



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 December 15, 2021, at approximately 8:30 am, 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 Shawn Chapman were also present.

The minutes from the November 17, 2021 meeting were approved and adopted. Motion to approve minutes made by Ms. Karns and seconded by Mr. Colyer. Having all in favor, the motion carried.

1. The matters considered and heard at the meeting were:
 - a. The Board discussed and considered the role of Hearing Officers in hearing and deliberating on the Board's cases.
 - b. K20-S-038 1033 North HWY 11 LLC c/o Landmark of Laurel Creek Rehabilitation and Nursing Center, LLC v. Clay Co. PVA – Recommended Order by Hearing Officer. Motion was made by Mr. Colyer to table discussion of the recommended order pending clarification from cabinet counsel. Seconded by Ms. Karns. Having all in favor, the motion carried.
 - c. K21-R-001 Hale Inc. d/b/a Lotsa Pasta v. Revenue – Motion to Suspend Running of Time to File Dispositive Motions and Continue Hearing. Motion was made by Mr. Colyer to deny the motion. Seconded by Ms. Karns. Having all in favor, the motion carried.

- d. K21-R-006 Jeff Reed v. Commonwealth of KY Transportation Cabinet – Response to Show Cause Order. Motion to assign to hearing officer and remand show cause made by Mr. Colyer. Seconded by Ms. Karns. Having all in favor, the motion carried.
 - e. K21-S-048 Michael Funk and Gregory Miller v. Jefferson Co. PVA—Request for Recusal of Hearing Officer. Motion was made by Mr. Colyer to reconsider request for recusal if filed properly. Mr. Funk did not properly file a formal motion or affidavit for recusal, pursuant to KRS 13B.040(2)(a). The Board will reconsider if Mr. Funk properly files a Motion or Affidavit for Recusal of Hearing Officer, although no grounds for disqualification were evident at the time. Seconded by Ms. Karns. Having all in favor, the motion carried.
 - e. K21-S-190 Grandview Care, Inc. v. Jefferson Co. PVA – Recommended Order of Dismissal by Hearing Officer. Motion was made by Mr. Colyer to table discussion of the recommended order pending clarification from cabinet counsel. Seconded by Ms. Karns. Having all in favor, the motion carried.
2. The Board approved agreed orders on the following cases. Motion to approve all Agreed Orders at once made by Ms. Karns, seconded by Mr. Colyer. Having all in favor, the motion carried.
 - a. K21-S-047 Lucy Casada v. Jefferson Co. PVA
 - b. K21-S-090 John Wayne Vittitow v. Jefferson Co. PVA
 - c. K21-S-145 CREI Louisville, LLC v. Jefferson Co. PVA
 - d. K21-S-159 Stock Yards Bank & Trust Co. v. Jefferson Co. PVA
 - e. K21-S-160 Stock Yards Bank & Trust Co. v. Jefferson Co. PVA
 - f. K21-S-161 Grant Brockman v. Jefferson Co. PVA
 - g. K21-S-173 Metts Co., Inc. and Stock Yards Bank & Trust Co. v. Jefferson Co. PVA
 - h. K21-S-174-175 Sieger Properties, LLC and Stock Yards Bank & Trust Co. v. Jefferson Co. PVA
 - i. K21-S-186-187 DB Mash Bill, LLC v. Jefferson Co. PVA
3. Motion made by Ms. Karns and seconded by Mr. Colyer at 9:28 am to move into Executive Session pursuant to KRS 61.815 and KRS 61.810 (1) (c) and (j) to discuss proposed or pending litigation and deliberate on individual adjudications in K21-R-001 Hale Inc. d/b/a Lotsa Pasta v. Revenue, K21-R-006 Jeff Reed v. Commonwealth of KY Transportation Cabinet, K21-S-048 Michael Funk and Gregory Miller v. Jefferson Co.

PVA, and K21-S-190 Grandview Care, Inc. v. Jefferson Co. PVA. Motion made by Mr. Colyer and seconded by Ms. Karns to move out of Executive Session and back into open session at 10:04 am. Having all in favor, the motion carried.

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