



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

DJ Wasson
DEPUTY SECRETARY

John Hardesty
EXECUTIVE DIRECTOR

Frederick Higdon
BOARD CHAIRPERSON

BUSINESS

The Board meeting was called to order on May 21, 2025, 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 Tony Colyer and Lindy Karns. Staff members present: Executive Director John Hardesty, Staff Attorneys Linda Horsman and Shelby Bevins-Sullivan, Clerk Anne Duvall and Intern Alexandria Honaker.

The minutes from the April 24, 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.

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 Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
 - a. K24-S-089 Joe Duncan v. Pulaski Co. PVA
 - b. K24-S-105 Frederick & Sara Collins Huggins v. Jefferson Co. PVA
2. Motion made by Ms. Karns and seconded by Mr. Colyer at 8:46 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 K23-R-001 Apple, Inc. v. Revenue; K24-R-005 & 022 Delta Air Lines, Inc. v. Revenue; and K21-R-001 DOR v. Hale, Inc., d/b/a Lotsa Pasta. 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 9:13 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. K23-R-001 Apple, Inc. v. Revenue –Motion to enter an Order denying both Motions for Summary Disposition made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.

- b. K24-R-005 & -22 Delta Air Lines, Inc. v. Revenue – Motion to enter Agreed Briefing Scheduling Order made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
 - c. K21-R-001 DOR v. Hale, Inc., d/b/a Lotsa Pasta - No action taken by the Board.
- 4. The Board confirmed that the next meeting will be held at 8:30 am on Wednesday, June 25, 2025.
- 5. Motion to adjourn at 9:36 am by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.