



Andy Beshear
GOVERNOR
Jacqueline Coleman
LIEUTENANT GOVERNOR

PUBLIC PROTECTION CABINET
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Board of Tax Appeals
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Ray A. Perry
SECRETARY
John Hardesty
EXECUTIVE DIRECTOR
Frederick Higdon
BOARD CHAIRPERSON

MINUTES

BUSINESS

The Board meeting was called to order on December 20, 2023 at approximately 8:37 am, via video conference, having been duly posted on the website.

Voting board members present: Chair, Frederick Higdon and Board member Tony Colyer. Ms. Karns was not present but a quorum existed for the Board to conduct business. Staff members present: Staff Attorney Shelby Bevins-Sullivan, Executive Director John Hardesty, and Clerk Anne Duvall. Hearing Officer Shawn Chapman was also present.

The minutes from the November 21, 2023 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. 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.-m. made by Mr. Colyer and seconded by Mr. Higdon. Having all in favor, the motion carried.
 - a. K21-R-004 Ventas, Inc. v. Revenue
 - b. K22-R-002 Ventas, Inc. v. Revenue
 - c. K23-S-011 Charles Downton v. Campbell Co. PVA
 - d. K23-S-012 Charles & Amy Downton v. Campbell Co. PVA
 - e. K23-S-013 Amy Downton v. Campbell Co. PVA
 - f. K23-S-016 Exeter 100 Homan, LP v. Campbell Co. PVA
 - g. K23-S-017 Chayten Mantan v. Kenton Co. PVA
 - h. K23-S-054 Crossings at Mill Creek, LLC c/o The Marian Development Group, LLC v. Jefferson Co. PVA
 - i. K23-S-055 Lower Hunters Trace, LLC c/o The Marian Development Group, LLC v. Jefferson Co. PVA
 - j. K23-S-058-061 HC Russell Neighborhood, LP c/o Telesis Corporation v. Jefferson Co. PVA



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- k. K23-S-078 Kroger Limited Partnership 1 v. Jefferson Co. PVA
 - l. K23-S-142 Story Corporation of Louisville v. Jefferson Co. PVA
 - m. K23-S-143 West Main Leasing Co., LLC v. Jefferson Co. PVA
2. K19-R-005 Ashland Specialty Co., Inc. v. Revenue – No action taken by the Board. The final hearing has been tentatively scheduled for May 22, 2024 with monthly status conferences at each meeting.
3. Motion made by Mr. Colyer and seconded by Mr. Higdon at 8:49 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-003 Gunter & Jonell Wall v. Revenue. Having all in favor, the motion carried. Motion made by Mr. Colyer and seconded by Mr. Higdon to move out of Executive Session and back into open session at 9:06 am. Having all in favor, the motion carried.
4. After coming out of Executive Session, the matters considered and heard at the meeting were:
 - a. K23-R-003 Gunter & Jonell Wall v. Revenue – Motion to issue final order granting Motion for Summary Disposition by HO made by Mr. Colyer and seconded by Mr. Higdon. Having all in favor, the motion carried.
5. Motion to set BTA meetings the fourth Wednesday of the month made by Mr. Colyer and seconded by Mr. Higdon. Having all in favor, the motion carried. The Board confirmed that the January meeting will be held at 8:30 am on Wednesday, January 24, 2024.
6. Motion to adjourn at 9:12 am made by Mr. Colyer and seconded by Mr. Higdon. Having all in favor, the motion carried.