

**MARSHALL COUNTY COMMISSION  
BOARD OF EQUALIZATION AND REVIEW  
FEBRUARY 5, 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 Stewart, President; Robert A. Miller and Scott G. Varner, Commissioners; Jan Pest, County Clerk; Chris Kessler, Assessor; Jim Buzzard, Deputy Assessor; and Jeanne Shook, Deputy of the County Clerk's Office.

On motion of Commissioner Varner, seconded by Commissioner Miller, the Board approved the minutes of the Board of Equalization and Review held February 2, 2015.

Assessor Kessler stated he received a phone call from the State Auditor's Office, the public utility values were mailed out today, and Jan Pest, County Clerk, will be receiving them Monday or Tuesday. There is an increase of 94 Million dollars.

FIRST CALL – Jim 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 two redemptions for delinquent taxes. Account # 00037482, in the name of Jeffrey Clyde Whipkey, redeemed by Jeffrey & Debra Whipkey, and account #00037183, in the name of Todd R L & Briana Carney, redeemed by Bobbie J. Utter-Sullivan. Both accounts need added back on the property books for 2016.

On motion of Commissioner Varner, seconded by Commissioner Miller, the Board accepted the recommendation of Assessor Kessler and added account #0037482 and account #00037183 back on the property books for 2016. Motion carried.

Assessor Kessler submitted a double assessment, in the name of Hilda R & Kenneth R Runyan Trust, 05-Franklin District, mineral account #9999-0000-0720-0500. This account needs to be deleted from the books, with an assessed value of \$270.

On motion of Commissioner Miller, seconded by Commissioner Varner, the Board accepted the recommendation of Assessor Kessler and deleted account #9999-000-0720-0500 with an assessed value of \$270, from the books. Motion carried.

Assessor Kessler submitted a mineral account, in the name of Kandi S Lloyd Midcap, 09-Meade District, #9999-0001-0913-0000, which needs an assessed value of \$180 added to the 2016 books.

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On motion of Commissioner Miller, seconded by Commissioner Varner, the Board approved and accepted account #9999-0001-0913-0000 with the assessed value of \$180 to be added to the 2016 books. Motion carried.

Assessor Kessler submitted a mineral account, in the name of Carole A Simmons, 07-Liberty District, #9999-0003-2638-0000. This property has an appraised value of \$5000, at 100% ownership, she only owns 1/192 interest. Therefore the assessment needs reduced with a minimum assessed value of \$180.

On motion of Commissioner Miller, seconded by Commissioner Varner, the Board approved and accepted the reduction on parcel #9999-0003-2638-0000, from \$5000 to a minimum assessed value of \$180. Motion carried.

Assessor Kessler submitted a mineral account, in the name of Wanda Marie Frazee, 07-Liberty District, #9999-0003-3174-0000. This property has an appraised value at 100% ownership, she only owns a fractional interest of 1% ownership. Therefore the assessment needs reduced to a minimum assessed value of \$180.

On motion of Commissioner Miller, seconded by Commissioner Varner, the Board approved and accepted the reduction on parcel #9999-0003-3174-0000, from 100% ownership to a minimum assessed value of \$180. Motion carried.

Assessor Kessler submitted an individual personal property account, in the name of Chad S Williams, #04-004114, which needs a value of \$40,150 added to the personal property books for a Keystone Alpine 2011 RV.

On motion of Commissioner Miller, seconded by Commissioner Varner, the Board approved and accepted the addition of \$40,150, account #04-004114, to be added to the personal property books. Motion carried.

Assessor Kessler submitted a real estate parcel, in the name of Chevron USA Inc., 04-Clay District, 2-47-3. The property now has a water withdraw site, machinery, and many improvements. The value needs increased from \$16,400 to \$121,000.

On motion of Commissioner Miller, seconded by Commissioner Varner, the Board accepted and approved the increased value of \$121,000 to Chevron USA Inc. Motion carried.

Assessor Kessler submitted a commercial personal property account, in the name of Matheson Tri-Gas Inc., #13-0070044, Union District, which was assessed only in Union District. This account needs to be deleted, then divided into 11 different accounts/ separate districts. The total value does not change.

On motion of Commissioner Miller, seconded by Commissioner Varner, the Board approved the recommendation of Assessor Kessler, to delete account #13-0070044, and create 11 various accounts in various districts. Motion carried.

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Assessor Kessler submitted a commercial personal property account, in the name of Coen Markets in District 11, formerly Goddard's Exxon. Assessor Kessler stated Goddard's Exxon was deleted from the books. A new account needs to be created for Coen Markets, with machinery and equipment included and added to the 2016 books.

On motion of Commissioner Miller, seconded by Commissioner Varner, the Board approved and accepted the recommendation of Assessor Kessler, to create a new account for Coen Markets, and the value will be added to the 2016 books. Motion carried.

Assessor Kessler submitted a commercial personal property account in the name of JP Morgan Chase Bank NA, account #14-005092, which leases automobiles. A return was filed stating they had no cars in Marshall County to lease, and the account was deleted. Subsequently, a revised return was filed on account #14-005092, stating they still have one vehicle leased. The account needs to be reinstated with a value of \$17,325 for the one vehicle.

On motion of Commissioner Miller, seconded by Commissioner Varner, the Board approved the reinstatement of account #14-005092, with a value of \$17,325. Motion carried.

Assessor Kessler submitted a commercial personal property account in the name of JP Morgan Chase Bank NA, account #13-004677, Union District. A return was filed stating they had no cars to lease, and the account was deleted. JP Morgan Chase Bank NA, re-filed a revised return stating there are 10 vehicles still being leased in Marshall County. The account needs to be reinstated with 10 vehicles, and a value of \$181,125.

On motion of Commissioner Miller, seconded by Commissioner Varner, the Board approved the reinstatement of account #13-004677, with a value of \$181,125. Motion carried.

Assessor Kessler submitted a commercial personal property account in the name of TJ Auto Sales, account #11-006749, which was filed, returned, but overlooked. This account currently has a zero balance. The current value will be increased and added to the 2016 books with inventory, machinery and equipment to be determined.

On motion of Commissioner Miller, seconded by Commissioner Varner, the Board accepted and approved the increase in value, to be determined, and added to the 2016 books. Motion carried.

SECOND CALL – Jim 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.

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One hundred one (101) Individual Personal Property Reports including additions, corrections, and deletions, were submitted by Assessor Kessler for approval.

On motion of Commissioner Miller, seconded by Commissioner Varner, the Board approved and accepted the one hundred one (101) Individual Personal Property Reports. Motion carried.

THIRD CALL – Jim 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 Miller, seconded by Commissioner Varner, the Board of Equalization and Review was recessed until Tuesday, February 9, 2016, at 6:00 p.m.

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