



PUBLIC PROTECTION CABINET

Andy Beshear
GOVERNOR

Jacqueline Coleman
LIEUTENANT GOVERNOR

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

DJ Wasson
DEPUTY SECRETARY

John Hardesty
EXECUTIVE DIRECTOR

Frederick Higdon
BOARD CHAIRPERSON

MINUTES

BUSINESS

The Board meeting was called to order on April 24, 2024 at approximately 8:37 am, via video conference, having been duly posted on the website.

Voting Board members present: Chair, Frederick Higdon and Board members Tony Colyer and Lindy Karns. Staff members present: Executive Director John Hardesty, Staff Attorney Linda Horsman and Clerk Anne Duvall. Hearing Officer Charles Miller was also present.

The minutes from the March 27, 2024 meeting were approved and adopted. Motion to approve made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried. Executive Director John Hardesty presented the Director's Report at the meeting. The Board discussed procedures for handling and adjudication of Motions for Summary Disposition by Hearing Officers, and decided it will continue to utilize the existing process for handling of such motions.

1. The Board approved agreed orders, recommended orders to dismiss, and voluntary withdrawals on the following cases. Motion to dispense orders as set forth in agenda items 5. a.-e. made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
 - a. K21-S-087-089; K22-S-048-050; & K23-S-051-053 Lowe's Home Centers, LLC v. Jefferson Co. PVA
 - b. K23-S-067-073 Welders Supply Company of Louisville, Inc. v. Jefferson Co. PVA
 - c. K23-S-128 JLLX Louisville Airport Distribution Center DST v. Jefferson Co. PVA
 - d. K23-S-144 BCI IV Air Commerce Center LLC v. Jefferson Co. PVA
 - e. K23-S-146-153 PSG Vesta Derby Oaks LLC v. Jefferson Co. PVA

2. Motion made by Ms. Karns and seconded by Mr. Colyer at 8:56 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-R-005 Ashland Specialty Co., Inc. v. Revenue; K19-R-06 Heather McKeever v. Revenue; K23-S-065 GCMS Lodging Partners, LLC v. Jefferson Co. PVA; K23-S-136 New Enclave Park Apartments, LLC v. Jefferson Co. PVA; and K23-S-138-140 New Stonewater Apartments, LLC v. Jefferson Co. PVA. Having all in favor, the motion carried. Motion made by Mr. Colyer and seconded by Ms. Karns to move out of Executive Session and back into open session at 9:32 am. Having all in favor, the motion carried.
3. After coming out of Executive Session, the matters considered and heard at the meeting were:
 - a. K19-R-005 Ashland Specialty Co. Inc. v. Revenue – Motion to deny Motion to Continue Hearing made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
 - b. K19-R-06 Heather McKeever v. Revenue – Motion to issue Show Cause Order made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
 - c. K23-S-065 GCMS Lodging Partners, LLC v. Jefferson Co. PVA – Motion to enter Recommended Order Denying Motion for Summary Disposition made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
 - d. K23-S-136 New Enclave Park Apartments, LLC v. Jefferson Co. PVA – Motion to enter Recommended Order Denying Motion for Summary Disposition made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
 - e. K23-S-138-140 New Stonewater Apartments, LLC v. Jefferson Co. PVA - Motion to enter Recommended Order Denying Motion for Summary Disposition made by Mr. Colyer and seconded by Ms. Karns. 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 22, 2024.
5. Motion to adjourn at 9:38 am made by Ms. Karns and seconded by Mr. Colyer. Having all in favor, the motion carried.

