



PUBLIC PROTECTION CABINET

Andy Beshear
GOVERNOR

Jacqueline Coleman
LIEUTENANT GOVERNOR

Kentucky Office of Claims and Appeals
Board of Tax Appeals

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Ray A. Perry
SECRETARY

John Hardesty
EXECUTIVE DIRECTOR

Frederick Higdon
BOARD CHAIRPERSON

MINUTES

BUSINESS

The Board meeting was called to order on July 27, 2022, at approximately 8:43 am, via video conference, having been duly posted on the website.

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

The minutes from the June 22, 2022 meeting were approved and adopted. Motion to approve made by Mr. Colyer and seconded by Mr. Higdon. Having all in favor, the motion carried.

1. The Board approved agreed orders and recommended orders to dismiss on the following cases. Motion to approve agenda items in 4. a.-h. made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
 - a. K21-S-008 Home Depot USA, Inc. v. Boone Co. PVA
 - b. K21-S-055 HD Development of Maryland, Inc. v. Daviess Co. PVA
 - c. K21-S-056 & 058 Home Depot USA, Inc. v. Fayette Co. PVA
 - d. K21-S-075 Lowe's Home Centers, Inc. v. Warren Co. PVA
 - e. K21-S-076, 083-084 Lowe's Home Centers, Inc. v. Fayette Co. PVA
 - f. K21-S-078 Lowe's Home Centers v. Nelson Co. PVA
 - g. K21-S-163 Stockyards Bank & Trust Company v. Jefferson Co. PVA
 - h. K21-S-017, 018, and 019 Highlandspring of Ft. Thomas, et al v. Campbell Co. PVA
2. Motion made by Ms. Karns and seconded by Mr. Colyer at 9:00 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 K21-S-197 Nhu Tuan & Minh Hang Nguyen v. Jefferson Co. PVA; K21-S-074 James W. Robertson v. Jefferson Co. PVA; K21-R-005 Russel Karl Falkenburg v. Revenue; K22-S-001 David Harms v. Kenton Co. PVA; K21-S-016 Ohio Springs Real Estate Investment Inc. v.



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Boone Co. PVA; K21-R-001 Lotsa Pasta v. Revenue; K17-S-042 Jamie Corum v. Harlan Co. PVA; K21-S-199 Ashley Jackson Tynes v. Calloway Co. PVA; K20-S-168-170 Lowe's v. Jefferson Co. PVA; and Hopkinsville Investment Partners, LLC v. Christian Co. PVA. Motion made by Mr. Colyer and seconded by Ms. Karns to move out of Executive Session and back into open session at 10:20 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. K21-R-001 Lotsa Pasta v. Revenue – No action taken by the board.
 - b. K20-S-168-170 Lowe's v. Jefferson Co. PVA – No action taken by the board.
 - c. K21-S-197 Nhu Tuan & Minh Hang Nguyen v. Jefferson Co. PVA – Motion to accept and adopt Recommended Order issued by hearing officer made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
 - d. K21-S-074 James W. Robertson v. Jefferson Co. PVA – Motion to accept and adopt Recommended Order issued by hearing officer made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
 - e. K21-R-005 Russel Karl Falkenburg v. Revenue – Motion to issue Order of Dismissal due to corporation's failure to adequately respond to Show Cause Order made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
 - f. K22-S-001 David Harms v. Kenton Co. PVA – Motion to send final deficiency notice via regular and certified mail to appellant made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
 - g. K21-S-016 Ohio Springs Real Estate Investment Inc. v. Boone Co. PVA – Motion to accept and adopt Recommended Order and remand case to complete local proceedings made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
 - h. K17-S-042 Jamie Corum v. Harlan Co. PVA – Motion to issue Order of Dismissal made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
 - i. K21-S-199 Ashley Jackson Tynes v. Calloway Co. PVA – Motion to accept and adopt corrected Recommended Order issued by hearing officer and issue Order of



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Dismissal made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.

4. Full Board Hearing vs. Hearing Officer Determination
 - a. Hopkinsville Investment Partners, LLC v. Christian Co. PVA – Motion have this case heard by the full board made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
5. The Board confirmed that the August meeting will be held at 8:30 am on Wednesday, August 24, 2022.
6. Motion to adjourn at 10:45 am made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.



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