



**Andy Beshear**  
GOVERNOR

**Jacqueline Coleman**  
LIEUTENANT GOVERNOR

## **PUBLIC PROTECTION CABINET**

**Kentucky Office of Claims and  
Appeals**

**Board of Tax Appeals**  
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**Ray A. Perry**  
SECRETARY

**DJ Wasson**  
DEPUTY SECRETARY

**John Hardesty**  
EXECUTIVE DIRECTOR

### **MINUTES**

The Board meeting was called to order on April 23, 2025, at approximately 8:40 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 Attorneys Linda Horsman and Shelby Bevins-Sullivan, and Clerk Anne Duvall

The minutes from the March 26, 2025, meeting were approved and adopted. Motion to approve made by Ms. Karns and seconded by Mr. Colyer. Having all in favor, the motion carried. Executive Director John Hardesty presented the Director's Report at the meeting.

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 4. a.-c. made by Ms. Karns and seconded by Mr. Colyer. Having all in favor, the motion carried.
  - a. K24-S-033 Caleb and Annie Wade v. Fayette Co. PVA
  - b. K24-S-057 Stewart and Darlene Wakeley v. Jefferson Co. PVA
  - c. K24-S-151 Oakland Limited Partnership v. Jefferson Co. PVA
2. Motion made by Ms. Karns and seconded by Mr. Colyer at 8:51 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 K23-R-001 Apple, Inc. v. Revenue; K24-R-004 Southern Star Central Gas Pipeline v. Revenue; K24-R-005 Delta Air Lines, Inc. v. Revenue; K24-S-023 Logistics Park 75 I, LLC v. Kenton Co. PVA; K24-S-024 Pool 6 Industrial KY, LLC v. Bullitt Co. PVA; and K24-R-025 Reactive Response Logistics, LLC v. Transportation. Having all in favor, the motion carried. Motion made by Ms. Karns and seconded by Mr. Colyer to move out of Executive Session and back into open session at 9:31 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. K23-R-001 Apple, Inc. v. Revenue – No action taken by the Board.
  - b. K24-R-004 Southern Star Central Gas Pipeline v. Revenue – Motion to approve Agreed Order Granting Additional Time to Respond to Motion for Partial Summary Disposition made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
  - c. K24-R-005 Delta Air Lines, Inc. v. Revenue – No action taken by the Board.
  - d. K24-S-023 Logistics Park 75 I, LLC v. Kenton Co. PVA – Motion to enter an Order granting Pro Hac Vice made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
  - e. K24-S-024 Pool 6 Industrial KY, LLC v. Bullitt Co. PVA – Motion to enter an Order granting Pro Hac Vice made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
  - f. K24-R-025 Reactive Response Logistics, LLC v. Transportation – Motion to issue Dismissal Order made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
4. The Board confirmed that the next meeting will be held at 8:30 am on Wednesday, May 21, 2025.
5. Motion to adjourn at 9:42 am by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.