

FILED IN OFFICE
IN THE CIRCUIT COURT FOR
MADISON COUNTY, ALABAMA
99 NOV 23 P2:27

JULIO and CARMEN TELLERIA,
and BYONG-RYE AHN,

Plaintiffs,

vs.

WAYLAND COOLEY, individually
and in his official capacity
as the Tax Assessor for
Madison County, Alabama,

Defendant.

)
) BILLY D. HARBIN
) CLERK/CLEARER
) MADISON COUNTY, ALABAMA

) CIVIL ACTION NO 96-2220LWH
)

SETTLEMENT AGREEMENT

WHEREAS on December 31, 1996, Plaintiffs filed a lawsuit challenging the defendant's policy of denying homestead tax status of non-English-speaking and limited-English-proficiency taxpayers; and

WHEREAS the Defendant has agreed to change the challenged policy;

NOW THEREFORE the parties, by and through their respective counsel, hereby stipulate and agree to the following provisions to resolve this litigation:

1. Effective immediately, the Defendant will adopt a "POLICY OF THE MADISON COUNTY TAX ASSESSOR IN REGARD TO PROPERTY OWNERS WHO DO NOT SPEAK ENGLISH," a copy of which is attached hereto and made a part hereof as if set out in full herein. Other than the Oath of Translator, no additional requirements will be imposed on non-English-speaking taxpayers

that are not also imposed on English-speaking taxpayers.

2. The Defendant will reimburse Plaintiffs Carmen and Julio DePaula Telleria in the amount of \$1,265.46. This amount represents the amount of taxes they overpaid during the tax years 1997, 1998, and 1999 as a result of the denial to them of Class III status, the homestead exemption, and the senior citizen exemption.

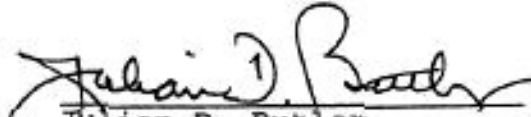
3. The Defendant will reimburse Byong-Rye Ahn in the amount of \$390.23. This amount represents the amount of taxes she overpaid during the tax years 1997, 1998, and 1999 as a result of the denial to her of Class III status and the homestead exemption (\$1,170.63), less the amount she underpaid during tax years 1991 and 1992 (\$780.40).

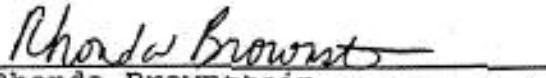
4. By entering into this settlement, the Defendant does not admit to any liability in this case.

5. This agreement constitutes a full and final settlement of all issues in this case.

FOR THE DEFENDANT:

FOR THE PLAINTIFFS:


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POLICY OF THE MADISON COUNTY TAX ASSESSOR
IN REGARD TO PROPERTY OWNERS WHO DO
NOT SPEAK ENGLISH

The Madison County Tax Assessor will not deny exemptions to property owners, to which the property owners are otherwise entitled, on the basis that the property owners cannot answer questions or take any required oath in English. Property owners who do not speak English must come to the Tax Assessor's Office in the Madison County Courthouse to initially claim exemptions to which they are entitled. A specific employee or employees in the Tax Assessor's Office will be designated to deal with property owners who do not speak English. If a property owner does not speak English, the property owner must bring to the Tax Assessor's Office a person who is fluent in English and the language spoken by the property owner to translate for the property owner. The Tax Assessor's Office is not required to have bilingual employees or to provide translators for property owners who do not speak English. The translator must take the attached oath before the Tax Assessor's employee begins asking *questions of the property owner or administering any required oath to the property owner.*

STATE OF ALABAMA

MADISON COUNTY

OATH OF TRANSLATOR

I do solemnly swear that I will make a true translation of the oath to be administered to the property owner _____
(name of property owner)
in the language which the property owner understands and can speak, and of all questions which are propounded to the property owner; and I will make a like true translation of the property owner's answers in the English language.

(Signature)

(Name printed)

(Address)

(City, state, zip code)

STATE OF ALABAMA

MADISON COUNTY

I, _____, a Notary Public, in and for said County in said State, hereby certify that _____, whose name is signed to the foregoing oath, acknowledged before me on this day that, being informed of the contents of the oath, he executed the same voluntarily on the day the same bears date.

Given under my hand this the ____ day of _____, 19__.

Notary Public

My commission expires:
