



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 February 23, 2022, at approximately 1:00 pm, 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 January 26, 2022 meeting were approved and adopted. Motion to approve made by Ms. Karns and seconded by Mr. Colyer. Having all in favor, the motion carried.

1. The Board discussed two proposed new policies: a) Policy Regarding Rulings on Pre-Hearing Motions, Including Dispositive Motions, Related to Cases Heard Before the Full Board; and b) Policy Regarding Rulings on Motions During Hearings, Related to Cases Heard Before the Full Board. The Board instructed staff to draft specific policies based on the discussions and present the written policies to the Board at the next meeting.
2. The Board approved agreed orders on the following cases.
 - a. K21-S-079 J. Dennis Ruhl v. Jefferson Co. PVA – Motion for entry of Agreed Order made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
 - b. K21-S-081 & 082 Damon Profitt v. Jefferson Co. PVA – Motion to accept the Recommended Order to dismiss made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.

- c. K21-S-162 Gregory S. Wagner v. Jefferson Co. PVA – Motion for entry of Agreed Order made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
 - d. K21-S-176 Cliff Krawiec v. Jefferson Co. PVA – Motion to accept the Recommended Order made by Ms. Karns and seconded by Mr. Colyer. Having all in favor, the motion carried.
- 3. Motion made by Mr. Colyer and seconded by Ms. Karns at 2:07 pm 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, K21-R-001 Hale, Inc. d/b/a Lotsa Pasta v. Revenue, K21-S-064 The Solomon Foundation v. McCracken Co. PVA, K21-S-065 The Solomon Foundation v. Fayette Co. PVA, K20-S-034 Lowe’s Home Centers, LLC v. McCracken Co. PVA, and K21-S-049 Vincent Smith v. Fayette Co. PVA. Motion made by Mr. Colyer and seconded by Ms. Karns to move out of Executive Session and back into open session at 2:54 pm. Having all in favor, the motion carried.
- 4. 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 for Partial Summary Disposition and Cross-Motion for Summary Disposition. Motion made by Mr. Colyer and seconded by Ms. Karns to draft a Final Order consistent with discussion in closed session. Having all in favor, the motion carried.
 - b. K21-R-001 Hale, Inc. d/b/a Lotsa Pasta v. Revenue – No action by the Board.
 - c. K21-S-064 The Solomon Foundation v. McCracken Co. PVA – Motion for Protective Order and Motion to Hold Appeal in Abeyance. Motion made to table current motions at this time by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
 - d. K21-S-065 The Solomon Foundation v. Fayette Co. PVA – Agreed Order to Remand Case to Fayette County Local Board of Tax Appeals. Motion to approve Agreed Order made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
 - e. K20-S-034 Lowe’s Home Centers, LLC v. McCracken Co. PVA – Memorandum. Motion to reject the hearing officer’s proposed order and direct staff to draft an order consistent discussion in closed session made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.

- f. K21-S-049 Vincent Smith v. Fayette Co. PVA – Recommended Order by Hearing Officer. Ms. Karns recused herself from this matter. Motion to accept hearing officer’s Recommended Order made by Mr. Colyer and seconded by Mr. Hidgon. Having reached a consensus, the motion carried.
5. The Board confirmed that the March meeting will be held at 1:00 pm on Wednesday, March 23, 2022.
6. Motion to adjourn made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.