

The **special called meeting** of the Boyle County Fiscal Court was held on August 29, 2023, at 1:00 p.m. in the Fiscal Court Room of the Boyle County Courthouse. Members present at the meeting were:

Judge Executive Trille Bottom
Magistrate Tom V. Ellis
Magistrate Paula Bodner
Magistrate Jason Cullen
Magistrate Jamey Gay
Magistrate Steve Sleeper

Others present at the meeting were County Treasurer Darlene Lanham, County Attorney Chris Herron, Finance Officer Elaina Plyman, and Fiscal Court Clerk Katina Wesley.

Judge Bottom called the special meeting to order.

Magistrate Bodner gave the Invocation.

IT Director Bill Nichols discussed the server backup solution. Because of the age of the operating system, our current company will no longer back up the server. It will cost \$1,429.50. Magistrate Ellis made the motion to approve ProTech Solution's estimate to back up the main server. Magistrate Gay seconded the motion. The motion passed with all Magistrates voting in favor.

Finance Officer Elaina Plyman discussed adding a John Deere Tractor Model 6415 to the surplus sale list. Magistrate Gay made the motion to approve the addition to the surplus sale list. Magistrate Cullen seconded the motion. The motion passed with all Magistrates voting in favor.

Fire Protection Chairman Tim Middleton discussed the Fire Protection tax rate. The tax rate is unchangeable at 10 cents per \$100.00. All Audits are up to date. Magistrate Gay made the motion to approve the Fire Protection tax rate. Magistrate Bodner seconded the motion. The motion passed with all Magistrates voting in favor.

Boyle County Extension District Area Director Rita Stewart discussed the Extension District's tax rates. The Department of Local Government (DLG) calculates the rates. The rates are sent from the DLG to the Extension Business Operations at the University of Kentucky, and they are verified. The Extension Board met and approved the tax rates: real tax rate of 9%, Personal tax rate of 21.27%, and vehicle tax rate of 1.30%. Magistrate Cullen asked if the Extension Board could have lowered the rates. Director Stewart stated that the only numbers the Board receives are the compensating rate and the compensating + 4 rate. Magistrate Cullen clarified that the Board could take a lower rate if they chose to. Director Stewart stated they could. Director Stewart explained that there is only a \$147,010.72 difference between last year's and this year's tax rates. Director Stewart explained that the compensating rate is the real property value, subtracting new growth. County Attorney Chris Herron stated that even if the tax rates stayed the same as last year, the Extension District would receive more with the rise in tax assessments. Magistrate Cullen explained that the County's tax rate was 6%, and the Extension District tax rate was 9%, netting the Extension Office more than the County. No other taxing district has taken an increase other than the Extension Office. Extension Board Member Ben Guerrant explained that the Board is going with the compensating rate per the DLG. The Extension District planned to use the tax money to attack the debt of the new Extension building. Paying the debt off early will keep the Extension District from paying interest beyond ten years, saving \$533,000.00 in interest. Magistrate Ellis stated that the Extension District would get increased tax money without raising taxes. One concern is that the Extension District is looking to retire the debt for a building paid for by the taxpayers, but the building is not always accessible to the taxpayers. Judge Bottom explained using the Extension District worksheet that the compensating rate would be .077, but figuring in the real property tax rate with the tangible tax rate raises the tax rate to .90. The Fiscal Court would like the Extension District to take the .077 instead of the .90. Director Stewart stated that the Extension District was doing nothing outside of the law. Normally, the rates go down if there is an increase in assessments. This time, they did not. KRS 132.010-6 states that the minimum revenue limit allows a substitute rate to become the compensating rate when the compensating rate yields less revenue than the previous year. There is a formula that is allowed by the DLG. Magistrate Cullen stated that using KRS 132.010-6, the Extension District used the substitute rate as the compensating rate. Magistrate Ellis stated that the Extension District taking a higher tax rate when every other special taxing District was not raising their taxes would not set well with the taxpayers. County Attorney Chris Herron stated that the problem is the big difference between real and personal tax rates. This wide gap allows the substituting rate to become the compensating rate. He would like to see the Extension District bring them closer together. There needs to be a discussion on how to move those numbers closer together. Magistrate Ellis appealed for the Extension Board to return to the .077 tax rate. Magistrate Gay made the motion to approve the tax rate as presented to continue with the discussion. Magistrate Bodner seconded the motion. Magistrate Ellis stated that, per the statute, special taxing districts must now come before the Court and discuss their taxing rates. The Court does not have the power to deny the

tax rates. Attorney Herron stated that if the Fiscal Court was to lower the rate, the Extension District could sue the County. Magistrate Cullen stated that the Court could vote not to accept the tax rates, but the Extension District's tax rates would still go into effect. Magistrate Ellis voted no on approving the Extension District tax rates. Magistrate Bodner voted yes. Magistrate Harmon voted no. Magistrate Cullen voted no. Magistrate Gay voted yes. Magistrate Sleeper voted no. The motion failed, with two Magistrates voting in favor and four voting against. Magistrate Bodner suggested having a conversation next year before tax rates are set. Director Stewart brought a copy of the 2021 audit to hand out to the Court, and the audit has been uploaded onto the DLG website. Mr. Guerrant stated it was not the Board's intention to be contentious, and hopefully, lessons have been learned, and the Extension Board and the Court can work together moving forward.

Treasurer Darlene Lanham explained that special taxing districts had 30 days to submit their budgets and audits. Judge Bottom explained that the Fiscal Court is now the Special Taxing District's oversight agency.

Magistrate Ellis made the motion to take a five-minute recess. Magistrate Gay seconded the motion. The motion passed with all members voting in favor.

Magistrate Gay made the motion to reconvene the special session. Magistrate Sleeper seconded the motion. The motion passed with all Magistrates voting in favor.

Judge Bottom discussed the Humane Society agreement. The Humane Society would agree to change the language to include "in the event of extraordinary circumstances (hoarding, abuse, etc.) which would require the immediate increase in kennel space for seized animals, DBCHS may make additional kennels available on the puppy hall once all other options have been exhausted through the coordination and partnership between DBCHS & BCAC. (fostering, rescues, mutual aid from other counties, etc.) Under no circumstance will any animal with unknown vaccination or veterinary status be comingled with the healthy adoptable animals on the adoption floor. Magistrate Gay made the motion to approve the Boyle County Humane Society agreement. Judge Bottom reminded the Court that this was the only point of contention and that changing the language shows more cooperation and partnership from the Humane Society. Magistrate Cullen seconded the motion. Magistrate Cullen questions how long it will take to check into fostering, rescues, and other counties and what will happen to the animals while the County checks into other options. Magistrate Ellis stated there was a difference between may, will, and shall. He feels the wording will leave the Humane Society in total control of defining an extraordinary circumstance. Magistrate Gay stated that hoarding is a rare occurrence. He would like to solidify a working partnership with the Humane Society. The options would be costly to the taxpayers. The Humane Society has worked with the Animal Control Committee for eight months to reach this agreement. Not everything wrong is the fault of the Humane Society. Magistrate Bodner has concerns about the facility always being locked up. Magistrate Gay stated that the Humane Society does not have a problem with it being open. It was the Animal Control Officers (ACO) who closed the gate. Judge Bottom stated that sometimes the ACOs were out on calls, and no one was in the office. Magistrate Sleeper clarified that with this agreement, the Humane Society had no problem with the gate between 8:30 a.m. and 4:00 p.m. as long as an ACO was present. County Attorney Chris Herron questions what will happen when the Animal Control side is full. Judge Bottom stated that some faith in the partnership must be placed, and they will work with the Court when conditions warrant. Judge Bottom pointed out that the agreement was for one year with quarterly reviews. If an agreement could not be met, the County would have to purchase a new animal facility, putting that burden on the taxpayers. Magistrate Gay stated that buying and building a new animal facility would cost millions. The partnership with the Humane Society has lasted 50 years, and there is no reason it can not continue to serve the County with the Court giving it the attention it deserves. Magistrate Sleeper questions how well the partnership has been serving the County. He hopes that today's decision will be made for the animal welfare and those caring for them. The Court should not make this discussion based on what is convenient, time spent, expedient, or tradition. The Fiscal Court is working on helping Animal Control with education, training, equipment needed and providing a competent shelter director. Magistrate Cullen stated that the Court could move on in a few months if things do not change, but he feels Animal Control does need its own space. Magistrate Gay amended his motion to include the Humane Society's proposed new language in the agreement. Magistrate Ellis voted no on approving the Humane Society's Agreement. Magistrate Bodner voted no. Magistrate Harmon voted no. Magistrate Cullen voted yes because the Court was not ready to take over the housing of animals. Magistrate Gay voted yes. Magistrate Sleeper voted yes because it is for a year with quarterly reviews. Judge Bottom voted yes to break the tie vote. The motion passed.

Magistrate Cullen made the motion to go into an Executive Session: KRS 61.810 (1)(b) Deliberations on the future acquisition or sale of real property by a public agency, but only when publicity would be likely to affect the value of a specific piece of property to be acquired for public use or sold by a public agency. Magistrate Magistrate Bodner seconded the motion. The motion passed with all Magistrates voting in favor.

Magistrate Bodner made the motion to return to regular session with no action taken. Magistrate Ellis seconded the motion. The motion passed with all Magistrates voting in favor.

Magistrate Cullen made the motion to adjourn. Magistrate Gay seconded the motion. The motion passed with all Magistrates voting in favor.

Respectfully submitted,

Trille L. Bottom
Boyle County Judge Executive