

**MARSHALL COUNTY COMMISSION
BOARD OF EQUALIZATION AND REVIEW
FEBRUARY 6, 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; Melanie Madden, Chief Deputy; and Jeanne Shook, Deputy of the County Clerk's Office.

Assessor Kessler presented background information on the Legislative Rules pertaining to the Board of Equalization and Review.

Assessor Kessler submitted an oil and gas assessment, in the name of Jerry R. & Robin G. Estep, parcel #99-2015-0000 originally assessed in Ohio County which should be in Marshall County. The appraised value of \$1,304,708 needs added to the Real Estate property books.

On motion of Commissioner Varner, seconded by Commissioner Stewart, the Board accepted the addition of Jerry R. & Robin G. Estep, and will be added to the property books. Motion carried.

Assessor Kessler submitted three parcels in Liberty District in the name of Donald R. Wendt which need corrected. Parcel #07-4-0004-0001-0000 needs increased from \$600 - \$1700, #07-4-0006-0001-0000 needs increased from \$10,900 - \$36,800, and #07-4-0005-0000-0000 needs a reduction from \$38,000 - \$1100.

On motion of Commissioner Varner, seconded by Commissioner Stewart, the Commission accepted the recommendation of Assessor Kessler to change the three parcels, #07-4-0004-0001-0000 with an increase from \$600 - \$1700, #07-4-0006-0001-0000 with an increase from \$10,900 - \$36,800, and #07-4-0005-0000-0000 with a reduction from \$38,000 - \$1100. Motion carried.

Assessor Kessler submitted a parcel in Union District in the name of Samuel Wilson Heirs. Parcel #13-7-0028-0000-0000 originally was valued at \$40,100 and needs reduced to \$14,000, the 2.69 acres should be classified as residual land.

On motion of Commissioner Stewart, seconded by Commissioner Varner, the Board accepted the reduction of parcel #13-7-0028-0000-000 from \$40,100 - \$14,000, and the property of Samuel Wilson Heirs will now be classified as residual land. Motion carried.

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Assessor Kessler submitted a parcel in Union District in the name of Steven L. & Lorrain Durrah. Parcel #13-12-0010-0000-0000, .68 acres, needs reduced from \$39,700 - \$4000. Previously the property was classified as a home site.

On motion of Commissioner Varner, seconded by Commissioner Stewart, the Board accepted the recommendation of Assessor Kessler to reduce the value of parcel #13-12-0010-0000-0000 from \$39,700 - \$4000 for the property of Steven L. & Lorrain Durrah. Motion carried.

Assessor Kessler submitted a parcel in Clay District in the name of Moundsville Country Club. Parcel #04-1-0001-0002-0000, 12.3 acres, was not discounted 65% as established when the previous parcels were assessed. Assessor Kessler is asking for a reduction from \$275,600 to \$169,100.

On motion of Commissioner Stewart, seconded by Commissioner Varner, the Board accepted the reduction of \$275,600 to \$169,100, as recommended by Assessor Kessler which includes a 65% discount for the Moundsville Country Club for parcel #04-1-0001-0002-0000. Motion carried.

Assessor Kessler submitted a parcel in Moundsville Corporation in the name of Mountaineer Enterprises. Parcel #11-4-0011-0000-0000 needs reduced from \$13,400 to \$4000 given the location of the property.

On motion of Commissioner Varner, seconded by Commissioner Stewart, the Board accepted the recommendation of Assessor Kessler to reduce the value of parcel #11-4-0011-0000-0000 from \$13,400 to \$4000 for the property of Mountaineer Enterprises. Motion carried.

Assessor Kessler submitted two parcels in Clay District in the names of Grace L. & John R. Bonar. Parcel #04-8-0010-0000-0000 (Grace & John Bonar) and Parcel #04-8-0010-0001-0000 (John Bonar only) need adjusted. Parcel #04-8-0010-0000-0000 should be increased from \$34,600 to \$63,800, and parcel #04-8-0010-0001-0000 should be reduced from \$83,200 to \$56,400.

On motion of Commissioner Stewart, seconded by Commissioner Varner, the Board approved the increase of parcel #04-8-0010-0000-0000 from \$34,600 to \$63,800, and reduction of parcel # 04-8-0010-0001-0000 from \$83,200 to \$56,400. Motion carried.

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Assessor Kessler submitted a Farm Discount application from Carl & Eilene Richmond for parcels #7-28-13 and #7-28-5. The Assessor's Office did not receive his application due to an error, and Assessor Kessler is asking this application to be approved.

On motion of Commissioner Varner, seconded by Commissioner Stewart, the Board accepted the recommendation of Assessor Kessler and approved the Farm Discount application of Carl & Eilene Richmond for Parcels #7-28-13 and #7-28-5. 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.

MINUTES – On motion of Commissioner Stewart, seconded by Commissioner Varner, the Board approved the minutes of the Board of Equalization and Review held February 3, 2015. Motion carried.

Assessor Kessler submitted the following Commercial Property returns for approval which need added to the property books: Knights Farm Supply, Great America Financial Services Corporation, Dr. L.W. Degarmeaux, MSAA Partners, LLC, and Carmichael Signs.

On motion of Commissioner Stewart, seconded by Commissioner Varner, the Board accepted the returns from Knights Farm Supply, Great America Financial Services Corporation, Dr. L.W. Degarmeaux, MSAA Partners, LLC, and Carmichael Signs which will be added to the property books. Motion carried.

Assessor Kessler submitted the following four (4) Commercial Property corrections for approval: HJP Contracting Cameron Corp., value was entered as \$81 which should be \$813, Audiology Distribution, LLC, City of Glen Dale, needs \$200 inventory value added, Roland F. Chalifoux Jr., Do PLLC, McMechen Corp., needs a vehicle added to his commercial return, and Henry's Used Cars, Moundsville Corp., the inventory value needs increased from \$252,000 to \$269,514.

On motion of Commissioner Varner, seconded by Commissioner Stewart, the Board accepted and adopted the corrections as recommended by Assessor Kessler for HJP Contracting, Audiology Distribution, LLC, Roland F. Chalifoux Jr., Do PLLC, and Henry's Used Cars. Motion carried.

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One hundred twelve (112) Commercial Property Returns, which are on the books for the 2014 tax year but did not file a return this year were submitted by Assessor Kessler for approval. The Arbitrary Assessments need to be added to the books for the 2015 tax year and will receive a \$100 non-filing fee penalty.

On motion of Commissioner Stewart, seconded by Commissioner Varner, the Board accepted the stack of one hundred twelve (112) Commercial Property Returns which will be added to the books as Arbitrary Assessments for the 2015 tax year. 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.

A stack of one hundred forty nine (149) new or corrected Individual Personal Property reports were submitted by Assessor Kessler for approval.

On motion of Commissioner Stewart, seconded by Commissioner Varner, the Board approved the stack of one hundred forty nine (149) 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 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 Tuesday, February 10, 2015, at 6:00 P.M.

