



Andy Beshear
GOVERNOR
Jacqueline Coleman
LIEUTENANT GOVERNOR

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

Ray A. Perry
SECRETARY
John Hardesty
EXECUTIVE DIRECTOR
Frederick Higdon
BOARD CHAIRPERSON

MINUTES

BUSINESS

The Board meeting was called to order on May 24, 2023, at approximately 8:40 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 Attorney Natalie Lile, Executive Director John Hardesty, and Clerk Anne Duvall. Hearing Officer Eden Davis Stephens was also present. The minutes from the April 26, 2023 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 with 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. K22-R-007 Laura F. Wilson v. Revenue
 - b. K22-S-013-014 Stock Yards Bank & Trust Company f/k/a Kentucky Bank v. Scott Co. PVA
 - c. K22-S-058 Kingfish Lyndon LLC v. Jefferson Co. PVA
 - d. K22-S-059 Partridge Meadows LLC v. Jefferson Co. PVA
 - e. K22-S-060 The Devonshire LLC v. Jefferson Co. PVA
2. Motion made by Mr. Colyer and seconded by Ms. Karns at 8:54 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-S-027 The Solomon Foundation v. McCracken Co. PVA; K22-S-132 Robert & Phyllis Roos v. Jefferson Co. PVA; and K22-S-133 Lynn & Karen Ogden v. Jefferson Co. PVA. Motion made by Ms. Karns and seconded by Mr. Colyer to move out of Executive Session and back into open session at 9:01 am. Having all in favor, the motion carried.



Andy Beshear
GOVERNOR
Jacqueline Coleman
LIEUTENANT GOVERNOR

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

Ray A. Perry
SECRETARY
John Hardesty
EXECUTIVE DIRECTOR
Frederick Higdon
BOARD CHAIRPERSON

3. After coming out of Executive Session, the matters considered and heard at the meeting were:
 - a. K19-S-027 The Solomon Foundation v. McCracken Co. PVA – No action taken by the Board.
 - b. K22-S-132 Robert & Phyllis Roos v. Jefferson Co. PVA – Motion to accept and adopt Recommended Order by Hearing Officer made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
 - c. K22-S-133 Lynn & Karen Ogden v. Jefferson Co. PVA - Motion to accept 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 June meeting will be held at 8:30 am on Wednesday, June 28, 2023.
5. Motion to adjourn at 9:05 am made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.