

**MARSHALL COUNTY COMMISSION
BOARD OF EQUALIZATION AND REVIEW
FEBRUARY 2, 2016**

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

MINUTES – On motion of Commissioner Varner, seconded by Commissioner Miller, the Board approved the minutes of the Board of Equalization & Review meeting held January 29, 2016. Motion carried.

Assessor Kessler presented valuations (without public utilities) for the 2016 tax year, with an overall value difference of \$308,081,551.

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 no aggrieved taxpayers present.

Assessor Kessler submitted three parcels of real estate in the City of Moundsville, District 11, in the name of Robert C. & Lyn Ellen Blake. Parcels #13-0334-0000-0000 - #13-0335-0000-0000, which are vacant parcels, and #13-0036-0000-0000 has a home. The residents would like to combine the three tax bills into one bill. Assessor Kessler would like to delete parcel #334 with a value of \$3,800, and delete parcel #335 with a value of \$3800, and add the additional square footage to parcel #336, which will increase the value. The actual new value will have to be calculated.

On motion of Commissioner Miller, seconded by Commissioner Varner, the Board accepted the recommendation of the Assessor to delete parcels #334 and #335 and add the additional square footage to the value of parcel #336. Motion carried.

Assessor Kessler submitted two parcels in Clay District #4, in the name of Robert A. Wilson. Parcel #04-6-0017-0000-0000, and #04-6-0017-0001-0000. A portion of the property was sold. Assessor Kessler stated parcel #4-6-17 needs reduced by .3 acres and parcel #4-6-17.1 needs increased by .3 acres.

On motion of Commissioner Varner, seconded by Commissioner Miller, the Board accepted the recommendation of Assessor Kessler to reduce parcel #4-6-17 by .3 acres and increase parcel #4-6-17.1 by .3 acres. Motion carried.

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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 Miller, seconded by Commissioner Varner, the Board of Equalization and Review was recessed until Friday, February 5, 2016, at 6:00 P.M.

