



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 March 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 February 23, 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 the Memorandum Regarding Disposition of Motions in Cases to be Heard by the Full Board. Motion to adopt as the Board's policy made by Ms. Karns and seconded by Mr. Colyer. Having all in favor, the motion carried.
2. The Board approved agreed orders on the following cases.
 - a. K21-S-009-010 Copac Warehouse Systems, LLC v. Campbell 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-054 Mitsuhiro Kumamoto v. Boone Co. PVA – Motion for entry of Agreed Order made by Ms. Karns and seconded by Mr. Colyer. Having all in favor, the motion carried.

- c. K21-S-191 Johnny and Becky Plunkett v. Hopkins Co. PVA – Motion for entry of Agreed 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 1:22 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-S-053 Ronnie Jandt v. Jefferson Co. PVA, K21-S-064 The Solomon Foundation v. McCracken Co. PVA, K21-S-057 and K21-S-059 Diana Spano v. Jefferson Co. PVA, K21-S-095 TEG The Flats on 5th, LLC v. Jefferson Co. PVA, K22-R-002 and K21-R-004 Ventas, Inc. v. Jefferson Co. Revenue Commission, K20-S-034 Lowe’s Home Centers v. McCracken Co. PVA, K20-S-036 Lowe’s Home Centers v. Montgomery Co. PVA, and K21-R-001 Hale Inc. d/b/a Lotsa Pasta v. Revenue. Motion made by Mr. Colyer and seconded by Ms. Karns to move out of Executive Session and back into open session at 2:32 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 to grant Joint Motion to Reschedule Hearing made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.

 - b. K21-S-053 Ronnie Jandt v. Jefferson Co. PVA – Motion to accept the Recommended Order by Hearing Officer made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.

 - c. K21-S-064 The Solomon Foundation v. McCracken Co. PVA – Motion to grant Motion to Hold Appeal in Abeyance made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried. The Board did not consider the Motion for Protective Order because it was deemed moot because of the Abeyance Order.

 - d. K21-S-057 and K21-S-059 Diana Spano v. Jefferson Co. PVA – Motion to accept Recommended Order of Dismissal by Hearing Officer made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.

 - e. K21-S-095 TEG The Flats on 5th, LLC v. Jefferson Co. PVA – Motion to set final hearing date made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.

- f. K22-R-002 and K21-R-004 Ventas, Inc. v. Jefferson Co. Revenue Commission – Motion to grant Joint Motion to Hold Appeal in Abeyance made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
 - g. K20-S-034 Lowe’s Home Centers, LLC v. McCracken Co. PVA – Motion to issue Final Order as drafted made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
 - h. K20-S-036 Lowe’s Home Centers v. Montgomery Co. PVA – No action by the Board.
 - i. K21-R-001 Hale Inc. d/b/a Lotsa Pasta v. Revenue – No action by the Board.
5. The Board confirmed that the April meeting will be held at 9:00 am on Wednesday, April 27, 2022.
6. Motion to adjourn made by Ms. Karns and seconded by Mr. Colyer. Having all in favor, the motion carried.