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MEMORANDUM

TO:

Sen. Robby Mills, Chairman

Rep. Randy Bridges, Chairman

Members of the Property Valuation Administrators' Office Task Force

FROM:

Jennifer C. Hays, Committee Staff Administrator

Appropriations and Revenue Committee Staff

DATE:

September 8, 2020

SUBJECT:

August PVA Office Task Force Meeting

Request for Information – Board of Tax Appeals

At the August 18, 2020, Task Force meeting, a request was made for staff to investigate the number of revenue and assessment cases pending before the Board of Claims. Staff was in the process of initiating contacts with Executive Branch employees with knowledge on this topic when the Governor issued Executive Order 2020-708 on August 31, 2020. Please see the attached document containing this Executive Order.

This Executive Order abolishes the Kentucky Claims Commission that consolidated several boards in 2016. The Order also creates the Office of Claims and Appeals which consists of three separate and distinct administrative boards, including the Board of Tax Appeals, the Board of Claims, and the Crime Victims Compensation Board.

Melinda Karns is appointed by the Governor as Chairperson of the Board of Tax Appeals, with an initial term of three (3) years. Lanola Parsons and Tony Colyer are appointed as members of the Board.

The Governor explains within the Reorganization Plan, "While the 2016 reorganization did provide greater efficiency for the Board of Claims and the Crime Victims Compensation Board, it created inefficiencies in the Board of Tax appeals, which currently has a backlog of approximately 60 cases, some of which are two (2) years old."

Members of the Property Valuation Administrators' Office Task Force Page Two September 8, 2020

Staff will work with the incoming chair of the Board of Tax Appeals to determine additional information about these 60 cases and present that data at an upcoming Task Force meeting. Please notify me immediately if this course of action by staff is not according to the intent of the requested data.

JCH