



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 January 25, 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 members Lindy Karns and Tony Colyer. Staff members present: Staff Attorneys Natalie Lile and Shelby Bevins-Sullivan, Executive Director John Hardesty, and Clerk Anne Duvall. Hearing Officers Shawn Chapman and Eden Davis Stephens were also present.

The minutes from the December 14, 2022 meeting were approved and adopted. Motion to approve made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.

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.-l. made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
 - a. K21-S-002 Michelle Whittaker v. Barren Co. PVA
 - b. K22-S-004 Roy & Janice May v. Graves Co. PVA
 - c. K22-S-040 Hopkinsville Investment Partners, LLC v. Christian Co. PVA
 - d. K22-S-041 David & Suzanne Meiners v. Jefferson Co. PVA
 - e. K22-S-055 Sharon Peterson v. Jefferson Co. PVA
 - f. K22-S-112, 113, 114, & 116 Bill & Thelma Smith v. Jefferson Co. PVA
 - g. K22-S-115 & 117 Thelma Smith v. Jefferson Co. PVA
 - h. K22-S-126 Carney Cypress Station, LLC v. Jefferson Co. PVA
 - i. K22-S-128 DL Market Street, LLC v. Jefferson Co. PVA
 - j. K22-S-129 DL Market Street, LLC v. Jefferson Co. PVA
 - k. K22-S-134 Keegan Place, LLC v. Jefferson Co. PVA
 - l. K22-S-159 Store Master Funding XVI, LLC and Teasdale Lessee, LLC v. Jefferson Co. PVA



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2. Motion made by Mr. Colyer and seconded by Ms. Karns at 8:57 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 K21-S-016 & K22-S-178 Ohio Springs Real Estate v. Boone Co. PVA; K22-R-016 Next Generation Sales & Training, LLC v. Revenue; K22-S-009 Brian Reckley v. Campbell Co. PVA; K22-S-085 Salam Hatef v. Jefferson Co. PVA; K20-R-005 Ralcorp Frozen Bakery Products, Inc./Conagra Foods Packaged Foods, LLC v. Revenue; and K14-R-18 Rent-A-Center East, Inc. v. Revenue. Motion made by Mr. Colyer and seconded by Ms. Karns to move out of Executive Session and back into open session at 9:46 am. Having all in favor, the motion carried. The Board voted to take a break at 9:47 am. At 9:56 am the Board returned from break.
3. After coming out of Executive Session, the matters considered and heard at the meeting were:
 - a. K21-S-016 & K22-S-178 Ohio Springs Real Estate v. Boone Co. PVA – Motion to pass to the February agenda for status conference from parties made by Ms. Karns and seconded by Mr. Colyer. Having all in favor, the motion carried.
 - b. K22-R-016 Next Generation Sales & Training, LLC v. Revenue – Motion to issue Dismissal Order for failure to comply with Supreme Court Rule 3.02 made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
 - c. K22-S-009 Brian Reckley v. Campbell Co. PVA – Motion to approve and adopt Recommended Order issued by hearing officer made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
 - d. K22-S-085 Salam Hatef v. Jefferson Co. PVA – Motion to issue Dismissal Order for failure to comply made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
 - e. K20-R-005 Ralcorp Frozen Bakery Products, Inc./Conagra Foods Packaged Foods, LLC v. Revenue – Motion to issue Order as drafted by Hearing Officer made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
 - f. K14-R-18 Rent-A-Center East, Inc. v. Revenue – No action taken by the Board.



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4. The Board confirmed that the February meeting will be held at 8:30 am on Wednesday, February 22, 2023.
5. Motion to adjourn at 10:04 am made by Ms. Karns and seconded by Mr. Colyer. Having all in favor, the motion carried.