



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 January 26, 2022, at approximately 11:00 am, via video conference, having been duly posted on the website.

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

The minutes from the December 15, 2021 meeting and January 2, 2022 special session were approved and adopted. Consensus to approve reached by Mr. Higdon and Mr. Colyer.

1. The Board approved agreed orders on the following cases. Having reached a consensus, Agreed Orders were approved at once.
 - a. K21-R-003 Lycoming Auto Trust and Auto Trakk, LLC v. Kentucky Transportation Cabinet
 - b. K21-S-085 Gerald and Nannette Ditsler v. Jefferson Co. PVA
 - c. K21-S-097 Jefferson Co. PVA v. BT Property
 - d. K21-S-154 Joseph and Mary Wagner v. Jefferson Co. PVA
 - e. K21-S-192 & 193 Electron II, LLC v. Jefferson Co. PVA
 - f. K21-S-195 Bradley Knapp v. Jefferson Co. PVA
 - g. K21-S-198 Jonathan S. Cooke v. Jefferson Co. PVA

2. Motion made by Mr. Colyer and seconded by Ms. Karns at 11:55 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 K20-S-034

Lowe's Home Centers, LLC v. McCracken Co. PVA, K20-S-036 Lowe's Home Centers, LLC v. Montgomery Co. PVA, K20-S-038 1033 North Hwy 11, LLC c/o Landmark of Laurel Creek v. Clay Co. PVA, K20-S-094-137 Grand Lodge of Kentucky Free and Accepted Masons, et al. v. Kenton Co. PVA, K21-R-001 Hale Inc. d/b/a Lotsa Pasta v. Revenue, K21-S-048 Michael Funk and Gregory Miller v. Jefferson Co. PVA, K21-S-072 Chris Wright v. Jefferson Co. PVA, and K21-S-190 Grandview Care, Inc. v. Jefferson Co. PVA. Motion made by Mr. Colyer and seconded by Ms. Karns to move out of Executive Session and back into open session at 2:22 pm. Having all in favor, the motion carried.

3. After coming out of Executive Session, the matters considered and heard at the meeting were:
 - a. K20-S-034 Lowe's Home Centers, LLC v. McCracken Co. PVA – Findings of Fact, Conclusions of Law, and Recommended Order by Hearing Officer. Motion to defer consideration of Recommended Order until the Board has had the opportunity to review additional evidence made by Mr. Colyer. Seconded by Ms. Karns. Having all in favor, the motion carried.
 - b. K20-S-036 Lowe's Home Centers, LLC v. Montgomery Co. PVA – Post Hearing Briefs reviewed. Motion to refer to the hearing officer to draft final order consistent with discussion held in closed session made by Mr. Colyer. Seconded by Ms. Karns. Having all in favor, the motion carried.
 - c. K20-S-038 1033 North Hwy 11, LLC c/o Landmark of Laurel Creek v. Clay Co. PVA – Motion to issue final order made by Mr. Colyer. Seconded by Ms. Karns. Having all in favor, the motion carried.
 - d. K20-S-094-137 Grand Lodge of Kentucky Free and Accepted Masons, et al. v. Kenton Co. PVA – Recommended Order by Hearing Officer. Motion to issue final order subject to slight additions made in closed session made by Mr. Colyer, seconded by Ms. Karns. Having all in favor, the motion carried.
 - e. K21-R-001 Hale Inc. d/b/a Lotsa Pasta v. Revenue – Motion to Exclude Testimony. Motion to table discussion of motion until final hearing made by Mr. Colyer. Seconded by Ms. Karns. Having all in favor, the motion carried.
 - f. K21-S-048 Michael Funk and Gregory Miller v. Jefferson Co. PVA – Affidavit. Motion to deny recusal made by Mr. Colyer. Seconded by Ms. Karns.
 - g. K21-S-072 Chris Wright v. Jefferson Co. PVA – Recommended Order of Dismissal by Hearing Officer. Motion to approve recommended order made by Mr. Colyer. Seconded by Ms. Karns. Having all in favor, the motion carried.

- h. K21-S-190 Grandview Care, Inc. v. Jefferson Co. PVA – Recommended Order of Dismissal by Hearing Officer. Motion to approve recommended order made by Mr. Colyer. Seconded by Ms. Karns. Having all in favor, the motion carried.

- 4. Motion to adjourn made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.