

**Minutes  
Hardin County Fiscal Court Regular Meeting  
December 12, 2023 at 3:30 p.m.**

County Judge/Executive Keith Taul called the meeting to order and requested a roll call vote.  
Answering:

Squire Fred Clem, Jr.: here; Squire Larry Hicks: here; Squire Kenny Muse: here; Squire Aaron Pennington: here; Squire Kenny Saltsman: here; Squire EG Thompson: here; Squire Patsy Whitehead: here; Squire Chris Yates: here; County Judge/Executive Keith Taul: here.

The Invocation was given by Squire Kenny Muse.

The Pledge of Allegiance was led by Squire Chris Yates.

County Judge/Executive Keith Taul made opening comments welcoming those in attendance and previewing the agenda.

**Approve Hardin County Fiscal Court 11.28.2023 minutes**

Motion to Approve by Squire Whitehead and seconded by Squire Muse.

Voting:

Squire Fred Clem, Jr.: yes; Squire Larry Hicks: yes; Squire Kenny Muse: yes; Squire Aaron Pennington: yes; Squire Kenny Saltsman: yes; Squire EG Thompson: yes; Squire Patsy Whitehead: yes; Squire Chris Yates: yes; County Judge/Executive Keith Taul: yes.

**Informational Items:**

**Department/Office Reports**

a. Presentations

- i. Animal Control – Mike McNutt
  - a. 2023 Totals for Municipality Monthly Report
  - b. Fort Knox Animal Intake – 2022-2025
  - c. LaRue County Animal Intake 2022-2025
  - d. November 2023 Fiscal Court Report
- ii. Emergency Management – Richard DeWitt

b. Written Reports

- i. Planning – Adam King
- ii. Public Works – Stephanie Givens
- iii. Road Department – Dwight Morgan

Squire Saltsman inquired as to why Ms. Givens' report made no mention of the engineering department. County Judge/Executive Taul replied that the engineering department now reports to Deputy Judge/Executive Vicki Meredith.

County Judge/Executive Keith Taul opened the floor for citizen comments. Mr. Bobby Alexander of Elizabethtown spoke in opposition to amending the industrial occupational tax. He

stated that he would like to see time limits placed on new taxes so they don't stay around forever. He also requested improved audio/visual equipment making it easier to read slides from presenters and to hear what is being said.

Prior to proceeding with the agenda County Judge/Executive Taul read KRS 68.197(2)(a) into the record:

“License fees on business, trade, occupation, or profession for revenue purposes, except those of the common schools, may be imposed at a percentage rate not to exceed one percent (1%) of:  
(a) Salaries, wages, commissions, and other compensation earned by persons within the county for work done and services performed or rendered in the county.”

### **Ordinances/Resolutions/Agreements**

a. Second Reading of **Ordinance 337, Series 2023**, Amending Creation of Industrial Tax District

Motion to Approve by Squire Clem and seconded by Squire Yates.

Discussion:

Squire Clem stated that what was being voted on today was not newly enacted, but rather it expands the boundaries to the entire county. He said decisions made by members of Fiscal Court aren't easy, but every issue they face is difficult.

Squire Hicks stated that this tax wouldn't affect most of the people who live in the cities, but he was concerned about those living in the unincorporated parts of the county.

County Attorney Oldham interjected and stated that an occupational tax applies to where one works, not where one lives.

Squire Thompson stated that the 1% is lower than the occupational taxes that the cities have enacted.

Squire Yates stated that he is open to suggestions and ideas on how to pay for existing services without having to dip into county reserve funds.

Squire Clem clarified that the ordinance will begin the process and take effect January 1, 2024 and may require most of the year to complete the paperwork necessary to enact.

Squire Thompson stated that every time a city annexes, it takes funding from the county and establishing the unincorporated areas protects the county's possibility for resources.

Squire Pennington said that the county is at a shortfall, regardless of BlueOval SK.

Squire Clem clarified that this tax will apply to people who work in Hardin County and use our roads and services, but live elsewhere.

Squire Pennington said that he has learned that counties larger and smaller have more revenue to provide the first-class services that citizens expect.

Squire Whitehead said that no one wanted to implement this tax, but it is needed. She said it was a difficult decision, but it is needed now.

Voting:

Squire Fred Clem, Jr.: yes; Squire Larry Hicks: no; Squire Kenny Muse: yes; Squire Aaron Pennington: yes; Squire Kenny Saltsman: yes; Squire EG Thompson: yes; Squire Patsy Whitehead: yes; Squire Chris Yates: yes; County Judge/Executive Keith Taul: yes.

b. Second Reading of **Ordinance 338, Series 2023, Industrial Occupational Tax Ordinance Amendment**

Motion to Approve by Squire Clem and seconded by Squire Yates.

Voting:

Squire Fred Clem, Jr.: yes; Squire Larry Hicks: no; Squire Kenny Muse: yes; Squire Aaron Pennington: yes; Squire Kenny Saltsman: yes; Squire EG Thompson: yes; Squire Patsy Whitehead: yes; Squire Chris Yates: yes; County Judge/Executive Keith Taul: yes.

VIII. Consent Agenda

a. Approve **Claims Batch** – December.

b. Approve **Utility Claims** – November.

c. **Executive Order No. 2023-010** to set 2024 Fiscal Court Meeting dates/times.

d. Approve **Resolution No. 2023-235** relating to approval of Pitman Green LLC, Professional Services Agreement for Engineering Services.

e. Approve **Resolution No. 2023-237** relating to approval of EMS personnel.

f. Approve **Resolution No. 2023-238** relating to approval of establishment and membership of county government committees.

g. Approve **Resolution No. 2023-239** relating to approval of EMA FY2023 Grant Funding.

h. Approve **Resolution No. 2023-240** relating to approval of 2024 Annual Bonds.

i. Approve **Resolution No. 2023-241** relating to approval of 2024 Holiday Schedule.

j. Approve **Resolution No. 2023-242** relating to approval of (Community Development Block Grant) CDBG application for Family Scholar House and Elizabethtown Community and Technical College (ECTC).

k. Approve **Resolution No. 2023-243** relating to approval of financial transfers.

l. Approve **Resolution No. 2023-244** relating to approval of Kentucky Hospital Research and Education Foundation (KHREF) grant for Emergency Management.

Motion to Approve by Squire Thompson and seconded by Squire Whitehead.

Discussion:

Squire Clem requested Voucher #10001653 reference PO #8573 be set aside from approval pending further review.

Squire Saltsman said he was looking forward to working with Squire Whitehead on the Resources and Community Support Committee. He also said that getting a change in the agenda five hours prior to a meeting is unacceptable.

Voting:

Squire Fred Clem, Jr.: yes; Squire Larry Hicks: yes; Squire Kenny Muse: yes; Squire Aaron Pennington: yes; Squire Kenny Saltsman: yes; Squire EG Thompson: yes; Squire Patsy Whitehead: yes; Squire Chris Yates: yes; County Judge/Executive Keith Taul: yes.

**Concluding Comments:**

County Clerk Brian D. Smith reminded folks that the deadline to change your party affiliation to vote in the May 2024 primary is December 31, 2023. He also reminded the public that vehicle registration will not be available from January 1, 2024 until at least January 9, 2024. He asked for patience from the public as the Kentucky Transportation Cabinet makes this transition.

Squire Chris Yates reminded the public of the upcoming Emergency Services Committee meeting.

Squire Patsy Whitehead reminded the public of the upcoming Resources and Community Support Committee. She encouraged folks to slow down and enjoy the moment you are in and may God Bless your journey.

Squire Fred Clem, Jr. invited the public to attend the upcoming Finance Committee meeting. He also reminded people to not drink and drive and not text and drive.

Squire E.G. Thompson encouraged people to remember that love is the reason for the season in the form of Jesus Christ and to love one another.

Squire Kenny Muse invited the public to attend the next meeting of the Public Works Committee.

County Judge/Executive Taul reminded the public that the final Fiscal Court meeting of the year is scheduled for Thursday, December 21, 2023 at 3:30 pm.

**Adjourn**

Motion to adjourn by Squire Yates and seconded by Squire Pennington. Court was adjourned without objection, County Judge/Executive Keith Taul presiding.



\_\_\_\_\_  
KEITH L. TAUL  
HARDIN COUNTY JUDGE/EXECUTIVE

ATTEST:



\_\_\_\_\_  
BRIAN D. SMITH  
CLERK, HARDIN COUNTY FISCAL COURT