

**MARSHALL COUNTY COMMISSION  
BOARD OF EQUALIZATION AND REVIEW  
JANUARY 31, 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; Jan Pest, County Clerk; Jim Buzzard, Deputy Assessor; Eric Buzzard, Assessor's Office; and Jeanne Shook, Deputy of the County Clerk's Office.

2014 TAX YEAR BOOKS – Assessor Chris Kessler stated the Real and Personal Property Tax Books for the 2014 tax year should be available on Monday February 3, 2014. Chris believes this year the increase will be approximately 150 million dollars.

Charles Stanley Dague of RR 3 Box 160 Wheeling, WV 26003, appeared concerning his mineral account, 129999000045180000; Legal: SHL-6 Unit NRA 1220141419, with an appraised value of \$29,634 for the tax year 2014.

Michelle Elvira Myers of 122 Overlook Drive Clarksburg WV 26301, appeared concerning her mineral account, 129999000045240000; Legal: SHL-6 Unit NRA 1220141419; with an appraisal value of \$15,202 for the tax year 2014.

Sandra K Klug of RR 3 Box 161 Wheeling, WV 26003, appeared concerning her mineral account, 129999000045220000, Legal: SHL-6 Unit NRA 1220141419, with an appraised value of \$36,877 for the tax year 2014.

Mr. Dague, Mrs. Myers, and Mrs. Klug wanted some clarification on matters they did not understand.

Assessor Kessler stated he would review these matters and contact each tax payer promptly.

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.

Joe Parriott appeared on behalf of the Upper Ohio Valley Landlords Association. Mr. Parriott believes all rental properties should be reduced because they are in fact, rentals, and renters don't always take care of the properties. Assessor Kessler stated a single family dwelling is assessed as an owner occupied residence. Chris stated he would be happy to look at Mr.Parriott's properties.

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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.

James Pettit of 335 Jefferson Ave. Glen Dale WV 26038, appeared concerning 09-17-0013-0000-0000, 3 A Fish Creek, 9 camps (land value \$9100, bldg. value \$44,400) and 09-17-0014-0000-0000, 33.115 A, Fish Creek (land value \$13,100 and bldg. value \$23,100.) Mr. Pettit stated he does not own mineral rights on his property. He believes the assessed value is too high. No improvements have been made to the properties in years. Mr. Pettit showed an appraisal done on his properties nine years ago. Assessor Kessler stated an appraisal done nine years ago is not applicable. The Marcellus Industry has caused property values to increase.

On motion of Commissioner Schambach, seconded by Commissioner Miller, the Board accepted the current appraised value of James Pettit's properties. 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 Tuesday, February 4, 2014, at 10:00 A.M.

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