

COMMONWEALTH OF KENTUCKY
Office of Claims and Appeals
Board of Tax Appeals
March 25, 2021 Meeting

MINUTES

Board Members Melinda Karns, Lanola Parsons, and Tony Colyer were present.

BUSINESS

The Board meeting was called to order on March 25, 2021, at approximately 1:00 pm, via video conference, having been duly posted on the website.

Voting board members present: Chair, Melinda Karns, Board members Lanola Parsons and Tony Colyer. Staff members present: Edith Halbleib, Executive Director of the Office of Claims and Appeals. Hearing Officer Eden Stephens and Jim Howard were also present.

The minutes from the February 26, 2021 Meeting Minutes were approved and adopted.

1. The matters considered and heard at the meeting were:

- a. 20-R-004 Lovitt v. Revenue – The Board entered the Recommended Order from Hearing Officer Stephens recommending upholding the Revenue ruling because Fort Knox had authority to tax Mr. Lovitt.
- b. 20-S-230 DB Mash v. Jefferson The Board revised the order for status report from March 10 to April 15.
- c. The Board reviewed the status reports that were due March 10, 2021. For those which had not settled, the Board set an update status report date for April 15, 2021. The details are attached in the chart on the next page.
- d. Hearing Officers Jim Howard and Eden Stephens discussed status of hearings and deliberations.

2. The Board approved agreed orders in the following cases:

- a. K18-S-27 through 50 Haier v. Jefferson PVA
- b. K19-S-129 through 152 Haier v. Jefferson PVA
- c. K20-S-007 Wood v. Jefferson PVA
- d. K20-S-023 Action Boulevard v. Boone PVA
- e. K20-S-026 Kanack v. Livingston PVA (Recommended order from Hearing Officer)
- f. K20-S-139 GPH Louisville Camelot v. Jefferson PVA
- g. K20-S-140 GPH Mt Holly v. Jefferson PVA
- h. K20-S-154 (CW K20-S-155 and K20-S-156) 220 Main Street v. Jefferson PVA
- i. K20-S-197 through 220 Haier v. Jefferson PVA
- j. K20-S-227 and K20-S-228 Hall v. Pulaski PVA
- k. K20-S-071 Pine Tree Apartments v. Whitley PVA

3. Director's Report – The Board resolved one case by final order in *The Solomon Foundation v. McCracken PVA*. This case has now been appealed. The Board entered 28 agreed orders settling cases. The Board held evidentiary hearings in 15 cases. The parties are briefing their cases. The Board issued non-final orders in 8 additional cases. The office is redacting the records in one case with approximately 11,000 pages for an open records request and is in the process of compiling and certifying the records in a second case. With the resolution of today's agreed orders, the Board of Tax Appeals will have closed 166 of the appeals pending as of September 1, 2020.

The office continues to upgrade the database. The office has uploaded the records for 2020 into the database. There are fields for hearing officer and hearing date, for reference for Board members, hearing officers, and office staff.

Anne Duvall is a new staff member, and is dedicated specifically to tax appeals matters. She comes to the office from disability adjudication. The office filing address will remain taxappeals@ky.gov.

4. A current calendar is attached below. **The next Board meeting is Tuesday, April 20, 2021 at 1:00 p.m.** at <https://us02web.zoom.us/j/86313081195?pwd=SkhPMEdhZ0s0V1p6U1RxcWR6ZTcwUT09>
Password: 345.

Adjourn.

Status Report Review and Orders	Tax Payer Name and Address	County or Revenue or Transportation	Orders and Review at Board meeting:	Status report summary
20-S-034	Lowes	McCracken	Hearing officer reported	Appellees are obtaining their appraisal. Appellants have submitted theirs.
20-S-039	Louisville Broadway	JEFFERSON	Update: Pending MSJ in Circuit court	MSJ under review - awaiting circuit court ruling on identical issue.
20-S-070	Mavtar	SHELBY	Hearing officer reported	Appellant has engaged an appraiser. The report is not back.
20-S-78	Hosp Lex KY GG	FAYETTE	Hearing officer reported	Met with hearing officer March 10.
20-S-79	Hosp Lex KY GG	FAYETTE	Hearing officer reported	Met with hearing officer March 10.
20-S-80	Hosp Lex KY GG	FAYETTE	Hearing officer reported	Met with hearing officer March 10.
20-S-082	New Circle	FAYETTE	Hearing officer reported	Appellant has engaged an appraiser. The report is not back.
20-S-084	Rainmaker Holdings VII LLC 1951 Pleasant Ridge Dr., Lexington, KY 40509	FAYETTE	Hearing officer reported	Appellant has engaged an appraiser. The report is not back.
20-S-085	Rainmaker Holdings II LLC 2400 Buena Vista Rd., Lexington, KY 40505	FAYETTE	Parties are ordered to file a new status report April 15	Appellant has engaged an appraiser. The report is not back.

20-S-087	SAT LLC 2001 Bryant Rd, Lexington, KY 40509	FAYETTE	Hearing officer reported	Appellant has engaged an appraiser. The report is not back.
20-S-088	SAT LLC 2033 Bryant Rd., Lexington, KY 40509	FAYETTE	Hearing officer reported	Appellant has engaged an appraiser. The report is not back.
20-S-141	Broadstone KKD Portfolio LLC 3000 Bardstown Road, Louisville, KY 40205	JEFFERSON	Parties are ordered to file a new status report April 15	The parties are continuing settlement discussions.
20-S-142	Cric Kentucky HQ LLC 2600 James Thorton Way, Louisville, KY 40245	JEFFERSON	Parties are ordered to file a new status report April 15	The parties are continuing settlement discussions.
20-S-146	Jefferson Anchor M LLC 4801 R Outer Loop, Louisville, KY 40219	JEFFERSON	Parties are ordered to file a new status report April 15	The parties are continuing settlement discussions.
20-S-147	Jefferson Anchor S LLC 4807 Outer Loop,	JEFFERSON	Parties are ordered to file a new status report April 15	The parties are continuing settlement discussions.

	Louisville, KY 40219			
20-S-150	Jefferson Mall CMBS LLC 4801 Outer Loop, Louisville, KY 40219	JEFFERSON	Parties are ordered to file a new status report April 15	The parties are continuing settlement discussions.
20-S-151	Kentucky Cardinal LLC 3400 Robards Court, Louisville, KY 40218	JEFFERSON	Parties are ordered to file a new status report April 15	The parties are continuing settlement discussions.
20-S-152	Kentucky Cardinal LLC 7201 Logistics Drive, Louisville, KY 40258	JEFFERSON	Parties are ordered to file a new status report April 15	The parties are continuing settlement discussions.
20-S-153	OMNI Louisville LLC 400 S. 2nd Street, Louisville, KY 40202	JEFFERSON	Parties are ordered to file a new status report April 15	The parties are continuing settlement discussions.
20-S-167	DB MASH LLC	JEFFERSON	The Office of Claims and Appeals will send an email, and report on the case.	Last report filed January 20.
20-S-221	JPMorgan Chase Bank, N.A. 3600 Bardstown	JEFFERSON	Hearing officer reported	The parties met March 9. Appellant has submitted a settlement offer. Appellee is reviewing.

	Rd., Louisville, KY 40218			
20-S-222	JPMorgan Chase Bank, N.A. 3600 Bardstown Rd., Louisville, KY 40218	JEFFERSON	Hearing officer reported	The parties met March 9. Appellant has submitted a settlement offer. Appellee is reviewing.
20-S-223	JPMorgan Chase Bank, N.A. 3920 Summit Plaza Dr., Louisville, KY 40241	JEFFERSON	Hearing officer reported	The parties met March 9. Appellant has submitted a settlement offer. Appellee is reviewing.
20-S-224	Power Encore LLC 555 S. 4th St., Louisville, KY 40202	JEFFERSON	Hearing officer reported	The parties met March 9. Appellee seeks additional information. Status conference with hearing officer on March 16.
20-S-230	DB MASH LLC	JEFFERSON	Parties are ordered to file a new status report April 15	Last report filed January 20. Need new status report filing date.