



Andy Beshear
GOVERNOR

Jacqueline Coleman
LIEUTENANT GOVERNOR

PUBLIC PROTECTION CABINET

**Kentucky Office of Claims and
Appeals**

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

The Board meeting was called to order on March 26, 2025, at approximately 8:31 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 Linda Horsman and Shelby Bevins-Sullivan, and Clerk Anne Duvall

The minutes from the February 26, 2025, meeting 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. Mr. Clayton Patrick was introduced as a Hearing Officer who recently joined the Office of Administrative Hearings.

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.-b. made by Ms. Karns and seconded by Mr. Colyer. Having all in favor, the motion carried.
 - a. K24-R-033 Estate of Geneda C. Gray v. Revenue
 - b. K24-S-094 M2 Louisville, LLC v. Jefferson Co. PVA
2. Motion made by Ms. Karns and seconded by Mr. Colyer at 8:47 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-R-001 Hale, Inc. D/B/A Lotsa Pasta v. Revenue; K24-R-032 Speedlogistics Truck Line v. Transportation; K25-R-001 More for Less Logistics, LLC v. Transportation; K25-S-001 Exeter 3524 Preston, LLC v. Bullitt Co. PVA; and K23-R-001 Apple, 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 9:30 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. K21-R-001 Hale, Inc. D/B/A Lotsa Pasta v. Revenue – No action taken by the Board.
 - b. K24-R-032 Speedlogistics Truck Line v. Transportation – Motion to dismiss for failure to show cause made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
 - c. K25-R-001 More for Less Logistics, LLC v. Transportation - Motion to dismiss for failure to show cause made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
 - d. K25-S-001 Exeter 3524 Preston, LLC v. Bullitt Co. PVA – Motion to enter Hearing Officer’s Order granting Pro Hac Vice made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
 - e. K23-R-001 Apple, Inc. v. Revenue – No action taken by the Board.
4. The Board confirmed that the next meeting will be held at 8:30 am on Wednesday, April 23, 2025. The Board also elected to change the May meeting to Wednesday, May 21 at 8:30 am.

