



Andy Beshear
GOVERNOR
Jacqueline Coleman
LIEUTENANT GOVERNOR

PUBLIC PROTECTION CABINET
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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 19, 2023, at approximately 8:45 am, via video conference, having been duly posted on the website.

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

The minutes from the June 28, 2023 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. Motion made by Mr. Colyer and seconded by Ms. Karns at 8:52 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 K19-R-005 Ashland Specialty Co. Inc. v. Revenue and K21-S-044 John J. Jackson v. Kenton Co. PVA. Having all in favor, the motion carried. Motion made by Ms. Karns and seconded by Mr. Colyer to move out of Executive Session and back into open session at 9:43 am. Having all in favor, the motion carried.
2. After coming out of Executive Session, the matters considered and heard at the meeting were:
 - a. K19-R-005 Ashland Specialty Co. Inc. v. Revenue – Motion to issue an order denying both disposition motions consistent with the Board’s discussion in closed session and set this matter for a pre-hearing status to set a hearing date at our September scheduled meeting made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
 - b. K21-S-044 John J. Jackson v. Kenton Co. PVA – Motion to adopt the Recommended Order as drafted by the hearing officer entering dismissal made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
3. The Board confirmed that the August meeting will be held at 8:30 on Wednesday, August 16, 2023.



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4. Motion to adjourn at 9:52 am made by Ms. Karns and seconded by Mr. Colyer. Having all in favor, the motion carried.