

MINUTES OF THE REGULAR MONTHLY MEETING OF THE  
LOUISVILLE/JEFFERSON COUNTY METRO REVENUE COMMISSION

January 16, 2020

The regular meeting of the Louisville/Jefferson County Metro Revenue Commission (LMRC) was held in the conference room on the First floor of 617 West Jefferson Street, and beginning at 9:03 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:

Nancy Grove  
Delorian Malone  
Cordelia Hardin  
Larry Lenahan  
Bill Hollander

President Grove advised Commissioner Travis Frick would not be in attendance for the January 16, 2020 meeting.

On motion of Commissioner Hardin seconded by Commissioner Lenahan, and unanimously passed, the minutes of the regular meeting of December 12, 2019 were approved. (See **Tab 1**)

The next item of business was the Election of Officers. Based on prior information the commissioners have decided to table this item for a future meeting.

On motion of Commissioner Hardin and seconded by Commissioner Lenahan, and unanimously passed, the Election of Officers will be tabled until a future meeting.

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 Hardin, seconded by Commissioner Lenahan, 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 December are up 4.62%, (see **E14**).

Individual Withholding Taxes are up 5.27%, (see **E1**), for the month.

Corporate Net Profit Taxes are down 3.68%, (see **E2**)

Insurance Premiums Taxes are down 84.82%, (see **E5**)

Transient Room Tax collections are up 24.07%, (see **E7**)

Some of the significant events that took place in the month of November were the 2019 North American International Livestock Expo which took place 11/8-11/22 with an expected attendance of 200,000 and peak rooms of 3,000 and the American Association of School Librarians 19<sup>th</sup> National Conference and

Exhibition which took place 11/14-11/16 with an expected attendance of 3,500 and peak rooms of 1,900.

Next presented were the financial statements showing the collections and expenditures during December, as well as statements showing the condition of the agency's general reserve. On motion of Commissioner Hardin, seconded by Commissioner Lenahan, 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 Hardin seconded by Commissioner Lenahan and unanimously passed, the following bills, plus previously authorized expenditures as listed, were approved for payment. (See **Tab 4**)

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

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

On motion of Commissioner Lenahan seconded by Commissioner Hardin, and unanimously passed, refunds totaling \$3,208,106.50 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 Line 1-6, Line 1-2 due to errors on both sides LMRC recommends abatement of penalty only, interest stands. Line 3, due to circumstances beyond the taxpayer's control. Line 4-6, due to circumstances beyond the taxpayer's control. For this reason, staff is recommending the Penalty and Interest to be abated.

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

The next item of business was the Report of General Counsel Doug Dowell. General Counsel Dowell advised that the County Attorney's office is currently working on a new occupational license tax case. This case involves a counterclaim asserted by the taxpayer in a collection matter. The County Attorney's office has received an extension of time to file a reply in order to allow the parties the opportunity to discuss the case before proceeding further.

The next item of business was the Report of the Secretary Treasurer. Angela Dunn. Mrs. Dunn went over the division statistics beginning with the Legal and Collections department. Mrs. Dunn stated collections were down for the month of December. LMRC is still on target to hit their yearly goal.

The next division is the Audit Discovery division. This division is responsible for compliance. The division utilizes information received from the IRS. This allows them to cross reference with information in our system. If the taxpayer is not registered with LMRC the division representatives will reach out to the taxpayer for additional information and help them become compliant if they need to be registered with LMRC.

Mrs. Dunn further advised the organizational chart has been updated to reflect Amanda Baker as LMRC's new assistant director. Her area of focus is governance in which she will continue to review the regulations and ordinances Strategic planning along with Mrs. Dunn.

Lastly Mrs. Dunn gave an update on the personnel here at LMRC. Currently LMRC is short staffed. There are currently 40 employees down from 50. Mrs. Dunn stated since July four positions hired, two internal promotions, one promotion left a vacancy here at LMRC for finance at the Office of Management and Budget. Three retirements and seven for other reasons. In the collections department one person left in December and the other left in January. Currently there is one collector and one senior collector and a supervisor.

There are currently interviews happening for the senior auditor position. Mrs. Dunn will work on filling positions as they are needed.

President Grove reminded those in attendance next month's meeting is scheduled for Thursday February 13, 2020 at 9:00 am.

On motion of Commissioner Lenahan, seconded by Commissioner Hardin, and unanimously passed, the meeting was adjourned approximately at 9:40 a.m.