

**MARSHALL COUNTY COMMISSION
BOARD OF EQUALIZATION AND REVIEW
FEBRUARY 12, 2016**

The Commission convened this day as a Board of Equalization and Review in compliance with Chapter 11, Article 3, Section 24 of the West Virginia Code, and pursuant to notice properly published for the purpose of reviewing and equalizing assessments made by the Assessor.

Present were: Stanley C. Stewart, President; Robert A. Miller, Commissioner; Scott G. Varner, Commissioner; Chris Kessler, Assessor; Eric Buzzard, Deputy Assessor; Jan Pest, County Clerk, and Jeanne Shook, Deputy of the County Clerk's Office.

On motion of Commissioner Varner, seconded by Commissioner Miller, the Board approved the minutes of the Board of Equalization and Review held Feb. 9, 2016.

FIRST CALL – Eric Buzzard, Deputy Assessor, asked if there were any aggrieved taxpayers present wishing to come before the Board of Equalization and Review. There were no aggrieved taxpayers present.

Brad Hartley and Chuck Hartley representing CBML Hartley LLC, appeared concerning their mineral account #15-9999-0000-9446-0000, with an appraised value of \$340,112 and account #15-999-0000-9655-0000, with an appraised value of \$637,421. The Hartley's had questions about royalty payments and the formula used to place the value on the mineral accounts. Brad spoke to the State Tax Department who referred them to the Marshall County Board of Equalization and Review.

Assessor Kessler explained the annualized method the State Tax Department uses in determining the appraised value, which is supported by statute and regulations.

On motion of Commissioner Miller, seconded by Commissioner Varner, the Board approved and accepted the Assessor and State Tax Department values for the mineral accounts #15-9999-0000-9446-0000 and #15-9999-0000-9655-0000 of CBML Hartley, LLC. Motion carried.

Rebecca Vucelick appeared concerning her mineral account #04-9999-0000-3059-0000, in the name of George & Rebecca Vucelick. Mrs. Vucelick had questions about royalty payments. Assessor Kessler stated the mineral right valuations are based on a three year average, and explained the formula used by the State Tax Department. Mrs. Vucelick also had questions pertaining to parcels #7- 4723.1, 4724, 4725, and 4726, she stated her taxes went up substantially. Assessor Kessler stated Mrs. Vucelick has applied for a Farm Discount in the past, which reduces the appraised value, but this year did not apply. Assessor Kessler recommended applying the Farm Discount to parcels #7-4723.1, 4724, 4725, and 4726.

On motion of Commissioner Miller, seconded by Commissioner Varner, the Board accepted and approved the Assessor's values for the mineral account, and the

**MARSHALL COUNTY COMMISSION
BOARD OF EQUALIZATION AND REVIEW
FEBRUARY 12, 2016**

Farm Discount application for said parcels, by George and Rebecca Vucelick, to be entered into the system. Motion carried.

SECOND CALL – Eric Buzzard, Deputy Assessor, asked if there were any aggrieved taxpayers present wishing to come before the Board of Equalization and Review. There were no aggrieved taxpayers present.

Assessor Kessler submitted two redemptions for delinquent taxes. Benjamin Robinson #00009053, redeemed by Benjamin Robinson, and James R Orum #00000172, redeemed by James Orum. Both accounts need added back on the property books for 2016.

On motion of Commissioner Miller, seconded by Commissioner Varner, the Board approved and accepted, account #00009053, in the name of Ben Robinson, and account #00000172, in the name of James Orum, to be placed back on the property books. Motion carried.

Assessor Kessler submitted eighty (80) Individual Personal Property Reports including additions, corrections, or deletions for approval.

On motion of Commissioner Miller, seconded by Commissioner Varner, the Board approved and accepted the eighty (80) Individual Personal Property Reports. Motion carried.

THIRD CALL – Eric Buzzard, Deputy Assessor, asked if there were any aggrieved taxpayers present wishing to come before the Board of Equalization and Review. There were no aggrieved taxpayers present.

Assessor Kessler presented the official copy of the Public Utility Values to the Commission for approval, with a total of \$768,571,711.

On motion of Commissioner Varner, seconded by Commissioner Miller, the Board accepted and approved the Public Utility Values. Motion carried.

There being no taxpayers present to protest their assessments, on motion of Commissioner Miller, seconded by Commissioner Varner, the Board of Equalization and Review was recessed until Tuesday, February 16, 2016, at 10:00 a.m.

