



Andy Beshear
GOVERNOR
Jacqueline Coleman
LIEUTENANT GOVERNOR

PUBLIC PROTECTION CABINET
Kentucky Office of Claims and Appeals
Board of Tax Appeals
500 Mero Street, 2SC1
Frankfort, KY 40601
Phone: (502) 782-8255
Fax: (502) 573-4817

Ray A. Perry
SECRETARY
John Hardesty
EXECUTIVE DIRECTOR
Frederick Higdon
BOARD CHAIRPERSON

MINUTES

BUSINESS

The Board meeting was called to order on April 26, 2023, at approximately 8:38 am, via video conference, having been duly posted on the website.

Voting board members present in person: Chair, Frederick Higdon and Board member Tony Colyer. Staff members present: Staff Attorneys Natalie Lile and Shelby Bevins-Sullivan, Executive Director John Hardesty, and Clerk Anne Duvall. Hearing Officers Shawn Chapman and Eden Davis Stephens were also present.

The minutes from the March 22, 2023 meeting were approved and adopted. Motion to approve made by Mr. Colyer and seconded by Mr. Higdon. Having all in favor, the motion carried.

1. The Board approved agreed orders, recommended orders to dismiss, and voluntary withdrawals on the following cases. Motion to dispense with orders as set forth in agenda items 4. a.-f. made by Mr. Colyer and seconded by Mr. Higdon. Having all in favor, the motion carried.
 - a. K22-S-022 ARC PSFKFKY001 LLC v. Franklin Co. PVA
 - b. K22-S-023 ARC PSFKFKY001 LLC v. Franklin Co. PVA
 - c. K22-S-024 ARC PSFKFKY001 LLC v. Franklin Co. PVA
 - d. K22-S-052 Kenoak Apartments, Ltd. c/o Franklin Asset Management Company, Inc. v. Lyon Co. PVA
 - e. K22-S-054 ARC PSFKFKY001 LLC v. Franklin Co. PVA
 - f. K22-S-179 Evergreen Apartments Oracle, LP v. Boone Co. PVA
2. Motion made by Mr. Colyer and seconded by Mr. Higdon at 8:48 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 K17-R-039 Century Aluminum of Kentucky, GP v. Revenue; K22-S-015 Beechwood Independent School District v. Kenton Co. PVA; K22-S-026 Jack Hurst v. Nelson Co. PVA; and K22-S-180 CP-Petersburg Road 2, LLC and CP-Cincinnati Park & Fly, LLC v. Boone Co. PVA. Motion made by Mr. Colyer and seconded by Mr. Higdon to move out of Executive Session and back into open session at 9:05 am. Having all in favor, the motion carried.



Andy Beshear
GOVERNOR
Jacqueline Coleman
LIEUTENANT GOVERNOR

PUBLIC PROTECTION CABINET
Kentucky Office of Claims and Appeals
Board of Tax Appeals
500 Mero Street, 2SC1
Frankfort, KY 40601
Phone: (502) 782-8255
Fax: (502) 573-4817

Ray A. Perry
SECRETARY
John Hardesty
EXECUTIVE DIRECTOR
Frederick Higdon
BOARD CHAIRPERSON

3. After coming out of Executive Session, the matters considered and heard at the meeting were:
 - a. K17-R-039 Century Aluminum of Kentucky, GP v. Revenue – Motion to issue order consistent with Supreme Court direction made by Mr. Colyer and seconded by Mr. Higdon. Having all in favor, the motion carried.
 - b. K22-S-015 Beechwood Independent School District v. Kenton Co. PVA – Motion to order dismissing appeal as prepared by Hearing Officer made by Mr. Colyer and seconded by Mr. Higdon. Having all in favor, the motion carried.
 - c. K22-S-026 Jack Hurst v. Nelson Co. PVA – Motion to accept and adopt Recommended Order by Hearing Officer made by Mr. Colyer and seconded by Mr. Higdon. Having all in favor, the motion carried.
 - d. K22-S-180 CP-Petersburg Road 2, LLC and CP-Cincinnati Park & Fly, LLC v. Boone Co. PVA – Motion to issue order remanding and vacating matter as prepared by Hearing Officer made by Mr. Colyer and seconded by Mr. Higdon. Having all in favor, the motion carried.
4. The Board confirmed that the May meeting will be held at 8:30 am on Wednesday, May 24, 2023.
5. Motion to adjourn at 9:09 am made by Mr. Colyer and seconded by Mr. Higdon. Having all in favor, the motion carried.