

Alabama Department of Revenue

News Release

Nov. 22, 2004

State Tax Convictions Handed Down in Madison and Pike Counties

Madison County District Court

On Thursday, Nov. 18, 2004, Everett Shepherd Brooks, Jr., a businessman in Huntsville, Ala., was convicted in Madison County District Court on his plea of guilty for Willful Failure to File Alabama income tax returns for multiple years.

Brooks is the owner of the real estate appraisal firm, E.S. Brooks and Associates and National School of Real Estate.

Madison County District Judge Susan Moquin sentenced Brooks to 30 days in jail, suspended, and two years probation. Judge Moquin ordered Brooks to pay all taxes, penalties and interest, plus court costs.

Pike County Circuit Court

In a separate case, on Thursday, Nov. 18, 2004, Timothy Dwayne Spivey, a former Pike County Schools' maintenance supervisor charged with stealing air conditioning and heating units and components from the schools, pleaded guilty in Pike County Circuit Court to 131 counts of Theft of Property offenses.

Spivey also pleaded guilty to a second indictment on tax crimes—six counts of willfully attempting to evade or defeat Alabama income tax, three counts of failure to file income tax returns and three counts of willfully making and subscribing fraudulent income tax returns under penalty of perjury. The Alabama Department of Revenue participated in a joint investigation of Spivey with the Pike County District Attorney's Office and the Troy Police Department.

Spivey was sentenced by Pike County Circuit Judge Thomas Head to ten years on the theft crimes, all suspended, except one year. He was also sentenced on the tax crimes to a five-year split sentence: one-year jail time with the remaining four years, suspended with supervised probation.

Full restitution was ordered to both the Pike County Board of Education and to the State of Alabama. Due to a special agreement involving federal charges, Spivey will serve a portion of his sentence in a federal prison so that the state jail time will run concurrent with the sentences anticipated to be imposed by a Federal District Court.

-30-

Contact for more information:

ADOR Media Affairs Office: Carla A. Snellgrove or Carolyn G. Blackstock: (334) 242-1390; FAX: (334) 242-0550

www.ador.state.al.us