



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 November 17, 2021, at approximately 9:00 am, 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.

The minutes from the October 27, 2021 meeting were approved and adopted. Motion to approve minutes made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.

1. The matters considered and heard at the meeting were:
 - a. K19-S-027 The Solomon Foundation v. McCracken Co. PVA – Final Order Remanded. The Board was made aware that because the Court’s decision is not yet final, and the parties are engaged in motion practice regarding it, OCA staff will monitor and the case will be placed on the agenda if and when appropriate.
 - b. K20-S-229 Doris Simpson v. Pulaski Co. PVA – Recommended Order by Hearing Officer approved by the Board. Motion made by Ms. Karns and seconded by Mr. Colyer. Having all in favor, the motion carried.
 - c. K21-S-155 VOEB, LLC v. Jefferson Co. PVA – No Response to Show Cause Order. Motion to dismiss approved by the Board. Motion made by Ms. Karns and seconded by Mr. Colyer. Having all in favor, the motion carried.

- d. K21-S-156 EDL Holdings, LLC v. Jefferson Co. PVA - No Response to Show Cause Order. Motion to dismiss approved by the Board. Motion made by Ms. Karns and seconded by Mr. Colyer. Having all in favor, the motion carried.
 - e. K21-S-157 SLS Management, LLC v. Jefferson Co. PVA - No Response to Show Cause Order. Motion to dismiss approved by the Board. Motion made by Ms. Karns and seconded by Mr. Colyer. Having all in favor, the motion carried.
 - f. K21-S-181-182 Brown Residential Properties, LLC v. Jefferson Co. PVA - No Response to Show Cause Order. Motion to dismiss approved by the Board. Motion made by Ms. Karns and seconded by Mr. Colyer. Having all in favor, the motion carried.
 - g. K21-S-183-185 Charles F. Hughes v. Jefferson Co. PVA – Recommended Order of Dismissal. Motion to dismiss approved by the Board. Motion made by Ms. Karns and seconded by Mr. Colyer. 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, seconded by Mr. Colyer. Having all in favor, the motion carried.
 - a. K21-S-050 Kevin and Amy Roberts v. Pulaski Co. PVA
 - b. K21-S-073 S.J. Amoroso Properties Company v. Fayette Co. PVA
 - c. K21-S-125-138 CSHV Springhurst v. Jefferson Co. PVA
 - d. K21-S-158 Newburg Hospitality v. Jefferson Co. PVA
 - e. K21-S-004 Daniel G. Schultz v. Campbell Co. PVA
 3. Motion made by Ms. Karns and seconded by Mr. Colyer at 9:31 am. to move into Executive Session pursuant to KRS 61.815 and KRS 61.810 (1) (c) and (j) to discuss proposed or pending litigation and deliberate on individual adjudications in K19-S-017 and K20-S-031, Lowe’s Home Centers, Inc. v. Scott Co. PVA. Motion made by Mr. Colyer and seconded by Ms. Karns to move out of Executive Session and back into open session at 10:27 am. Having all in favor, the motion carried.
 4. K19-S-017 and K20-S-031, Lowe’s Home Centers, Inc. v. Scott Co. PVA - Motion to amend Recommended Order and issue Final Order prepared by the Board. Motion made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
 5. Motion to adjourn made by Ms. Karns and seconded by Mr. Colyer. Having all in favor, the motion carried.

