



Commonwealth of Kentucky
Kentucky Office of Claims and Appeals
Board of Tax Appeals
Public Protection Cabinet

MINUTES

BUSINESS

The Board meeting was called to order on October 27, 2021, at approximately 1:00 pm, 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 Attorney Shelby Bevins-Sullivan, Executive Director John Hardesty, and Clerk Anne Duvall. Hearing Officers Eden Stephens and Shawn Chapman were also present, in addition to Bailey Roese, Noel Botts, Tonya Rager, Tommy Todd, Benjamin Blair, and Matt McCubbins.

The minutes from the September 29, 2021 meeting were approved and adopted. Motion to approve minutes made by Mr. Colyer and second Ms. Karns. Having all in favor, the motion carried.

1. The matters considered and heard at the meeting were:
 - a. K14-R-018 Rent-A-Center East, Inc. v. Revenue – Agreed Order approved by the Board. Motion made by Ms. Karns and second Mr. Colyer. Having all in favor, the motion carried.
 - b. K19-S-017 & K20-S-031 Lowe’s Home Centers, Inc. v. Scott Co. PVA – Recommended Order approved by the Board. Motion made by Mr. Colyer and second Ms. Karns. Having all in favor, the motion carried.
 - c. K19-S-028 William J. Martin II v. Campbell Co. PVA – Recommended Order approved by the Board. Motion made by Ms. Karns and second Mr. Colyer. Having all in favor, the motion carried.
 - d. K20-S-004-005 Waleed Mourad v. Fayette Co. PVA – Recommended Order approved by the Board. Motion made by Ms. Karns and second Mr. Colyer. Having all in favor, the motion carried.

- e. K20-S-020-022 John Cornett v. Whitley Co. PVA - Recommended Order approved by the Board. Motion made by Ms. Karns and second Mr. Colyer. Having all in favor, the motion carried.
 - f. K20-S-057-068 Mark and Mary Gray v. Mercer Co. PVA – Recommended Order approved by the Board. Motion made by Mr. Colyer and second Ms. Karns. Having all in favor, the motion carried.
 - g. K20-S-094-137 Grand Lodge v. Kenton Co. PVA – Hearing Officer Chapman to draft Recommended Order. Motion to discuss in closed session made by Mr. Colyer second Ms. Karns. Having all in favor, the motion carried.
 - h. K20-S-229 Doris Simpson v. Pulaski Co. PVA – Stricken from Agenda. Motion made by Mr. Colyer and second Ms. Karns. Having all in favor, the motion carried.
 - i. K21-R-004 Ventas v. Revenue - Stricken from Agenda. Motion made by Mr. Colyer and second Ms. Karns. Having all in favor, the motion carried.
2. The Board approved agreed orders on the following cases. Motion to approve all Agreed Orders at once made by Ms. Karns, Second by Mr. Colyer. Having all in favor, the motion carried.
- a. K20-R-008 Estate of Lahoma Routt v. Revenue
 - b. K20-S-091 CTA Acoustics, LLC v. Knox Co. PVA
 - c. K20-S-142 CRIC Kentucky HQ, LLC and Thorntons, LLC v. Jefferson Co. PVA
 - d. K20-S-148 Jefferson County PVA v. HHO Spring River, LLC
 - e. K20-S-224 and K21-S-086 Power Encore v. Jefferson Co. PVA
 - f. K21-S-003 Jeff Schuchter v. Campbell Co. PVA
 - g. K21-S-005 Eric and Bendra Jones v. Whitley Co. PVA
 - h. K21-S-007 ARC Hospitality Portfolio Owner, LLC v. Fayette Co. PVA
 - i. K21-S-052 Steve Mazza v. Whitley Co. PVA
 - j. K21-S-071 Patricia Elliott v. Jefferson Co. PVA
 - k. K21-S-124 Herbert E. Miller Jr. Family Limited Partnership v. Jefferson Co. PVA
 - l. K21-S-146 4016 Beaver Street Land Trust v. Jefferson PVA
 - m. K21-S-147 Janet Holmes Family Trust v. Jefferson PVA
 - n. K21-S-148 Jay Williams Family Trust v. Jefferson PVA
 - o. K21-S-149 Julie Poppins Family Trust v. Jefferson PVA
 - p. K21-S-150 James Herring Family Trust v. Jefferson PVA
 - q. K21-S-151 Larry King Family Trust v. Jefferson PVA
 - r. K21-S-152 Nathaniel Freeman Family Trust v. Jefferson PVA
 - s. K21-S-153 Equity Trust Company v. Jefferson PVA
 - t. K21-S-164-169 and K21-S-171 Kosmos Cement Co., LLC v. Jefferson Co. PVA

3. Motion to move into Executive Session made by Mr. Colyer and second Ms. Karns at 1:54 pm. Motion made by Mr. Colyer and second Ms. Karns to move out of Executive Session at 3:02 pm. Having all in favor, the motion carried.

Cases discussed regarding pending litigation: K19-S-017, consolidated with K20-S-031, Lowe's Home Centers, Inc. v. Scott Co. PVA and K20-S-094-137 Grand Lodge v. Kenton Co. PVA.

4. Motion to adjourn made by Mr. Colyer and second Ms. Karns. Having all in favor, the motion carried.