

COMMONWEALTH OF KENTUCKY
Office of Claims and Appeals
Board of Tax Appeals
October 30, 2020 Meeting

MINUTES

APPEALS

Final Board Hearing

K20-R0-02

CASE NAME

The Commission took the matter under submission.

MINUTES

The Board to set the following dates for meetings:

November 18, 2020,

December 11,2020,

January 27 and 28, 2020,

February 24 and 25, 2021,

March 10 and 11, 2021 (scheduled for hearing),

June 23 and 24, 2021

July 21 and 22, 2021

August 25 and 26, 2021

The board discussed the Board processes. Cases concerning individuals will go to hearing officers. Cases concerning other entities will go to the board directly. The Office of Claims and Appeals will initially review the pending appeals for deficiencies and send deficiency letters, via email if an email is available. The email will include a read receipt. If no response is obtained within 15 days, the Office of Claims and Appeals will prepare a recommended show cause order, to be presented to the board at the next meeting

The board discussed the handling of cases which had already been referred to the hearing officer, Eden Stephens, in July. Hearing officer Eden Stephens is submitting four matters which are ready for summary disposition at the next meeting, for which she will write memorandum recommended opinions. She addressed the hearings which have already been scheduled. The Board further discussed the need to continue meetings virtually.