



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

MINUTES

BUSINESS

The Board meeting was called to order on April 27, 2022, at approximately 9:00 am, via video conference, having been duly posted on the website.

Voting board members present: Chair, Frederick Higdon, Board members Tony Colyer and Melinda Karns. Staff members present: Staff Attorneys Shelby Bevins-Sullivan and Natalie Lile, Executive Director John Hardesty, and Clerk Anne Duvall. Hearing Officers Eden Stephens and Shawn Chapman were also present.

The minutes from the March 23, 2022 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 on the following cases.
  - a. K21-S-077 LBK Real Estate Corporation and YKK (USA) Inc. v. Anderson Co. PVA – Motion for entry of Agreed Order made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
2. Motion made by Mr. Colyer and seconded by Ms. Karns at 9:12 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 K14-R-018 Rent-A-Center East v. Revenue, K20-S-036 Lowe's Home Centers v. Montgomery Co. PVA, and K22-R-004 Thornsbury Trucking Co. Inc. v. Transportation. Motion made by Mr. Colyer and seconded by Ms. Karns to move out of Executive Session and back into open session at 9:38 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. K14-R-018 Rent-A-Center East v. Revenue – Motion to adopt the Order Granting Partial Summary Disposition in favor of Revenue made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
  - b. K20-S-036 Lowe’s Home Centers v. Montgomery Co. PVA– Motion to adopt proposed Findings of Fact, Conclusions of Law, and Final Order consistent with modifications discussed in closed session made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
  - c. K22-R-004 Thornsby Trucking Co. Inc. v. Transportation – Motion to Dismiss without prejudice because the appeal was not filed within time limit pursuant to KRS 131.110 and KRS 49.220 made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
4. The Board confirmed that the May meeting will be held at 8:30 am on Wednesday, May 25, 2022. The Board also set hearings and meetings for the remainder of 2022.
5. Motion to adjourn at 10:28 am made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.