



Andy Beshear
GOVERNOR
Jacqueline Coleman
LIEUTENANT GOVERNOR

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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 January 24, 2024 at approximately 8:37 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, Executive Director John Hardesty, and Clerk Anne Duvall. Hearing Officer Shawn Chapman was also present.

The minutes from the December 20, 2023 were approved and adopted. Motion to approve made by Mr. Colyer and seconded by Ms. Karns. 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.-e. made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
 - a. K23-S-063 Mary & David Adams v. Lincoln Co. PVA
 - b. K23-S-064 Warren Lee Burton Jr. v. Lincoln Co. PVA
 - c. K23-S-102 BT Property, LLC v. Jefferson Co. PVA
 - d. K23-S-145 Nine Propco, LLC v. Jefferson Co. PVA
 - e. K23-S-168 Heritage Holdings 11, LLC v. Jefferson Co. PVA
2. Motion made by Mr. Colyer and seconded by Ms. Karns at 8:51 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; K23-R-001 Apple Inc. v. Revenue; K23-S-010 Andrew & Samantha Barr v. Daviess Co. PVA; and K23-S-039 Helen Hardin v. Jefferson Co. PVA. 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 9:23 am. Having all in favor, the motion carried.
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 week before the February Board of Tax Appeals meeting to include status of settlement negotiations or the need for mediation. Settlement



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offer was sent to DOR by Mr. Loyd along with Motion for Summary Disposition. Briefing Schedule Order noting 30 days from today as the deadline for motion, 20 days for response, and 10 days for reply requested by the Board.

- b. K23-R-001 Apple Inc. v. Revenue – Mr. Hardesty noted he would seek a formal ethics opinion to determine if stock ownership would be a conflict of interest and if so, would conflict be waivable by parties. No action was taken by the Board.
 - c. K23-S-010 Andrew & Samantha Barr v. Daviess Co. PVA – Motion to approve and adopt Recommended Order by Hearing Officer made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
 - d. K23-S-039 Helen Hardin v. Jefferson Co. PVA – Motion to approve and adopt Recommended Order by Hearing Officer made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
4. The Board confirmed that the February meeting will be held at 8:30 am on Wednesday, February 28, 2024.
 5. Motion to adjourn at 9:40 am made by Ms. Karns and seconded by Mr. Colyer. Having all in favor, the motion carried.