

**MARSHALL COUNTY COMMISSION  
BOARD OF EQUALIZATION AND REVIEW  
FEBRUARY 4, 2014**

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: Donald K. Mason, President; Brian L. Schambach, and Robert A. Miller, Jr., Commissioners; Chris Kessler, Assessor; Jim Buzzard, Deputy Assessor; Eric Buzzard, Assessor's Office; Betsy Frohnafel, County Administrator; and Jeanne Shook, Deputy of the County Clerk's Office.

FIRST CALL – Commissioner Mason asked if there were any aggrieved taxpayers present wishing to come before the Board of Review and Equalization. There were no aggrieved taxpayers present.

2014 TAX YEAR BOOKS – Assessor Chris Kessler submitted the Real and Personal Property Tax Books for the 2014 tax year, they are in the County Clerk's office. Mr. Kessler also submitted the real and personal assessed value totals for all classes, without the Public Utilities, for the Board. The overall 2014 values are an increase of \$158,214,827 over the 2013 values. Assessor Kessler stated the Public Utility totals have not been received as of today.

Assessor Kessler presented 43 individual personal property reassessments to the Board.

On motion of Commissioner Schambach, seconded by Commissioner Miller, the Board accepted the recommendation of Assessor Kessler on the 43 reassessments. Motion carried.

SECOND CALL – Commissioner Mason asked if there were any aggrieved taxpayers present wishing to come before the Board of Review and Equalization. There were no aggrieved taxpayers present.

Lloyd Richard Oliver appeared before the Board concerning his mineral account, #05-9999-0000-5750-0000; appraised value of \$337,725.00 and assessed value of \$202,635.00. Mr. Lloyd had questions about royalty payments. Assessor Kessler stated Mr. Oliver has four wells on his land. After a discussion, on motion of Commissioner Miller, seconded by Commissioner Schambach, the Board approved and

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accepted the Assessor and State Tax Department values for the mineral account of Mr. Oliver. Motion carried.

Assessor Kessler submitted two mineral accounts with double assessments that need to be deleted: Russell E. Yoho & Gail V. Yoho, #14-9999-0000-2359-0000; Robert D. Thomas & Marsha K. Thomas, #15-9999-0000-8868-0000.

On motion of Commissioner Miller, seconded by Commissioner Schambach, the Board accepted the recommendation of the Assessor to delete the two accounts. Motion carried.

THIRD CALL – Commissioner Mason asked if there were any aggrieved taxpayers present wishing to come before the Board of Review and Equalization. There were no aggrieved taxpayers present.

There being no taxpayers present to protest their assessments, on motion of Commissioner Miller, seconded by Commissioner Mason, the Board of Equalization and Review was recessed until Friday, February 7, 2014, at 6:00 pm.

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