



Andy Beshear
GOVERNOR
Jacqueline Coleman
LIEUTENANT GOVERNOR

PUBLIC PROTECTION CABINET
Kentucky Office of Claims and Appeals
Board of Tax Appeals
500 Mero Street, 2SC1
Frankfort, KY 40601
Phone: (502) 782-8255
Fax: (502) 573-4817

Ray A. Perry
SECRETARY
John Hardesty
EXECUTIVE DIRECTOR
Frederick Higdon
BOARD CHAIRPERSON

MINUTES

BUSINESS

The Board meeting was called to order on June 28, 2023, at approximately 8:35 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 May 24, 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. The Board approved agreed orders, recommended orders to dismiss, and voluntary withdrawals on the following cases. Motion to dispense with orders as set forth in agenda items 4. a.-f. made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
 - a. K21-S-016 & K22-S-178 Ohio Springs Real Estate Investments, Inc.
 - b. K22-S-007 R&J Development Company, LLC
 - c. K22-R-008 Tony and Reba Wilson
 - d. K22-S-025; 027-038 Mark Gray and August Properties, LLC
 - e. K22-S-154 RLIF Central 3, LLC
 - f. K22-S-155 RLIF Central 3, LLC
2. Motion made by Mr. Colyer and seconded by Ms. Karns at 8:45 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 K23-R-004 Renee Croley v. Revenue. Motion made by Mr. Colyer and seconded by Ms. Karns to move out of Executive Session and back into open session at 9:04 am. Having all in favor, the motion carried.



Andy Beshear
GOVERNOR
Jacqueline Coleman
LIEUTENANT GOVERNOR

PUBLIC PROTECTION CABINET
Kentucky Office of Claims and Appeals
Board of Tax Appeals
500 Mero Street, 2SC1
Frankfort, KY 40601
Phone: (502) 782-8255
Fax: (502) 573-4817

Ray A. Perry
SECRETARY
John Hardesty
EXECUTIVE DIRECTOR
Frederick Higdon
BOARD CHAIRPERSON

3. After coming out of Executive Session, the matters considered and heard at the meeting were:
 - a. K23-R-004 Renee Croley v. Revenue – Motion to issue dismissal order for failure to submit appropriate appeal documents made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
4. The Board confirmed that the July meeting will be held at 8:30 am on Wednesday, July 19, 2023.
5. Motion to adjourn at 9:06 am made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.