



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 December 14, 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 Attorney 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 November 9, 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 4. a.-h. made by Ms. Karns and seconded by Mr. Colyer. Having all in favor, the motion carried.
  - a. K22-S-042 & 043 Sun BW Jelly Mammoth Cave RV, LLC v. Barren Co. PVA
  - b. K22-S-087 Susan & James Crigler v. Jefferson Co. PVA
  - c. K22-S-125 T J Mark, LLC v. Jefferson Co. PVA
  - d. K22-S-127 Carney Eastpoint, LLC v. Jefferson Co. PVA
  - e. K22-S-130 Carney Wolf Pen, LLC v. Jefferson Co. PVA
  - f. K22-S-135 University Park Properties, LLC v. Jefferson Co. PVA
  - g. K22-S-136-137 Tymberwood Trace Properties, LLC v. Jefferson Co. PVA
  - h. K22-S-156-158 220 Main Street Fee, LLC v. Jefferson Co. PVA

2. K21-S-143 Avoca Ridge, LLC v. Jefferson Co. PVA – Final hearing scheduled for Wednesday, February 22, 2023 at 9:30 am and Thursday, February 23, 2023 at 9:30 am.
3. Motion to schedule regular BTA meetings the fourth Wednesday of each month at 8:30 am made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
4. The Board confirmed that the January meeting will be held at 8:30 am on Wednesday, January 25, 2023.
5. Motion to adjourn at 9:12 am made by Ms. Karns and seconded by Mr. Colyer. Having all in favor, the motion carried.