

**MARSHALL COUNTY COMMISSION
BOARD OF EQUALIZATION AND REVIEW
FEBRUARY 3, 2015**

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: Robert A. Miller, President; Stanley C. Stewart, and Scott G. Varner, Commissioners; Chris Kessler, Assessor; Jim Buzzard and Eric Buzzard, Deputy Assessors; Betsy Frohnafel, County Administrator; and Jeanne Shook, Deputy of the County Clerk's Office.

Jan P. Mudrinich, Esq., WV State Tax Department Assistant Director, was in attendance to address issues from aggrieved taxpayers concerning mineral accounts.

Assessor Chris Kessler presented copies of Administrative Notices from the State of West Virginia, Property Tax Division, for use in any mineral or industrial property appraisal/assessment hearings that occur during the county Board of Equalization and Review.

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 6 aggrieved taxpayers present.

Terry Gilligan appeared before the Board concerning his mineral account, #15-9999-0000-9171-0000, with an appraised value of \$59,370. Mr. Gilligan had questions about royalty payments. Assessor Kessler stated the mineral right valuations are based on a three year average. After a discussion, on motion of Commissioner Varner, seconded by Commissioner Stewart, the Board approved and accepted the Assessor and State Tax Department values for the mineral account of Mr. Gilligan. Motion carried.

Robert & Rebecca Shields appeared before the Board concerning their mineral accounts, #5-9999-0000-9094-0000, #5-9999-0000-9093-0000, and #5-9999-0000-9095-0000, and Donald Shields #5-9999-0000-6431-0000 with a combined appraised value of \$247,743. Robert, Rebecca, and Donald Shields had questions about royalty payments. Assessor Kessler stated this appraisal was based only on the calendar year 2013. After a discussion, on motion of Commissioner Stewart, seconded by Commissioner Varner, the Board approved and accepted the Assessor and State Tax Department values for the mineral accounts of Robert, Rebecca, and Donald Shields. Motion carried.

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James B. Miller appeared before the Board concerning his mineral account #09-9999-0000-8673-0000, with an appraised value of \$13,500. This property was transferred from Wetzel County to Marshall County. The well crossed county lines.

After a discussion, on motion of Commissioner Varner, seconded by Commissioner Stewart, the Board approved and accepted the Assessor and State Tax Department values for the mineral account of James B. & Helen Miller. Motion carried.

Commissioner Miller stated the Board has no control over the formula that is set by the State of West Virginia and urged any aggrieved taxpayer to speak to West Virginia Legislator's about changing the law.

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 Stewart, the Board of Equalization and Review was recessed until Friday, February 6, 2015, at 6:00 pm.

