

CALL TO ORDER

Mayor Solomon called the Special Commission Meeting to order at 3:00 PM.

ROLL CALL

A quorum was present and a roll call was taken: Commissioner Eric Dulaney, Commissioner John Mefford, Commissioner Brian Garner, and Mayor Larry Solomon were all present in person. Commissioner Jeremy Ramage was present via conference call.

Also present: Attorney Greg Voss, Interim City Administrator Amy Safran, and City Clerk Tammy Wilhoite.

COMMISSION DISCUSSION

Two Percent Payroll Tax

Mayor Solomon opened the meeting by explaining the current two percent payroll tax and gave a background from the beginning when the Ordinance was passed in May, 2022. Mayor Solomon also explained that the initial direction was for Boone County Occupational Tax Department to manage and monitor the roll-out of the payroll tax for the City of Union. After the initial discussions to partner with Boone County it was determined that the City would manage the payroll tax independently. The Mayor explained this change in direction was led by the former City Administrator, he proposed the change as a cost saving effort. Mayor Solomon suggested a tax holiday but moving forward the city work with Boone County Occupational Tax Department to implement the set up. Interim City Administrator Amy Safran gave details she received from Kim Krugel, Occupational Tax Administrator for Boone County; payroll companies will need anywhere from ninety days to one year to implement an electronic system on their part. Also, the city will need both paper and electronic options for filing. These are things that clearly were not anticipated. Boone County has sent a proposal to assist the city with the following.

- Assist with getting tax forms prepared.
- Work with GovOS software.
- Union staff training/onboarding in conjunction with GovOS as needed.

The proposed rate is \$60 an hour for Boone County staff time on an as needed basis. The City of Union will take over when we are confident that we can operate the software on our own independently.

After discussion among Mayor Solomon and Commissioners Dulaney, Ramage, Garner and Mefford the agreement was made that the best way to move forward at this time would be to have a tax holiday, the new withholding period beginning on July 1, 2023. Attorney Voss will

prepare legislation to amend the current Ordinance 2022-09, first reading will be on January 4, 2023.

Annexations

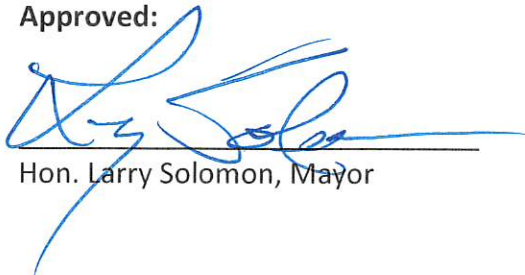
Mayor Solomon gave details of a recent visit from Mr. Wes Lightner, Vice Chair and Chief Operating Officer at Potter's Ranch. Mr. Lightner and his father Robert Lightner, Founder, Chairman and Chief Executive Officer of Potter's Ranch would like to annex a parcel of property they own located next to Westbrook Subdivision in Union, Kentucky. The property would be used for a private Christian School, Union Pointe Academy which would serve students Kindergarten through Twelfth grade. Mayor Solomon added that this would be a good thing for the City of Union.

Mayor Solomon also indicated that Alex Blaine had three-quarters of his family property in the City of Union. When the city annexed the Arlinghaus Property next to his property, this created an island of Boone County property surrounded by City of Union property. Mr. Blaine agreed for that "doughnut hole" property to be annexed in the city. Attorney Voss is drawing up the paperwork for the January 4 regular commission meeting.

ADJOURNMENT

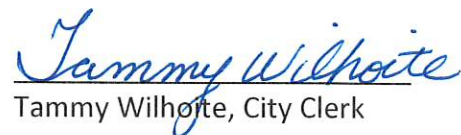
Mayor Solomon asked for a motion to adjourn. Commissioner Garner made a motion and that motion was seconded by Commissioner Mefford. **Motion approved 4-0.** Meeting adjourned at 3:45 PM.

Approved:



Hon. Larry Solomon, Mayor

Attest:



Tammy Wilhoite, City Clerk