

COMMONWEALTH OF KENTUCKY
Office of Claims and Appeals
Board of Tax Appeals
November 18, 2020 Meeting

MINUTES

BUSINESS

The Board approved the October 30, 2020 Meeting Minutes, with correction to the January dates. The Board meetings are set for the following dates, commencing at 8:30:

- December 9 and 11, 2020,
- January 28 and 29, 2020,
- February 24 and 25, 2021,
- February 26, 2021 – Final Hearing
- March 10 and 11, 2021 (scheduled for hearing as well),
- June 22, 23 and 24, 2021 – Hearings below
- July 21 and 22, 2021
- August 25 and 26, 2021

November 18, 2020 Meeting Minutes

The Board held prehearing conferences, and scheduled hearings in the following cases:

Case	Date	Time, ET	County PVA
K20-S-031	2/26/21	8:30	Scott Co. PVA
K20-S-032	6/24/21	8:30	Fayette Co. PVA
K20-S-033	Pass due to absence of attorney		Henderson Co. PVA
K20-S-034	6/24/21	1:00	McCracken Co. PVA
K20-S-035	6/24/21	8:30	Fayette Co. PVA
K20-S-036	Attorney not present Suggest 6/23/21	1:00	Montgomery Co. PVA
K20-S-037	Attorney not present Suggest 6/23/21	3:00	Perry Co. PVA
K20-S-168	6/22/21	8:30	Jefferson Co. PVA
K20-S-169	6/22/21	8:30	Jefferson Co. PVA

K20-S-170	6/22/21	8:30	Jefferson Co. PVA
K20-S-40 through 56, 69, & 138	1/28/21	8:30	Jefferson Co. PVA

The Board reviewed the following cases for dismissal, due to appeals which were not timely filed, and upheld their dismissal:

Appellant	Appellee	Case	Filing Date:	PVA Ruling Date/	Due Date
Jacquelyn Van Ham	Dept of Revenue	K20-R-009	07/30/20	Appealing 2014- See Appeal	
Gene Walter	Jefferson Co. PVA	K20-S-225	10/05/20	08/31/20	10/01/20
Andrena LLC (Barry and Margarita Nichols)	Jefferson Co. PVA	K20-S-226	10/07/20	08/28/20	09/28/20

The Board reviewed the following cases, which were before the Board.

K19-R-05 ASCI v. DOR- Cross motions in deliberation

K19-S-124 Altec v. Jefferson Co. PVA – Motion to dismiss was denied

K19-S-027 TSF v. McCracken Co. PVA- Final submission - in deliberation

K17-S-51, K18-S-21, K19-S-26 and K20-S-24 Kroger LTD Partnership v. Boyle PVA, et al. – Agreed orders entered.

K20-R0-02 Kentucky Lien Holdings v. Fayette PVA - The Board conducted a Final Hearing and passed to December 11, 2020 for further deliberation.

AGENDA

Board business will be reviewed at 9:30, if time allows, or passed to a better time:

Approval of Minutes for November 18, 2020 meeting

Review of Additional Hearing Dates

Show Cause Orders, to which no responses were received for deficiency letters:

Jamieson Construction Company, Inc.	Dept. of Revenue	K20-R-010	No statement verifying information is true and correct
James Roy and Carolyn Ely	Whitley Co. PVA	K20-S-003	No statement verifying information is true and correct and no required contact info.
Manchester Host LLC	Clay Co. PVA	K20-S-019	No statement verifying information is true and correct
Doris Simpson	Pulaski Co. PVA	K20-S-229	No statement verifying information is true and correct and no copy of final ruling from BAA.

*Note: Further deliberations on **ASCI v. Department of Revenue, 19-R-005** and **Kentucky Lien Holdings v. Fayette County PVA, 20-R-002**, to be continued on December 11, 2020, time permitting*

Prehearing conferences are scheduled for December 9, 2020 at times noted on the attached chart:

Jefferson County PVA v. Teachers' Retirement, originally scheduled for 9:30, has been rescheduled for 3:30