



## 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

**John Hardesty**  
EXECUTIVE DIRECTOR

**Frederick Higdon**  
BOARD CHAIRPERSON

### MINUTES

#### BUSINESS

The Board meeting was called to order on August 16, 2023, at approximately 8:43 am, via video conference, having been duly posted on the website.

Voting board members present: Chair, Frederick Higdon and Board member Tony Colyer. Staff members present: Staff Attorney Shelby Bevins-Sullivan, Executive Director John Hardesty, and Clerk Anne Duvall. Hearing Officers Shawn Chapman and Eden Davis Stephens were also present. Board member Lindy Karns was absent but joined during Executive Session. Ms. Karns did not participate in Executive Session nor in the consideration of cases discussed.

The minutes from the July 19, 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. Executive Director John Hardesty presented the Director's Report at the meeting.

1. Motion made by Mr. Colyer and seconded by Mr. Higdon at 8:53 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-008 James Neely v. Revenue; K23-S-011 Charles Downton v. Campbell Co. PVA; K23-S-012 Charles & Amy Downton v. Campbell Co. PVA; K23-S-013 Amy Downton v. Campbell Co. PVA; K23-S-066 Charles Castle v. Johnson Co. PVA; and K23-S-074 Joseph Newton v. Nelson Co. PVA. 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 9:25 am. Having all in favor, the motion carried.
2. After coming out of Executive Session, the matters considered and heard at the meeting were:
  - a. K23-R-008 James Neely v. Revenue – Motion to issue a Show Cause Order made by Mr. Colyer and seconded by Mr. Higdon. Having all in favor, the motion carried.



## 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

**John Hardesty**  
EXECUTIVE DIRECTOR

**Frederick Higdon**  
BOARD CHAIRPERSON

- b. K23-S-011 Charles Downton v. Campbell Co. PVA – Motion to issue a Show Cause Order allowing 30 days to provide certified statement made by Mr. Colyer and seconded by Mr. Higdon. Having all in favor, the motion carried.
  - c. K23-S-012 Charles & Amy Downton v. Campbell Co. PVA – Motion to issue a Show Cause Order allowing 30 days to provide certified statement made by Mr. Colyer and seconded by Mr. Higdon. Having all in favor, the motion carried.
  - d. K23-S-013 Amy Downton v. Campbell Co PVA – Motion to issue a Show Cause Order allowing 30 days to provide certified statement made by Mr. Colyer and seconded by Mr. Higdon. Having all in favor, the motion carried.
  - e. K23-S-066 Charles Castle v. Johnson Co. PVA – Motion to dismiss appeal as untimely made by Mr. Colyer and seconded by Mr. Higdon. Having all in favor, the motion carried.
  - f. K23-S-074 Joseph Newton v. Nelson Co. PVA – Motion to dismiss appeal as untimely made by Mr. Colyer and seconded by Mr. Higdon. Having all in favor, the motion carried.
3. The Board confirmed that the September meeting will be held at 8:30 on Wednesday, September 27, 2023.
  4. Motion to adjourn at 9:33 am made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.