

# COMMONWEALTH OF KENTUCKY

## Office of Claims and Appeals Board of Tax Appeals May 26, 2021 Meeting

### MINUTES

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

#### BUSINESS

The Board meeting was called to order on May 26, 2021, at approximately 8:30 am, 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 April 20, 2021 Meeting Minutes were approved and adopted.

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

- a. K15-S-030 K15-S-030 Kroger Limited Partnership I v. Scott County PVA – The Board entered the Recommended Order
- b. K20-S-036 Lowe’s v. Montgomery County PVA – Unopposed Motion for Enlargement of Time. The Board rescheduled the Final Hearing for October 27, 2021 at 8:30 a.m.
- c. K20-S-037- Lowe’s v. Perry County PVA- Because Appellee was not present, the Board scheduled a conference on the motion to continue the hearing, which will be held June 2, 2021 at 9:00 a.m. The Board later rescheduled the time for the hearing on K20-S-037- Lowe’s v. Perry County PVA for October 29, 2021 at 8:30.
- d. K20-R-011 Indy v. Revenue – The Board ordered the case to be dismissed, because the Board had received no response to the Order to Show Cause.
- e. K20-S-076 Walgreen Co., et al. v. Fayette County PVA – Motion to Hold 2020 Case in Abeyance. The Board rescheduled the hearing for November 18-19, 2021.
- f. K21-R-003 Lycoming Auto Trust v. Kentucky Transportation Cabinet – Prehearing Conference. The Board set the Final Hearing for October 28, 2021 at 8:30 am.

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

- a. K20-S-175 Mavtar LLC v. Jefferson County PVA
- b. K20-S-176 Mavtar LLC v. Jefferson County PVA
- c. K20-S-177 Mavtar LLC v. Jefferson County PVA
- d. K20-S-033 Lowe’s Home Centers LLC v. Henderson County PVA

e. K20-S-153 Omni Louisville LLC v. Jefferson County PVA

3. Director's Report –

The Board entered eighteen agreed orders and closed one other matter. The Board entered two orders stipulating the final ruling the decision in the year earlier, effectively closing them. Of the cases since the office was reorganized, all but 21 have either been closed or scheduled for a hearing. The 21 are agreed to be in abeyance pending the final order of the February 2021 hearings.

4. A current calendar is attached below. **The next Board meeting is June 23, 2021 at 8:30 am.**

Adjourn.