissions, gifts, donations, grants, leases, rentals, bequests, loans, governmental appropriations or any other sources, either public or private. Funds shall be used by the Commission to pay the costs of the maintenance, acquisitions, preservation and operation of its acquisitions and all other operating expenses of the Commission. Money contributed to or deposited in this fund for capital outlay projects and from any source other than state appropriations for operations shall not revert to the General Fund of the state, but shall remain in the preservation fund until expended by the Commission.

Historic Preservation Investment Fund 785 – Established under the authority of the *Code of Alabama 1975*, Section 41-9-249(7)(c), the Historic Preservation Investment Fund holds balances of operating funds which are not immediately needed by the Commission. Despite the fund's name, its balances are not invested. The fund's purpose is primarily segregating funds during the year which are reserved for use in budgeted capital projects. No funds are expended directly from Fund 785. When funds are needed, the Commission transfers amounts to its operating fund (365) for expensing. The fund's entire balance is closed into Fund 365 at the end of each year and necessary amounts are returned to this fund (785) at the beginning of the next year.

Cultural Resources Preservation Trust Fund 422 – Created to hold funds paid to the Commission by TRANSCO Energy Company as the result of the May 1991 settlement of Civil Action No. CV-90-H-1333-N in the United States District Court for the Middle District of Alabama, Northern Division.

The Alabama Historical Commission is trustee of the fund. On behalf of the Historical Commission, the Employees Retirement System acts as the investment advisor to, and makes investments for, the fund. Unused funds at the end of the year are retained by the agency.

BP Oil Fund 1419 – Created in 2014 as a result of the Deepwater Horizon incident. The fund holds monies for payment of costs related to the Gulf of Mexico BP oil spill damage, including project management costs. Projects completed to date include repair of the Middle Bay Lighthouse, upgrades to the infrastructure of Fort Morgan and payment of costs associated with the 150th anniversary of the Battle of Mobile Bay at Fort Morgan. There was no activity in the fund in fiscal years 2016 and 2017, and the current balance of the fund is \$5,521.18.

Schedule of Fees

The *Code of Alabama 1975*, Section 41-9-249(5) authorizes the Commission to charge at the various buildings and sites under the control of the Commission throughout the state.

The fees set by the Commission can be found in *Administrative Rule* 460-X-24, Appendix A.

Fee	Amount Authorized	Amount Charged
Blue Star Museums		
Active duty military and families from Memorial Day to Labor Day (national program)	Free	Free
Annual Passes		
Regular admission to all AHC sites, up to 2 adults and 1 child	\$110	\$110
Each additional child	\$15	\$15
Adult (26 and older)	\$50	\$50
Young Adult (19-25)	\$35	\$35
Child (6-18)	\$25	\$25
AAA member discount	\$1 off	\$1 off
Special Events, Programs, and Exhibitions		
In addition to programs listed by site below, site directors may develop new programs during the year. Based on complexity and cost, such programs will fall into one of the following categories. For all programs below, children under the age of six are admitted free.		
Category I	\$5 increments up to \$75	\$5 increments up to \$75
Category II	\$10 increments up to \$100	\$10 increments up to \$100
Category III	Over \$100	Over \$100
Alabama State Capitol		
Admissions		
All visitors	Free	Free
Visitors booked through private tour companies	\$1	\$1
Events and Programs		
Special Programming Events (Speakers, Tours, etc.)	\$10	\$10
Behind the Scenes Capitol Tours	\$50	\$50
Confederate Memorial Park		
Admissions		
Visitors to Grounds	Free	Free
Visitors to Museum		
Adult	\$4	\$4
Senior (65+), College, Retired Military	\$3	\$3
Military, Active and Reserve	Free	Free
Child (6-18) with Parent	\$1	\$1
Child (6-18) without Parent	\$3	\$3
Child under 6	Free	Free
Group (Minimum 10 persons)	\$2	\$2

Events and Programs		
Special programs inside museum	\$2	\$2
Rentals		
Church wedding	\$200	\$200
Overnight lodging in barracks, per person	\$10	\$10
Fort Morgan		
Admissions		
Adult	\$7	\$7
Senior (65+), College	\$5	\$5
Child (6-12)	\$4	\$4
Family (2 Adults, 2 Children)	\$18	\$18
Military, Active and Reserve	Free	Free
Group (Minimum 10 persons)	\$4	\$4
School groups per person	\$3	\$3
Events and Programs		
Boat launch parking	\$2	\$2
Day Camp Children	\$30	\$30
Rentals		
Weddings	\$750	\$750
Dinners, events, paranormal overnights in fort	\$500	\$500
Canon Firing	\$375	\$375
Additional shots, each	\$45	\$45
Camping		
Scouts	\$4/night	\$4/night
Adult	\$15/night	\$15/night
Fort Toulouse – Fort Jackson		
Admissions		
Adult	\$2	\$2
Child (6-18)	\$1	\$1
Child under 6	Free	Free
Boat Ramp Pass (per vehicle)	\$2	\$2
Annual individual pass	\$25	\$25
Annual family pass	\$35	\$35
Events and Programs		
Organized tours (per person)	\$1	\$1
Alabama Frontier Days		
Adult	\$8	\$8
Student	\$7	\$7
French & Indian War Encampment		
Adult	\$4	\$4
Student	\$2	\$2
Major Event / Program		
Adult	\$8	\$8
Child (6-18)	\$7	\$7
Minor Event / Program		
Adult	\$4	\$4
Child (6-18)	\$2	\$2
Events with partner organizations (plus partner admission)	\$2	\$2
Rentals and Camping		
Daily Pavilion Rental	\$150	\$150

Pavilion Rental (Wedding)	\$150	\$150
Base Rate for RVs	\$18	\$18
Senior (65+), Active and Retired Military, Peace Officer, Red Card Fire Fighter Discount	\$15	\$15
Base rate for tents	\$16	\$16
With discounts	\$14	\$14
Additional tents	\$10	\$10
Group camping per tent	\$7	\$7
RV Weekly Rate	\$110	\$110
With discounts	\$97	\$97
RV Monthly rate	\$350	\$350
With discounts	\$315	\$315
Sanitary dump fee	\$10	\$10
<u>Freedom Rides Museum</u>		
Admissions		
Adult	\$5	\$5
Senior (65+), College, Military	\$4	\$4
Child (6-18)	\$3	\$3
Child under 6	Free	Free
Group (minimum 10)	\$1 off	\$1 off
Family (2 Adults, 2 Children)	\$12	\$12
Events and Programs		
Special Promotional Events	\$3	\$3
Special Programming Events	\$10	\$10
<u>Old Cahawba</u>		
Admissions		
Adult	\$2	\$2
Child (6-18)	\$1	\$1
Events and Programs		
Walking tours (1 hour)	\$8	\$8
Step on Bus tours	\$8	\$8
Basic Wagon Tour (group for 2 hours)		
Adult	\$10	\$10
Child (under 18)	\$8	\$8
Extended Tour (2 hours)	\$15	\$15
Workshop/Classes per day	\$25	\$25
Rentals		
Group – Picnic area (4 hours)	\$75	\$75
Group – Church (4 hours)	\$250	\$250
Shuttle Fee for canoeists to Hwy 22	\$15	\$15
Shuttle Fee for canoeists to Hwy 80	\$25	\$25
Canoe rental with shuttle – weekends only	\$40	\$40
<u>Pond Spring, General Joe Wheeler Home</u>		
Admissions		
Adult	\$8	\$8
Senior (65+), College, Military	\$5	\$5
Child (6-18)	\$3	\$3
Child under 6	Free	Free
Group (minimum 10)	\$1 off	\$1 off
Special use coupon	\$1 off	\$1 off

Events and Programs		
Victorian Kids Camp – Summer	\$50	\$50
Rentals		
Facility Use (grounds)	\$100/hour	\$100/hour
Converted 1930s Barn (not currently available)	\$200/hour	\$200/hour

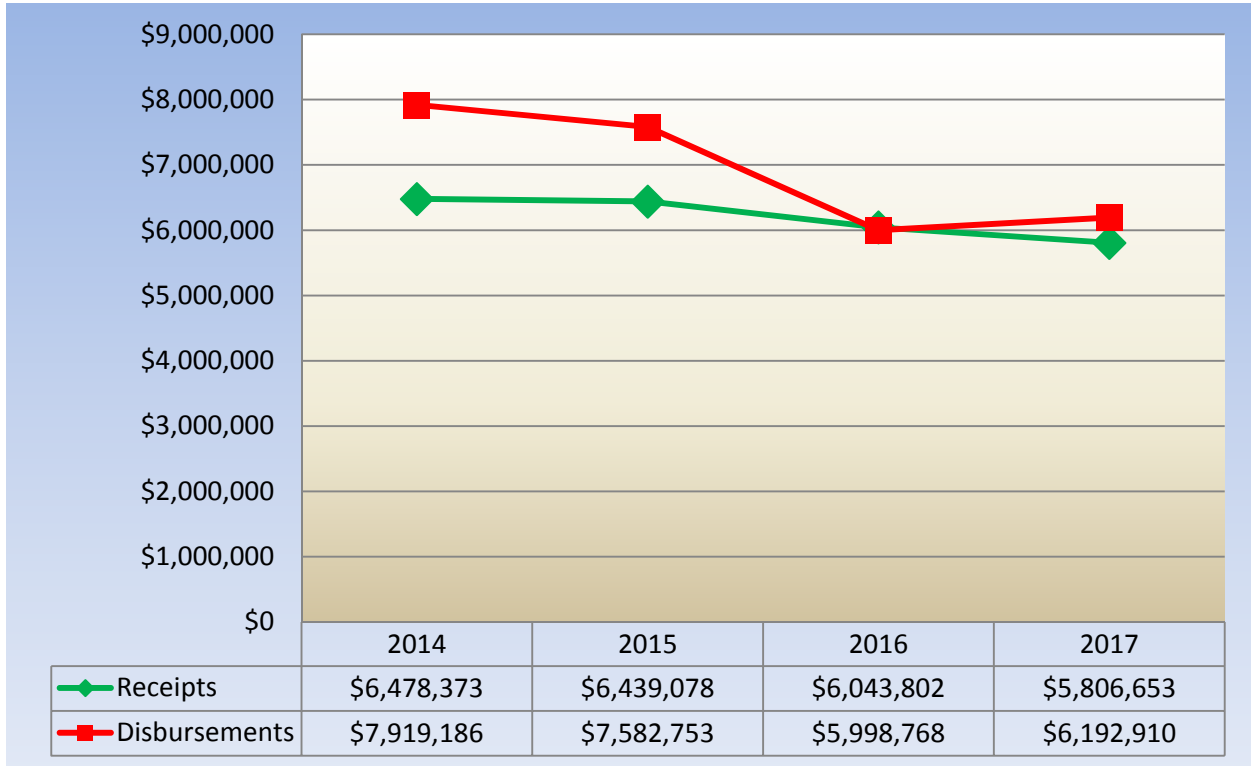
<u>AHC Administrative Offices</u>	Statute	Rule	Amount Authorized	Amount Charged
Photocopies, per page	41-9-249(5)	460-X-24-.02	\$.25	\$.25
Rehabilitation Tax Credit Application Fee				
Qualified rehabilitation expenses \$1 million or less	40-9F-32	460-X-25-.05	1%	1%
Qualified rehabilitation expenses \$1 million to \$10 million	40-9F-32	460-X-25-.05	\$15,000	\$15,000
Qualified rehabilitation expenses over \$10 million	40-9F-32	460-X-25-.05	\$20,000	\$20,000

Schedule of Receipts, Disbursements and Balances

October 1, 2013 through September 30, 2017

Alabama Rehabilitative Tax Credit	\$ 39,873.86	\$ 58,662.12	\$ 121,834.62	\$ 149,903.00
Cash Dividends on Stock	23,284.80	103,352.40	22,860.00	21,060.00
Buildings	69,668.90	57,720.45	60,445.97	105,453.63
Lease of Oil and Gas Rights	414,074.25	147,391.92	27,544.99	189,430.75
Insurance Recoveries	4,990.00	27,738.05	17,609.71	31,855.66
Prior Year Refunds	2,339.03	1,729.62	4,390.32	2,398.17
Admissions	601,542.96	523,466.44	538,399.20	545,151.17
Publications	5.00	194.50	-	228.70
Real Property	-	-	-	36,628.00
Salvage Equipment or Other Property	560.00	-	737.38	205.61
Timber	500.00	-	-	-
Park Sales, Rentals, and Fees	392,315.14	408,895.32	403,324.02	356,404.76
Donations	16,542.54	27,790.25	38,014.35	120,610.24
General Fund	1,560,548.00	1,640,454.00	2,278,289.00	2,119,888.00
Education Trust Fund	900,000.00	300,000.00	450,000.00	-
Confederate Pension Fund	596,734.87	583,041.15	565,888.16	560,233.66
Alabama Cultural Research Preservation Trust	-	550,000.00	400,000.00	-
BP Oil Spill Funds	-	-	-	503,700.00
Transportation, Tourism Dept. Programs	424,763.32	479,275.32	310,704.30	184,300.00
Save America's Treasure Grants (Federal)	-	-	13,799.21	465,098.87
National Park Service Draws (Federal)	758,910.11	928,982.54	821,537.74	751,494.30
Local Government Capital Grant	-	205,107.58	362,199.48	332,078.02
Wiregrass Resource Conservation. & Dev. Grant	-	-	1,500.00	2,250.00
Total	<u>5,806,652.78</u>	<u>6,043,801.66</u>	<u>6,439,078.45</u>	<u>6,478,372.54</u>
 <u>Disbursements</u>				
Personnel Costs	2,390,564.04	2,248,393.58	2,557,763.64	2,974,447.71
Employee Benefits	1,052,910.09	997,063.69	1,028,358.91	1,169,681.83
Travel In-State	18,011.11	23,683.49	16,882.88	33,930.75
Travel Out-of-State	11,841.32	2,391.42	2,709.69	5,779.22
Repairs and Maintenance	85,312.12	68,396.29	92,595.10	93,739.92
Rentals and Leases	30,774.26	28,668.42	27,214.11	27,631.96
Utilities and Communications	219,765.92	214,627.06	254,681.00	322,081.88
Professional Services	559,263.82	593,265.15	251,212.31	715,071.18
Supplies, Materials, and Operating Expenses	500,719.95	595,532.81	525,417.99	582,662.53
Transportation Equipment Operations	42,214.07	35,605.29	41,017.27	49,311.40
Grants and Benefits	884,089.57	486,380.13	1,003,072.81	114,054.91
Capital Outlay	281,587.48	547,539.93	1,709,722.80	1,767,807.32
Transportation Equipment Purchases	76,928.81	33,706.76	40,633.90	28,209.00
Other Equipment Purchases	38,927.04	73,513.74	31,470.15	34,776.02
Refund of Previous Year Contribution	-	50,000.00	-	-
Total	<u>6,192,909.60</u>	<u>5,998,767.76</u>	<u>7,582,752.56</u>	<u>7,919,185.63</u>
Excess (Deficiency) of Receipts over Disbursements	(386,256.82)	45,033.90	(1,143,674.11)	(1,440,813.09)
Cash Balances at Beginning of Year	<u>2,619,700.52</u>	<u>2,574,666.62</u>	<u>3,718,340.73</u>	<u>5,159,153.82</u>
Cash Balances at End of Year	2,233,443.70	2,619,700.52	2,574,666.62	3,718,340.73
Reserved for Unpaid Obligations	<u>(655,597.50)</u>	<u>(870,987.47)</u>	<u>(1,864,711.93)</u>	<u>(1,361,634.49)</u>
Unreserved Cash Balances at end of Year	<u>\$ 1,577,846.20</u>	<u>\$ 1,748,713.05</u>	<u>\$ 709,954.69</u>	<u>\$ 2,356,706.24</u>

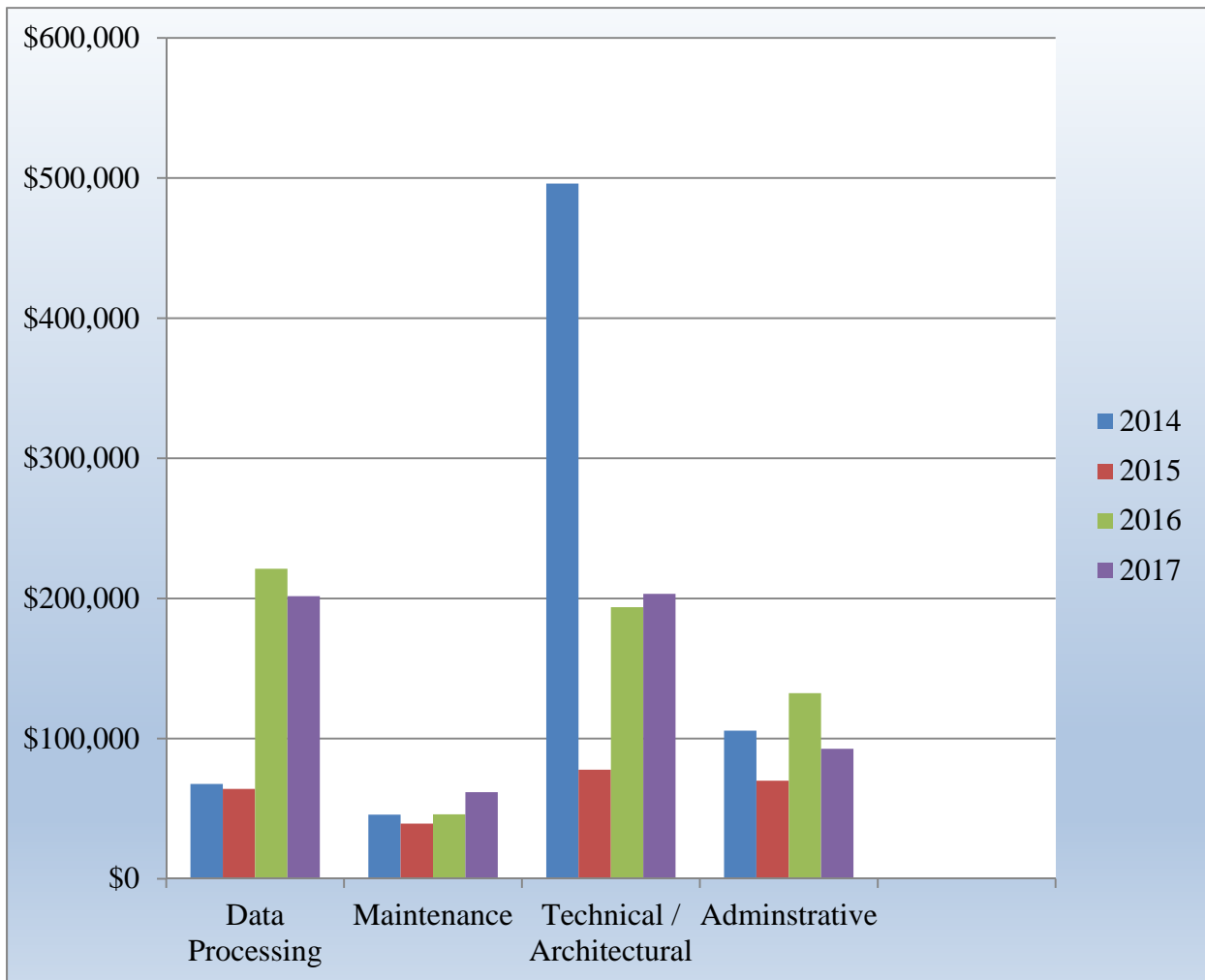
Operating Receipts vs. Operating Disbursements (Chart)



SUMMARY SCHEDULE OF PROFESSIONAL SERVICE DISBURSMENTS*				
As of September 30 th				
Type Service	FY 2014	FY 2015	FY 2016	FY 2017
Data Processing	\$ 67,642.86	\$ 64,065.45	\$ 221,137.48	\$ 201,572.15
Maintenance	45,794.33	39,369.22	45,925.33	61,732.01
Technical / Architectural	495,996.75	77,856.55	193,742.04	203,242.46
Administrative	105,637.24	69,921.09	132,460.30	92,717.20
Total	\$ 715,071.18	\$ 251,212.31	\$ 593,265.15	\$ 559,263.82

* A detailed schedule of professional service disbursements by vendor is included in the appendices of this report.

Professional Service Disbursement Chart



QUESTIONNAIRES

Commission Member Questionnaire

A letter was sent to all twenty-one Commission members requesting participation in our survey. Thirteen participated in the survey. The percentages, where shown, are based on the number who responded to the question.

1. What are the most significant issues currently facing the Commission?

Commission Member #1 – “Adequate funding for sustained preservation and operation of the state's historic sites, which the Commission holds in trust for the citizens of our state. The staff does exceptional work with the resources available to them, but sites such as Fort Morgan, Fort Toulouse, and the Freedom Rides Museum--all of which have national significance--deserve to be supported so they can function to their full potential as the educational and economic resources they are.”

Commission Member #2 – “Annual Budget funding, State and Federal Rehabilitation Tax Credit”

Commission Member #3 – “Lack of State funding to support historic sites in Alabama.”

Commission Member #4 – “The constant threat that the legislature will pass bills that are destructive to the historic properties we have pledged to protect for the citizens of the state of Alabama.”

Commission Member #5 – “Lack of funding to complete the mission of the AHC.”

Commission Member #6 – “Funding and deferred and ongoing maintenance at historic sites across Alabama.”

Commission Member #7 – “Securing sufficient budget and staff to do the work given to the AHC by law.”

Commission Member #8 – “Historic Preservation throughout the state!”

Commission Member #9 – “Lack of Sufficient Resources to provide technical assistance and preservation grants for preservation projects in this state. Lack of sufficient funding to provide fulltime staffing support to the Alabama Black Heritage Council, the Commission's African American advisory organization.”

Commission Member #10 – “Funding”

Commission Member #11 – “Predictability of funding from year to year so that long range plans can be made for sustaining properties and staffing the Commission at adequate levels.”

Commission Member #12 – “The most significant issue is the number of facilities and historic sites that the AHC is responsible for outpaces the available funding for this work.”

Commission Member #13 – “1. Adequate funding for carrying out the AHC's assigned tasks and maintenance of state historic properties. 2. Public support and understanding for the AHC mission. 3. Developing more effective signage at the properties 4. The AHC is tasked with reviewing compliance with the National Historic Preservation Act for projects by private, and state agencies. The assigned AHC staff is limited and strained by heavy workloads. This can result in delays for private development and state construction projects.”

2. What significant changes has the Commission made during the last year?

Commission Member #1 – “The AHC worked with the legislature to revive the very successful historic preservation tax credit program, which has contributed significantly to the revitalization of several of Alabama's downtowns. It also initiated an important project to digitize and place online the records of the Historic Preservation Office, including the nomination files for all Alabama sites on the National Register of Historic Places. This will create a library of resources valuable to educators, preservationists, local governments, and economic developers”

Commission Member #2 – “We continue to develop positive relationships with legislators and to build grassroots support throughout the State.”

Commission Member #3 – “Increased communication with the public, commissioners and legislators.”

Commission Member #4 – “The Commission has gradually transferred the day to day responsibility of many properties to local groups although this has been problematic for these volunteers who have very little means for continued financial support.”

Commission Member #5 – “The staff has established a much better line of communication with the various properties that are co-managed by Friends organizations. I sense they have a much better understanding of the challenges faced by AHC and within their volunteer groups they are working to maintain the properties.”

Commission Member #6 – “Enhanced internal communication with staff (which has boosted morale) and the Commission, and external communication with our constituents and the legislature.”

Commission Member #7 – “More outreach and marketing. Getting the tax credit back.”

Commission Member #8 – “I have been seriously ill and inactive!”

Commission Member #9 – “Upgrades to the Commission facilities ; improvement to the tax credit legislation to encourage small town; improvement to staffing levels and quality, more budgetary stability, increased publicity and public relations for Commission-related activities.”

Commission Member #10 – “Improvement in staff morale. Getting the job done with fewer people than needed. They have to prioritize what they can do.”

Commission Member #11 – “I have seen significant increases in promoting civil rights sites and programs and African American Heritage sites. The exploration of the possible last slave ship brought international attention to the resources provided by the Commission and historic sites in Alabama.”

Commission Member #12 – “I do not know of any significant changes.”

Commission Member #13 – “The AHC has continued to seek financial and public support. It has also improved its relationships with volunteer friends groups. Research and curation in the archaeological collections at Fort Toulouse/Fort Jackson is ongoing. Archaeological investigations at Cahawba Historic Park in the summer of 2017 revealed the foundation of Alabama's first State Capitol building. The AHC has been supporting the celebration of Alabama's Bicentennial.”

3. What are the Commission's plans for maintenance, restoration, and/or repair of its historical properties?

Commission Member #1 – “A detailed capital operations plan is available from the staff. It appears that the director of sites keeps a close eye on facilities' needs. Commissioners receive regular reports on needs and plans for addressing them.”

Commission Member #2 – “This is a perennial challenge and a continual concern. The Historic Sites Committee and the AHC Staff work closely to monitor current needs and periodic repairs. Funding is the critical factor, but Staff members do a great job of allocating funds and seeking outside assistance when necessary.”

Commission Member #3 – “The commissioners have approved a 2-year plan which identifies cases requiring immediate action. This plan is being implemented.”

Commission Member #4 – “The plan is to continue to handle the long term needs of our historic properties as efficiently as we are able with the help of local groups.”

Commission Member #5 – “The staff in my opinion does an excellent job of prioritizing the needs of the various properties and with the scarce resources available tries to meet as many needs as possible.”

Commission Member #6 – “We have taken an inventory of each historic site and we prioritized repairs for the next 2 years. We have also hired another restoration artisan to work on historic sites across Alabama. We are advocating for additional funds for our sites with the state legislature.”

Commission Member #7 – “We have a good long-range plan that schedules maintenance, restoration, and repair.”

Commission Member #8 – “A constant effort to obtain funds and to increase public support.”

Commission Member #9 – “The Commission is in the process of making over \$1 million upgrades; grant-funding has been received for the planning and execution of new exhibits at various sites.”

Commission Member #10 – “The best it can with budgetary reductions. The friends groups have been helpful but cannot do major projects. The Commission continues to strive to keep sites open.”

Commission Member #11 – “Rebuilding of the fishing pier at Fort Morgan will provide greater access to the public at this site and additional revenue for maintenance of the Fort property. Gaineswood received funds for roof repairs and other stabilization.”

Commission Member #12 – “I believe there is a plan maintenance and repair/restoration for some properties but the need far outpaces the available funds.”

Commission Member #13 – “1. To continue to aggressively monitor the conditions of structures and landscape at the historic properties. 2. To continue to replace architectural elements. This includes reconstruction of the wooden palisade at Fort Toulouse and patching of the exterior of the Fort's building. There is an active program of repairing decaying masonry at Fort Morgan. The cataloguing and repair of the General Wheeler artifact collection at Pond Spring is continuing. Stabilization of the foundation of the Alabama's first state capitol building at Cahawba.”

4. In your opinion, are there any properties the Commission should divest themselves from?

Commission Member #1 – “The management agreements held with the friends groups of several properties seem to be working quite well and is in line with practices adopted in neighboring states. I do not see a reason to divest any properties at this time.”

Commission Member #2 – “Not at this time. The divestiture of the day-to-day responsibility for operating the house museums has proved a beneficial decision.”

Commission Member #3 – “No. The operating agreements put into place with the friends groups for a number of the historic house properties are working out very well.”

Commission Member #4 – “Tardy Cottage in Mobile was the only one I can think of and we took care of that issue. The Mobile Back Bay Lighthouse is controversial but has the backing of involved locals to continue it where it is located.”

Commission Member #5 – “No. However if funding does not improve I think some hard choices are going to have to be made as to what properties will be maintained.”

Commission Member #6 – “The transition of operations of AHC's house museums to Friends Groups has been successful.”

Commission Member #7 – “No.”

Commission Member #8 – “No!”

Commission Member #9 – “No. I would like to see Commission look for significant African-American properties to acquire.”

Commission Member #10 – “No.”

Commission Member #11 – “No.”

Commission Member #12 – “There are many historic plantation type homes and properties that do not have enough visitors to fund the operation. There are also historic parks, such as Blakeley, Fort Morgan, Tannahill and Briarfield that may be better suited under the State Parks Division of the Department of Conservation and Natural Resources.”

Commission Member #13 – “No- not at this time.”

5. What is the current status of the Commission's grants program?

Commission Member #1 – “The management of the grants program seems to be fully in line with requirements mandated by the legislature and the National Park Service. The grants provide a vehicle for spreading state support beyond AHC-owned sites and for establishing accountability in the local expenditure of grant funds.”

Commission Member #2 – “Healthy. Many grants to other entities are funneled through the AHC by the Legislature to ensure fair and efficient management of funds.”

Commission Member #3 – “This year a total of 4.3M in proposals was received for the 300K in funds made available by the ETF for the AHC grants program. This success resulted in the amount for the program being increased to 750K this year.”

Commission Member #4 – “The grants program has always been a wonderful idea! Except for the continuous threat of the legislature, the program is healthy.”

Commission Member #5 – “It appears that the staff is aggressive in seeking available grants.”

Commission Member Questionnaire

remaining open to the public despite listing in national publications over the past year as the house most representative of Alabama's history. The \$50,000 per year allocation of the past helped significantly in keeping this property open to the public.”

Commission Member #13 – “No. The funding for the AHC has declined significantly for the past two decades, resulting in deferred maintenance and curtailment of necessary and mandated programs.”

7. Is the Commission adequately staffed?

Yes	1	7.69%
No	9	69.23%
Unknown	3	23.08%

Commission Member #1 – “No. Core staff positions have remained unfilled since the recession. The AHC no longer employs a chief architectural historian or an education staff. Only one employee works in outreach. These shortages prevent the Commission from fulfilling important components of its mission.”

Commission Member #2 – “No. Personnel staffing has dropped by more than 50 percent in the last decade. Each internal office is only "one deep," which puts considerable strain on the Staff.”

Commission Member #3 – “No. The AHC has lost a number of staff over the years. Crucial staffing needs currently include: parks worker - Fort Morgan; historic artisan for ongoing repair work at all sites; curator for the collections that are in the care of the AHC; IT person to support all of the needs of the commission.”

Commission Member #4 – “Yes. The Executive Director has done an outstanding job of managing the Commission in spite of the fact that the legislature lowered her salary from that paid to the man she replaced. She has created an excellent staff and we all have respect for her abilities to lead.”

Commission Member #5 – “No. Number wise no but I think the Exec. Director does a wonderful job of managing with slim resources. Staff morale seems to be much better with her leadership than it has been in previous years.”

Commission Member #6 – “No. Examples of additional staff needed are curator, parks worker, tour guide for the Capitol, IT position, and an additional restoration artisan.”

Commission Member #7 – “No. We are minimally staffed, but we have good people working hard.”

Commission Member #9 – “No. The Commission needs a full-time staffer to support the Black Heritage Council and its 21 volunteers in the thousands of hours of public service that it provides annually to the citizens of the State of Alabama. The Commission needs more staff in general. Approximately, 31 staffers are expected to service 67 counties and there is minimal clerical staff support for an agency that administers several key state and federal programs. Further, staffers spend extended hours travelling the state to provide technical support to communities in addition to the onsite demands of the job.”

Commission Member #11 – “Unknown. This will depend on federal and state initiatives and the requirements placed on projects for reviews by the Commission. Infrastructure at the

Commission Member Questionnaire

federal level and new state statutes such as the Monuments Bill require additional reviews by the Commission professionals. The staff works efficiently with the resources they have.”

Commission Member #13 – “No. Due to deduction in funding, replacement of retiring critical personnel is not always possible. The remaining staff must pick up the tasks of the departing members, or curtail those programs or abandon them all together. The strain on the existing staff is significant.”

8. Do you have any other concerns or comments?

Commission Member #1 – “The Commission staff is to be commended for its excellent work surrounding the Mobile County shipwreck that was reported in January to the Clotilda, the last ship to bring enslaved Africans to North America. The AHC coordinated a joint response by local, state, and federal officials to evaluate the site and work with the community of descendants still living in Africa Town. Although archaeological examination concluded that the wreck was not that of the Clotilda, the episode brought international attention to the state. The AHC handled the entire series of events in a resourceful and professional manner that reflected very well on the State of Alabama.”

Commission Member #2 – “The Executive Director and staff do an excellent job of running the AHC and its concerns. Morale is good, and the leadership climate is positive.”

Commission Member #3 – “NA”

Commission Member #4 – “I am proud to be a member of this group. To a person they seem to share exemplary goals for the Commission.”

Commission Member #5 – “I realize there are limited funds available but at some point the legislature is going to have to decide if our historical sites are worthy of maintaining. If so the funding will have to increase. We are depending on volunteer local organizations to help in the maintenance and care of the properties and I think all of us would agree that volunteerism is declining as successive generations come along. As I observe the groups I realize that most of them appear to be 70+ and how much longer they will be able to remain involved is certainly short term.”

Commission Member #6 – “The public programming of the Tri-centennial of Fort Toulouse was exceptional”

Commission Member #7 – “The Executive Director and the staff are doing a fantastic job. They are dedicated to the mission and represent the State well.”

Commission Member #8 – “I regret that ill health has limited my usefulness to this important branch of the state government.”

Commission Member #9 – “Yes. The 21- member Black Heritage Council needs a full-time staff person. More grant funding is needed if we are serious about saving historic sites and structures in Alabama. The Commission needs more staff in general. I pray that the State continues to pay attention to its significant historical assets after that glitz and glamour of the Bicentennial are gone.”

Commission Member #10 – “The Executive Director has done an excellent job and the Commission cannot raise her salary to the level it should be.”

Commission Member #11 – “In a world where the distinctions of place are disappearing, it is important that we continue to tell our stories and why Alabama is unique. To attract

Commission Member Questionnaire

industry and tourists and new residents to both urban and rural areas of the state, we have to show how we are different. Our historical properties, both state owned and private, and our programs tell these stories.”

Commission Member #12 – “None”

Commission Member #13 – “The principal one is the very low level of funding. Other state agencies make this same claim, but the AHC can clearly document the drop in number of employees, the decay of many structures, the stopping of many educational and public outreach programs and the impending slowdown in agency review of private, state and federal compliance with historic protection statues.”

APPENDICES

Applicable Statutes

Section 41-9-240 Legislative findings; purpose of division; creation of commission.

The historical heritage of the State of Alabama is among its most valued and important assets, and the preservation of historic sites, buildings and objects within the state is of great concern to Alabama and its people. It is of special value to the youth of Alabama as a constant reminder of the circumstances under which our state was born and nurtured and under which our great nation has developed. To further foster the understanding and preservation of our heritage, there is hereby created and established an agency of the State of Alabama to be known as the Alabama Historical Commission.

(Acts 1966, Ex. Sess., No. 168, p. 190, §1.)

Section 41-9-241 Commission a public body corporate.

The commission, as an agency of the State of Alabama, constitutes a public body corporate and shall have, in addition to those set forth specifically in this division, all powers necessary or convenient to effect the purposes for which it has been established under and by the terms of this division, together with all powers incidental thereto or necessary to the discharge of its powers and duties.

(Acts 1966, Ex. Sess., No. 168, p. 190, §8.)

Section 41-9-242 Purpose of commission.

The purpose of the Alabama Historical Commission, hereinafter referred to as the commission, shall be to acquire in its own name or in the name of the State of Alabama by purchase, devise, lease, assignment, license, condemnation, gift, bequest, transfer or otherwise buildings, objects and sites deemed worthy of being preserved, improved, protected and maintained for or on account of their particular historic, archaeological or architectural significance, including adjacent properties deemed necessary for the proper setting, use and administration of same, and said buildings, objects and sites shall include, but shall not be limited to, the following:

- (1) Buildings in which events of great significance to Alabama's or the nation's history have taken place and the sites surrounding them;
- (2) Birthplaces or residences of outstanding personages and the sites surrounding them;
- (3) The sites of historic or significant events in Alabama or United States history, including military engagements, Indian treaties and massacres;
- (4) Buildings of significant or outstanding architectural value;
- (5) Buildings, sites, objects or monuments of special significance to our cultural, military, social, economic, religious or commercial heritage, including post roads, traces, ruins, railroads, plantations, wharfs, missions, places of treaties, cemeteries, fortifications and places of worship; and
- (6) Archaeological sites for excavational, salvage, protective and interpretative purposes.

(Acts 1966, Ex. Sess., No. 168, p. 190, §2; Acts 1971, No. 500, p. 1213, §1.)

Section 41-9-243 Composition of commission.

The commission shall consist of 21 members, one of whom shall be the Governor, one of whom shall be the Lieutenant Governor, one of whom shall be the Speaker of the House of Representatives, one of whom shall be the Director of the Department of Archives and History,

one of whom shall be the Director of the Alabama Tourism Department, one of whom shall be the Commissioner of Conservation and Natural Resources, one of whom shall be the Director of the Technical Staff of the Alabama Building Commission, and 14 other persons to be appointed by the Governor, one of whom shall be selected from a list of three nominees submitted by the Alabama Council of the American Institute of Architects, one from a list of three nominees submitted by the Alabama Historical Association, one from a list of three nominees submitted by the Alabama State Chamber of Commerce, one from a list of three nominees submitted by the Alabama Farmers Federation, one from a list of three nominees submitted by the President of the University of Alabama, one from a list of three nominees submitted by the President of Auburn University, one from a list of three nominees submitted by the President of the University of South Alabama, one from a list of three nominees submitted by the President of Troy University, one from a list of three nominees submitted by the President of the University of Montevallo, one from a list of three qualified archaeologists nominated by the Alabama Archaeological Society, one from a list of three nominees submitted by the Alabama Black Heritage Council, and three from the state at-large. Beginning with the next appointment to a vacant at-large seat, one of the at-large members shall reside within the Tennessee Valley Authority service area. The membership of the commission shall be inclusive and reflect the racial, gender, geographic, urban/rural, and economic diversity of the state.

The nominees and appointees shall be persons who have demonstrated interest in and concern about the preservation of this state's rich history and traditions and who are conversant with the history of the state and who are qualified to direct and supervise the work of the commission.

The members appointed by the Governor shall be citizens of this state and shall serve for terms of six years each; except, that the terms of the members of the first commission shall be three years for one half of the members appointed by the Governor and six years for the remaining members. After the expiration of the term of the initial members, all members appointed by the Governor shall be appointed for terms of six years each.

Any member of the commission may be removed by the Governor for cause, and vacancies in the commission shall be filled by the Governor by the appointment of a competent and qualified person for the unexpired term, from a list of three nominees submitted to him or her by the organization which originally nominated the member being replaced.

The Chair of the Restructured Historic Chattahoochee Commission shall serve as an ex officio policy making member of the commission.

(Acts 1966, Ex. Sess., No. 168, p. 190, §13; Acts 1969, No. 768, p. 1366, §1; Acts 1971, No. 500, p. 1213, §9; Acts 1973, No. 1077, p. 1831; Acts 1992, No. 92-108, p. 178, §7; Act 2007-195, p. 230, §3; Act 2008-142, p. 228, §3; Act 2016-202, §1.)

Section 41-9-244 Members to serve without pay; expenses.

No member of the commission shall receive any pay or emolument other than his expenses incurred in the discharge of his duties as a member of the commission which expenses shall be paid in the amounts provided for in Article 2 of Chapter 7 of Title 36 of this code. All such expenses are to be paid from the funds of the commission.

(Acts 1966, Ex. Sess., No. 168, p. 190, §14.)

Section 41-9-245 Meetings generally; quorum; organization and procedure; officers.

The commission shall hold an annual meeting at the Capitol building in Montgomery, and eight members of the commission shall constitute a quorum for the transaction of business. Additional meetings will be held at such times and places within the State of Alabama as may be considered necessary, desirable or convenient upon call of the chairman or, in the case of his absence or

incapacity, of the vice-chairman. However, by four-fifths vote of the commission, such meetings may be held outside the State of Alabama. The commission shall determine and establish its own organization and procedures in accordance with the provisions of this division and the general law. The commission shall elect a chairman, a vice-chairman, a secretary and a treasurer, and such officers shall hold office for a period of one year and until successors are elected. (*Acts 1966, Ex. Sess., No. 168, p. 190, §15; Acts 1969, No. 768, p. 1366, §2.*)

Section 41-9-246 Board of advisors.

(a) There is hereby established a Board of Advisors to the Alabama Historical Commission. Said board of advisors shall consist of no less than 15 persons. Each of the below listed societies, organizations, individuals, commissions and institutions shall have the authority to name one member of said board and shall submit the name of said person to the chairman of the commission prior to the annual meeting of the commission:

- (1) The Alabama Division, United Daughters of the Confederacy;
- (2) The Alabama Society of the Daughters of the American Revolution;
- (3) The Alabama Society of the Daughters of the American Colonists;
- (4) The Mobile Historic Development Commission;
- (5) The National Society of the Colonial Dames of America in the State of Alabama;
- (6) The Huntsville Historic Preservation Commission;
- (7) The Alabama Department of the Sons of Confederate Veterans;
- (8) The Gorgas Memorial Board;
- (9) The Hobson Memorial Board;
- (10) The Cahaba Advisory Committee;
- (11) The LaGrange Historical Commission;
- (12) The Fort Morgan Historical Commission;
- (13) The USS Alabama Battleship Commission;
- (14) The Tennessee Valley Historical Society;
- (15) The Montgomery Antiquarian Society;
- (16) The Helen Keller Property Board;
- (17) The Birmingham Historical Society;
- (18) The Board of Trustees of the Mobile Museum Board;
- (19) The Board of Trustees of the Montgomery Museum Board;
- (20) The head of the department of history and the head of the department of archaeology of each accredited, four year, degree granting university and college located within the State of Alabama;
- (21) The John H. Forney Historical Society;
- (22) The Tuscaloosa County Preservation Society;
- (23) The Blount County Historical Society;
- (24) The Chattahoochee Valley Historical Society;
- (25) The Dale County Historical Society;
- (26) The Etowah Historical Society;
- (27) The Hale County Historical Society;
- (28) The Huntsville Historical Society;
- (29) The North Alabama Historical Society;
- (30) The Old South Historical Society;
- (31) The Pike County Historical Society;
- (32) The Society of Pioneers of Montgomery;
- (33) The Eufaula Heritage Association;

- (34) The Marengo Historical Society;
 - (35) The Historic Mobile Preservation Society;
 - (36) The Alabama Society, Sons of the American Revolution;
 - (37) The Alabama Society, Southern Dames of America;
 - (38) The Huguenot Society in Alabama;
 - (39) The Alabama Society of the Colonial Dames of the 17th Century;
 - (40) The Coweta Memorial Association; and
 - (41) Any other local or regional historical society duly recognized by the commission which may exist or which may be created subsequent to August 19, 1966.
- (b) Said advisory board shall meet annually at a place to be designated by the commission and shall serve without compensation. The board shall advise the commission on matters relating to the historic and architectural assets of the State of Alabama and assist the commission in compiling and maintaining an inventory of such assets and in carrying out all of its various duties.
- (c) There may further be added to the advisory board by the commission such other civic, charitable and patriotic organizations as it may from time to time deem to be to the best interest of the commission.
- (Acts 1966, Ex. Sess., No. 168, p. 190, §16; Acts 1969, No. 768, p. 1366, §3.)*

Section 41-9-247 Executive director.

The commission may employ an executive director, who shall serve at the pleasure of the commission and who shall be responsible directly to the commission for the general supervision and execution of the work of the commission. The commission shall fix his compensation, with the approval of the Governor and the State Personnel Board, the same to be paid from the funds of the commission, and shall further designate his duties and authority.

(Acts 1966, Ex. Sess., No. 168, p. 190, §6.)

Section 41-9-248 Employees.

The commission may employ either on a part-time or full-time basis such advisors, archaeologists, architects, engineers, attorneys, real estate appraisers, laborers, artisans, historians, caretakers, guides, peace officers, technicians, superintendents, stenographers and administrative employees and supervisory and professional personnel as may be necessary or advisable for carrying out in the most efficient and beneficial manner the purposes and provisions of this division, and all permanent full-time employees other than the executive director, the state officer of archaeology and projects supervisor shall be subject to the state Merit System.

(Acts 1966, Ex. Sess., No. 168, p. 190, §5; Acts 1971, No. 500, p. 1213, §4; Acts 1975, No. 1173, §1.)

Section 41-9-249 Powers and duties of commission generally.

The commission shall have the following duties and powers:

- (1) To promote and increase knowledge and understanding of the history of this state from the earliest time to the present, including the archaeological, Indian, Spanish, British, French, Colonial, Confederate and American eras, by adopting and executing general plans, methods and policies for permanently preserving and marking objects, sites, structures and ruins as defined in Section 41-9-242;
- (2) To promote and assist in the publicizing of the historic resources of the state by preparing and furnishing information to public mass media and to governmental agencies charged with

publicity and to coordinate any of its objectives, efforts or functions with any agency or agencies of the federal government, of the State of Alabama and of other states or local governments having objectives similar or related to those of the commission;

(3) To accept for renovation, maintenance, restoration, preservation or management and operation any building or site within the State of Alabama owned by the United States, the State of Alabama or any agency or subdivision thereof or by the National Trust for Historic Preservation or by natural or corporate persons, public or private, upon such terms and conditions as to the commission shall be deemed in the best interest of the State of Alabama in conformity with the purposes of this division;

(4) To acquire, by exercise of the power of eminent domain, historic structures of paramount or exceptional importance, such as those Alabama landmarks eligible for nomination to or recorded in the National Register of Historic Places; provided, that at least two-thirds of the members of the commission shall vote to acquire such structures by the exercise of this measure;

(5) To charge admissions at the various buildings and sites under the control of the commission throughout the state and to sell booklets, pamphlets and souvenirs at said locations and to retain and use the proceeds of said sales and admissions for the furtherance of the purposes of the commission as defined by this division;

(6) To adopt a seal for the commission and to use the same on its brochures, stationery and other official publications and upon its historic site markers;

(7)a. To acquire, receive and take title to, by purchase, gift, lease, devise or otherwise, and to own, to hold, keep and develop, and to sell, transfer, convey, lease, and assign to any person or otherwise dispose of property of every kind and character, whether real, personal or mixed, whether tangible or intangible, whether in trust or otherwise, together with any and every interest therein, in furtherance of the lawful objectives of the commission;

b. To negotiate for Dismals Wonder Gardens in Franklin County; to be held in trust for the Alabama Indian Commission. The administration of said property shall be by and with consultation with the Alabama Historical Commission and the Alabama Indian Commission for the preservation of the historical heritage of said property and shall utilize any proceeds therefrom, including interest on any investments, for the preservation of the property;

c. To administer such property or trusts, whenever any such property is received or held to be used for the benefit of the historical heritage of the State of Alabama, for preservation of historic sites, buildings and objects, or for other lawful objectives of the commission, as it deems in the best interest of historical preservation or in furtherance of the objective for which the property is held or the donation or gift is made; and to convert such property or any portion thereof into securities or other forms of property and use the proceeds therefrom, including any interest on investments, as it deems will best promote the objectives of the commission;

d. To accept as trustee, beneficiary, or both, any interest in such property, together with any proceeds from its investment, for the benefit of historical preservation or other purposes of the commission, upon such conditions as may be acceptable to the donor and the commission. No such undertaking entered into by the commission or its agent or agents shall bind the state to pay any state moneys to anyone; provided, however, that nothing herein shall prevent the commission from undertaking payments out of the proceeds from such trust funds as a condition of the acceptance of the donation. All trust funds administered pursuant to this act may be required by the commission to pay the expenses of administering the same. Such gifts shall be deductible from Alabama state income tax by the donor or donors;

e. To convey title or any interest in real estate by deed or other instrument executed by a majority of the commissioners or by agent or agents authorized by a majority vote of the commission; and

to convey property other than real estate by agent or agents authorized by a majority vote of commissioners present and voting.

(8) To maintain an office in a location in the state to be selected by the commission for the use of the executive director, the employees and the commission and to acquire the necessary furniture and equipment therefor;

(9) To prepare, create, purchase and distribute pamphlets and brochures describing the various historic buildings and sites under the jurisdiction of the State of Alabama or any of its agencies;

(10) To make and publish a survey of the buildings, ruins and sites of historic, architectural or archaeological significance within the State of Alabama and to make available such survey to individuals, institutions and governmental bodies desiring copies of same;

(11) To determine from such survey the buildings, ruins and sites listed therein which are considered worthy of permanent preservation, to certify same as being worthy and to publish said list;

(12) To establish criteria for the certification, selection and acquisition of historic properties for state ownership and for state aid to local historic site projects;

(13) To nominate selected landmarks with historic, architectural and archaeological significance to the National Register of Historic Places using priorities established by the commission;

(14) To establish and maintain an Alabama state historic preservation depository into which may be deposited antiques, relics, artifacts, mementos, paintings and other objects contributed to or acquired by the state or the commission. The commission shall have the authority to restore these objects and to use them for the furnishing of its own historic buildings and other selected landmarks in Alabama;

(15) To rent or lease any of its acquisitions to public or private agencies;

(16) To publish an informational newsletter which shall periodically report on and promote local, regional and state historic preservation activities;

(17) To produce and publish technical ("how to") manuals on historic preservation;

(18) To publish and present citations and distinguished service awards to selected private and public organizations and individuals for outstanding achievements in preserving the heritage of Alabama;

(19) To purchase, produce, sell and distribute historic souvenir items;

(20) To improve, restore, preserve, renovate, maintain, exhibit, repair, rebuild, recreate and reconstruct its acquisitions, and the commission shall have jurisdiction over the same and the exhibits located thereon;

(21) To purchase or otherwise acquire and to erect and maintain "historic markers" on such buildings, roads, trails, routes and sites as it shall designate and to cooperate with and assist local, regional and state historical groups in selecting and erecting such markers; and

(22) To accept the gift of money and real and personal property from any and all public and private sources. Such gifts shall be deductible from Alabama state income tax by the donor. (*Acts 1966, Ex. Sess., No. 168, p. 190, §3, 7, 10, 11; Acts 1971, No. 500, p. 1213, §2, 5, 6, 7; Acts 1991, 1st Ex. Sess., No. 91-805, p. 201, §1.*)

Section 41-9-249.1 Contracts for recovery or salvage of archaeological treasure, etc.

(a) Notwithstanding any provision of law to the contrary, the Alabama Historical Commission may enter into contracts with any group or person for the recovery or salvage of archaeological treasure, sunken or abandoned ships and wrecks of the sea, or parts thereof or their contents, which are determined to be located on state owned lands, or on private land if the written consent of the owner thereof is first obtained. Such contracts shall be on forms approved by the commission and may provide for fair compensation to the salvager, and owner of the private land where applicable, in terms of a percentage of the reasonable cash value of the objects recovered or at the discretion of the commission, of a fair share of the objects recovered. The amount constituting a fair share shall be determined by the commission, taking into consideration the circumstances of each operation, and the reasonable cash value may be determined by contractual agreement for appraisal by qualified experts or by representatives of the contracting parties. Each contract shall provide for the termination of any right in the salvager thereunder upon the violation of any of the terms thereof. Each contract shall be approved by both the state Finance Director and the Governor. The distribution of the state's share of the recovery or salvage shall be as follows:

(1) All archaeological treasure and artifacts shall be placed in the custody and control of the Alabama Historical Commission.

(2) All monetary proceeds from the sale of any recovered or salvaged archaeological treasure or artifacts including but not limited to gold, silver or other precious metal shall be deposited with the State Treasurer to the credit of the State General Fund.

(b) The provisions of this section are supplemental. It shall be construed in pari materia with other laws regulating salvage and excavation of antiquities; however, those laws or parts of laws which are in direct conflict or inconsistent herewith are hereby repealed.

(Acts 1984, 2nd Ex. Sess., No. 85-53, p. 75.)

Section 41-9-250 Preservation, operation, etc., of certain historical properties and sites by commission.

(a) The following historic properties and sites shall be under the jurisdiction and control of the Alabama Historical Commission:

(1) Fort Mims, Stockton, Baldwin County;

(2) Fort Toulouse, Wetumpka, Elmore County;

(3) Gaineswood, Demopolis, Marengo County; and

(4) Confederate Memorial Cemetery, Mountain Creek, Chilton County.

(b) The Alabama Historical Commission shall have full authority to develop, renovate, restore, preserve, maintain, operate, exhibit and publicize such properties in accordance with the powers and responsibilities of the said commission.

(Acts 1971, No. 665, p. 1374.)

Section 41-9-251 Cahawba Historical Site - Preservation, operation, etc.

The Cahawba Historical Site, a property on the National Register of Historic Places, Dallas County, Alabama, shall be under the jurisdiction and control of the Alabama Historical Commission, which shall have full authority to develop, renovate, preserve, maintain, operate, exhibit, and publicize the Cahawba Historical Site in accordance with the powers and responsibilities of the commission.

(Acts 1975, 3rd Ex. Sess., No. 155, §1; Act 2003-401, §1.)

Section 41-9-252 Cahawba Historical Site - Advisory committee.

(a)(1) There is established an advisory committee to be known as the Cahawba Advisory Committee, composed of 16 members, 15 of whom shall be appointed by the Governor. The Judge of Probate of Dallas County shall be the sixteenth member but shall be a member ex officio and shall not be entitled to a vote on the advisory committee. The members shall serve for terms of seven years each, and the judge of probate shall serve throughout his or her term of office. Members of the advisory committee shall be appointed so that each congressional district is represented by one appointed member on the advisory committee; except, that the congressional district in which Cahawba is situated shall be represented by eight appointed members, five of whom shall be residents of Dallas County and three of whom shall be from some other county in the congressional district. The membership of the advisory committee shall reflect the racial, ethnic, gender, urban/rural, and economic diversity of the state.

(2) The chair shall establish and maintain a bank account on behalf of the advisory committee and draw warrants for any lawful expenditures.

(3) The advisory committee shall advise the Alabama Historical Commission regarding the restoration and the development of the Old Cahawba Capital Site.

(4) The advisory committee shall choose biennially one of its members as chair, one as vice chair, and one as secretary-treasurer.

(5) Advisory committee members shall receive a per diem compensation sum to be fixed by the advisory committee, but the sum shall not be less than one hundred fifty dollars (\$150), for attending official meetings of the advisory committee. The chair may approve the payment for an advisory committee member authorized to perform official duties at other times. Advisory committee members shall receive per diem allowance and travel expenses incurred in attending official meetings or in performing any actual service under the direction of the advisory committee and shall be paid in accordance with Article 2, commencing with Section 36-7-20, of Chapter 7 of Title 36, after approval by the chair.

(6) The secretary-treasurer shall receive such compensation as may be fixed by the advisory committee, which shall be in addition to his or her per diem compensation and payments made under Article 2, commencing with Section 36-7-20, of Chapter 7 of Title 36. The secretary-treasurer shall be paid a sum for clerical expenses fixed by the advisory committee.

(b) The chair of the advisory committee, with the approval of a majority of the committee members, may appoint an executive director. The executive director shall not be a member of the state classified service.

(c) The executive director shall be compensated by a salary payable from any funds available to the advisory committee. The exact amount of the executive director's salary shall be set by the advisory committee, but in no event shall the salary be less than 60 percent nor more than 75 percent of the amount set as the standard compensation for cabinet level officials of the state.

(d) The executive director may hire an assistant director and such staff, at the pleasure of the executive director, as deemed necessary, with the approval of the advisory committee, but without regard to the state Merit System. The advisory committee shall approve all staff members hired and their job descriptions, and shall set the rate of pay or compensation due the assistant director and other staff.

(e) The advisory committee may permit any employee of the advisory committee to be treated as a state employee for the purpose of participating in any insurance programs and other fringe benefits provided other nonclassified state employees.

(f) It is the duty of the advisory committee, acting through its executive director, assistant director, and staff to perform the following duties:

- (1) To provide statewide public awareness, public information, and education services regarding the Old Cahawba Capital Site.
 - (2) To solicit, collect, and receive funds from the public and private sectors for the support, maintenance, and preservation of the Old Cahawba Capital Site.
 - (3) To promote and encourage public and private efforts to benefit the Old Cahawba Capital Site project.
 - (4) To appropriate and expend funds, make grants, contract, cooperate financially or otherwise with the Alabama Historical Commission, Dallas County, and any historical organization, nonprofit corporation, or governmental agency to acquire, establish, maintain, reconstruct, and preserve historical sites in and around Alabama's first permanent Capital at Cahawba, as may be deemed beneficial by the Alabama Historical Commission.
 - (5) To acquire title, possession, or control of properties and also objects of historic interest associated with or representative of the era of the Old Cahawba Capital Site, but only those located beyond the Old Cahawba Capital Site.
 - (6) To make grants to the Alabama Historical Commission, Dallas County, and any historical organization, nonprofit corporation, or governmental agency to acquire title, possession, or control of properties or for their preservation, maintenance, reconstruction in, or relocation to Alabama's first permanent Capital at Cahawba.
 - (7) To lease, gift, sell, or otherwise dispose of any surplus, duplicate, or unused properties.
 - (g) The executive director, assistant director, and staff shall perform those duties required by the advisory committee necessary to implement this section.
- (Acts 1943, No. 486, p. 449; Acts 1959, No. 387, p. 1012; Acts 1961, No. 815, p. 1191; Acts 1975, 3rd Ex. Sess., No. 155, §3; Acts 1981, 1st Ex. Sess., No. 81-944, §1; Acts 1982, No. 82-368; Acts 1994, No. 94-703, p. 1357, §1; Act 2003-401, §1.)*

Section 41-9-253 Cahawba Historical Site - Powers of commission; payment of expenses.

The Alabama Historical Commission may acquire title, possession, or control of such properties and also of objects of historic interest at the Cahawba Historical Site as it may deem necessary or proper to be maintained, preserved, and protected on behalf of the State of Alabama and may acquire, by purchase, construction, lease, gift, condemnation, or otherwise, lands and rights in land, including leaseholds and easements, and water rights in the rivers and lands adjacent to or in the immediate vicinity of Cahawba. The commission's power of eminent domain may be exercised under Title 18 and any amendments thereto, or pursuant to any other general statutory provision enacted for the exercise of the power of eminent domain. The commission may mark in suitable manner the places or locations of historic interest at such point and prepare and publish for distribution pamphlets or other printed matter with respect thereto. The expenses incurred for such purposes by the historical commission shall be paid out of any appropriation made to the commission, upon warrant drawn by the Comptroller, supported by an itemized account thereof approved by the board of trustees and by the Governor.

(Acts 1943, No. 486, p. 449; Acts 1959, No. 387, p. 1012; Acts 1961, No. 815, p. 1191; Acts 1969, No. 854, p. 1560; Acts 1975, 3rd Ex. Sess., No. 155, §1; Act 2003-401, p. 1167, §1.)

Section 41-9-254 Acquisition, operation, etc., of libraries or museums by commission; commission not to engage in publishing or printing of historical quarterlies.

The commission shall not accept, acquire, operate or maintain libraries or museums, except when the same are an integral part of one of the properties owned or managed by the commission, nor shall the commission engage in the publishing or printing of historical quarterlies.

(Acts 1966, Ex. Sess., No. 168, p. 190, §12; Acts 1971, No. 500, p. 1213, §8.)

Section 41-9-255 Alabama State Historic Preservation Fund.

There is hereby established in the State Treasury a fund to be known as the "Alabama State Historic Preservation Fund" into which shall be deposited all moneys received by the commission from admissions, inspection fees, gifts, donations, grants, leases, rentals, bequests, loans, governmental appropriations or any other sources, either public or private. Such funds shall be used by the commission to pay the costs of the maintenance, acquisitions, preservation and operation of its acquisitions and for carrying out any and all of the purposes of this division, including the payment of the salaries of any employees of said commission and any expenses of said commission. Money contributed to or deposited in this fund for capital outlay projects and from any source other than state appropriations for operations shall not revert to the General Fund of the state, but shall remain in the preservation fund until expended by the commission. (*Acts 1966, Ex. Sess., No. 168, p. 190, §4; Acts 1971, No. 500, p. 1213, §3.*)

Section 41-9-256 Exemption from taxation of commission and properties, income, etc., thereof.

The commission, as an agency of the State of Alabama, shall constitute a nonprofit governmental agency and shall have a tax-exempt status, and the properties of the commission and the income therefrom, all lease agreements and contracts made by it shall be forever exempt from any and all taxation by the State of Alabama and any political subdivision thereof, including, but not limited to, income, admission, amusement, excise, sales, use and ad valorem taxes. (*Acts 1966, Ex. Sess., No. 168, p. 190, §9.*)

Section 41-9-257 Council on Historic Pilgrimages - Created; purpose.

There is hereby created the Alabama Council on Historic Pilgrimages, the same to be established under the auspices of the Alabama Historical Commission, said council having the purpose of coordinating the efforts of each of the existing and proposed historic pilgrimages in the State of Alabama, whether publicly or privately sponsored. (*Acts 1975, 4th Ex. Sess., No. 67.*)

Section 41-9-258 Council on Historic Pilgrimages - Composition.

The Council on Historic Pilgrimages shall consist of seven individual members, one being appointed from each of the six districts of the state as the same shall be established by the Alabama Historical Commission and one being a representative of the Alabama Historical Commission. Additionally, there shall be two ex officio individual members, one representing the Alabama Travel Council and one representing the State Bureau of Tourism and Travel. (*Acts 1975, 4th Ex. Sess., No. 67.*)

Section 41-9-259 Council on Historic Pilgrimages - Appointment and terms of members; duties.

(a) The individual members of the Council on Historic Pilgrimages who represent the six above described districts shall each be appointed, initially, by the Alabama Historical Commission, and three of the initially appointed members shall serve for terms of one year, with the other three serving for terms of two years each. Subsequent to the initial appointment, future individual members of the council shall be named for terms of two years each, and such future members of the council shall be named by the member historic pilgrimage organizations within the district represented by such council member.

(b) The Council on Historic Pilgrimages shall have the authority to establish such policies as it deems necessary for the carrying out of its purposes and to admit as general nonvoting members

of the council such organizations in the State of Alabama engaged in the business of historic pilgrimages as it may, in its discretion, determine.

(c) The council shall have among its duties the duty to work closely with the Alabama Travel Council and the State Bureau of Tourism and Travel, and such organizations shall, themselves, provide assistance and advice to the Council on Historic Pilgrimages.

(Acts 1975, 4th Ex. Sess., No. 67.)

Section 41-9-260 Transfer to commission of certain parts of Fort Morgan Military Reservation, etc.; development, restoration, etc., thereof by commission; operation of portion of reservation retained by Department of Conservation and Natural Resources.

All of that part of the Fort Morgan Military Reservation lying within the Fort Morgan Military Reservation conveyed from the United States of America to the State of Alabama by quitclaim deed executed May 26, 1927, and on which Fort Morgan itself is located, and also a certain part of the Fort Morgan Military Reservation conveyed by the United States of America to the State of Alabama by deed executed December 16, 1946, including all that area south of the outer south face of the east-west sea wall and west of the north-south sea wall, is hereby transferred to the Alabama Historical Commission. All other property, both real and personal, including structures and objects located on either of said tracts of land, owned by the Fort Morgan Historical Commission and all of its powers, authority and jurisdiction over said property are also hereby transferred to the Alabama Historical Commission, and any right, title or interest which the state Department of Conservation and Natural Resources has in the above described property is also hereby transferred to the Alabama Historical Commission.

Such commission shall have full authority to develop, renovate, restore, preserve, maintain, operate, exhibit and publicize the above described properties in accordance with the powers and responsibilities of said Alabama Historical Commission.

Any right, title or interest of the Department of Conservation and Natural Resources in all that part of the Fort Morgan Military Reservation not hereinabove transferred to the Alabama Historical Commission shall continue to be held by the state Department of Conservation and Natural Resources, and all such property may be used as a public park for recreation, such as camping, boating, fishing and any other purposes for which the Department of Conservation and Natural Resources is authorized to maintain and operate a public park. The paved road that runs south at the sea wall shall, however, be open for use by vehicles for ingress and egress to the beach, and the Department of Conservation and Natural Resources shall not prohibit camping on any part of the reservation under their jurisdiction and control.

(Acts 1976, No. 628, p. 865.)

Section 41-9-261 Designation of commission as agency responsible for restoration and preservation of State Capitol; powers and duties.

(a) The primary restoration, planning and preservation responsibility for the State Capitol of Alabama and its contiguous historic grounds, designated by the United States government as a national historic landmark, is hereby delegated to the Alabama Historical Commission.

(b) The Alabama Historical Commission is instructed to protect the historic and architectural integrity of this historic Greek revival masterpiece which served as the first Capitol of the Confederacy in 1861 and has served as the Capitol of Alabama for more than 120 years.

(c) The agencies of the State of Alabama charged with architectural, engineering, maintenance and alteration responsibilities for the State Capitol shall submit plans and specifications to the Alabama Historical Commission which shall review them for the retention of the historic merit and architectural integrity of the landmark prior to any adaptive or construction activities.

(d) The commission shall be authorized and empowered to promote and preserve the historic character and architectural purity of the Capitol building and grounds and, to that end, it shall exercise its authority, control and general supervisory jurisdiction over the Capitol grounds, including walkways and driveways, and over all public areas within the Capitol building, including the outer office of the executive suite. Such authority shall specifically include, but not be limited to, the corridors, rotundas, lobbies, entranceways, stairways, restrooms, porticos, steps and elevators. The commission shall have no jurisdiction over the areas used for private office space, except as to structural modifications, but shall have jurisdiction over all areas specified in this section, and any and all changes contemplated, whether they be architectural in nature or merely the moving or replacement of furniture and furnishings, shall first require the approval of the commission.

With respect to the legislative chambers, legislative lounges and legislative meeting rooms, the commission shall be authorized and empowered to advise and consult with the Clerk of the House and the Secretary of the Senate and the presiding officer, respectively, and to suggest and recommend changes and renovations within such spaces that would be appropriate and in keeping with the preservation of the historic value and architectural purity therein; provided, however, that no changes or renovations to the said chambers, lounges or meeting rooms shall be undertaken or initiated without the approval of the Clerk of the House and the Secretary of the Senate and the presiding officer, respectively; provided further, that no changes or renovations to the Capitol building and grounds as defined in this section, other than the legislative chambers, legislative lounges and legislative meeting rooms provided for in the preceding provisions of this sentence, shall be undertaken or initiated without the approval of the Governor.

(e) Nothing in this section shall be construed as to supersede any authority of the state Building Commission and, if so, that portion is expressly repealed.

(Acts 1969, No. 1148, p. 2153, §2; Acts 1976, No. 634, p. 881.)

Section 41-9-262 Fort Tombeckbee Historical Advisory Board.

(a) An advisory board to be known as the Fort Tombeckbee Historical Advisory Board is hereby authorized to be appointed by the Governor for the purpose of advising the Alabama Historical Commission on the acquisition, maintenance and protection of certain properties and objects of historical interest at Fort Tombeckbee in Sumter County. Said board shall be composed of three members, and the first appointees shall be appointed to serve for terms of two, four and six years, respectively, and subsequent appointees shall serve for terms of four years. Such members shall serve without compensation.

(b) Said board shall advise the Alabama Historical Commission: To acquire title, possession or control of such properties and also of objects of historic interest at Fort Tombeckbee as it may deem necessary or proper, to be maintained, preserved and protected on behalf of the State of Alabama; to mark in suitable manner the places or locations of historic interest at such point; and to prepare and publish for distribution pamphlets or other printed matter with respect thereto.

The Alabama Historical Commission may, in its complete discretion, act upon any suggestions or advice of the advisory board. Any expenses incurred by the board shall be paid out of any money appropriated by the Legislature or by any gift, bequest or grant from whatever source.

(Acts 1978, No. 516, p. 571.)

Section 41-9-263 Sunset provision.

The Alabama Historical Commission is subject to the Alabama Sunset Law, Chapter 20, Title 41, as an enumerated agency pursuant to Section 41-20-3, and shall have a termination date of

October 1, 2007, and every four years thereafter, unless continued pursuant to the Alabama Sunset Law.

(Act 2006-151, p. 222, §3.)

Section 40-9F-1 Applicability.

This chapter shall apply to qualified structures throughout the State of Alabama.

(Act 2013-241, p. 579, §1.)

Section 40-9F-2 Definitions.

As used in this chapter, the following terms shall have the following meanings:

(1) **CERTIFIED HISTORIC STRUCTURE.** A property located in Alabama which is certified by the Alabama Historical Commission as being individually listed in the National Register of Historic Places, eligible for listing in the National Register of Historic Places, or certified by the commission as contributing to the historic significance of a Registered Historic District.

(2) **CERTIFIED REHABILITATION.** Repairs or alterations to a certified historic structure that is certified by the commission as meeting the U.S. Secretary of the Interior's Standards for Rehabilitation, or to non-historic structures built before 1936 which are certified by the commission as meeting the requirements contained in Section 47(c)(1)(a) and (b) of the Internal Revenue Code, as amended, or to a certified historic residential structure as defined in subdivision (4).

(3) **CERTIFIED HISTORIC RESIDENTIAL STRUCTURE.** A certified historic structure as defined in subdivision (1).

(4) **COMMISSION.** The Alabama Historical Commission and or its successor.

(5) **DEPARTMENT.** The Alabama Department of Revenue or its successor.

(6) **OWNER.** Any taxpayer filing a State of Alabama tax return or any entity that is exempt from federal income taxation pursuant to Section 501(c) of the Internal Revenue Code, as amended, that: a. owns title to a qualified structure, or b. owns a leasehold interest in a qualified structure for a term of not less than 39 years.

(7) **QUALIFIED REHABILITATION EXPENDITURES.** Any expenditure as defined under Section 47(c)(2)(A) of the Internal Revenue Code, as amended, and the related regulations thereunder, and other reasonable expenses and costs expended in the rehabilitation of a qualified structure. For certified historic residential structures, this term shall mean expenses incurred by the taxpayer in the certified rehabilitation of a certified historic residential structure, including preservation and rehabilitation work done to the exterior of a certified historic residential structure, repair and stabilization of historic structural systems, restoration of historic plaster, energy efficiency measures except insulation in frame walls, repairs or rehabilitation of heating, air conditioning, or ventilation systems, repairs or rehabilitation of electrical or plumbing systems exclusive of new electrical appliances and electrical or plumbing fixtures, and architectural, engineering, and land surveying fees. Qualified rehabilitation expenditures do not include the cost of acquisition of the qualified structure, the personal labor by the owner, or any cost associated with the rehabilitation of an outbuilding of the qualified structure, unless the outbuilding is certified by the commission to contribute to the historical significance of the qualified structure.

(8) **QUALIFIED STRUCTURE.** Certified historic structures and non-historic structures built before 1936 which are certified by the commission as meeting the requirements contained in Section 47(c)(1)(a) and (b) of the Internal Revenue Code, as amended, and to certified historic residential structures as defined herein.

(9) REGISTERED HISTORIC DISTRICT. Any district listed in the National Register of Historic Places and any district which is either of the following:

a. Designated under Alabama or local law certified by the U.S. Secretary of the Interior as containing criteria which substantially achieves the purpose of preserving and rehabilitating buildings of historic significance to the district.

b. Certified by the U.S. Secretary of the Interior as meeting substantially all of the requirements for the listing of districts in the National Register of Historic Places.

(10) REHABILITATION PLAN. Construction plans and specifications for the proposed rehabilitation of a qualified structure in sufficient detail to enable the commission to evaluate compliance with the standards developed under this chapter.

(11) SUBSTANTIAL REHABILITATION. Rehabilitation of a qualified structure for which the qualified rehabilitation expenditures exceed 50 percent of the owner's original purchase price of the qualified structure or twenty-five thousand dollars (\$25,000), whichever is greater.

(Act 2013-241, p. 579, §2.)

Section 40-9F-3 Standards for approval; application, rehabilitation plan; review; certification; tax credit certification; fees; report to Legislature.

(a) The commission shall develop standards for the approval of the substantial rehabilitation of qualified structures for which a tax credit is sought. The standards shall take into account whether the substantial rehabilitation of a qualified structure is consistent with the historic character of the structure or of the Registered Historic District in which the property is located.

(b) Prior to beginning any substantial rehabilitation work on a qualified structure, the owner shall submit an application and rehabilitation plan to the commission and an estimate of the qualified rehabilitation expenditures under the rehabilitation plan; provided, however, that the owner, at its own risk, may incur qualified rehabilitation expenditures no earlier than six months prior to the submission of the application and rehabilitation plan that are limited to architectural, engineering, and land surveying fees and related soft costs and any costs related to the protection of the qualified structure from deterioration.

(c) The commission shall review the application and rehabilitation plan to determine that the information contained therein is complete. If the commission determines that the application and rehabilitation plan are complete, the commission shall reserve for the benefit of the owner an allocation for a tax credit as provided in Section 40-9F-4 and the commission shall notify the owner in writing of the amount of the reservation. The reservation of tax credits does not entitle the owner to an issuance of tax credits until the owner complies with all other requirements of this chapter for the issuance of the tax credits. The reservation of tax credits shall be made by the commission in the order in which completed applications and rehabilitation plans are received by the commission, and the reservation of tax credits shall be issued by the commission within a reasonable time, not to exceed 90 days from the filing of a completed application and rehabilitation plan. Applications received by the commission on the same day shall go through a lottery process to determine the order in which the applications will be reviewed by the commission. Only the property for which a property address, legal description or other specific location is provided in the application shall be reviewed. Ownership of an entity that is the owner of property contained in the application shall not be a factor in the commission's review of the application and no subsequent change in the ownership structure of such entity shall result in the loss or rescission of a reservation of tax credits. The owner shall not be permitted to request the review of another property for approval in the place of the property contained in the application. Any application disapproved by the commission shall be removed from the review process, and the commission shall notify the owner in writing of the decision to remove the application.

Disapproved applications shall lose their priority in the review process. A disapproved application may be resubmitted, but shall be deemed to be a new submission for purposes of the priority procedures described in this section and may be charged a new application fee. In the event that the commission grants reservations for tax credits equal to the total amount available for reservations during the tax year, all owners with applications then awaiting approval or thereafter submitted for approval shall be notified by the commission that no additional approvals shall be granted during that tax year and shall be notified of the priority number given to the owner's application then awaiting approval. The applications shall remain in priority status for two years from the date of the original application and shall be considered for reservations of tax credits in the priority order established in this section in the event that additional credits become available due to the rescission of approvals or when a new tax year's allocation of tax credits becomes available.

Owners receiving a reservation of tax credits shall commence rehabilitation, if rehabilitation has not previously begun, within 18 months of the date of issuance of the written notice from the commission to the owner granting the reservation of tax credits. "Commencement of rehabilitation" shall mean that, as of the date in which actual physical work contemplated by the rehabilitation plan submitted with the application has begun, the owner has incurred no less than 20 percent of the estimated costs of rehabilitation provided in the application. Owners receiving a reservation of tax credits shall submit evidence of compliance with the provisions of this subsection. If the commission determines that an owner has failed to comply with the requirements provided under this section, the reservation of tax credits for the owner may be rescinded and, if so, the amount of tax credits shall then be included in the total amount of available tax credits provided for in subsection (c) of Section 40-9F-4, from which reservations may be granted. Any owner whose reservation of tax credits shall be rescinded shall be notified of the rescission from the commission and, upon receipt of the notice, may submit a new application but may be charged a new application fee.

(d) Following the completion of a substantial rehabilitation of a qualified structure, the owner shall notify the commission that the substantial rehabilitation has been completed and shall certify the qualified rehabilitation expenditures incurred with respect to the rehabilitation plan. In addition, the owner shall provide the commission with: (i) a cost and expense certification, prepared by a licensed certified public accountant that is not an affiliate of the owner, certifying the total qualified rehabilitation expenditures and the total amount of tax credits against any state tax due that is specified in this chapter for which the owner is eligible under Section 40-9F-4 and, if the qualified rehabilitation expenditures exceed two hundred thousand dollars (\$200,000), the cost and expense certification must be audited by the licensed certified public accountant; and (ii) an appraisal of the qualified structure prepared by an independent MAI designated and licensed real estate appraiser. The commission shall review the documentation of the rehabilitation and verify its compliance with the rehabilitation plan. Within 90 days after receipt of the foregoing documentation from the owner, the commission shall issue a tax credit certificate in an amount equivalent to the lesser of: (i) the amount of the tax credit reservation issued for the project under the provisions of subsection (c), or (ii) 25 percent of the actual qualified rehabilitation expenditures for certified historic structures and 10 percent of the actual qualified rehabilitation expenditures for qualified pre-1936 non-historic structures. In the event the amount of qualified rehabilitation expenditures incurred by the owner would result in the issuance of an amount of tax credits in excess of the amount of tax credits reserved for the owner under subsection (c), the owner may apply to the commission for issuance of tax credits in an amount equal to the excess. Applications for issuance of tax credits in excess of the amount of tax credits reserved for the owner shall be made on a form prescribed by the commission and

shall represent a separate certificate that shall be issued, subject to all provisions regarding priority provided in this section.

(e) In order to obtain a credit against any state tax due that is specified in this chapter, a taxpayer shall file the tax credit certificate with the taxpayer's Alabama state tax return.

(f) The department shall grant a tax credit against any state tax due that is specified in this chapter to a taxpayer holding the tax credit certificate issued under subsection (d) or, in the case of a transferee, issued by the department pursuant to Section 40-9F-4(e) against any tax due under Chapters 16 and 18 in the amount stated on the tax credit certificate. The department shall have the right to audit and to reassess any credit improperly obtained by the owner, in accordance with the Taxpayers' Bill of Rights and the Uniform Revenue Procedures contained in Chapter 2A; provided, however that only the owner initially awarded the tax credit certificate, and not any subsequent transferee of the tax credit certificate or person to whom tax credits have been passed through pursuant to Section 40-9F-4(d), shall be liable for any credit improperly obtained by the owner.

(g) For processing the taxpayer's application for a tax credit, the commission may impose reasonable application fees of up to one percent of the qualified rehabilitation expenses but not to exceed ten thousand dollars (\$10,000).

(h) The commission shall, in consultation with the department, report to the Legislature in the third year following passage of this chapter, and annually thereafter, on the overall economic activity, usage, and impact to the state from the substantial rehabilitation of qualified structures for which tax credits have been allowed.

(Act 2013-241, p. 579, §3; Act 2014-452, p. 1679, §1.)

Section 40-9F-4 Tax credits calculated, claimed, reserved, granted; transfer or assignment of tax credits.

(a) The state portion of any tax credit against the tax imposed by Chapters 16 and 18, for the taxable year in which the certified rehabilitation is placed in service, shall be equal to 25 percent of the qualified rehabilitation expenditures for certified historic structures, and shall be 10 percent of the qualified rehabilitation expenditures for qualified pre-1936 non-historic structures. No tax credit claimed for any certified rehabilitation may exceed five million dollars (\$5,000,000) for all allowable property types except a certified historic residential structure, and fifty thousand dollars (\$50,000) for a certified historic residential structure.

(b) The entire tax credit may be claimed by the taxpayer in the taxable year in which the certified rehabilitation is placed in service. Where the taxes owed by the taxpayer are less than the tax credit, the taxpayer shall not be entitled to claim a refund for the difference, but any unused portion of the credit may be carried forward for up to 10 additional tax years.

(c) For the calendar years 2013, 2014, and 2015, the aggregate amount of all tax credits that may be reserved in any one of such years by the commission upon certification of rehabilitation plans under subsection (c) of Section 40-9F-3 shall not exceed twenty million dollars (\$20,000,000) plus any amount of previous reservations of tax credits that were rescinded under subsection (c) of Section 40-9F-3 during the tax year. However, if all of the allowable tax credit amount for any tax year is not requested and reserved, any unreserved tax credits may be utilized by the commission in awarding tax credits in subsequent years; provided, however, that in no event shall a total of more than sixty million dollars (\$60,000,000) be reserved by the commission during the period of May 15, 2013, through May 16, 2016. For purposes of this chapter, "tax year" shall mean the calendar year.

(d) Tax credits granted to a partnership, a limited liability company or multiple owners of a property shall be passed through to the partners, members, or owners (including any not-for-

profit entity that is a partner, member, or owner) respectively pro rata or pursuant to an executed agreement among the partners, members, or owners documenting an alternate distribution method without regard to their sharing of other tax or economic attributes of the entity. The tax credit certificate shall contain a section to be completed by the owner that provides the percentage or amount of credit that will be allocated to each partner, member, or owner, and such completed certificate may be provided to the department to transfer all or any portion of the tax credits passed through to the partner, member, or owner in accordance with subsection (e).

(e) All or any portion of the tax credits under this section and Sections 40-9F-3 and 40-9F-5 shall be transferable and assignable, subject to any notice and verification requirements to be determined by the department, without the requirement of transferring any ownership interest in the qualified structure or any interest in the entity which owns the qualified structure. However, once a credit is transferred, only the transferee may utilize such credit and the credit cannot be transferred again. A transferee of the tax credits may use the amount of tax credits transferred to offset any state tax due under Chapters 16 and 18 of Title 40. The department shall promulgate a form transfer statement to be filed by the transferor with the department prior to the purported transfer of any credit issued under this chapter. The transfer statement form shall include the name and federal taxpayer identification number of the transferor and each transferee listed therein along with the amount of the tax credit to be transferred to each transferee listed on the form. The transfer statement form shall also contain such other information as the department may from time to time reasonably require. For each transfer, the transferor shall file (1) a completed transfer statement form; (2) a copy of the tax credit certificate issued by the commission documenting the amount of tax credits which the transferor intends to transfer; (3) a copy of the proposed written transfer agreement; and (4) a transfer fee payable to the department in the amount of one thousand dollars (\$1,000) per transferee listed on the transfer statement form. The transferor shall file with the department a fully executed copy of the written transfer agreement with each transferee within 30 days after the completed transfer. Filing of the written transfer agreement with the department shall perfect such transfer with respect to such transferee. Within 30 days after the department's receipt of the fully executed written transfer agreement, the department shall issue a tax credit certificate to each transferee listed in such agreement in the amount of the tax credit so transferred. Such certificate shall be used by the transferee in claiming the tax credit pursuant to Section 40-9F-3(e) and (f). The department may promulgate such additional rules as are necessary to permit verification of the ownership of the tax credits but shall not promulgate any rules which unduly restrict or hinder the transfer of the tax credits. (*Act 2013-241, p. 579, §4; Act 2014-452, p. 1679, §1.*)

Section 40-9F-5 Recapture of credits; assessment.

(a) Recapture of any of the credit shall apply against the taxpayer who utilizes the credit, and any required adjustments to basis due to recapture, shall be governed by Section 50 of the Internal Revenue Code.

(b) In the taxable year the certified rehabilitation is placed in service for any structure for which a tax credit has been issued, the commission shall provide notice of the certified rehabilitation and a copy of the appraisal provided by the owner to the taxing authority responsible for the assessment of ad valorem taxes. Upon notification, the taxing authority responsible for the assessment of ad valorem taxes shall complete a new assessment for the structure to be used in the assessment of ad valorem taxes for the tax year in which the certified rehabilitation was placed in service.

(*Act 2013-241, p. 579, §5; Act 2014-452, p. 1679, §1.*)

Section 40-9F-6 Appeals.

Owners or their duly authorized representatives may appeal any state official decision, including all preliminary or final reservations, approvals, and denials, made by the commission or the department with regard to an application and rehabilitation plan submitted under Section 40-9F-3, in accordance with the Alabama Administrative Procedure Act contained in Chapter 22 of Title 41. Appeals shall constitute an administrative review of the decision appealed from and shall not be conducted as an adjudicative proceeding. Appeals shall be submitted within 30 days of receipt by the owner or the owner's duly authorized representative of the decision that is the subject of the appeal.

(Act 2013-241, p. 579, §6.)

Section 40-9F-7 Limitations.

The tax credits authorized by this chapter for the substantial rehabilitation of qualified structures shall not be available to owners of qualified structures that submit an application and rehabilitation plan after May 15, 2016. No action or inaction on the part of the Legislature shall reduce or suspend the tax credits authorized by this chapter in any past or future calendar year with respect to a qualified structure if the owner thereof submits an application and rehabilitation plan with the commission and the commission reserves an allocation for a tax credit on or prior to May 15, 2016, even if the qualified structure is placed into service after May 15, 2016, and shall not affect the owner of a qualified structure if the commission has reserved an allocation for a tax credit on or prior to May 15, 2016.

(Act 2013-241, p. 579, §7.)

Section 40-9F-8 Rules and regulations; timing of applications and credits.

The commission shall promulgate by September 1, 2013, any and all rules and regulations necessary to implement the provisions of this chapter. Applications for the reservation of tax credits shall be accepted beginning October 1, 2013, but no tax credit may be credited prior to the taxpayer's return for the taxable year 2014.

(Act 2013-241, p. 579, §8.)

Section 40-9F-30 Applicability.

This article shall apply to qualified structures throughout the State of Alabama.

(Act 2017-380, §1.)

Section 40-9F-31 Definitions.

As used in this article, the following terms shall have the following meanings:

- (1) CERTIFIED HISTORIC STRUCTURE. A property located in Alabama which is at least sixty years old, unless the structure is an historic structure located within the boundaries of a National Monument or Park as declared by the United States Congress or the President of the United States, in which case the federal age provisions shall apply, and is certified by the Alabama Historical Commission as being individually listed in the National Register of Historic Places, eligible for listing in the National Register of Historic Places, or certified by the commission as contributing to the historic significance of a Registered Historic District.
- (2) CERTIFIED REHABILITATION. Repairs or alterations to a certified historic structure that is certified by the commission as meeting the U.S. Secretary of the Interior's Standards for Rehabilitation which meet the requirements contained in Section 47(c)(2)(C) of the Internal Revenue Code, as amended, or to a certified historic residential structure as defined in subdivision (3).

(3) CERTIFIED HISTORIC RESIDENTIAL STRUCTURE. A certified historic structure as defined in subdivision (1).

(4) COMMISSION. The Alabama Historical Commission and or its successor.

(5) COMMITTEE. The Historic Tax Credit Evaluating Committee established by this article.

(6) DEPARTMENT. The Alabama Department of Revenue or its successor.

(7) OWNER. Any taxpayer filing a State of Alabama income tax return or any entity that is exempt from federal income taxation pursuant to Section 501(c) of the Internal Revenue Code, as amended, that:

a. Owns title to a qualified structure, or

b. Owns a leasehold interest in a qualified structure for a term of not less than 39 years.

An owner as defined herein shall not be considered a private user as defined in Section 40-9A-1.

(8) QUALIFIED REHABILITATION EXPENDITURES. Any expenditure as defined under Section 47(c)(2)(A) of the Internal Revenue Code, as amended, and the related regulations thereunder, and other reasonable expenses and costs expended in the rehabilitation of a qualified structure. For certified historic residential structures, this term shall mean expenses incurred by the taxpayer in the certified rehabilitation of a certified historic residential structure, including but not limited to preservation and rehabilitation work done to the exterior of a certified historic residential structure, repair and stabilization of historic structural systems, restoration of historic plaster, energy efficiency measures except insulation in frame walls, repairs or rehabilitation of heating, air conditioning, or ventilation systems, repairs or rehabilitation of electrical or plumbing systems exclusive of new electrical appliances and electrical or plumbing fixtures, and architectural, engineering, and land surveying fees. Qualified rehabilitation expenditures do not include the cost of acquisition of the qualified structure, the personal labor by the owner, or any cost associated with the rehabilitation of an outbuilding of the qualified structure, unless the outbuilding is certified by the commission to contribute to the historical significance of the qualified structure.

(9) QUALIFIED STRUCTURE. Certified historic structures which are certified by the commission as meeting the requirements contained in Section 47(c)(1)(A)(i) and (ii) of the Internal Revenue Code, as amended, and to certified historic residential structures as defined herein.

(10) REGISTERED HISTORIC DISTRICT. Any district listed in the National Register of Historic Places and any district which is either of the following:

a. Designated under Alabama or local law as containing criteria which substantially achieves the purpose of preserving and rehabilitating buildings of historic significance to the district.

b. Certified by the U.S. Secretary of the Interior as meeting substantially all of the requirements for the listing of districts in the National Register of Historic Places.

(11) REHABILITATION PLAN. Construction plans and specifications for the proposed rehabilitation of a qualified structure in sufficient detail to enable the commission to evaluate compliance with the standards developed under this article.

(12) SUBSTANTIAL REHABILITATION. Rehabilitation of a qualified structure for which the qualified rehabilitation expenditures exceed 50 percent of the owner's original purchase price of the qualified structure or twenty-five thousand dollars (\$25,000), whichever is greater.

(Act 2017-380, §2.)

Section 40-9F-32 Procedures for rehabilitation of qualified structures; tax credits; review; audit; fees; report to Legislature.

(a) The commission shall develop standards for the approval of the substantial rehabilitation of qualified structures for which a tax credit is sought. The standards shall take into account

whether the substantial rehabilitation of a qualified structure is consistent with the historic character of the structure or of the Registered Historic District in which the property is located.

(b) Prior to beginning any substantial rehabilitation work on a qualified structure, the owner shall submit an application and rehabilitation plan to the commission and an estimate of the qualified rehabilitation expenditures under the rehabilitation plan; provided, however, that the owner, at its own risk, may incur qualified rehabilitation expenditures no earlier than six months prior to the submission of the application and rehabilitation plan that are limited to architectural, engineering, and land surveying fees and related soft costs and any costs related to the protection of the qualified structure from deterioration.

(c) The commission shall review the application and rehabilitation plan to determine that the information contained therein is complete. If the commission determines that the application and rehabilitation plan are complete, the commission shall recommend the project to the committee for the reservation of a tax credit. If the project is approved for a tax credit by the committee, the commission shall reserve, for the benefit of the owner, an allocation for a tax credit as provided in Section 40-9F-33, and the commission shall notify the owner in writing of the amount of the reservation. The reservation of tax credits does not entitle the owner to an issuance of tax credits until the owner complies with all other requirements of this article for the issuance of the tax credits. The reservation of tax credits shall be made by the commission in the order in which the committee has ranked completed applications and rehabilitation plans. Reservations of tax credits shall be issued by the commission within a reasonable time from the filing of a completed application and rehabilitation plan. Only the property for which a property address, legal description, or other specific location is provided in the application shall be reviewed. Ownership of an entity that is the owner of property contained in the application shall not be a factor in the commission's review of the application and no subsequent change in the ownership structure of such entity shall result in the loss or rescission of a reservation of tax credits. The owner shall not be permitted to request the review of another property for approval in the place of the property contained in the application. Any application disapproved by the commission or the committee shall be removed from the review process, and the commission shall notify the owner in writing of the decision to remove the application. A disapproved application may be resubmitted, but shall be deemed to be a new submission and may be charged a new application fee. In the event the reservations of tax credits equal the total amount available for reservations during the tax year, all owners with applications then awaiting approval or thereafter submitted shall be notified by the commission that no additional tax credits shall be granted during that tax year. The applications shall remain in active status from the date of the original application and shall be considered for recommendations of tax credits in the event that additional credits become available due to rescission by the commission or when a new tax year's allocation of tax credits becomes available.

Owners receiving a reservation of tax credits shall commence rehabilitation, if rehabilitation has not previously begun, within 18 months of the date of issuance of the written notice from the commission to the owner granting the tax credits. Commencement of rehabilitation shall mean that, as of the date in which actual physical work contemplated by the rehabilitation plan submitted with the application has begun, the owner has incurred no less than 20 percent of the estimated costs of rehabilitation provided in the application. Within 36 months of the date of issuance of the written notice from the commission to the owner granting the tax credit reservation, the owner must have incurred an additional 50 percent of the estimated costs of rehabilitation provided in the application. Within 60 months of the date of issuance of the written notice from the commission to the owner granting the tax credit reservation, the project must be completed. Owners receiving a reservation of tax credits shall submit evidence of compliance

with the provisions of this subsection. If the commission determines that an owner has failed to comply with the requirements provided under this section, the reservation of tax credits for the owner may be rescinded and, if so, the amount of tax credits shall then be included in the total amount of available tax credits provided for in subsection (c) of Section 40-9F-33, from which reservations may be granted. Any owner whose reservation of tax credits are rescinded shall be notified of the rescission from the commission and, upon receipt of the notice, may submit a new application but may be charged a new application fee.

(d) Following the completion of a substantial rehabilitation of a qualified structure, the owner shall notify the commission that the substantial rehabilitation has been completed and shall certify the qualified rehabilitation expenditures incurred with respect to the rehabilitation plan. In addition, the owner shall provide the commission with: (i) a cost and expense certification, prepared by a licensed certified public accountant that is not an affiliate of the owner, certifying the total qualified rehabilitation expenditures and the total amount of tax credits against any state tax due that is specified in this article for which the owner is eligible under Section 40-9F-33 and, if the qualified rehabilitation expenditures exceed two hundred thousand dollars (\$200,000), the cost and expense certification must be audited by the licensed certified public accountant; and (ii) an appraisal of the qualified structure prepared by an independent MAI designated and licensed real estate appraiser. The commission shall review the documentation of the rehabilitation and verify its compliance with the rehabilitation plan. The commission shall also review the content of the cost and expense certification as well as the appraisal to ensure compliance with standards adopted by rule of the commission. Within 90 days after receipt and approval of the foregoing documentation from the owner, the commission shall issue a tax credit certificate in an amount equivalent to the lesser of: (i) the amount of the tax credit reservation issued for the project under the provisions of subsection (c), or (ii) 25 percent of the actual qualified rehabilitation expenditures for certified historic structures. In the event the amount of qualified rehabilitation expenditures incurred by the owner would result in the issuance of an amount of tax credits in excess of the amount of tax credits reserved for the owner under subsection (c), the owner may apply to the commission for issuance of tax credits in an amount equal to the excess. Applications for issuance of tax credits in excess of the amount of tax credits reserved for the owner shall be made on a form prescribed by the commission and shall represent a separate certificate that shall be issued, subject to all provisions regarding priority provided in Section 40-9F-38.

(e) In order to obtain a credit against any state tax due that is specified in this article, a taxpayer shall file the tax credit certificate with the taxpayer's Alabama state tax return.

(f) The department shall grant a tax credit against any state tax due that is specified in this article to a taxpayer holding the tax credit certificate issued under subsection (d) or, in the case of a transferee, issued by the department pursuant to Section 40-9F-33 against any tax due under Chapter 18 in the amount stated on the tax credit certificate. The department shall have the right to audit and to reassess any credit improperly obtained by the owner, in accordance with the Taxpayers' Bill of Rights and the Uniform Revenue Procedures contained in Chapter 2A; provided, however that only the owner initially awarded the tax credit certificate, and not any subsequent transferee of the tax credit certificate or person to whom tax credits have been passed through pursuant to Section 40-9F-33, shall be liable for any credit improperly obtained by the owner.

(g) For processing the taxpayer's application for a tax credit, the commission may impose the following application fees:

(i) For qualified rehabilitation expenses of one million dollars (\$1,000,000) or less, a fee equal to one percent (1%) of the qualified rehabilitation expenditures.

- (ii) For qualified rehabilitation expenses from one million and one dollars (\$1,000,001) to ten million dollars (\$10,000,000), a fee equal to fifteen thousand dollars (\$15,000).
- (iii) For qualified rehabilitation expenses over ten million dollars (\$10,000,000), a fee equal to twenty thousand dollars (\$20,000).
- (iv) Any fees collected by the commission under this section shall be deposited in the State Treasury to the credit of the commission and all such funds are to be appropriated to the commission to defray the expenses incurred in carrying out this article.
- (h) The commission shall report to the Legislature in the third year following passage of this article, and annually thereafter, on the overall economic activity, usage, and impact to the state from the substantial rehabilitation of qualified structures for which tax credits have been allowed. The information in the reports shall be consistent with the information required by the Legislature pursuant to, and shall be provided by the commission to the Legislature in accordance with, Section 40-1-50, and rules adopted thereunder. Information provided pursuant to this section is exempt from the confidentiality provisions of Section 40-2A-10.
(Act 2017-380, §3.)

Section 40-9F-33 Limitations on tax credits; Historic Income Tax Credit Account; transfer or assignment of tax credits.

- (a) The state portion of any tax credit against the tax imposed by Chapter 18 for the taxable year in which the certified rehabilitation is placed in service, shall be equal to 25 percent of the qualified rehabilitation expenditures for certified historic structures. No tax credit claimed for any certified rehabilitation may exceed five million dollars (\$5,000,000) for all allowable property types except a certified historic residential structure, and fifty thousand dollars (\$50,000) for a certified historic residential structure.
- (b) There is created within the Education Trust Fund a separate account named the Historic Preservation Income Tax Credit Account. The Commissioner of Revenue shall certify to the Comptroller the amount of income tax credits under this section and the Comptroller shall transfer into the Historic Preservation Income Tax Credit Account only the amount from sales tax revenues within the Education Trust Fund that is sufficient for the Department of Revenue to use to cover the income tax credits for the applicable tax year. The Commissioner of Revenue shall distribute the funds in the Historic Preservation Income Tax Credit Account pursuant to this section.
- (c) The entire tax credit must be claimed by the taxpayer for the taxable year in which the certified rehabilitation is placed in service. Where the taxes owed by the taxpayer are less than the tax credit, the taxpayer shall be entitled to claim a refund for the difference.
- (d) For the tax years 2018 through 2022, the aggregate amount of all tax credits that may be reserved in any one of such years by the commission and certification of rehabilitation plans under subsection (c) of Section 40-9F-32 shall not exceed twenty million dollars (\$20,000,000) plus any amount of previous reservations of tax credits that were rescinded under subsection (c) of Section 40-9F-32 during the tax year. However, if all of the allowable tax credit amount for any tax year is not requested and reserved, any unreserved tax credits may be utilized by the commission in awarding tax credits in subsequent years; provided, however, that in no event shall a total of more than one hundred million dollars (\$100,000,000) be reserved by the commission during the period from May 25, 2017, through December 31, 2022. For purposes of this article, tax year shall mean the calendar year.
- (e) Of the annual amount of the tax credits provided for in subsection (d), 40 percent shall be reserved to taxpayers with a certified rehabilitation project located in a county in which the population does not exceed 175,000 according to the 2010 decennial census. In the event

applications are not received and credits are not allocated for projects in these areas by the close of the second quarter of the program year, the funds may revert for allocations of other project applications.

(f) Tax credits granted to a partnership, a limited liability company, S Corporations, trusts, or estates, shall be claimed at the entity level and shall not pass through to the partners, members, or owners.

(g) All or any portion of the income tax credits under this section and Sections 40-9F-32 shall be transferable and assignable, subject to any notice and verification requirements to be determined by the department, without the requirement of transferring any ownership interest in the qualified structure or any interest in the entity which owns the qualified structure. Any tax credits transferred shall be at a value of at least eighty-five percent (85%) of the present value of the credits. However, once a credit is transferred, only the transferee may utilize such credit and the credit cannot be transferred again. A transferee of the tax credits may use the amount of tax credits transferred to offset any income tax under Chapter 18. The department shall promulgate a form transfer statement to be filed by the transferor with the department prior to the purported transfer of any credit issued under this article. The transfer statement form shall include the name and federal taxpayer identification number of the transferor and each transferee listed therein along with the amount of the tax credit to be transferred to each transferee listed on the form. The transfer statement form shall also contain such other information as the department may from time to time reasonably require. For each transfer, the transferor shall file: (1) a completed transfer statement form; (2) a copy of the tax credit certificate issued by the commission documenting the amount of tax credits which the transferor intends to transfer; (3) a copy of the proposed written transfer agreement; and (4) a transfer fee payable to the department in the amount of one thousand dollars (\$1,000) per transferee listed on the transfer statement form. The transferor shall file with the department a fully executed copy of the written transfer agreement with each transferee within 30 days after the completed transfer. Filing of the written transfer agreement with the department shall perfect such transfer with respect to such transferee. Within 30 days after the department's receipt of the fully executed written transfer agreement, the department shall issue a tax credit certificate to each transferee listed in such agreement in the amount of the tax credit so transferred. Such certificate shall be used by the transferee in claiming the tax credit pursuant to subsections (e) and (f) of Section 40-9F-32. The department may promulgate such additional rules as are necessary to permit verification of the ownership of the tax credits but shall not promulgate any rules which unduly restrict or hinder the transfer of the tax credits.

(Act 2017-380, §4.)

Section 40-9F-34 Recapture of tax credits; assessment.

(a) Recapture of any of the credit shall apply against the taxpayer who utilizes the credit, and any required adjustments to basis due to recapture, shall be governed by Section 50 of the Internal Revenue Code.

(b) In the taxable year the certified rehabilitation is placed in service for any structure for which a tax credit has been issued, the commission shall provide notice of the certified rehabilitation and a copy of the appraisal provided by the owner to the taxing authority responsible for the assessment of ad valorem taxes. Upon notification, the taxing authority responsible for the assessment of ad valorem taxes shall complete a new assessment for the structure to be used in the assessment of ad valorem taxes for the tax year in which the certified rehabilitation was placed in service.

(Act 2017-380, §5.)

Section 40-9F-35 Appeals.

Owners or their duly authorized representatives may appeal any state official decision, including all preliminary or final reservations, approvals, and denials, made by the commission, committee or the department with regard to an application and rehabilitation plan submitted under Section 40-9F-32, in accordance with the Alabama Administrative Procedure Act contained in Chapter 22 of Title 41. Appeals shall constitute an administrative review of the decision appealed from and shall not be conducted as an adjudicative proceeding. Appeals shall be submitted within 30 days of receipt by the owner or the owner's duly authorized representative of the decision that is the subject of the appeal.

(Act 2017-380, §6.)

Section 40-9F-36 Availability of tax credits after December 31, 2022.

The tax credits authorized by this article for the substantial rehabilitation of qualified structures shall not be available to owners of qualified structures that submit an application and rehabilitation plan after December 31, 2022. No action or inaction on the part of the Legislature shall reduce or suspend the tax credits authorized by this article in any past or future calendar year with respect to a qualified structure if the owner thereof submits an application and rehabilitation plan with the commission and the commission reserves an allocation for a tax credit on or prior to December 31, 2022, even if the qualified structure is placed into service after December 31, 2022, and shall not affect the owner of a qualified structure if the commission has reserved an allocation for a tax credit on or prior to December 31, 2022.

(Act 2017-380, §7.)

Section 40-9F-37 Rulemaking authority; acceptance of applications.

The commission shall promulgate by October 1, 2017, any and all rules and regulations necessary to implement this article. Applications for the reservation of tax credits shall be accepted beginning November 1, 2017.

(Act 2017-380, §8.)

Section 40-9F-38 Historic Tax Credit Evaluating Committee.

(a) There is hereby established the Historic Tax Credit Evaluating Committee, which shall review qualifying projects, approve credits for projects, and rank projects in the order in which the projects should receive tax credit reservations based on criteria established by the commission. The commission shall establish a review cycle for the committee beginning on January 1, 2018, provided that the committee shall meet at least quarterly unless no credits remain to be allocated. The Commissioner of Revenue shall be a non-voting member of the committee and provide advisory and technical support. The committee shall consist of the following:

- (1) Director of the Governor's Office of Minority Affairs.
- (2) The Executive Director of the Alabama Historical Commission.
- (3) The Finance Director.
- (4) The Director of the Alabama Department of Economic and Community Affairs.
- (5) The Secretary of Commerce.
- (6) Two members of the Alabama House of Representatives, at least one of which shall be a member of the minority party, to be appointed by the Speaker of the House of Representatives.
- (7) Two members of the Alabama Senate, at least one of which shall be a member of the minority party, to be appointed by the President Pro Tem of the Senate.

(b) The Alabama Historical Commission shall promulgate rules that shall set forth guidelines to be utilized by the committee in determining the allocation of credits. The guidelines shall set forth factors to be considered by the committee including: relative value of the proposed project to the particular community, including the maintenance of the historic fabric of the community; possible return on investment for the community in which the proposed project is located; the geographic distribution of projects; and strength of local support for the proposed project. Included in the information to be required for the evaluation of any project shall be any additional tax credits or state, federal, or local government grants that the applicant expects to utilize for the construction of the project.

(Act 2017-380, §9.)

Professional Services by Vendor

	2014	2015	2016	2017
Data Processing				
Catherine Stroud	\$ 3,000.00	\$ -	\$ -	\$ -
Department of Finance	18,817.21	19,563.26	24,243.64	34,351.53
Security and Monitoring Services	1,476.00	1,452.00	1,440.00	1,548.00
Mailing Services	-	114.87	189.59	122.73
FRMS Services	25,138.35	22,320.02	31,539.73	9,085.79
Interfund Contract Programs (STAARS)	-	-	131,000.00	131,000.00
Finance & IT Planning/Oversight	4,095.00	3,520.00	3,425.00	3,507.50
Comptroller Services	15,116.30	14,970.70	24,748.38	15,316.10
Document Review	-	-	69.75	2,210.36
Other	-	-	51.25	-
POS Retail Solutions LLC	-	2,124.60	4,430.14	4,430.14
Total Data Processing	67,642.86	64,065.45	221,137.48	201,572.15
Maintenance				
Custodial				
A-1 Janitorial Services	-	450.00	75.00	-
Alabama Landscape Consultants	582.00	-	-	-
Black Box Network Services	-	-	-	207.50
Bobby Mitchell	-	-	-	8,000.00
Bowen-Wilson	-	846.56	-	-
Brendle Sprinkler Company Inc	-	-	125.00	-
Cleckler's Tree & Stump	-	-	800.00	-
Commercial Diving Services Inc	-	-	-	5,500.00
Dawn Green LLC	379.00	-	-	-
Francis Middleton	-	-	-	4,000.00
Home Comfort Solutions Inc	-	-	330.00	-
Jani-King Of Montgomery	6,964.10	5,892.70	8,819.10	9,608.40
Kathy Wood	2,075.00	460.00	-	-
Majik Karpel Kleaners	-	-	375.00	-
McDonald Wastewater Services LLC	-	-	-	512.90
Property Management Source LLC	6,595.00	11,015.00	11,084.50	11,607.75
Rick Land	485.26	-	-	-
Shey's Lawn Service	900.00	1,200.00	800.00	-
Superior Cleaners	1,310.00	-	-	-
Tony Poe	2,323.00	725.00	-	-
Victor Phakonekham	6,710.00	-	-	-
Sanitation				
Advanced Disposal	5,224.55	3,802.21	8,330.44	6,988.34
Alabama Dumpster Service, LLC	-	-	-	1,221.61
Easy Haul Inc	-	-	3,960.00	125.00
PBS Services	870.00	281.25	-	-
Tierce Industrial Services	-	216.00	-	-
Tim Demastus	-	-	-	300.00

	2014	2015	2016	2017
Waste Management Of AL	1,705.42	1,479.00	2,000.79	1,884.01
Pest Control				
American Termite & Pest Control Inc.	740.00	746.00	746.00	746.00
Arrow Pest Control Inc	340.00	-	-	-
Cook's Pest Control	2,392.00	5,258.50	4,104.50	5,904.50
Critter Control Of	-	474.00	-	-
D C Scientific Pest Control	225.00	225.00	-	-
Knox Pest Control	1,135.00	1,420.00	2,245.00	1,880.00
Lewis Pest Control	300.00	300.00	-	-
Murks Pest Control	252.00	336.00	196.00	
Orkin Pest Control	396.00	99.00	-	-
Short Stems Home & Lawn Care Solutions, LLC	-	999.00	-	250.00
Tabor Pest Control	675.00	450.00	-	-
Terminator Exterminating Co	-	-	100.00	50.00
Terminix Processing Center	3,216.00	2,694.00	1,784.00	2,221.00
Zap Pest Control	-	-	50.00	725.00
Total Maintenance	45,794.33	39,369.22	45,925.33	61,732.01
Technical / Architectural				
Architectural				
Fuqua & Partners Architects Pc	-	25,420.29	20,632.97	11,130.20
Goodwyn, Mills & Cawood, INC	16,428.85	-	-	-
Kps Group Inc	14,221.48	293.20	3,083.40	337.50
Lord, Aeck AND Sargent	23,395.53	2,220.90	-	-
Richard Hudgens Architect Inc	53,913.44	14,487.06	-	35,805.30
Seay Seay & Litchfield Archite	11,457.60	-	-	2,284.12
Stella - LLC	74,890.07	20,691.94	21,461.75	4,613.32
Scientific/Technical				
AL Gulf Coast Area Chamber of Commerce*	153,650.00	-	-	-
Alabama State University	7,725.11	13,260.08	7,386.99	5,675.44
Cultural Resources Mgmt Group	14,500.00	-	-	-
DMR Technical Services LLC	-	-	880.00	-
Friends Of The Forts	99,400.00	-	99,400.00	49,700.00
Geoscience Consulting LLC	-	624.08	-	-
Schneider Historic Preserv LLC	4,145.00	-	-	-
The University Of Alabama	1,535.92	-	38,837.93	88,588.99
TTL Inc	1,017.50	859.00	859.00	918.00
University of South Alabama	-	-	-	3,409.59
Engineering				
Grant Engineering LLC	17,296.25	-	-	-
L.E. Stiffler, Engineer, LLC	-	-	1,200.00	780.00
Thompson Engineering	2,420.00	-	-	-
Total Technical / Architectural	495,996.75	77,856.55	193,742.04	203,242.46

* From BP Oil Funds

	2014	2015	2016	2017
Administrative				
Legal				
B Kinsey Green, Jr, Esq	27,558.65	12,272.00	11,084.68	6,116.00
Advertising				
Alabama Dept of Transportation	900.00	900.00	900.00	-
Alabama Media Group	-	-	950.00	950.00
Alabama Public Radio	-	300.00	1,470.00	51.00
Alliance Publishing LLC	-	-	3,515.00	3,560.00
Blue Water Broadcasting LLC	800.00	850.00	850.00	864.00
Clanton Newspapers Inc	-	162.50	325.00	325.00
Constant Contact	420.00	462.00	378.00	-
Cumulus Media LLC	-	-	8,628.00	4,542.00
Exploremedia	5,360.00	7,149.50	-	-
Fast Forward LLC	1,350.00	-	4,956.00	7,232.00
Gulf Coast Newspapers	146.16	19.80	-	-
Jacquelyn M Kirkland	-	-	-	180.58
Lamar Adv. Of Montgomery	-	-	28,900.00	5,350.00
Legislative Reference Service	1,540.00	970.00	380.00	100.00
Millbrook Independent LLC	-	442.55	-	-
Montgomery Advertiser	999.00	-	-	-
Montgomery Independent	-	-	-	750.00
Oncell Systems Inc	3,705.00	3,705.00	308.75	308.75
OPC News, LLC	-	-	33.28	-
Proquest LLC	-	-	-	2,110.00
River Region Living	1,600.00	1,600.00	1,500.00	3,200.00
The Lamar Companies LLC	-	-	-	2,550.00
Troy University Public Radio	-	250.00	-	-
Weider History Group DBA	-	3,400.00	-	-
World History Group	-	1,700.00	-	-
WVAS-FM	-	-	2,660.00	-
Appraisal				
Barrs Appraisal Services Inc	550.00	-	-	-
Education/Training				
AGA Montgomery Chapter	-	-	-	324.00
Alabama Communities Of Excellence	-	-	-	50.00
Alabama Governors Conference	-	-	-	1,050.00
Alabama Historical Association	110.00	-	1,200.00	180.00
Alabama Trust For Historic Preservation	1,125.00	-	800.00	75.00
Comptroller AP	-	-	-	1,300.00
Eric Etheridge	3,500.00	-	-	-
Jay S Miller	-	-	360.00	-
Main Street Alabama	25.00	320.00	495.00	470.00
Nat. Conf Of State Hist Preservation Officers	-	200.00	420.00	4,375.00

	2014	2015	2016	2017
National Trust For Historic Preservation	-	-	925.00	-
Office Of Pro & Cont Education			185.00	
Operation Green Team Foundation	-	-	-	125.00
Patricia M Scanland	694.88	-	-	-
Your Town Alabama, Inc	-	250.00	384.00	1,634.00
Investment Advisor				
Retirement Systems Of Alabama	1,665.05	1,833.73	1,802.25	1,884.85
Graphic Arts				
Kelton Design LLC	4,990.00	3,637.50	5,437.50	-
Krent Paffett Carney INC	15,750.00	-	-	-
Personnel Dept. Services				
State Personnel Department	22,240.00	22,410.00	22,402.00	19,907.00
Collection				
First Data Merchant Services LLC	-	-	-	5,310.10
Security and Monitoring				
ADS Security	539.80	647.76	701.74	647.76
Allen B. Williams	-	-	239.40	239.40
Certified Alarm Co Of Ala Inc	-	50.00	100.00	-
Certified Contractors Inc	300.00	250.00	-	-
Computerized Security Systems	557.10	619.00	-	-
Furlong's Security Inc.	-	-	-	3,511.00
Harris Security Systems Inc	553.00	178.50	300.00	420.00
Intruder Defense Systems LLC	972.00	684.00	513.00	684.00
Jackson Security Services	909.80	203.80	-	-
Protection One Alarm Monitoring	1,653.00	1,428.00	1,414.00	1,428.00
Selcom	-	169.65	-	-
Select Source Services, LLC	-	-	804.70	1,245.26
Titan Security Inc	1,229.80	1,625.80	840.00	1,640.00
Moving				
Randy Thorn Movers	-	667.50	82.00	-
Consultants				
Auburn University at Montgomery	-	-	-	7,210.00
Novogradac & Company LLP	-	-	23,816.00	-
Springer Consulting LLC	1,450.00	-	-	-
Imaging				
Alabama Graphics & Engineering Supply	-	-	-	117.50
Court Reporter				
Dunn King & Associates LLC	250.00	-	-	-
Writing				
Tara Lanier	1,499.00	-	-	-
Other				
AL Building Commission	-	562.50	1,750.00	-
Battlefield Balladeers	695.00	-	650.00	700.00
Total Administrative	<u>105,637.24</u>	<u>69,921.09</u>	<u>132,460.30</u>	<u>92,717.20</u>
Total Professional Services	<u>\$ 715,071.18</u>	<u>\$ 251,212.31</u>	<u>\$ 593,265.15</u>	<u>\$ 559,263.82</u>

Commission Members



ALABAMA HISTORICAL COMMISSION

468 South Perry Street
P.O. Box 300900
Montgomery, Alabama 36130-0900
334-242-3184 / Fax: 334-240-3477

Lisa D. Jones
Executive Director
State Historic Preservation Officer

March 7, 2018

Maria Catledge
Examiner of Public Accounts
P.O. Box 302251
Montgomery, AL 36130

Dear Ms. Catledge:

Included are the names, position, city and state of residence, and expiration of term for each current Commission member and the agency head:

Frank Barnes, Ex Officio
State Building Commission
Montgomery, AL
Term Expiration: Indefinite

Ann Bedsole, Member-at-Large
Mobile, AL
Term Expiration: 9/30/18

Chris Blankenship, Ex Officio
Department of Conservation and
Natural Resources
Montgomery, AL
Term Expiration: Indefinite

Thomas L. Coley, Jr.
Black Heritage Council
Kellyton, AL
Term Expiration: 3/15/23

Dr. James Day, Treasurer
Montevallo, AL
Term Expiration: 5/2/18

William F. Denson, III
Business Council of Alabama
Birmingham, AL
Term Expiration: 11/6/17

Dr. Ralph Draughon, Jr.
Historical Association
Auburn, AL
Term Expiration: 4/26/18

Shirley Foster
Tuscaloosa, AL
Term Expiration: 7/6/18

General Walter Givhan, Chairman
Troy, AL
Term Expiration: 8/18/22

Trey Granger, Member-at-Large
Pike Road, AL
Term Expiration: 5/2/18

James Griffith, Secretary
Birmingham, AL
Term Expiration: 4/28/21

Lee Sentell, Ex Officio
Alabama Department of Tourism and
Travel
Montgomery, AL
Term Expiration: Indefinite

Honorable Kay Ivey, Ex Officio
Governor
Montgomery, AL
Term Expiration: Indefinite

Dr. Craig Sheldon
Montgomery, AL
Term Expiration: 12/31/20

Vacant
Lieutenant Governor
Montgomery, AL
Term Expiration: Indefinite

Elizabeth Stevens
Mobile, AL
Term Expiration: 5/31/18

Mac McCutcheon, Ex Officio
Speaker of the House
Montgomery, AL
Term Expiration: Indefinite

Michelle Thompson
Alabama Farmers Federation
Florence, AL
Term Expiration: 1/10/20

Steve Murray, Ex Officio
Department of Archives and History
Montgomery, AL
Term Expiration: Indefinite

Dale Townsend, Vice-Chair
Member-at-Large
Enterprise, AL
Term Expiration: 1/20/20

Martin Olliff
Historic Chattahoochee Commission
Dothan, AL
Term Expiration: 9/30/18

Lisa D. Jones, Executive Director
Alabama Historical Commission
Montgomery, AL

Dr. Karen Rogers
Auburn, AL
Term Expiration: 5/31/21

Regards,



Lisa D. Jones
Executive Director
Alabama Historical Commission
State Historic Preservation Officer