

**SPECIAL PERRY COUNTY COUNCIL  
MINUTES – WORK SESSION  
MAY 16, 2019**

The Perry County Council met on the above date at 10:00 A.M. as was duly advertised for a work session at the Armory Annex. Council members in attendance were: President David Etienne, Luke Thomas, Charles Baumeister, Danny Bolin and Lynn Fulkerson. Unable to attend the meeting were Steve Goodson and Earla Williams. Council Attorney S. Rod Acchiardo and a media representative from the Perry County News were also present.

David opened the meeting saying that this is a work session among the Council members to discuss possibly modifying or changing the current income tax rates. Attorney Rod Acchiardo said that the LIT-Special Legislation tax is .50 percent that pays the bond payments every year for the Sheriff's Office and Detention Center and also can be used for repairs and maintenance at the Detention Center. He informed the Council that the bond for the Detention Center cannot be paid off prior to August 1, 2022. Rod also commented that he received an email from County Commissioner Attorney Chris Goffinet about an Ordinance (Ordinance O-C-12-3) that was passed May 24, 2012 stating that the County Council, Section 5 of the Ordinance, "cannot take action to rescind or repeal the Additional EDIT Revenues or to take any action that would result in the County receiving a smaller certified share of Additional EDIT Revenues than the certified share of Additional EDIT Revenues to which it was entitled on the effective date of this ordinance. The County Council further covenants that it will take no action to rescind the Additional EDIT Revenues or reduce the Additional EDIT Revenues rates as long as lease rentals are payable under the lease." Rod commented that the argument is that Ice Miller helped to prepare the bond and they say the Council cannot change the rate either. Rod informs the Council that his interpretation of the law is that the Council can take out Section 5 of the 2012 Ordinance, redo it and pass the new ordinance. He said that if someone doesn't agree with this action, then in his legal opinion a Declaratory Judgement Action can be filed with the Court and the Judge will make the ruling on the income tax rate. Rod asked the Council, if it makes sense to change the rate with the laws, and if so, then redo the Ordinance. Charlie asked Rod, if the Council has the authority to change the Ordinance, and he said yes.

Charlie commented that he doesn't want to make adjustments to the rate and then something happens and they have to come back to increase it again. He said this wouldn't look good for the County. Sheriff Alan Malone commented that the Detention Center is actually already 15 years old with the 24 hour service. He said the center was built for expansion by adding more pods on the back where the field is. There also could be chiller and boiler issues. Stuart from the News asked the Council if they could bond for future maintenance. He said to calculate what you will need for each year going forward. Rod said yes they can.

There was a lot of discussion among the Council members and Luke was explaining his proposal of the tax change as to what dollars would still be brought in and the advantage to the other rates to bring in more revenue for the County. Luke says we will still bring in \$300,000.00 in excess with the reduced rate in LIT-Special Legislation fund instead of the \$1,000,000.00 we are bringing in now. He also said we need to find revenue to support the County budget. He says collecting an extra \$1,000,000.00 seems excessive when we could utilize our resources better. Luke said he was trying to figure out a way with the County levy and without raising taxes to bring more money to the County. The question was asked what we could use an extra \$124,000.00 for that would come to Public Safety fund. It could be used to hire more deputies for the Sheriff and security for the Courthouse. David and Charlie commented that we need to plan for the future. The rate was adopted at the max of .50%. After discussing the income tax further, there was concern among the Council that the left over funds would go to the Highway Department.

After the discussion, Luke asked Rod to prepare an Ordinance to rescind Ordinance O-CC-12-3 of the LIT-Special Legislation tax to take out section 5.

There was other discussion about the Animal Shelter possibly closing. Charlie said he has heard rumors of this.

Minutes approved this 27<sup>th</sup> day of June, 2019.

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President, Perry County Council

*Minutes prepared by:  
Pamela L. Goffinet, Perry County Auditor*