

MINUTES OF THE REGULAR MONTHLY MEETING OF THE
LOUISVILLE/JEFFERSON COUNTY METRO REVENUE COMMISSION
July 14, 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 9:03 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:

Travis Frick
Delorian Malone
NaomiRose Paulin
Larry Lenahan
Bill Hollander

On motion of Commissioner Lenahan seconded by Commissioner Paulin, and unanimously passed, the minutes of the regular meeting of June 11, 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 Paulin, 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 June are down 27.29%, (see **E14**).

Individual Withholding Taxes are down 7.19%, (see **E1**), for the month.

Corporate Net Profit Taxes are down 49.28%, (see **E2**)

Insurance Premiums Taxes are down 91.71%, (see **E5**)

Transient Room Tax collections are down 89.29%, (see **E7**)

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

Next presented were the financial statements showing the collections and expenditures during May as well as statements showing the condition of the agency's general reserve. On motion of Commissioner Lenahan, 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 Lenahan 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 \$1,091,002.08 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 1-7, Line 1, due to a medical condition changing of the taxpayer, the taxpayer's spouse had to wait for proper paperwork in order to get access to the business and to file. Line 2, due to COVID 19 the taxpayer's office was closed preventing them from being able to file. Line 3, due to COVID 19 the taxpayer's office was closed preventing them from being able to file. Line 4, due to COVID 19 the taxpayer's office was closed preventing them from being able to file. Line 5, due to COVID 19 the taxpayer's office was closed preventing them from being able to file. Line 6, due to COVID 19 the taxpayer's office was closed preventing them from being able to file. Line 7, due to COVID 19 the taxpayer's office was closed preventing them from being able to file. For this reason, staff is recommending the Penalty and or Interest to be abated.

On motion of Commissioner Hardin 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 Doug Dowell. General Counsel Dowell advised there are three occupational license tax cases pending. In one case the circuit court has issued a notice stating that no action had been taken in the case and that the case would be dismissed if action were not taken within 30 days. Mr. Dowell further advised the Jefferson County Attorney's office has been in communication with the taxpayer on this matter. Mr. Dowell will provide updates on the progress of this case and the other two cases as further information becomes available.

The other two cases pending are counterclaims. Mr. Dowell is currently working on motions to have these cases dismissed. He will update in future meetings as information becomes available.

The next item of business was the Report of the Secretary Treasurer Angela Dunn. Mrs. Dunn went over the PMQM for collections through June 30, 2020. Mrs. Dunn stated LMRC's goal for delinquent debt to be collected for FY 20 was \$7.8 million. LMRC was able to achieve ninety percent of the goal with the pandemic. This is mainly due to efforts that were made before the shutdown. Statement of account letters were sent to taxpayer's advising of their amounts due before the shutdown. No active demand

letters have been sent since March 2020. As of today, demand for payment letters have not been sent. LMRC will review as to when the proper time to restart the demand letters will be.

Mrs. Dunn advised LMRC opened to the public by appointments and virtual lobby on July 1, 2020. The virtual lobby tool is used when the taxpayer does not have an appointment and shows up outside. There is a square they can scan with their phone that will notify staff of their need to be seen. The taxpayer will then wait in their car or outside to be worked in between appointments. Between July 1-10, 2020, 139 people were seen in person. The staff have plexi glass and are wearing masks. Taxpayer's are also required to wear a mask to be seen. Five people are allowed in the Registration and Support area at a time. As of July 10, 2020, 1,700 phone calls have been answered. Mrs. Dunn further stated additional staff have been brought in this month to assist with the influx of mail and phone calls.

Mrs. Dunn advised the Finance and Administrative Services division implemented their new tax accounting system MIP. The staff in this division have been working with the vendor by virtual meeting to get training and be prepared for the new system. Mrs. Dunn stated she would like to commend the department on a job well done, LMRC looks forward to using the new system to generate reports for the commission.

On motion of Commissioner Lenahan, seconded by Commissioner Paulin, and unanimously passed, the meeting was adjourned approximately at 9:35 a.m.