

**Lewis County Fiscal Court
Special Called Meeting
August 26th, 2011**

AT A SPECIAL CALLED MEETING AT 12:00 NOON OF THE LEWIS COUNTY FISCAL COURT, HELD AT THE COURTHOUSE IN VANCEBURG, KENTUCKY WITH THE HONORABLE THOMAS MASSIE PRESIDING AND WITH THE FOLLOWING MAGISTRATES IN ATTENDANCE: ESQ. PAUL B. SWEARINGEN, ESQ. JOE BENTLEY, AND ESQ MILT STANFIELD BEING ABSENT.

Thomas Massie, Lewis County Judge Executive, called the meeting to order.

Joe Bentley offered a prayer.

The roll was called with Magistrate Joe Bentley and Magistrate Paul B. Swearingen being present and Magistrate Milt Stanfield being absent.

BUSINESS

On a motion made by Judge Massie duly seconded by Joe Bentley with Paul Swearingen voting yes to accept the bid from E & E Construction for the deck and beam replacement on **Norman Lane Bridge**. This was the only bid received.

E & E Construction \$45,600.00

On a motion made by Joe Bentley duly seconded by Paul Swearingen with Judge Massie voting yes to accept the bid from E & E Construction on **Holly Branch Road Site #1**. The bids submitted bids are summarized as follows:

E & E Construction \$21,001.00
King Crete Drilling Inc. \$22,310.70

A bid was submitted by King Crete Drilling Inc. on Holly Branch Road Site #2. The bid was sealed and not read. Judge Massie stated that the specification for Site #2 was printed incorrectly and that bidders had been notified that bids would not be accepted on Site #2, and that a new bid specification would be made available in the future.

On a motion made by Joe Bentley duly seconded by Paul Swearingen with Judge Massie voting yes to approve **Wayne Flinders** for Maintenance at the Lewis County Courthouse on an as needed basis for \$8.00 an hour.

On a motion made by Joe Bentley duly seconded by Paul Swearingen with Judge Massie voting yes to approve **Dale Stone** as seasonal/temporary at the Lewis County Road Department for \$10.00 an hour.

On a motion made by Judge Massie duly seconded by Joe Bentley with Paul Swearingen voting yes to approve the 1st reading of **Ordinance #11-10**, approving a lease for the financing of new road equipment and refinancing of existing road equipment.

On a motion made by Judge Massie duly seconded by Joe Bentley with Paul Swearingen voting yes to approve payment to **E & E Construction** for the bridge repair on Payton Lane. Work was completed to the satisfaction of the Judge and Road Supervisor. Estimated cost was \$7,100.00.

On a motion made by Judge Massie duly seconded by Joe Bentley with Paul Swearingen voting yes to set at a levy of **3 cents** per acre on **TIMBERLAND AND FORESTED ACRES** for the year 2011. This rate is unchanged from 2010.

On a motion made by Judge Massie duly seconded by Joe Bentley with Paul Swearingen voting yes to acknowledge that the following tax rates were set by the **LEWIS COUNTY LIBRARY BOARD OF TRUSTEES** for the **LEWIS COUNTY PUBLIC LIBRARY TAX DISTRICT** for the year 2011,

- (1) Upon each \$100.00 of Real Estate and including Property for Public Service Companies for general purposes, a tax levy of **6.1 cents**.
- (2) Upon each \$100.00 of Tangible Personal and Public Service Companies, a tax levy of **10.25 cents**.
- (3) Upon each \$100.00 of Motor Vehicle and Watercraft, a tax levy of **1.76 cents**.

Judge Massie stated that the Library Tax District had independent taxing authority and that, to his knowledge, the fiscal court could only acknowledge receiving the rates set by the governing board of the tax district. Judge Massie stated that the library board of trustees had regrettably chosen to raise Real Estate rates by 15% and Tangible Personal Property Rates by 9%, which was in excess of the 4% statutory limit for tax increases not subject to recall. Judge Massie also stated that a widely acknowledged flaw in the state compensating rate calculation provided a loophole which, according to a recent opinion from the Kentucky Attorney General, allowed tax districts to raise tax rates by more than the statutory limit of 4%.

On a motion made by Joe Bentley duly seconded by Judge Massie with Paul Swearingen voting yes to acknowledge that the following tax rates were set by the **LEWIS COUNTY BOARD OF EDUCATION** for the **LEWIS COUNTY SCHOOL DISTRICT** for the year 2011,

- (1) Upon each \$100.00 of Real Estate and including Property for Public Service Companies for general purposes, a tax levy of **40.8 cents**.

(2) Upon each \$100.00 of Tangible Personal and Public Service Companies, a tax levy Of **40.8 cents**.

(3) Upon each \$100.00 of Motor Vehicle and Watercraft, a tax levy of **49.0 cents**.

On a motion made by Paul Swearingen duly seconded by Joe Bentley with Judge Massie voting yes to acknowledge the following tax rates for **FIREBRICK, BLACK OAK, KINNICONICK, CAMP DIX, TOLLESBORO, GARRISON AND LEWIS COUNTY VOLUNTEER FIRE DEPARTMENT TAX DISTRICTS**, for the year of 2011,

(1) Upon each \$100.00 of Real Estate and including Property for Public Service Companies for general purposes, a tax levy of **10 cents**.

(2) Upon each \$100.00 of Tangible Personal and Public Service Companies, a tax levy of **10 cents**.

On a motion made by Joe Bentley duly seconded by Judge Massie with Paul Swearingen voting yes to acknowledge and approve the following tax rates as recommended by the **LEWIS COUNTY EXTENSION DISTRICT BOARD** for the **LEWIS COUNTY EXTENSION TAX DISTRICT** for the year 2011,

(1) Upon each \$100.00 of Real Estate and including Property for Public Service Companies for general purposes, a tax levy of **4.8 cents**.

(2) Upon each \$100.00 of Tangible Personal and Public Service Companies, a tax levy of **8.45 cents**.

(3) Upon each \$100.00 of Motor Vehicle and Watercraft, a tax levy of **3.12 cents**.

On a motion made by Joe Bentley duly seconded by Judge Massie with Paul Swearingen voting yes to acknowledge that the following tax rates were set by the **LEWIS COUNTY HEALTH DISTRICT BOARD** for the **LEWIS COUNTY HEALTH TAXING DISTRICT** for the year 2011,

(1) Upon each \$100.00 of Real Estate and including Property for Public Service Companies for general purposes, a tax levy of **3.4 cents**.

(2) Upon each \$100.00 of Tangible Personal and Public Service Companies, a tax levy of **3.8 cents**.

(3) Upon each \$100.00 of Motor Vehicle and Watercraft, a tax levy of **3.8 cents**.

On a motion made by Judge Massie duly seconded by Joe Bentley with Paul Swearingen voting yes to approve the **transfers** for the General, Road and Bridge, Jail, Animal Shelter, E911, and LGEA Accounts. See Finance Book #3

On a motion made by Paul Swearingen duly seconded by Joe Bentley with Judge Massie voting yes to **adjourn** the meeting.

Thomas Massie Lewis County Judge Executive