

**MARSHALL COUNTY COMMISSION
FEBRUARY 18, 2011**

The Commission convened this day pursuant to the following call: Jason E. Padlow, President; Donald K. Mason and Brian L. Schambach, Commissioners; Jan Pest, County Clerk; and Betsy Frohnafel, County Administrator.

At a Special Session of the Commission of Marshall County, West Virginia, held at 9:30 A.M., the Notice of the time and purpose of this Special Session had been posted at the front door of the courthouse for more than two days before the commencement of the Special Session, it is ordered that said Notice together with the certification of the Clerk of the time when it was posted, be entered of record, which is done accordingly in words and figures as follows:

NOTICE OF SPECIAL SESSION

The County Commission of Marshall County, West Virginia will meet in Special Session at the Courthouse thereof, on Tuesday, February 15, 2011, at 9:30 A.M. for the following purposes, that is to say:

To discuss and act upon the Resolution and Agreement
Pertaining to International Society for Krishna
Consciousness – New Mathura, Vrindaban, NRS, Inc.
bankruptcy

Called by the President of the Commission with the Concurrence of the other two members.

s/Jason E. Padlow, President

Posted at the front door of the Courthouse on the 15th day of February, 2011.

s/Jan Pest, County Clerk

INTERNATIONAL SOCIETY OF KRISHNA CONSCIOUSNESS – NEW MATHURA -

RESOLUTION – Assessor Chris Kessler, Sheriff John Gruzinkas, and Prosecuting Attorney Jeff Cramer appeared before the Commission with a Resolution Approving Settlement and General Release of Claims by and Among International Society of Krishna Consciousness-New Mathura Vrindaban, Inc., The Assessor, Sheriff and County Commission of Marshall County, West Virginia.

It was noted that these negotiations have been ongoing throughout the past year to reach this settlement.

On motion of Commissioner Mason, seconded by Commissioner Schambach, the Commission passed the following Resolution, read by Commissioner Padlow, and authorized entering into the Agreement:

**RESOLUTION APPROVING SETTLEMENT AND GENERAL RELEASE
OF CLAIMS BY AND AMONG INTERNATIONAL SOCIETY OF KRISHNA**

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**CONSCIOUSNESS-NEW MATHURA VRINDABAN, INC., THE
ASSESSOR OF MARSHALL COUNTY, WEST VIRGINIA, THE SHERIFF
OF MARSHALL COUNTY, WEST VIRGINIA AND THE COUNTY
COMMISSION OF MARSHALL COUNTY, WEST VIRGINIA.**

WHEREAS, the question of the tax-exempt status regarding certain parcels of real estate owned by the International Society of Krishna Consciousness-New Mathura Vrindaban, Inc. (ISKCON-NMV) has been in litigation since 1984 with no adjudication by the Circuit Court of Marshall County, West Virginia; and

WHEREAS, on April 16, 2002, ISKCON-NMV filed for Chapter 11 relief with the United States Bankruptcy Court for Northern West Virginia, thereby conferring the said taxability issue to the jurisdiction of the Federal Bankruptcy Court; and

WHEREAS, on October 18, 2004, Marshall County filed a claim against the ISKCON-NMV bankruptcy petition in the amount of Two Hundred Seventeen Thousand Nine Hundred Twelve and 39/100 (\$217,912.39) for real property taxes assessed at that time; and

WHEREAS, the county has received no payment for property taxes for any of the parcels involved for the entire time the matter has been under litigation, further there is a distinct possibility that the Federal Bankruptcy Court could rule that all property owned by ISKCON-NMV and related entities is tax-exempt; and

WHEREAS, the Assessor, Sheriff, and Commissioners of Marshall County, West Virginia believe that it is in the best interest of the County to come to an agreement with the ISKCON-NMV including a monetary settlement regarding past claims and an agreement as to the current taxable and non-taxable property (6 properties will be exempt and 28 properties of ISKCON-NMV and other Krishna entities are taxable) to be presented to the United States bankruptcy Court for the Northern District of West Virginia for approval.

NOW THEREFOR BE IT RESOLVED, the Marshall County Commission, acting as the county's fiscal agent, with the counsel of the Prosecuting Attorney; the Assessor, acting in his responsibility to value all real and personal property within the county and to determine future taxability status, and the Sheriff, acting in his capacity to collect all taxes levied in the County, have agreed to enter into a settlement with the ISKCON-NMV regarding the tax-exempt issue under litigation in United States bankruptcy Court for the Northern District of West Virginia.

In Witness Whereof, we have hereunto set our hand this 18th Day of February 2011.

ADJOURNMENT – There being no further business to come before the Commission, on motion of Commissioner Schambach, seconded by Commissioner Mason, the meeting was adjourned.

PRESIDENT