



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

Andy Beshear
GOVERNOR

Jacqueline Coleman
LIEUTENANT GOVERNOR

Ray A. Perry
SECRETARY

DJ Wasson
DEPUTY SECRETARY

Allyson Taylor
EXECUTIVE DIRECTOR

Frederick Higdon
BOARD CHAIRPERSON

BUSINESS

The Board meeting was called to order on September 16, 2025, at approximately 10:30 am, via video conference, having been duly posted on the website.

Voting Board members present: Chair, Frederick Higdon and Board members Tony Colyer and Amy Miller. Staff members present: Executive Director Allyson Taylor, Staff Attorneys Linda Horsman and Shelby Bevins-Sullivan, Clerk Anne Duvall and Intern Danae Reed.

The minutes from the August 27, 2025, meeting were approved and adopted. Motion to approve made by Mr. Colyer and seconded by Ms. Miller. Having all in favor, the motion carried. Executive Director Allyson Taylor 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.-f. made by Mr. Colyer and seconded by Ms. Miller. Having all in favor, the motion carried.
 - a. K24-S-024 Pool 6 Industrial KY, LLC v. Bullitt Co. PVA
 - b. K25-S-003 Randy Ellison v. Jefferson Co. PVA
 - c. K25-S-010 Bee Family Hive, LLC c/o Walgreen Co. v. Leslie Co. PVA
2. Motion made by Mr. Colyer and seconded by Ms. Miller at 10:42 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 K24-R-022 Delta Air Lines, Inc. v. Revenue; K25-S-051 Michael Lyons v. Johnson Co. PVA; K25-S-053 Trends, Inc. v. Bullitt Co. PVA; K25-S-061 Denver & Sherry Bargo v. Whitley Co. PVA; K25-S-162-176 Jack D. & Margaret E. Wood v. Jefferson Co. PVA; K25-S-180-193 WG DST 3, et al. c/o Walgreen Co. v. Jefferson Co. PVA; K25-S-209-211 Nigam Retail Complex, LLC v. Jefferson Co. PVA; K25-S-223 Doughty Enterprises, LLC v. Marshall Co. PVA; and K25-S-224-225 Canopus Wealth Management, LLC v. Jefferson Co. PVA. Having all in favor, the motion carried. Motion made by Mr. Colyer and seconded by Ms. Miller to move out of Executive Session and back into open session at

11:30 am. Having all in favor, the motion carried. No action was taken during Executive Session.

3. After returning from Executive Session, the matters considered and heard at the meeting were:
 - a. K24-R-022 Delta Air Lines, Inc. v. Revenue – No action taken by the Board.
 - b. K25-S-051 Michael Lyons v. Johnson Co. PVA - Motion to issue Show Cause as discussed in closed session made by Mr. Colyer and seconded by Ms. Miller. Having all in favor, the motion carried.
 - c. K25-S-053 Trends, Inc. v. Bullitt Co. PVA – Motion to issue Dismissal Order for failure to show cause made by Mr. Colyer and seconded by Ms. Miller. Having all in favor, the motion carried.
 - d. K25-S-061 Denver & Sherry Bargo v. Whitley Co. PVA - Motion to issue Dismissal Order for failure to show cause made by Mr. Colyer and seconded by Ms. Miller. Having all in favor, the motion carried.
 - e. K25-S-162-176 Jack D. & Margaret E. Wood v. Jefferson Co. PVA – Motion to issue Show Cause made by Mr. Colyer and seconded by Ms. Miller. Having all in favor, the motion carried.
 - f. K25-S-180-193 WG DST 3, et al. c/o Walgreen Co. v. Jefferson Co. PVA – Motion to enter Agreed Order as tendered made by Mr. Colyer and seconded by Ms. Miller. Having all in favor, the motion carried.
 - g. K25-S-209-211 Nigam Retail Complex, LLC v. Jefferson Co. PVA – Motion to issue Order of Dismissal as untimely made by Mr. Colyer and seconded by Ms. Miller. Having all in favor, the motion carried.
 - h. K25-S-223 Doughty Enterprises, LLC v. Marshall Co. PVA – No action taken by the Board.
 - i. K25-S-224-225 Canopus Wealth Management, LLC v. Jefferson Co. PVA - Motion to issue Order of Dismissal as untimely made by Mr. Colyer and seconded by Ms. Miller. Having all in favor, the motion carried.
4. The Board confirmed that the next meeting will be held at 8:30 am on Wednesday, October 22, 2025.
5. Motion to adjourn at 11:42 am made by Mr. Colyer and seconded by Ms. Miller. Having all in favor, the motion carried.

KYCC.KY.GOV



An Equal Opportunity Employer M/F/D