



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 June 22, 2022, at approximately 8:30 am, via video conference, having been duly posted on the website.

Voting board members present: Chair, Frederick Higdon and Board member Tony Colyer. Staff members present: Staff Attorneys Shelby Bevins-Sullivan and Natalie Lile, Executive Director John Hardesty, and Clerk Anne Duvall. Hearing Officer Shawn Chapman was also present.

The minutes from the May 25, 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 6. a.-f. made by Mr. Colyer and seconded by Mr. Higdon. Having all in favor, the motion carried.
  - a. K16-S-07 Kroger Limited Partnership I v. Scott Co. PVA
  - b. K17-S-41 & 44 Kroger Limited Partnership I v. Scott Co. PVA
  - c. K18-S-16 Kroger Limited Partnership I v. Scott Co. PVA
  - d. K19-S-020 Kroger Limited Partnership I v. Scott Co. PVA
  - e. K20-S-092 Kroger Limited Partnership I v. Scott Co. PVA
  - f. K21-S-045 Kroger Limited Partnership I v. Scott Co. PVA
  - g. K20-S-037 Lowe's Home Centers v. Perry Co. PVA. Motion to approve made by Mr. Colyer, seconded by Mr. Higdon. Having all in favor, the motion carried.
  - h. K21-S-060 HD Development of Maryland, Inc. v. Warren Co. PVA. Motion to approve made by Mr. Colyer, seconded by Mr. Higdon. Having all in favor, the motion carried.
  - i. K21-S-144 SNF Realty LLC v. Jefferson Co. PVA. Motion to approve made by Mr. Colyer, seconded by Mr. Higdon. Having all in favor, the motion carried.

- j. K21-S-188-189 Omni Louisville LLC v. Jefferson Co. PVA. Motion to approve made by Mr. Colyer, seconded by Mr. Higdon. Having all in favor, the motion carried.
2. Cases Withdrawn by Appellant – Recommended Orders of Dismissal. Motion to approve agenda items 7. a.-f. made by Mr. Colyer, seconded by Mr. Higdon. Having all in favor, the motion carried.
  - a. K16-S-017 ECC Elizabethtown KY LLC and CVS v. Hardin Co. PVA
  - b. K16-S-018 CVS 6337 LLC and CVS v. Montgomery Co. PVA
  - c. K16-S-046 Cole CV Eminence KY LLC and CVS v. Henry Co. PVA
  - d. K16-S-258 Kentucky CVS Pharmacy LLC and CVS v. Perry Co. PVA
  - e. K16-S-141 CVS Pharmacy v. Perry Co. PVA
  - f. K16-S-088 AIN2013 KY Shelbyville LLC and CVS v. Shelby Co. PVA
3. Motion to move into recess until 9:00 am made by Mr. Colyer and seconded by Mr. Higdon. Having all in favor, the motion carried.
4. The Board came out of recess at 9:33 am, with Board member Melinda Karns joining the meeting.
5. The Board discussed policies regarding which cases will have final hearings heard by the full board and which cases will be heard by the hearing officers. Motion made by Ms. Karns to adopt proposed policy with changes. Seconded by Mr. Colyer. Having all in favor, the motion carried.
6. The Board discussed setting full board hearing dates earlier in the appeal process, either during the first prehearing conference or in the initial order assigning to a hearing officer.
7. Motion made by Mr. Colyer and seconded by Ms. Karns at 10:14 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-R-001 Lotsa Pasta v. Revenue. Motion made by Mr. Colyer to move out of Executive Session and back into open session at 11:08 am. Having all in favor, the motion carried.
8. After coming out of Executive Session, the matters considered and heard at the meeting were:
  - a. K21-R-001 Lotsa Pasta v. Revenue – Motion to direct Hearing Officer to issue order consistent with discussion in closed session made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.

9. The Board confirmed that the July meeting will be held at 8:30 am on Wednesday, July 27, 2022.
10. Motion to adjourn at 11:18 am made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.