



Commonwealth of Kentucky
Kentucky Office of Claims and Appeals
Board of Tax Appeals
Public Protection Cabinet

MINUTES

BUSINESS

The Board meeting was called to order on September 29, 2021, at approximately 1:00 pm, via video conference, having been duly posted on the website.

Voting board members present: Chair, Frederick Higdon, Board members Tony Colyer and Melinda Karns. Staff members present: Staff Attorney Shelby Bevins-Sullivan, Executive Director John Hardesty, and Clerk Anne Duvall. Hearing Officers Eden Stephens and Jim Howard were also present, in addition to Elizabeth Mosley, John Shackelford, Matt McCubbins, Trevor Earl, and Nikolas Fegenbush.

The minutes from the August 25, 2021 meeting were approved and adopted. Motion to approve minutes made by Ms. Karns and second Mr. Colyer. Having all in favor, the motion carried.

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

a. K21-R-003 Lycoming Auto Trust Auto Trakk, LLC v. Kentucky Transportation Cabinet – Joint Motion to Continue Hearing approved by the Board. Motion made by Ms. Karns and second Mr. Colyer. Having all in favor, the motion carried.

Final hearing scheduled for 01/26/22 at 9:00 am.

b. K21-R-001 Hale, Inc. d/b/a Lotsa Pasta v. Commonwealth of Kentucky, Finance and Administrative Cabinet, Department of Revenue – Joint Motion to Continue Hearing approved by the Board. Motion made by Mr. Colyer and second Ms. Karns. Having all in favor, the motion carried.

Final hearing scheduled for 01/27/22 at 9:00 am.

c. K21-S-155 VOEB, LLC v. Jefferson Co. PVA – Show Cause Order or Dismissal of Appeal (Is an LLC but has no representation). The Board agreed a Show Cause Order should be issued to the petitioner via certified mail. The tax payer will have 30 days to provide counsel. Motion made by Mr. Colyer and second Ms. Karns. Having all in favor, the motion carried.

d. K21-S-156 EDL Holdings, LLC v. Jefferson Co. PVA - Show Cause Order or Dismissal of Appeal (Is an LLC but has no representation). The Board agreed a Show Cause Order should be issued to the petitioner via certified mail. The tax payer will have 30 days to provide counsel. Motion made by Mr. Colyer and second Ms. Karns. Having all in favor, the motion carried.

e. K21-S-157 SLS Management, LLC v. Jefferson Co. PVA - Show Cause Order or Dismissal of Appeal (Is an LLC but has no representation). The Board agreed a Show Cause Order should be issued to the petitioner via certified mail. The tax payer will have 30 days to provide counsel. Motion made by Mr. Colyer and second Ms. Karns. Having all in favor, the motion carried.

f. K21-S-181 & 182 Brown Residential Properties, LLC v. Jefferson Co. PVA - Show Cause Order or Dismissal of Appeal (Is an LLC but has no representation). The Board agreed a Show Cause Order should be issued to the petitioner via certified mail. The tax payer will have 30 days to provide counsel. Motion made by Mr. Colyer and second Ms. Karns. Having all in favor, the motion carried.

g. K20-S-224 Power Encore v. Jefferson Co. PVA – Joint Motion to Continue Hearing Agreed Order of Dismissal submitted via email prior to Board Meeting. Motion to Continue Hearing denied as Agreed Order of Dismissal was submitted. Motion made to accept Agreed Order by Ms. Karns and second Mr. Colyer. Having all in favor, the motion carried.

h. K21-S-044 John J. Jackson v. Kenton Co. PVA – Show Cause Order or Dismissal of Appeal – (Did not submit statement of truth). The Board agreed a Show Cause Order should be issued to the petitioner via certified mail. Motion made by Ms. Karns and second Mr. Colyer. Having all in favor, the motion carried.

i. K20-S-037 Lowe’s Home Centers, Inc. v. Perry Co. PVA – Motion to Continue Hearing. Deadline for the PVA to submit their appraisal set for 12/01/21 and final hearing scheduled for 02/24/22. Motion made by Mr. Colyer and second Ms. Karns. Having all in favor, the motion carried.

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

a. K21-S-051 Taylor & Central Land Trust v. Jefferson Co. PVA – Motion made by Ms. Karns and second Mr. Colyer. Having all in favor, the motion carried.

b. K20-S-006 Stuart & Kim Hamlin v. Whitley Co. PVA - Motion made by Ms. Karns and second Mr. Colyer. Having all in favor, the motion carried.

c. K21-S-006 Denver and Sherry Bargo v. Whitley Co. PVA - Motion made by Ms. Karns and second Mr. Colyer. Having all in favor, the motion carried.

d. K21-S-034 Hospital Corporation of America v. Franklin Co. PVA – Motion made by Mr. Colyer and second Ms. Karns. Having all in favor, the motion carried.

e. K19-S-021-025; K20-S-076, 077, 081, 083, 089; and K21-S-066-070 Man O War Development LLC #4, et al. c/o Walgreen Co. v. Fayette Co. PVA – Motion made by Mr. Colyer and second Ms. Karns. Having all in favor, the motion carried.

3. Motion to move into Executive Session made by Ms. Karns and second Mr. Colyer at 2:18 pm. Motion made by Mr. Colyer and second by Ms. Karns to move out of Executive Session at 3:15 pm. Having all in favor, the motion carried.

Case discussed regarding pending litigation: K19-S-017, consolidated with K20-S-031, Lowe's Home Centers, Inc. v. Scott Co. PVA.

4. Motion to adjourn made by Mr. Colyer and second Ms. Karns. Having all in favor, the motion carried.