

STATE OF ALABAMA )  
COLBERT COUNTY )

Minutes of a Regular Meeting  
of the  
Colbert County Commission  
02/17/2026

The Colbert County Commission met today in regular session at the Colbert County Courthouse. Chairman Bendall called the work session to order at 5:04 p.m. with the regular meeting following at 5:35 p.m., being the time and place previously scheduled for such work session and regular meeting. All Commissioners answered "present" at the call of the roll except for Commissioner Gardiner who was absent. Commissioner Barnes offered the prayer and led the Pledge of Allegiance. Chairman Bendall declared that a quorum was present for the purpose of the transaction of business.

PUBLIC COMMENTS

None

BOARD APPOINTEE REPORTS

None

AWARDS AND PRESENTATIONS

None

PUBLIC HEARING

None

PASSING OF THE GAVEL

Commissioner Bendall, outgoing Chair, passed the gavel to Commissioner Isom, incoming Chair, to serve for the next eight months in that position. Chairman Isom gaveled the meeting to order at 5:36 p.m. All Commissioners answered "present" at the call of the roll except for Commissioner Gardiner who was absent. Chairman Isom announced that a quorum was present for the purpose of transaction of business

CONSENT AGENDA

Chairman Isom announced that the business before the Commission was the approval of the consent agenda. Commissioner Barnes made motion to adopt and approve the matters placed on the consent agenda during the work session. The motion was duly seconded by Commissioner Bailey. Chairman Isom stated that the adoption and approval of a consent agenda comprised of the following items of business was properly before the Commission and stated the matters as follows:

1. Waived reading of February 3, 2026 minutes and approved the same as written.
2. Approved payment of February 17, 2026 bills as presented by the Chief Financial Officer.
3. Approved request for payment of unused accrued annual leave by Amanda Skipworth in the amount of \$2189.88.

4. Approved requested for payment of unused accrued annual leave by Anthony Strickland in the amount of \$363.12.
5. Approved the following Resolution granting a tax abatement to Project Rambo:

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**RESOLUTION NUMBER 2026-0017**

This Resolution is made this 17th day of February 2026 (the “Effective Date”) by the Colbert County Commission (the “Granting Authority”), Colbert County, Alabama, to grant a tax abatement for Project Rambo (the “Company”).

**WHEREAS**, the Company has announced plans for an expansion project; that being, the construction of new buildings and the purchase of machinery and equipment to increase production and warehousing capacity (the “Project”), located in Colbert County, Alabama, within the jurisdiction of the Granting Authority; and

**WHEREAS**, pursuant to the Tax Incentive Reform Act of 1992 (Section 40-9B-1 et seq., **Code of Alabama 1975**, as amended) (the “Act”), the Company has requested from the Granting Authority an abatement of all state and local noneducational property taxes and all construction-related transaction taxes, except those construction-related transaction taxes levied for educational purposes or for capital improvements for education, except those construction-related transaction taxes locally designated for educational purposes or for capital improvements for education, and except the 0.5% general sales and use taxes levied by Colbert County, which pursuant to Alabama Act No. 2007-351 cannot be abated; and

**WHEREAS**, the Company has requested that the abatement of state and local noneducational property taxes be extended for a period of ten (10) years, in accordance with the Act; and

**WHEREAS**, the Granting Authority has considered the request of the Company and the completed application (copy attached as Attachment One) filed with the Granting Authority by the Company, in connection with its request; and

**WHEREAS**, the Granting Authority has found the information contained in the Company’s application to be sufficient to permit the Granting Authority to make a reasonable cost/benefit analysis of the proposed project, copy attached as Attachment Two and to determine the economic benefits to the community; and

**WHEREAS**, the construction and equipping of the Project will involve an estimated capital investment of \$600,000,000; and

**WHEREAS**, all construction related taxes, except those local construction related transaction taxes levied for educational purposes or for capital improvements for education, the 0.5% general sales and use taxes levied by Colbert County, which pursuant to Alabama Act No. 2007-351 cannot be abated, and/or sales and use taxes accrued on or after the granting of abatements on February 17, 2026, are eligible. None of the above-described abatements are eligible prior to February 17, 2026; and

**WHEREAS**, the Company is duly qualified to do business in the State of Alabama and has powers to enter into and to perform and observe the agreements and covenants on its part contained in the Tax Abatement Agreement; and

**WHEREAS**, the Granting Authority represents and warrants to the Company that it has power under that constitution and laws of the State of Alabama, including particularly the provisions of the Act, to carry out provisions of the Tax Abatement Agreement.

**NOW, THEREFORE**, be it resolved by the Colbert County Commission, the Granting Authority, as follows:

Section 1. Approval is hereby given to the application of the Company and abatement is hereby granted of all state and local noneducational property taxes and all construction-related transaction taxes, except those construction-related transaction taxes levied for educational purposes or for capital improvements for education, except those construction-related transaction taxes locally designated for educational purposes or for capital improvements for education, as the same may apply to the fullest extent permitted by the Tax Incentive Reform Act of 1992 (Section 40-9B-1 et seq., **Code of Alabama 1975**, as amended), and except the 0.5% general sales and use taxes levied by Colbert County, which pursuant to Alabama Act No. 2007-351 cannot be abated.

Section 2. The period of abatement for the noneducational property taxes shall extend for a period of ten (10) years measured as provided in the Act, unless the Company ceases operation for which these property tax abatements are granted. Should the Company cease operation the abatements granted herein are considered null and void.

Section 3. The Granting Authority hereby does not assess a fee associated with the granting of these abatements.

Section 4. The governing body of the Granting Authority is authorized to enter into a Tax Abatement Agreement with the Company to provide for the abatement granted in Section 1.

Section 5. A certified copy of this Resolution, with the application and Tax Abatement Agreement, shall be forwarded to the Company to deliver to the appropriate local taxing authorities and to the Alabama Department of Revenue in accordance with the Act.

Section 6. The governing body of the Granting Authority is authorized to take any and all actions necessary or desirable to accomplish the purpose of the foregoing of this Resolution.

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6. Approved Requested Ad Purchase for the Colbert County Sports Hall of Fame in the amount of \$500.00.
  7. Approved Water Tank Logo Agreement for A & E Shoals for the Barton Industrial Park Water Tank. Estimated cost \$16,840.00 for logo application will be reimbursed to the Water Department by a & e.
  8. Approved ABC County Levies 2026-2027 for the maximum rate.

## UNFINISHED BUSINESS

None

## REPORTS FROM STAFF

Chairman Isom announced that the Commission would hear reports from staff. Upon being recognized by the Chair, the following reports were heard by the Commission:

### County Administrator:

Administrator Roger Creekmore reported that HR Manager Nicole Creel, has completed all requirements for an HR Specialist Certificate. She is now qualified to receive a 5% certification raise. Isabel Aniles from the Revenue Commission Office has successfully completed all requirements for a promotion to grade 5 earning \$14.75/hr. Creekmore reported that in the HHG Agency, Blake Howard, has been rehired as a HHG Helper FT beginning 2-6-26 with a starting pay of \$14.74/hr. Amanda Skipworth has separated from the Water Department effective 2-6-26. She has since started work with E-911. There is a notice of increase from the Tri Cities Solid Waste Disposal Authority. Tipping fees at the Barton landfill will increase from \$37.50/ton at present to \$40.00/ton effective 3-2-26. Since the burn box has been in place, even given our incomplete learning curve and mechanical issues, 368 loads have been incinerated averaging 3 tons/load. At the current rate of \$37.50/ton, it has resulted in savings of \$41,400 to date.

### Chief Financial Officer:

None

**County Attorney:**

None

**EMA Director:**

In Jody Hitt's absence, Bryce Thrasher reported that they will be at Lowes giving away weather radios starting at 8:00 A.M. Saturday until they are gone.

**County Engineer:**

County Engineer Jeremy Robison reported that they will be contracting out herbicide spraying this year. They will begin in the next week or two.

**NEW BUSINESS**

None

**DISCUSSION ITEMS BY COMMISSIONERS**

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COMMISSIONER, DISTRICT 1

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COMMISSIONER, DISTRICT 2

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COMMISSIONER, DISTRICT 3

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COMMISSIONER, DISTRICT 4

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COMMISSIONER, DISTRICT 5

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CHAIRMAN