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Board of Tax Appeals
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SECRETARY

Brian Raley
DEPUTY SECRETARY

Allyson Taylor
EXECUTIVE DIRECTOR

NOTICE OF REGULARY SCHEDULED BOARD OF TAX APPEALS MEETING

DATE: September 23, 2026

TIME: 8:30 AM EST

LOCATION: Conference Room 239CW with video teleconferencing option

- 1. Call to Order and Roll Call**
- 2. Approval of July 22, 2026, Minutes**
- 3. Executive Director's Report**
- 4. Approval of Agreed Orders/Recommended Orders to Dismiss/Voluntary Withdrawals**
- 5. Cases**
- 6. Case Status Updates**
- 7. Review of Calendar and next meeting**
- 8. Adjourn**

Microsoft Teams meeting

Join: <https://teams.microsoft.com/meet/282140291951965?p=jSKSenIcZHa7x4GxhE>

Meeting ID: 282 140 291 951 965

Passcode: Km7CN6xd

Dial in by phone

[+1 502-632-6289](tel:+15026326289), 488631067# United States, Louisville

Phone conference ID: 488 631 067#



**Commonwealth of Kentucky
Kentucky Office of Claims and Appeals
Board of Tax Appeals
Public Protection Cabinet**

Agenda for Board Meeting

September 23, 2026 8:30 am

- 1. Call to Order and Roll Call**
- 2. Approval of July 22, 2026 Minutes**
- 3. Executive Director's Report**
- 4. Approval of Agreed Orders/Recommended Orders to Dismiss/Voluntary Withdrawals**
 - a. K25-S-022-024, 066-067, 069, 071, & 078 Jeffery Aizawa v. Jefferson Co. PVA**
 - b. K25-S-090 & K26-S-103 UPS Worldwide Forwarding, Inc. v. Jefferson Co. PVA. Entry of an Agreed Order of Dismissal.**
 - c. K25-R-016EI DuPont Nemours & Co v. Dept. of Revenue: Pending motion to dismiss Recommended Order ready for the Board to review and issue a final order.**
 - d. K26-S-009 Cary and Alisson Holland v Campbell County PVA. Entry of an Agreed Order of Dismissal.**
 - e. K26-S-015 Patrick and Pamela Riley v Fayette County PVA. Entry of a Recommended Order of Dismissal.**
 - f. K26—074 through K-S-88 Walgreen Company v Jefferson County PVA. Entry of an Agreed order to consolidate the cases and place into abeyance.**
 - g. K26-S-008 Dave Brewer v Scott County PVA. Entry of an Agreed Order of Dismissal.**

5. Cases

- a. K26-S-002 Brian & Karsten Ritter Living Trust v. Campbell Co. PVA – Show Cause**
- b. K24-S-054 Christopher T. Maloney v. Campbell Co. PVA – Recommended Order**
- c. K25-R-002-005 & 009-012 Marathon Pipeline, LLC; Capline Pipeline System; Centennial Pipeline, LLC; and Hardin Street Transportation, LLC v. Revenue – Motion to Make Order Denying Motion for Summary Disposition Final**
- d. K25-R-016 EL DuPont Nemours & Co v Department of Revenue – There is a pending motion to dismiss with a Recommended Order ready for the Board to review and issue a final order.**

Executive Session - Move for the Board to enter 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 “*please state the relevant case number of all cases to be discussed in closed session.*” Motion must be seconded.

6. Case Status Update

- a. ARCP OFC Covington LLC v. Kenton Co. PVA (K23-S-034-35, K24-S-019-020, K25-S-049-050). Final Hearing tentatively scheduled after the Board’s February 2027 meeting, Need confirmation from the board of approved hearing date.**

7. Review of Calendar and next meeting

8. Adjourn