

## MINUTES

### PROPERTY VALUATION TRAINING AND PROCEDURES COMMISSION (PVC)

Flatwoods, West Virginia

November 3, 2015

Presiding: Jeff Amburgey  
Chairman, Property Valuation Training and Procedures Commission  
Director, Property Tax Division

#### Quorum Present:

Hon. Mickey Brown, Boone County Commissioner  
Dick Waybright, Jackson County Commissioner  
Hon. Jason Nettles, Assessor of Calhoun County  
Hon. Harvey “Eddie” Young, Assessor of Fayette County  
Hon. Cheryl Romano, Assessor of Harrison County  
Kurt Donaldson, GISP / Citizen Member  
WVU – GIS Manager, Dept. of Geology and Geography  
Andrew Robinson, Certified Appraiser / Citizen Member

#### Members Absent:

Janice LaRue, Citizen Member  
Dr. Calvin Kent, Citizen Member

#### Guests Present:

Amy Jacobs, Secretary, PVC / Office Manager, Property Tax Division  
Kris Pinkerman, Assistant Director, Property Tax Division  
Leroy Barker, Appraiser Chief, Property Tax Division  
Jason Lehosit, Appraisal Services, Property Tax Division  
Travis Payne, Mined Minerals/GIS, Property Tax Division  
Zach McLain, Mined Minerals/GIS, Property Tax Division  
Tammy Stonestreet, Harrison County Assessor’s Office  
Michelle Powell, Ohio County Assessor’s Office  
Bonne Taylor, Ohio County Assessor’s Office  
Phyllis Yokum, Assessor of Randolph County  
Arlene Mossor, Assessor of Ritchie County  
Tim Kinsey, Assessor of Wayne County  
Melissa Garretson Smith, Executive Director  
WV Courthouse Facilities Improvement Authority  
Joe Alongi, Assessor of Hancock County /  
Board Chairman, WV Courthouse Facilities Improvement Authority

Prior to the meeting officially starting, Jeff Amburgey made the introductions of the newly appointed PVC members, Dick Waybright, a Jackson County Commissioner and Andrew Robinson, a Certified Appraiser Citizen Member. He also introduced the newly elected Assessor of Wayne County, Mr. Tim Kinsey.

Recognizing the presence of a quorum, Jeff Amburgey called the meeting to order at 9:25 a.m.

1. Minutes of May 13, 2015 Meeting of the Property Valuation Training and Procedures Commission

Jeff Amburgey stated that the draft of the meeting minutes had been emailed to all of the PVC members for their review prior to the meeting.

**Eddie Young made a motion to accept the minutes of the May 13, 2015 PVC meeting. Cheryl Romano seconded the motion. With no further discussion and all members voting in favor, the motion carried.**

The approved minutes of the May 2015 PVC meeting would be placed on the State Tax Department's website.

2. Monitoring Reports - Tax Year 2015 Mapping/Drafting

Jeff Amburgey stated that the mapping was monitored on a 3-year cycle and that if a county failed in a given year they would be re-visited and monitored the following year. He then introduced Travis Payne, the Tax and Revenue Manager, and Zach McLain, a GIS Technician, from the Mined Minerals Section of the Property Tax Division to discuss the issue. There were 17 counties that were monitored in the following categories:

- Map Maintenance - Calhoun County was the only county that did not pass.
- Map Design and Content – all counties passed.
- Map Submission – Calhoun and McDowell County did not pass.
- Digital Parcel Submission – Cabell, Mason and Monroe County did not pass.

Kurt Donaldson complimented the Tax Department on how the maps were being presented. Andrew Robinson asked if there was a process as to how an assessor chose the vendor that would develop their digital maps. Discussion ensued about the statewide contract with Herb Derr for manual mapping which would assist in reducing the costs for smaller counties. Jason Nettles stated that not every county had the personnel to send updates to Mr. Derr or to contract with a vendor. Kurt Donaldson was concerned about counties getting too deep into a hole and not being able to recover.

**Mickey Brown made a motion to accept the Tax Year 2015 Mapping/Drafting Monitoring Reports. Dick Waybright seconded the motion. With no further discussion and all members voting in favor, the motion carried.**

## Tax Year 2015 County Appraisal Monitoring

Jeff Amburgey started the discussion by reminding the members of the monitoring process and of the motion that was passed at the November 2014 PVC meeting which stated that any county that had passed their monitoring the previous year would not be monitored. Therefore, there were 24 counties that were not monitored for Tax Year 2015; however, every year all counties were still monitored for sales ratio. (Although Pendleton and Tucker County were not monitored, they did fail their sales ratio.) He then introduced Leroy Barker, Appraiser Chief of the Appraisal Services Unit, who gave the report to the members.

Mr. Barker discussed the counties with deficiencies, which were: *1<sup>st</sup> Year* – Lewis, Morgan, Pendleton, Pleasants and Tucker; *4<sup>th</sup> Year* – Marshall and Monroe; *5<sup>th</sup> Year* – Boone, Webster and Wetzal; *6<sup>th</sup> Year* – Putnam; and *8<sup>th</sup> Year* – Barbour. There was discussion among the members and Mr. Barker. The Monroe County issues were discussed at length.

Mr. Amburgey reminded the members that the standard procedures for monitoring deficiencies is that any county that is out of compliance for 3 or more years is required to appear at the January meeting to explain their plans to correct the deficiencies. Those counties that pass their monitoring are mailed the “atta-a-boy” letter. He further stated that historically, the counties that are noncompliant for 1 or 2 years were mailed a letter requesting their plans to address the deficiencies, although they were not required to appear at the January meeting. There would be 7 counties required to appear at the January 2016 meeting to discuss their plans to correct the noted deficiencies.

**Eddie Young made a motion to approve the counties with no deficiencies and have the Tax Department mail them the “atta-a-boy” letters. Counties deficient 4 years or more would need to appear (either the assessor or a knowledgeable member of their staff) before the PVC to discuss their deficiencies. Counties with 1<sup>st</sup> year deficiencies would be mailed letters requesting their plans to correct the deficiencies. Counties with recommendations would also receive the “atta-a-boy” letter. Jason Nettles seconded the motion. With no further discussion and all members voting in favor, the motion carried.**

Kurt Donaldson asked Leroy Barker if the Appraisal Services Unit staffing issues were resolved and if the Unit was adequately staffed. Mr. Barker stated that the Unit was pushed hard but was getting the job done.

### 3. Budget Revisions for FY2015-2016

Jeff Amburgey addressed the topic of budget revision approvals for Fiscal Year 2015 – 2016. He reminded the members that in October of each year the Property Tax Division received a statement from Ora Ash in the State Auditor’s Office stating that the county clerk had provided the county financial statement reflecting the actual account balance as of the end of July of that year. That figure is compared to the county’s estimated budget carryover amount and a budget revision is requested (from the Property Tax Division to the county) in the difference of the two amounts. These are commonly referred to as the “More or Less Letters”.

The newly-elected Assessor of Wayne County, Tim Kinsey, spoke to the PVC members about the Wayne County budget and the outstanding, delinquent charges to the county P-Card

(Chase) in the amount of \$46,000 that were incurred by the previous assessor. He asked that his budget revision approval request be approved so that the \$18,000+ minimum payment to the credit card company could be paid. All of the assets purchased by the previous assessor were being held in evidence and would have to go through a lengthy process before the county could be reimbursed.

**Eddie Young made a motion to accept all of the Fiscal Year 2015 – 2016 budget revisions. Kurt Donaldson seconded the motion. With no further discussion and all members voting in favor, the motion carried.**

#### Budget Revisions for FY2014-2015

Jeff Amburgey addressed the unusual circumstance of receiving a Fiscal Year 2014 – 2015 budget request after the fiscal year had ended. Specifically, Roane County submitted the request that was received by the Property Tax Division on June 25, 2015. The assessor stated that due to some miscommunications between the State Auditor’s Office and the county offices, the revision had not been requested in the customary timeframe.

**Jason Nettles made a motion to accept the Roane County Fiscal Year 2014 – 2015 budget revision. Eddie Young seconded the motion. With no further discussion and all members voting in favor, the motion carried.**

#### 4. Other Business

- Mapping Discussion

Jeff Amburgey started the discussion by stating that there was a PVC Subcommittee that made recommendations to change the West Virginia State Code as the Code only dealt with selling paper maps and not digital maps. Several years ago there was a court case (Seneca) that said that the \$8 map fee – or whatever fee was charged – for paper maps applied to digital maps. Since that time, the Tax Department had relied on that ruling for the sale of digital maps. However, not all counties were conducting business the same way in respect to the sale of digital maps, so the PVC Subcommittee recommended that the Code be changed to add digital maps and to change the two Rules that deal with the sale of maps.

Legislation was introduced by the Tax Department during the last session to change the Code. The Bill was in both the House and the Senate and while it passed in one, it died in the other, so the Code was not changed. Although the Code did not change, it was determined by the PVC to continue with the effort to change the Rules. They were put out for public comment, but there were none.

Kurt Donaldson stated that the Tax Map Sales Rule, Title 189-5, had passed the Legislative Rule-Making Committee and would be presented to the Legislature during the next session. Mr. Donaldson provided the PVC members with a hand-out entitled, “Counties using GIS to manage their surface parcels”. He explained that there were now only 6 counties that do not have a GIS tax parcel program. Much discussion ensued between Mr. Donaldson and Andrew Robinson concerning the proposed changes to the Legislative Rule. Jeff Amburgey

explained that the Courthouse Facilities Improvement Fund received \$3.00 from every map sold. Mr. Amburgey had advised Melissa Garretson Smith, the Executive Director for the West Virginia Courthouse Facilities Improvement Authority, to attend the Legislative Rule-Making Committee meeting. Dr. Cal Kent represented the PVC at the committee meeting.

Joe Alongi, the Assessor of Hancock County and the Board Chairman for the West Virginia Courthouse Facilities Improvement Authority and Melissa Garretson Smith addressed the members and provided a tri-fold brochure from the West Virginia Courthouse Facilities Improvement Authority explaining the organization's program and the grant application process, along with a spreadsheet reflecting funding that had been awarded to courthouses from 2004 to 2015.

Mr. Alongi spoke enthusiastically about the Authority and the assistance it provided to all of the counties, many who could not afford to make improvements on their own. He stated that the Authority had been in existence for 13 years and the total funding through the first 12 cycles reflected that the Authority had given \$22 million to the county courthouses for improvements. There were approximately 36 applications this year, of which 21 or 23 (*this number was actually 27*) grants were approved, totaling \$2.1 million, which brought the grand total awarded close to \$25 million. There are no tax dollars involved in the program. All of the fees collected are from user fees from people who use the courthouses. A large majority of these are paid by non-West Virginia residents as they are out-of-state individuals paying for our maps or other documents. 95% or more of the money collected in fees goes back out to the courthouses for the improvement projects. That money then goes to private industry in the way of business contractors, roofers, plumbers, electricians, etc. The Authority funds in excess of \$2 million each year, generally with 21 or 22 projects. The \$3.00 fee that is generated from the sale of maps usually only contributes about \$48,000 to the Authority's funds.

Kurt Donaldson and Joe Alongi agreed that there needs to be uniformity and something in the Code for the mapping fees. Jeff Amburgey thanked Mr. Alongi and Ms. Smith for attending the meeting and stated that during the first committee meeting that he attended regarding the Rule he received questions from a Delegate who stated that they had just passed a FOIA law and asked if the mapping documents shouldn't be free. Mr. Amburgey stated that is the risk involved and that is why he reached out to Melissa Garretson Smith to become involved so that she could defend the need for the \$3.00 portion of the fee.

- Hiring Approval Requests

Jeff Amburgey reminded the PVC members that standard procedures involving the hiring approval requests, under the Procedural Rule, were that once the request was shared with the members, if any member had an objection, the individual could not be hired and paid out of the Valuation Fund. The county assessor could choose to appear before the PVC at the next scheduled meeting to provide justification and the approval would then be voted on by all members. However, as the PVC was only required to meet two times per year, this process could seriously delay the hiring of an individual, unless the assessor chose to pay the perspective hire out of their General Fund.

Mr. Amburgey's standard practice is to simply inform the assessor that an objection has been made. He does not disclose the name of the PVC member that made the objection. Mr. Amburgey asked the members for clarification on if they felt that if a PVC member were to

object to any hiring approval, should their name be initially disclosed or should they remain anonymous.

It was discussed and decided by the members that Mr. Amburgey handled the situation as he should have as Chairman of the PVC and that the names of any objecting members would not be disclosed. It was felt that disclosing names could make the situations personal when, in fact, the body is designed to create a balance that provides fair and equal processes. Therefore, the process would remain as it had been.

- Next PVC Meeting's Budget Document Submission Discussion

Jeff Amburgey reminded the members that for the next PVC meeting, which would be held in January, it was standard procedure that if a county's budgeted carryover was more than 50%, Mr. Amburgey identified that budget and shared it with all the PVC members to ascertain if the county would be required to appear before the PVC to explain their carryover. This was done in the same manner of the hiring approvals, that if one member objected to any budget, that county would be required to appear.

**Kurt Donaldson made a motion to use the same motion that had been used at the November 2014 meeting, which stated, to repeat the process the same as last year and that Mr. Amburgey would review the Valuation Fund Budgets and circulate that information among the members from any county that had a carryover of over 50% to see which counties the PVC wanted to request to appear at the January (2016) meeting to justify the carryover. It would only take one member requesting to have a county appear. Mickey Brown seconded the motion. With no further discussion and all members voting in favor, the motion passed.**

- More/Less Budget Revision Request Submission

Jeff Amburgey instructed the members to revisit the material provided on the topic of the "More or Less letters" where the Property Tax Division requests certain counties to submit budget revisions (if the county had not already submitted the revision on their own) in order to reconcile their fund balance with the information provided by the county clerk's statement of the ending balance in the Valuation Fund.

Specifically, what should be done about the 5 counties (it had been 6 but Calhoun County presented theirs at this meeting) that had not submitted the requested budget revisions. There had been instances where a county never submits the revision complying with the request of the PVC. Mr. Amburgey asked the members if they wanted to pursue the issue or if they felt it was a State Auditor issue.

**Kurt Donaldson made a motion to send a letter, from the PVC, to the counties depicted in yellow that had not submitted their revision to submit the revision before the next meeting. Jason Nettles seconded the motion. With no further discussion and all members voting in favor, the motion passed.** *(Although the budget revisions were not received in the requested timeframe, all of the counties submitted their revision prior to the month of December, therefore, this letter was not necessary.)*

Perspective dates for the January 2016 meeting dates would be emailed to all members upon PTD staff returning to work.

Jeff Amburgey asked if there was any additional Other Business the members would like to address. There was none. He then thanked the new members for their attendance and participation.

**Kurt Donaldson made a motion to adjourn the meeting. Dick Waybright seconded the motion and the meeting was adjourned.**