



PUBLIC PROTECTION CABINET

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

Andy Beshear
GOVERNOR

Jacqueline Coleman
LIEUTENANT GOVERNOR

Ray A. Perry
SECRETARY

John Hardesty
EXECUTIVE DIRECTOR

Frederick Higdon
BOARD CHAIRPERSON

MINUTES

BUSINESS

The Board meeting was called to order on February 28, 2024 at approximately 8:33 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: Staff Attorney Shelby Bevins-Sullivan and Clerk Anne Duvall. Hearing Officer Shawn Chapman was also present.

The minutes from the January 24, 2024 were approved and adopted. Motion to approve made by Ms. Karns and seconded by Mr. Colyer. Having all in favor, the motion carried. Staff Attorney Shelby Bevins-Sullivan 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.-e. made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
 - a. K23-S-018 Walmart, Inc. v. Warren Co. PVA
 - b. K23-S-020 & 021 Cleveland-Cliffs Steel Corporation v. Greenup Co. PVA
 - c. K23-S-022, 023, & 024 Cleveland-Cliffs Steel Corporation v. Boyd Co. PVA
 - d. K23-S-029 PE Properties of Louisville, LLC v. Jefferson Co. PVA
 - e. K23-S-129 Charles Thornton, Jr. v. Jefferson Co. PVA
2. Motion made by Mr. Colyer and seconded by Ms. Karns at 8:42 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 K19-R-005 Ashland Specialty Co., Inc. v. Revenue and K22-R-003 Cincinnati Bell Inc. v. Revenue. 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 9:34 am. 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

3. After coming out of Executive Session, the matters considered and heard at the meeting were:
 - a. K19-R-005 Ashland Specialty Co., Inc. v. Revenue – Parties were instructed to give a report one (1) week before the March Board of Tax Appeals meeting to include status of settlement negotiations. Another status conference is set to be placed on the March agenda. No action taken by the Board.
 - b. K22-R-003 Cincinnati Bell, Inc. v. Revenue – This case will be placed on the March agenda. No action taken by the Board.
4. The Board discussed reassigning K23-S-103-108 Cheyenne Properties v. Jefferson Co. PVA to Hearing Officer Shawn Chapman. Staff Attorney Shelby Bevins-Sullivan will draft an Order of Reassignment.
5. The Board confirmed that the March meeting will be held at 8:30 am on Wednesday, March 27, 2024.
6. Motion to adjourn at 9:40 am made by Ms. Karns and seconded by Mr. Colyer. Having all in favor, the motion carried.



PUBLIC PROTECTION CABINET

**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

Andy Beshear
GOVERNOR

Jacqueline Coleman
LIEUTENANT GOVERNOR

Ray A. Perry
SECRETARY

John Hardesty
EXECUTIVE DIRECTOR

Frederick Higdon
BOARD CHAIRPERSON