

**MARSHALL COUNTY COMMISSION  
BOARD OF EQUALIZATION AND REVIEW  
FEBRUARY 16, 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 Stewart, President; Robert A. Miller and Scott G. Varner, Commissioners; Jan Pest, County Clerk; Chris Kessler, Assessor; Eric Buzzard, Deputy Assessor; and Jeanne Shook, Deputy of the County Clerk's Office.

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.

Assessor Kessler submitted a double assessment, in the name of Tyco Integrated Security LLC, they filed two Commercial Property Returns. Account #11011905 needs to be deleted from the books, and account # 11004761 needs to be accepted.

On motion of Commissioner Varner, seconded by Commissioner Miller, the Board accepted the recommendation of Assessor Kessler, to deleted account #11011905, in the name of Tyco Integrated Security LLC, and accept account #11004761, in the name of Tyco Integrated Security LLC. Motion carried.

Assessor Kessler submitted a Commercial Property Return, in the name of Uniquely Yours, account #11008208, which needs a value added for a small trailer.

On motion of Commissioner Miller, seconded by Commissioner Varner, the Board approved and accepted the increase in value to account #11008208, in the name of Uniquely Yours. Motion carried.

Assessor Kessler submitted a Commercial Property Return, in the name of Wells Fargo Financial Lease Inc., account #11007842. When entering values for computer equipment, the wrong years of acquisition were entered and need to be corrected. The value will increase or decrease slightly.

On motion of Commissioner Miller, seconded by Commissioner Varner, the Board approved the correction for account #11007842, in the name of Wells Fargo Financial Lease Inc. Motion carried.

Assessor Kessler submitted a new Commercial Property Return, in the name of Walser Leasing & Fleet Services. Walser reported three trucks in the City of Benwood. Therefore, a new number needs to be created and the value added to the 2016 books.

On motion of Commissioner Miller, seconded by Commissioner Varner, the Board approved and accepted the creation of a new account, in the name of Walser

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Leasing & Fleet Services, and the value will be added to the 2016 books. 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.

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.

There being no taxpayers present to protest their assessments, on motion of Commissioner Varner, seconded by Commissioner Miller, the Board of Equalization and Review was recessed until Friday, February 19, 2016, at 6:00 p.m.

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