



## PUBLIC PROTECTION CABINET

**Andy Beshear**  
GOVERNOR

**Jacqueline Coleman**  
LIEUTENANT GOVERNOR

**Kentucky Office of Claims and  
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**Board of Tax Appeals**  
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**Ray A. Perry**  
SECRETARY

**DJ Wasson**  
DEPUTY SECRETARY

**John Hardesty**  
EXECUTIVE DIRECTOR

**Frederick Higdon**  
BOARD CHAIRPERSON

### MINUTES

#### BUSINESS

The Board meeting was called to order on March 27, 2024 at approximately 8:39 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: Executive Director John Hardesty, Staff Attorneys Shelby Bevins-Sullivan and Linda Horsman, and Clerk Anne Duvall. Hearing Officer Charles Miller was also present.

The minutes from the February 28, 2024 were approved and adopted. Motion to approve made by Ms. Karns and seconded by Mr. Colyer. 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.-j. made by Ms. Karns and seconded by Mr. Colyer. Having all in favor, the motion carried.
  - a. K23-S-076 Gardner Investments v. Jefferson Co. PVA
  - b. K23-S-077 Pios Grande Louisville HR, LLC v. Jefferson Co. PVA
  - c. K23-S-124 Philmore LLC v. Jefferson Co. PVA
  - d. K23-S-125 Advance Properties v. Jefferson Co. PVA
  - e. K23-S-126 Advance Development v. Jefferson Co. PVA
  - f. K23-S-127 G3P, LLC and Stock Yards Bank & Trust v. Jefferson Co. PVA
  - g. K23-S-170 Jefferson Co. PVA v. Sreit Glenmary Village LLC
  - h. K23-S-171 Jefferson Co. PVA v. Sreit Ivy Louisville LLC
  - i. K23-S-172 Jefferson Co. PVA v. Sreit Legends Louisville LLC
  - j. K23-S-173 Jefferson Co. PVA v. Sreit Maple Brook LLC
2. Motion made by Mr. Colyer and seconded by Ms. Karns at 9:02 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; K22-R-003 Cincinnati Bell Inc. v. Revenue; K23-S-001 LSC Communications MCI LLC v. Bullitt Co. PVA; and K23-S-109-123 & 174 Jack Wood 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 10:14 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 – Motion to enter Order consistent with discussion during Executive Session to deny Motion for Partial Summary Disposition made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
  - b. K22-R-003 Cincinnati Bell, Inc. v. Revenue – No action taken by the Board.
  - c. K23-S-001 LSC Communications MCI LLC v. Bullitt Co. PVA – Motion to enter Order denying Motion to Dismiss made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
  - d. K23-S-109-123 & 174 Jack Wood v. Jefferson Co. PVA – Motion to deny Request for Mediation and assign to Hearing Officer for further adjudication made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
4. The Board confirmed that the April meeting will be held at 8:30 am on Wednesday, April 24, 2024.
5. Motion to adjourn at 10:21 am made by Ms. Karns and seconded by Mr. Colyer. Having all in favor, the motion carried.