

**MARSHALL COUNTY COMMISSION  
BOARD OF EQUALIZATION AND REVIEW  
FEBRUARY 10, 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 Assessor's; and Jeanne Shook, Deputy of the County Clerk's Office.

Noel and Rebecca Ferrell appeared before the Board concerning their mineral assessment on parcel # 12-9999-0000-4753-0000 with an appraised value of \$3,420. Rebecca and Noel had questions about the State of West Virginia taxing money not yet received. The Board urged Mr. & Mrs. Ferrell to call or write to West Virginia Legislator's about changing the law. 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. & Mrs. Ferrell. Motion carried.

FIRST CALL – Eric Buzzard, Deputy Assessor, asked if there were any aggrieved taxpayers present wishing to come before the Board of Equalization and Review.

On motion of Commissioner Varner, seconded by Commissioner Stewart, the Board approved the minutes of the Board of Equalization and Review held February 6, 2015.

Assessor Kessler submitted parcel #05-8-0031-0006-0000 in the names of Elaine Wills, and Jeffrey D. Brooks. The property previously housed a mobile home and now has a new double wide modular home. The value will increase from \$34,700 to \$140,700.

On motion of Commissioner Stewart, seconded by Commissioner Varner, the Board approved and accepted the increase on parcel #05-8-0031-0006-0000 from \$34,700 to \$140,700. Motion carried.

Assessor Kessler submitted parcel #04-6A2-0030-0000-0000 in the name of Donald D. McCardle et ux. The house is deteriorating and the value should be reduced from \$84,600 to \$68,900.

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On motion of Commissioner Varner, seconded by Commissioner Stewart, the Board accepted the recommendation of Assessor Kessler to reduce the value from \$84,600 to \$68,900. Motion carried.

Assessor Kessler submitted two parcels, #11-11-0011-0000-0000, in the city limits, and #14-8-0047-0000-0000, out of city limits, in the name of Megan M. Gorby, which need the values changed, and or transferred. The Moundsville parcel, #11-11-0011-0000-0000 needs reduced from \$31,500 to \$1100, and the Washington District parcel #14-8-0047-0000-0000 needs increased from \$21,300 to \$52,900.

On motion of Commissioner Stewart, Seconded by Commissioner Varner, the Board approved the changes of parcel #11-11-0011-0000-0000 and #14-8-0047-0000-0000, as recommended by Assessor Kessler. Motion carried.

Assessor Kessler submitted parcel #07-2-0027-0005-0000, Liberty District, in the name of Kenneth L. Bambic. The property contains 10 acres, was re-sketched, and an out building was added. The value was increased from \$52,900 to \$59,900.

On motion of Commissioner Varner, seconded by Commissioner Stewart, the Board accepted the increase in parcel #07-2-0027-0005-0000 from \$52,900 to \$59,900. Motion carried.

Assessor Kessler submitted parcel #04-1-0055-0002-0000, Clay District, in the name of RCK 1 Group, LLC. Due to a site identification error, the value needs reduced from \$27,600 to \$9,200.

On motion of Commissioner Stewart, seconded by Commissioner Varner, the Board accepted the reduction of parcel #04-1-0055-0002-0000 for RCK 1 Group, LLC, from \$27,600 to \$9,200. Motion carried.

Assessor Kessler submitted a Farm Discount application from Carl W. Ernest, Jr. parcels #15-15-19.1 and #15-15-19.2, 11 plus acres, in the Webster District, which was received on time, but not entered into the system.

On motion of Commissioner Varner, seconded by Commissioner Stewart, the Board approved and accepted the Farm Discount application by Carl W. Ernest, Jr., to be entered into the system.

SECOND CALL – Eric Buzzard, Deputy Assessor asked if there were any aggrieved taxpayers present wishing to come before the Board of Equalization and Review.

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Assessor Kessler submitted a Commercial Personal Property Return from GTech Corporation for equipment, terminals, etc. which was entered as Moundsville Corporation, #11-01-0773. However, this equipment is distributed in businesses in various districts throughout the County. Value will be added to Benwood Corporation-01, Clay District-04, Cameron District-03, Washington District-14, McMechen Corporation-08, Glen Dale Corporation-06, Cameron Corporation-02, and Webster District-15. Moundsville Corporation value will be reduced. The total value does not change.

On motion of Commissioner Stewart, seconded by Commissioner Varner, The Board approved and accepted the values to be allocated amongst the various districts. Motion carried.

Assessor Kessler submitted the following Commercial Property returns which are arbitrary assessments and need to be added to the books for the 2015 tax year. Included are Royal Flush Inc., PVS Technologies, Inc., Rig Source Inc., and Burns Drilling & Excavating, all in the Franklin District.

On motion of Commissioner Varner, seconded by Commissioner Stewart, the Board approved and accepted the arbitrary assessments as recommended by Assessor Kessler. Motion carried.

Sixty (60) new Individual Personal Property Reports and twenty eight (28) corrections were submitted by Assessor Kessler for approval.

On motion of Commissioner Stewart, seconded by Commissioner Varner, the Board approved and accepted the sixty (60) new, and twenty eight (28) corrected 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 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 13, 2015, at 6:00 P.M.

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