



## PUBLIC PROTECTION CABINET

**Andy Beshear**  
GOVERNOR

**Jacqueline Coleman**  
LIEUTENANT GOVERNOR

**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 October 25, 2023 at approximately 8:35 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 Officers Shawn Chapman and Eden Davis Stephens were also present.

The minutes from the September 27, 2023 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.-c. made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
  - a. K23-R-002 Little River Propane Gas, Inc. v. Revenue
  - b. K23-S-019 Shafiqul Haque & Rehnuma Hoque v. Campbell Co. PVA
  - c. K23-S-026 Barbara & John Metzger v. Kenton Co. PVA
  
2. Motion made by Mr. Colyer and seconded by Ms. Karns 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 K19-R-005 Ashland Specialty Co., Inc. v. Revenue; K23-R-008 James Neely v. Revenue; K23-S-130 JASA Properties v. Jefferson Co. PVA; K23-S-131 JASA Properties v. Jefferson PVA; K23-S-132 JASA Properties v. Jefferson Co. PVA; K23-S-133 JASA Properties v. Jefferson Co. PVA; K23-S-134 Acton Properties v. Jefferson Co. PVA; and K23-S-135 Acton Properties v. Jefferson Co. PVA. Having all in favor, the motion carried. Motion



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made by Mr. Colyer to move out of Executive Session and back into open session at 9:28 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 denying motions for summary disposition and appellant’s motion to remand made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried. The Board ordered parties to attend the November meeting to schedule a final hearing in this matter.
  - b. K23-R-008 James Neely v. Revenue – Motion to issue dismissal order for failure to respond to Show Cause Order made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
  - c. K23-S-130 JASA Properties v. Jefferson Co. PVA – Motion to assign to a hearing officer to proceed accordingly made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
  - d. K23-S-131 JASA Properties v. Jefferson Co. PVA - Motion to assign to a hearing officer to proceed accordingly made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
  - e. K23-S-132 JASA Properties v. Jefferson Co. PVA - Motion to assign to a hearing officer to proceed accordingly made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
  - f. K23-S-133 JASA Properties v. Jefferson Co. PVA - Motion to assign to a hearing officer to proceed accordingly made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
  - g. K23-S-134 Acton Properties v. Jefferson Co. PVA - Motion to assign to a hearing officer to proceed accordingly made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
  - h. K23-S-135 Acton Properties v. Jefferson Co. PVA - Motion to assign to a hearing officer to proceed accordingly made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
4. The Board confirmed that the November meeting will be held at 8:30 am on Tuesday, November 21, 2023 and that the December meeting will be held at 8:30 am on Wednesday, December 20, 2023.



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5. Motion to adjourn at 9:37 am made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.



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