



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 August 24, 2022, at approximately 8:30 am, via video conference, having been duly posted on the website.

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

The minutes from the July 27, 2022 meeting were approved and adopted. Motion to approve made by Ms. Karns and seconded by Mr. Colyer. Having all in favor, the motion carried.

1. The Board approved agreed orders and recommended orders to dismiss on the following cases. Motion to approve agenda items in 4. a.-e. made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
 - a. K20-S-029 Ronald & Rebecca Fifield v. Daviess Co. PVA
 - b. K22-S-006 Davey & Linda Brewer v. Scott Co. PVA
 - c. K21-S-095 TEG The Flats on 5th v. Jefferson Co. PVA
 - d. K21-S-177-180 Humana v. Jefferson Co. PVA
 - e. K20-S-039 and K21-S-094 Louisville Broadway Apartments, LLC c/o The Connor Group v. Jefferson Co. PVA
2. Motion made by Ms. Karns and seconded by Mr. Colyer at 8:45 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 K21-S-139-142 Margaret & Jack Wood v. Jefferson Co. PVA; K21-R-001 Hale, Inc. d/b/a Lotsa Pasta v. Revenue; and K20-S-168-170 Lowe's Home Centers, 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 9:30 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. K21-S-139-142 Margaret & Jack Wood v. Jefferson Co. PVA – Motion to adopt and approve Recommended Order issued by hearing officer made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
 - b. K21-R-001 Hale, Inc. d/b/a Lotsa Pasta v. Revenue – Motion to issue Final Order with amendments as discussed in Executive Session made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
 - c. K20-S-168-170 Lowe’s Home Centers, LLC v. Jefferson Co. PVA – No action taken by the board.
4. Full Board Hearing vs. Hearing Officer Determination
 - a. ARC PSFKFKY001, LLC v. Franklin Co. PVA – Motion to assign to a hearing officer made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
 - b. K22-S-126 Carney Cypress Station, LLC v. Jefferson Co. PVA – Motion to assign to a hearing officer made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
 - c. K22-S-127 Carney Eastpoint, LLC v. Jefferson Co. PVA - Motion to assign to a hearing officer made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
 - d. K22-S-128 DL Market Street, LLC v. Jefferson Co. PVA - Motion to assign to a hearing officer made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
 - e. K22-S-129 DL Market Street, LLC v. Jefferson Co. PVA - Motion to assign to a hearing officer made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
 - f. K22-S-130 Carney Wolf Pen, LLC v. Jefferson Co. PVA - Motion to assign to a hearing officer made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
5. The Board confirmed that the September meeting will be held at 8:30 am on Wednesday, September 28, 2022.
 6. Motion to adjourn at 9:55 am made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.