



PUBLIC PROTECTION CABINET
OFFICE OF CLAIMS AND APPEALS
BOARD OF TAX APPEALS

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MINUTES

BUSINESS

The Board meeting was called to order on May 25, 2022, at approximately 9:00 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 Attorneys Shelby Bevins-Sullivan and Natalie Lile, Executive Director John Hardesty, and Clerk Anne Duvall. Hearing Officer Shawn Chapman was also present.

The minutes from the April 27, 2022 meeting were approved and adopted. Motion to approve made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.

1. The Board discussed policies regarding which cases will have final hearings heard by the full board and which cases will be heard by the hearing officers.
2. The Board approved agreed orders and recommended orders to dismiss on the following cases. Motion to approve agenda items in 5. a.-d. made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
 - a. K21-S-013 Lowe's Home Centers, Inc. v. Scott Co. PVA
 - b. K21-S-015 Lowe's Home Centers, Inc. v. Franklin Co. PVA
 - c. K21-S-080 Barry Benner v. Jefferson Co. PVA
 - d. K21-S-196 1033 North Hwy 11, LLC c/o Landmark of Laurel Creek Rehabilitation and Nursing Center, LLC. v. Clay Co. PVA
3. Motion made by Mr. Colyer and seconded by Ms. Karns at 9:48 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-005 Russell Karl Falkenburg v. Revenue, K21-S-048 Michael T. Funk and Gregory A. Miller v. Jefferson Co. PVA, K17-S-042 Jamie Corum v. Harlan Co. PVA, and CVS; K16-S-

017, K16-S-018, K16-S-046, K16-S-088, K16-S-144, and K16-S-258. Motion made by Ms. Karns and seconded by Mr. Colyer to move out of Executive Session and back into open session at 10:05 am. Having all in favor, the motion carried.

4. After coming out of Executive Session, the matters considered and heard at the meeting were:
 - a. K21-R-005 Russell Karl Falkenburg v. Revenue – Motion to Reconsider. Motion to issue Show Cause Order requiring appellant to obtain counsel or appeal will be dismissed made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
 - b. K21-S-048 Michael T. Funk and Gregory A. Miller v. Jefferson Co. PVA – Order Dismissing. Motion to issue Order Dismissing based on appellants’ request made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
 - c. K17-S-042 Jamie Corum v. Harlan Co. PVA – Show Cause Order. Motion to issue Show Cause Order requiring appellant to show cause why the case should not be dismissed for lack of prosecution made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
 - d. CVS- K16-S-017, K16-S-018, K16-S-046, K16-S-088, K16-S-141, and K16-S-258 – Show Cause Order. No action taken by the Board.
5. The Board confirmed that the June meeting will be held at 8:30 am on Wednesday, June 22, 2022.
6. Motion to adjourn at 10:24 am made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.