# PADUCAH-McCRACKEN COUNTY 911 PARCEL FEE APPEALS BOARD AGENDA July 21, 2025 – 2:00 p.m. City Hall Commission Chambers

- I. Call to Order
- II. Adopt Minutes from June 16, 2025
- III. Reminder to Public of the Rules of Procedure & Order of Business CHAIR COLTHARP

## IV. Public Hearing

- a. Case No. 2025-MCC-012
  Parcel Address: 4310 Schneidman Road
  Appellant: Tanner Hubbard
- b. Case No. 2025-MCC-013
  Parcel Address: 4325 Downs Road
  Appellant: Joe Ward
- c. Case No. 2025-MCC-026 Parcel Address: 4259 Shaffer Road Appellant: James Mobley
- d. Case No. 2025-MCC-027 Parcel Address: 13075 Odgen Landing Road, Kevil Appellant: Eugene Brandt
- e. Case No. 2025-MCC-028 Parcel Address: 4245 Cairo Road Appellant: Laura Overby
- f. Case No. 2025-MCC-029 Parcel Address: 1565 Husbands Road Appellant: Jim Shoulders
- g. Case No. 2025-MCC-030 Parcel Address: 155 Bonds Road

Appellant: William Shelby

- h. Case No. 2025-MCC-031 Parcel Address: 8725 Old Hwy 60, West Paducah Appellant: Michael Ratliff
- Case No. 2025-MCC-032
  Parcel Address: 6720 Davis Road, West Paducah
  Appellant: Carole Murrin
- V. Executive Session KRS 61.810(j)
- VI. Vote & Final Orders on Cases Heard
- VII. Adjourn

At a Regular Meeting of the Paducah-McCracken County Joint 911 Parcel Fee Appeals Board on Monday, June 16, 2025, at 2:00 p.m., in the Commission Chambers of City Hall located at 300 South 5th Street, the following committee members were present: Jewel Jones, Kevin Kauffeld, and Tanner Parker (3). Chairperson James R. (Jason) Coltharp, Jr., and Dhomynic Lightfoot could not attend. Tanner Parker presided as Chair of the meeting.

Stacey Blankenship served as counsel for the Board. City Clerk Lindsay Parish served as Clerk for the Meeting.

The meeting recording can be viewed at: <u>https://youtu.be/M9cPLBWwSRY</u>

## ADOPT MINUTES

Mr. Jones offered motion, seconded by Mr. Kauffeld, that the Minutes from the May 19, 2025, meeting be adopted as presented.

All in favor (3). None opposed.

## PUBLIC HEARING

The Appeals Board heard the following cases. Each Appellant was sworn in by Chairperson Parker:

*Case No. 2025-PAD-019* Parcel Address: 4085 Pecan Drive Parcel ID: 087-30-12-002 Appellant: Phyllis Curtis Estate - William Murrill Curtis

No representative appeared on behalf of the Phyllis Curtis Estate.

*Case No. 2025-PAD-020* Parcel Address: 925 North 12th Street Parcel ID: 104-33-07-009 Appellant: Thad Metzger

Mr. Metzger testified that the property is strictly a personal-use garage. The structure has electricity but lacks water, gas, or bathroom facilities. It is not operated as a commercial parcel, serving solely for storage of personal items.

*Case No. 2025-PAD-021* Parcel Address: 2633 North 10th Street Parcel ID: 103-00-00-001.03 Appellant: Darrell Massey – B AND D RENTALS, INC.

No representative appeared on behalf of Darrell Massey - B AND D RENTALS, INC.

### Case No. 2025-PAD-022

Parcel Address: 1591, 1629, & 1705 Tennessee Street Parcel ID: 104-44-10-001; 104-44-10-002; 104-44-10-003 Appellant: David & Sandra Guess

Mr. Guess explained these three structures are physically connected under a single roof totaling approximately 6,000 square feet.

Historically, each had separate tax bills, but as of January 1, 2025, they were consolidated into one parcel.

Details of use:

- 1591: Garage for cars
- 1629: Storage for lawnmowers
- 1705: One-bedroom apartment with garage underneath

Emphasized that all storage is personal, with no business operations on-site.

Requested the Board assess all three addresses under a single residential parcel fee.

*Case No. 2025-PAD-023* Parcel Address: 316 North 13th Street Parcel ID: 104-34-13-024 Appellant: David & Sandra Guess

Mr. Guess described the building as commercial in nature but without power, water, or gas services. It is used exclusively for storing equipment related to their rental properties.

#### Case No. 2025-PAD-024

Parcel Address: 2900 Adams Street Parcel ID: 104-22-11-006 Appellant: David & Sandra Guess – HIPP PROPERTY GROUP, Inc.

Mr. & Mrs. Guess withdrew their appeal for this property.

*Case No. 2025-PAD-025* Parcel Address: 1501 S 6th Street Parcel ID: 112-42-07-002 Appellant: Gary & Sharolyn Johnson

Mr. Johnson presented a photograph showing the parcel is a vacant lot. Noted that although it was a separate parcel in 2024, it has now merged with an adjoining medium commercial parcel. The area, however, has always remained vacant land. Stephanie Millay, Revenue Manager from the Finance Department, confirmed two property tax bills were issued in 2024, but that it is now recognized as a single parcel.

## **EXECUTIVE SESSION**

Mr. Kauffeld offered motion, seconded by Mr. Jones, that the Board go into closed session for topics related to deliberations of judicial or quasi-judicial bodies regarding individual adjudications or appointments, in accordance with KRS 61.810(j).

All in favor (3). None opposed.

## **RECONVENE IN OPEN SESSION**

Mr. Jones offered motion, seconded by Mr. Kauffeld, that the Board reconvene in open session.

All in favor (3). None opposed.

## FINAL ORDERS

*Case No. 2025-PAD-019* Parcel Address: 4085 Pecan Drive Parcel ID: 087-30-12-002 Appellant: Phyllis Curtis Estate - William Murrill Curtis

## Findings and Conclusion Reached:

The Board found that the evidence presented by William Murrill Curtis (property owner(s)), did not prove by clear and convincing evidence that the property was inappropriately classified. The Assessment is, therefore, upheld.

In issuing this Order, the Board finds as follows: No individuals attended or presented testimony on behalf of William Murrill Curtis or Phyllis Curtis Estate.

All in favor (3). None opposed.

*Case No. 2025-PAD-020* Parcel Address: 925 North 12th Street Parcel ID: 104-33-07-009 Appellant: Thad Metzger

## Findings and Conclusion Reached:

The Board found that the evidence presented Thad Metzger, did prove by clear and convincing evidence that the property was inappropriately classified. The Assessment is, therefore, vacated.

In issuing this Order, the Board finds as follows: This property used for exclusively residential purposes of the taxpayer, and therefore, residential is the appropriate classification.

The board directs the City of Paducah to refund Thad Metzger \$280.

All in favor (3). None opposed.

### Case No. 2025-PAD-021

Parcel Address: 2633 North 10th Street Parcel ID: 103-00-001.03 Appellant: Darrell Massey – B AND D RENTALS, INC.

#### **Findings and Conclusion Reached:**

The Board found that the evidence presented by Darrell Massey – B AND D RENTALS, INC. did not prove by clear and convincing evidence that the property was inappropriately classified. The Assessment is, therefore, upheld.

In issuing this Order, the Board finds as follows: No one appeared on behalf of Darrell Massey or B AND D RENTALS, INC. therefore, the Assessment is upheld.

All in favor (3). None opposed.

#### Case No. 2025-PAD-022

Parcel Address: 1591, 1629, & 1705 Tennessee Street Parcel ID: 104-44-10-001; 104-44-10-002; 104-44-10-003 Appellant: David & Sandra Guess

#### **Findings and Conclusion Reached:**

The Board found that the evidence presented by David & Sandra Guess did prove by clear and convincing evidence that the property was inappropriately classified. The Assessment is, therefore, vacated.

In issuing this Order, the Board finds as follows: At the time of the bill, the properties were 3 separate parcels. The property at 1705 Tennessee is used as an apartment. 1591 & 1629 are being used as personal storage space. The Board hereby finds that each parcel should have been charged \$45.

The Board directs the City of Paducah to refund David & Sandra Guess \$725.

All in favor (3). None opposed.

*Case No. 2025-PAD-023* Parcel Address: 316 North 13th Street Parcel ID: 104-34-13-024 Appellant: David & Sandra Guess

#### **Findings and Conclusion Reached:**

#### June 16, 2025

The Board found that the evidence presented by David & Sandra Guess did not prove by clear and convincing evidence that the property was inappropriately classified. The Assessment is, therefore, upheld.

In issuing this Order, the Board finds as follows: The property is used for commercial storage and is appropriately classified.

All in favor (3). None opposed.

Case No. 2025-PAD-024 Parcel Address: 2900 Adams Street Parcel ID: 104-22-11-006 Appellant: David & Sandra Guess – HIPP PROPERTY GROUP, Inc.

### Findings and Conclusion Reached:

The Board found that the evidence presented by David & Sandra Guess did not prove by clear and convincing evidence that the property was inappropriately classified. The Assessment is, therefore, upheld.

In issuing this Order, the Board finds as follows: Mr. & Mrs. Guess withdrew this appeal.

All in favor (3). None opposed.

*Case No. 2025-PAD-025* Parcel Address: 1501 S 6th Street Parcel ID: 112-42-07-002 Appellant: Gary & Sharolyn Johnson

#### **Findings and Conclusion Reached:**

The Board found that the evidence presented by Gary & Sharolyn Johnson did prove by clear and convincing evidence that the property was inappropriately classified. The Assessment is, therefore, vacated.

In issuing this Order, the Board finds as follows: This property is a vacant lot and was inappropriately classified as a medium commercial parcel.

The Board directs the City of Paducah to refund Gary & Sharolyn Johnson \$150.

All in favor (3). None opposed.

## **ADJOURN**

## June 16, 2025

Mr. Jones offered motion, seconded by Mr. Parker, to adjourn the meeting.

All in favor (3). None opposed.

ADOPTED: \_\_\_\_\_, 2025

ATTEST:

Vice Chairperson Tanner Parker

Lindsay Parish, City Clerk

Appeal				
No.	Name	<b>Mailing Address</b>	Parcel Address	Parcel ID #
			4310	
2025-		4310 Schneidman	Schneidman Rd,	
MCC-		Rd, Paducah, KY	Paducah, KY	
012	Tanner Hubbard	42003	42003	106-30-04-009
2025-			4325 Downs	
MCC-		4325 Downs Road,	Road, Paducah,	
013	Joe Ward	Paducah, KY 42003	KY 42003	135-00-00-02
2025-		15 Point View	4259 Shaffer	
MCC-		Court, Paducah,	Rd., Paducah,	
026	James Mobley	KY 42001	KY 42003	075-00-00-041
2025-		14399 Wickliff	13075 Odgen	
MCC-		Rd., Kevil, KY	Landing Rd.	
027	Eugene Brandt	42053	Kevil, KY 42053	011-00-00-018
2025-			4245 Cairo Rd.,	
MCC-		420 Tudor Blvd.,	Paducah, KY	
028	Laura Overby	Paducah, KY 42003	42001	085-30-00-041
2025-		1551 Husbands	1565 Husbands	
MCC-		Rd., Paducah, KY	Rd., Paducah,	
029	Jim Shoulders	42003	KY 42003	114-30-05-015
2025-			155 Bonds Rd.,	
MCC-		2527 Harrison St.,	Paducah, KY	
030	William Shelby	Paducah, KY 42001	42003	117-00-00-032
			8725 Old Hwy	
2025-		9145 Old	60, West	
MCC-		Hinkleville Rd.,	Paducah, KY	
031	Michael Ratliff	Kevil, KY 42053	42086	045-00-00-060
2025-			6720 Davis Rd.	
MCC-		6720 Davis Rd.	Paducah, KY	
032	Carole Murrin	Paducah, KY 42003	42003	100-00-00-071