

MINUTES OF THE REGULAR MONTHLY MEETING OF THE
LOUISVILLE/JEFFERSON COUNTY METRO REVENUE COMMISSION
August 13, 2020

Due to COVID 19 and social distancing, the regular meeting of the Louisville/Jefferson County Metro Revenue Commission (LMRC) was held via WebEx Meeting, the Commissioners are not issued Metro Government computer equipment with video and microphone capability, for this reason not all could join via video, but did participate via teleconference. The call-in information for the teleconference was posted on our website to provide public access to the meeting. The meeting began at 9:04 a.m., on the above date. The monthly agenda and financial information were electronically provided to all Commissioners prior to the above date. The following members were present:

Travis Frick
Delorian Malone
NaomiRose Paulin
Larry Lenahan
Bill Hollander
Cordelia Hardin

On motion of Commissioner Lenahan seconded by Commissioner Paulin, and unanimously passed, the minutes of the regular meeting of July 14, 2020 were approved. (See **Tab 1**)

The next item of business was the distribution of tax collections to the Louisville Metro Government, the School Boards, and the Mass Transit Fund. On motion of Commissioner Lenahan, seconded by Commissioner Hardin, and unanimously passed, distributions to the aforesaid taxing jurisdictions were approved. (See **Tab 2**)

The next item of business was the collections' comparison report of the prior month's receipts by Josh Steele. Total tax collections for the month of July are up 40.61%, (see **E14**).

Individual Withholding Taxes are up 7.97%, (see **E1**), for the month.

Corporate Net Profit Taxes are up 923.66%, (see **E2**)

Insurance Premiums Taxes are down 4.61%, (see **E5**)

Transient Room Tax collections are down 83.07%, (see **E7**)

There were no significant events that took place for the month of June.

Next presented were the financial statements showing the collections and expenditures during July as well as statements showing the condition of the agency's general reserve. On motion of Commissioner Hardin, seconded by Commissioner Paulin, and unanimously passed, the above-described monthly statements were approved. (See **Tab 3**)

Bills for the past month, which had been reviewed, approved, and recommended for payment, were presented to the Commissioners. On motion of Commissioner Lenahan seconded by Commissioner Paulin and unanimously passed, the following bills, plus previously authorized expenditures as listed, were approved for payment. (See **Tab 4**)

President Frick advised the Legal Account checks is informational only and requires no action. (See **Tab 5**)

On motion of Commissioner Hardin seconded by Commissioner Paulin and unanimously passed, the investment transactions since the last monthly meeting were approved and ratified. (See **Tab 6**)

On motion of Commissioner Paulin seconded by Commissioner Lenahan, and unanimously passed, refunds totaling \$728,474.13 were approved.

Next presented was the approval for Abatement of Penalty and Interest for this month. The staff are recommending the Penalty and or Interest be abated for the taxpayer's listed on Lines 1-8, Line 1, taxpayer stated they were unable to timely file and pay the 1st quarter 2020 W1 due to COVID 19. Line 2, due to COVID 19 the taxpayer filed the 3/31/2020 W1 late. Line 3, taxpayer advised their extension request extended their filing until 4/15/2020 for the OL-3, due to COVID 19 emergency relief, the taxpayer is asking the filing of this return to be accepted on July 15, 2020. Line 4, Taxpayer states they are requesting that the interest and penalties be waived for February and March filing periods. The corporate headquarters closed the offices on March 16, 2020 and advised all employees to work remotely. Line 5, Taxpayer stated they are requesting that the interest and penalties be waived for the February and March filing periods. On March 16, 2020, the corporate office closed due to Covid-19 and all the employees were told to work remotely. Line 6, Taxpayer stated that due to COVID 19 the filing of the 3/31/2020 W1 return was delayed. Line 7, Taxpayer stated they closed the office due to the current pandemic. Line 8, Taxpayer stated due to COVID 19 their office staff were working from home from mid-March until mid-May. The return was processed as soon as they were able to return to office. Staff recommends they would fulfill the requirements of reasonable cause. For these reasons, staff is recommending the Penalty and or Interest to be abated.

On motion of Commissioner Lenahan seconded by Commissioner Hardin, and unanimously passed, the abatement of the penalty and interest was approved.

The next item of business was the Report of General Counsel Joel Frockt. General Counsel Frockt advised there is nothing new to report at this time.

The next item of business was the Report of the Secretary Treasurer Angela Dunn. Mrs. Dunn referenced the PMQM report focusing on collections. Mrs. Dunn advised beginning this month Statement of Account (SOA) letters will go out advising taxpayers of amounts due for each tax period. Unpaid letters with payment vouchers will also be sent out. It averages out to be about five million dollars in recovery.

Mrs. Dunn also advised beginning the end of this month all employees will have the ability to telework. During the COVID 19 shut down the customer service reps were still onsite at LMRC because they did not have access to answer phones from home. Software has been received that will allow LMRC's customer service units to answer

phones while teleworking. Employees are currently training with this software and will be fully trained by the end of the month.

All employees will work on rotation basis of being in the office and teleworking. Each day half of the employees will be in the office and the other half will be teleworking. In the event LMRC must shut their doors due to pandemic or any other reason all employees will be able to still provide all daily functions to the citizens of Louisville Metro.

Mrs. Dunn also advised a job posting has been placed for a Senior Tax Auditor. LMRC is looking for a candidate that has experience in accounting and tax law. Education will also be considered for this position.

On motion of Commissioner Lenahan, seconded by Commissioner Malone, and unanimously passed, the meeting was adjourned approximately at 9:37 a.m.