



Andy Beshear
GOVERNOR
Jacqueline Coleman
LIEUTENANT GOVERNOR

PUBLIC PROTECTION CABINET

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 September 27, 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 August 16, 2023 meeting were approved and adopted. Motion to approve made by Ms. Karns and seconded by Mr. Colyer. Having all in favor, the motion carried. Executive Director John Hardesty presented the Director's Report at the meeting. Board members reported on their attendance of Conference of State Tax Judges.

1. The Board approved agreed orders, recommended orders to dismiss, and voluntary withdrawals on the following cases. Motion to dispense orders as set forth in agenda items 4. a.-p. made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
 - a. K23-S-005 Albert & Faith Atmore v. Boyle Co. PVA
 - b. K23-S-007 Megan Kremer v. Campbell Co. PVA
 - c. K23-S-027 James Forsee v. Jefferson Co. PVA
 - d. K23-S-028 Penny Wages v. Whitley Co. PVA
 - e. K23-S-040 Stor All King Arthur SPE, LLC v. Jefferson Co. PVA
 - f. K23-S-041 Stor All Fairdale, LLC v. Jefferson Co. PVA
 - g. K23-S-042 Stor All Fairdale, LLC v. Jefferson Co. PVA
 - h. K23-S-043 Stor All Fairdale, LLC v. Jefferson Co. PVA
 - i. K23-S-044 Stor All Dixie Highway SPE, LLC v. Jefferson Co. PVA
 - j. K23-S-045 Stor All New Cut SPE, LLC v. Jefferson Co. PVA
 - k. K23-S-046 Stor All Dixie Highway SPE, LLC v. Jefferson Co. PVA
 - l. K23-S-047 Stor All Cane Run SPE, LLC v. Jefferson Co. PVA
 - m. K23-S-048 Stor All Cane Run SPE, LLC v. Jefferson Co. PVA
 - n. K23-S-049 Stor All Cane Run SPE, LLC v. Jefferson Co. PVA
 - o. K23-S-050 Stor All Cane Run SPE, LLC v. Jefferson Co. PVA
 - p. K23-S-079-095 3410 West Broadway LLC, et al., c/o Walgreen Co. v. Jefferson Co. PVA



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2. Motion made by Ms. Karns and seconded by Mr. Colyer at 8:50 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; K21-R-001 Hale, Inc. d/b/a Lotsa Pasta v. Revenue; K22-R-003 Cincinnati Bell v. Revenue; K23-R-007 FCA US, LLC v. Transportation; K23-S-130 JASA Properties v. Jefferson Co. PVA; K23-S-131 JASA Properties v. Jefferson Co. PVA; K23-S-132 JASA Properties v. Jefferson Co. PVA; K23-S-133 JASA Properties v. Jefferson Co. PVA; K23-S-134 Acton Properties v. Jefferson Co. PVA; K23-S-135 Acton Properties v. Jefferson Co. PVA; K23-S-162 Giddot Properties, LLC v. Jefferson Co. PVA; K23-S-163 Giddot Properties, LLC v. Jefferson Co. PVA; K23-S-164 Giddot Properties, LLC v. Jefferson Co. PVA; K23-S-165 Giddot Properties, LLC v. Jefferson Co. PVA; K23-S-166 Giddot Properties, LLC v. Jefferson Co. PVA; and K23-S-167 Giddot Properties, LLC v. Jefferson 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 9:28 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. K19-R-005 Ashland Specialty Co. Inc. v. Revenue – No action taken by the Board.
 - b. K21-R-001 Hale, Inc. d/b/a Lotsa Pasta v. Revenue – No action taken by the Board.
 - c. K22-R-003 Cincinnati Bell v. Revenue – No action taken by the Board.
 - d. K23-R-007 FCA US, LLC v. Transportation – Motion to enter a final order consistent with discussion in closed session made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
 - e. K23-S-130 JASA Properties v. Jefferson Co. PVA – The Board requested proof of mailing dates for the Petition of Appeal and BAA Final Decision, but not limited to, evidence of postmarks and other evidence possessed related to mailing dates.



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- f. K23-S-131 JASA Properties v. Jefferson Co. PVA – The Board requested proof of mailing dates for the Petition of Appeal and BAA Final Decision, but not limited to, evidence of postmarks and other evidence possessed related to mailing dates.
- g. K23-S-132 JASA Properties v. Jefferson Co. PVA – The Board requested proof of mailing dates for the Petition of Appeal and BAA Final Decision, but not limited to, evidence of postmarks and other evidence possessed related to mailing dates.
- h. K23-S-133 JASA Properties v. Jefferson Co. PVA – The Board requested proof of mailing dates for the Petition of Appeal and BAA Final Decision, but not limited to, evidence of postmarks and other evidence possessed related to mailing dates.
- i. K23-S-134 Acton Properties, LLC v. Jefferson Co. PVA – The Board requested proof of mailing dates for the Petition of Appeal and BAA Final Decision, but not limited to, evidence of postmarks and other evidence possessed related to mailing dates.
- j. K23-S-135 Acton Properties, LLC v. Jefferson Co. PVA – The Board requested proof of mailing dates for the Petition of Appeal and BAA Final Decision, but not limited to, evidence of postmarks and other evidence possessed related to mailing dates.
- k. K23-S-162 Giddot Properties, LLC v. Jefferson Co. PVA – Motion to issue dismissal order consistent with discussion in closed session made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
- l. K23-S-163 Giddot Properties, LLC v. Jefferson Co. PVA - Motion to issue dismissal order consistent with discussion in closed session made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
- m. K23-S-164 Giddot Properties, LLC v. Jefferson Co. PVA - Motion to issue dismissal order consistent with discussion in closed session made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
- n. K23-S-165 Giddot Properties, LLC v. Jefferson Co. PVA - Motion to issue dismissal order consistent with discussion in closed session made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.



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- o. K23-S-166 Giddot Properties, LLC v. Jefferson Co. PVA - Motion to issue dismissal order consistent with discussion in closed session made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
 - p. K23-S-167 Giddot Properties, LLC v. Jefferson Co. PVA - Motion to issue dismissal order consistent with discussion in closed session made by Mr. Colyer and seconded by Ms. Karns. Having all in favor, the motion carried.
4. The Board confirmed that the October meeting will be held at 8:30 am on Wednesday, October 25, 2023.
5. Motion to adjourn at 9:37 am made by Ms. Karns and seconded by Mr. Colyer. Having all in favor, the motion carried.