

**MARSHALL COUNTY COMMISSION
BOARD OF ASSESSMENT APPEALS
OCTOBER 8, 2015**

The Commission convened this day as a Board of Assessment Appeals 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: Robert A. Miller, President; Stanley C. Stewart, and Scott G. Varner, Commissioners; Chris Kessler, Assessor; Betsy Frohnapfel, County Administrator; and Jeanne Shook, Deputy of the County Clerk's Office.

Also in attendance:

Leroy Barker – WV State Tax Department

Jan P. Mudrinich, Esq. - WV State Tax Department Assistant Director

Timothy S. Waggoner Esq. - WV State Tax Department

Cindi Hoover – WV Tax & Revenue Manager

Yvonne Estep – WV Tax Audit Clerk Sr.

Craig Griffith – Steptoe & Johnson

Karen Milan – AVS

Brandon Lancer – Altus Group US, Inc.

Todd Homet – Consol Energy

Mike Snyder – Consol Energy

Dennis W. Hunter – Land owner

CONSOL ENERGY APPEAL - Chris Kessler, Assessor, stated Consol Energy is appealing a value established with the Bailey Mine – Dry Ridge Portal, in Webster District. Craig Griffith with Steptoe & Johnson appeared representing Consol Energy and Jan P. Mudrinich, Esq. appeared representing the WV State Tax Department. Mr. Griffith stated Consol Energy filed an amended return which the State Tax Department has reviewed. An agreement has been made between Consol Energy and the State Tax Department with a revised assessed value reduction of \$16,771,149.

On motion of Commissioner Varner, seconded by Commissioner Stewart, the Commission approved the Agreement between Consol Energy Inc., the WV State Tax Commissioner, and the Marshall County Assessor, as well as the revised assessed value reduction of \$16,771.149, as recommended by the WV State Tax Department and Consol Energy Inc. Motion carried.

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Dennis W. Hunter and his wife appeared before the Board concerning their mineral account, #09-9999-0001-0347-0000, the Hunter-Pethtel 1H well, with an appraised value of \$ 392,476 and an assessed value of \$235,490. Mr. Hunter had questions about his mineral appraisal. Chris Kessler, Assessor, Yvonne Estep, WV State Tax Audit Clerk Sr., and Cindi Hoover, WV State Tax & Revenue Manager answered questions and explained definitions of Class 2, Class 3, and the formula that is set by the State of West Virginia.

After a discussion, on motion of Commissioner Stewart, seconded by Commissioner Varner, the Board approved and accepted the appraised value of \$392,476 and assessed value of \$235,490 established for the 2015 property books. Motion carried.

There being no taxpayers present to protest their assessments, on motion of Commissioner Stewart, seconded by Commissioner Varner, the Board of Equalization and Review, Board of Assessment Appeals, was adjourned sine die. Motion carried.

