

**MARSHALL COUNTY COMMISSION
BOARD OF EQUALIZATION AND REVIEW
FEBRUARY 9, 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, Commissioner; Scott G. Varner, Commissioner; 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 5, 2016.

Assessor Kessler stated the Public Utility Values were submitted with a total of \$768,571,711, which is a 98 million dollar increase from last year.

Assessor Kessler submitted a Commercial Business Property Return, in the name of Cameron Drug Store Inc., #02-00055, which was an arbitrary assessment.

Subsequently a return was filed by Cameron Drug Store Inc. The arbitrary assessment needs deleted and the signed return needs to be added to the books for the 2016 tax year.

On motion of Commissioner Miller, seconded by Commissioner Varner, the Board approved the deletion of the arbitrary assessment, and accepted the signed return from Cameron Drug Store Inc., #02-00055, to be added to the 2016 tax year, as recommended by Assessor Kessler. Motion carried.

Assessor Kessler submitted six (6) Commercial Property returns which need to be arbitrarily assessed and added to the books for the 2016 tax year. Joe's Pre Owned Autos - #11010233, Keith's Preowned Auto Sales - #13006155, Steve's Used Cars - #11007346, Robert B Wade MD - #11007581, Thomas E White Attorney at Law - #11006998, and J&R Excavating - #14000749.

On motion of Commissioner Miller, seconded by Commissioner Varner, the Board approved and accepted the six (6) arbitrary assessments to be added to the books, as recommended by Assessor Kessler. Motion carried.

Assessor Kessler submitted six (6) Farm Discount applications filed after the September deadline. Thomas E McCombs Et Ux - #13-800160000000, Ivan & Alma McCombs - #13-800110000000, William K Stern - #09-140020000000, Alfred Louis Hackathorn Jr - #03-800210000000, Donald D McCardle and Robert Fitzsimmons. Assessor Kessler is asking these applications be approved.

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On motion of Commissioner Miller, seconded by Commissioner Varner, the Board accepted the recommendation of Assessor Kessler and approved the six (6) Farm Discount applications for Thomas E McCombs, Ivan & Alma McCombs, Williams K Stern, Alfred Louis Hackathorn Jr., Donald D McCardle, and Robert Fitzsimmons. Motion carried.

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.

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.

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 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 12, 2016, at 6:00 p.m.

