

MEMORANDUM

To: Matt Turner, Superintendent

From: Claire E. Parsons

Date: December 6, 2021

Re: Retaining Outside Counsel for Collection of Occupational Taxes

It is my recommendation that the Board authorize Superintendent, Matt Turner, to execute the fee agreement with Strauss Troy to retain the services of Joy Hall, Esq. to pursue the collection of occupational taxes from General Electric Engine Services Distribution LLC for tax years 2015 through 2020 based upon an audit performed by the Boone County Fiscal Court Occupational Tax Administrator/Director. The legal representation may include possible litigation of the audit calculations and the collectability of the tax. Though, in accordance with Kentucky law, the District has appointed my Firm as the Board Attorney to advise and address ordinary legal matters, it retains the discretion to hire additional special counsel in other circumstances. Tax is a highly specialized area of law, and Ms. Hall is an experienced professional who has practiced in that field of law for many years. Pursuant to the fee agreement which I have reviewed with Mr. Turner, Strauss Troy will bill time hourly and provide regular invoices to the District and the Board. Ms. Hall's rate is \$295.00 per hour which, given the area of law, is a reasonable rate for a matter of this kind.