

# COMMONWEALTH OF KENTUCKY

## Office of Claims and Appeals Board of Tax Appeals June 23, 2021 Meeting

### MINUTES

#### BUSINESS

The Board meeting was called to order on June 23, 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 member present: Michael A. Wright, Executive Director of the Office of Claims and Appeals. Hearing Officer Eden Stephens and Jim Howard were also present.

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

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

- a. K19-R-005 Ralcorp v. Revenue – Discussion of new date to be addressed at the July Board Meeting due to Board changes.
- b. K20-S-001 McCracken PVA v. Saratoga LLC and K20-S-002 McCracken PVA v. SSH Real Estate – Final Order adopting Recommendation of Hearing Officer suggested and approved by Board.

2. The Board approved withdrawal of appeals in the following cases:

- a. K20-S-141 Broadstone KKD Portfolio LLC and Krispy Kreme Doughnut Corporation v. Jefferson County PVA
- b. K20-S-221 JP Morgan Chase Bank, NA v. Jefferson County PVA
- c. K20-S-223 JP Morgan Chase Bank, NA v. Jefferson County PVA and Board of Assessment Appeals

3. Former Director's Report –

For the conclusion of the fiscal year ending June 30, 2021, The Board of Tax Appeals provides this summary of cases. As of this month, 153 will have concluded, or are under submission with a hearing officer to file a recommend order. 39 are set for the Board or a hearing officer by the end of the year. Five are to be assigned for further review by a hearing officer. 21 are in abeyance by agreement of the parties, with a date to be set in the near future. The balance are cases which have been consolidated into the other cases. Attached is a list of cases which the Board closed during this most recent fiscal year, with tabs to the other categories.

The Office of Claims and Appeals took significant steps in digitizing the tax appeals records. The most significant step was that the office transitioned to email for notice to parties. A new database

is under development. A digital work process is in place. The advantages of digitization include responsiveness, turnaround, and decreased cost. The challenges have been developing new processes, under new regulations, with different people, and with few records from prior years. The Office now has dedicated a staff member exclusively to the tax appeals, who is in training, and will work towards achieving the goals of the office.

The office forged ahead with virtual hearings this year. Several of the litigants have said that they would prefer to appear virtually, because of the time and cost involved in travelling. With the opening of the offices, the Board may want to examine a hybrid approach.

The goal of the office is to provide an environment for fair and expeditious resolution of the litigants' claims. This has been a year of extraordinary change. It has been an honor to work with you, and to serve our citizens.

4. A current calendar is attached below. **Orientation with new Board members to be held July 16, 2021 at 9:00 am in Frankfort, Kentucky.**

Adjourn.

<b>Case</b>	<b>Tax Payer Name and Address</b>	<b>County or Revenue or Transportation</b>	<b>Final Hearing Start Date</b>	<b>Final Hearing End</b>	<b>Time</b>	<b>Hearing officer</b>
20-S-034	Lowe's	MCCRACKEN	6/30/21			Jim Howard evidentiary
20-S-168	Lowe's	JEFFERSON	7/14/21			Jim Howard Evidentiary
20-S-169	Lowe's	JEFFERSON	7/14/21			Jim Howard Evidentiary
20-S-170	Lowe's	JEFFERSON	7/14/21			Jim Howard Evidentiary
19-S-21 CW 22, 23,24,25	Walgreen entities	FAYETTE	7/21/21	7/23/21	8:00:00 AM	Eden Stephens to Preside
19-S-29 CW 30- Stipulated w-20-S-075 and 20-S-086	Walgreen entities	MCCRACKEN	8/4/21			Eden Stephens-Evidentiary
20-S-094CW - 137	Grand Lodge of Kentucky Free and Accepted Masons	KENTON	8/25/21			Jim Howard to preside
20-R-008	ROUTT ESTATE	REVENUE	9/29/21			Eden Stephens
20-S-167	DB MASH LLC	JEFFERSON	9/30/21		8:30:00 AM	ES Presiding

20-S-224	Power Encore LLC  555 S. 4th St., Louisville, KY 40202	JEFFERSON	9/30/21		1:30:00 PM	Jim Howard to cover procedural
20-S-221	JPMorgan Chase Bank, N.A.  3600 Bardstown Rd., Louisville, KY 40218	JEFFERSON	9/30/21		8:30:00 AM	Eden Stephens to cover procedural
20-S-223	JPMorgan Chase Bank, N.A.  3920 Summit Plaza Dr., Louisville, KY 40241	JEFFERSON	9/30/21		8:30:00 AM	Eden Stephens to cover procedural
20-S-230	DB MASH LLC	JEFFERSON	9/30/21		8:30:00 AM	ES Presiding
20-S-036	Lowe's	MONTGOMER Y	10/27/21		8:30:00 AM	Jim Howard to preside
20-S-037	Lowe's	PERRY	10/28/21		8:30:00 AM	Jim Howard to preside
21-R- 003	Lycoming	REVENUE	10/28/21		8:30:00 AM	Jim Howard to preside
20-S-037	Lowe's	PERRY	10/29/21		8:30:00 AM	Jim Howard to preside

20-S-076	<p>Crossroads Associates c/o Walgreen Co.</p> <p>101 E Reynolds, Lexington, KY 40517</p>	FAYETTE	11/18/21	11/19/21	8:30:00 AM	Eden Stephens to Preside
20-S-077	<p>Dennis Anderson Inv 110, LLC c/o Walgreen Co.</p> <p>110 Towne Center Dr., Lexington, KY 40511</p>	FAYETTE	11/18/21	11/20/21	8:30:00 AM	Eden Stephens to Preside
20-S-081	<p>Man O War Development LLC #4 c/o Walgreen Co.</p> <p>3001 Pink Pigeon Pkwy, Lexington, KY 40509</p>	FAYETTE	11/18/21	11/19/21	8:30:00 AM	Eden Stephens to Preside

20-S-083	Passpe LLC c/o Walgreen Co.  2209 Richmond Rd, Lexington, KY 40502	FAYETTE	11/18/21	11/20/21	8:30:00 AM	Eden Stephens to Preside
20-S-089	Tetrick		11/18/21	11/19/21	8:30:00 AM	Eden Stephens to Preside
20-R-005	Ralcorp Frozen Bakery Products, INC./ Conagra Food	Revenue	TBD			Eden Stephens
21-R-001	HALE, INC.	REVENUE	TBD			Jim Howard