

# **IMPORTANT PUBLIC NOTICE**

## **INCOME TAX REFUND**

The Russell County Commission hereby serves notice to the citizens of the county that, effective November 1, 2014, the county will be seeking collection of delinquent debts due to the county from the nonpayment of Solid Waste/ Garbage Fees through Alabama's income tax refund setoff program, established and administered pursuant to Ala. Code § 40-18-100 et seq. Under this program, the Alabama Department of Revenue will intercept a taxpayer's Alabama income tax refund if the taxpayer has an unpaid debt due to Russell County for the nonpayment of Solid Waste/ Garbage Fees. The tax setoff program will be utilized to collect Solid Waste/ Garbage Fees if:

- The outstanding debt is at least \$25.00 and
- The outstanding debt is at least 60 days delinquent

The county will be submitting its first list of unpaid debts to the Alabama Department of Revenue by December 1, 2014 for debts which are at least 60 days delinquent as of November 1, 2014. Persons who are delinquent in the payment of Solid Waste/ Garbage Fees are encouraged to pay their balance in full to avoid interception of your Alabama income tax refund. Contact Russell County Utilities to make payment or determine whether you have an outstanding debt subject to tax refund setoff.

Russell County Utilities  
4133 Sandfort Road  
PO Box 1127  
Phenix City, Al 36870  
334-291-3232