

## MINUTES

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

WV State Office Building  
Clarksburg, West Virginia

January 19, 2017

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

#### Quorum Present:

Hon. Mickey Brown, Boone County Commissioner  
Hon. Dick Waybright, Jackson County Commissioner  
Hon. Harvey "Eddie" Young, Assessor of Fayette County  
Janice LaRue, Citizen Member  
Kurt Donaldson, GISP / Citizen Member  
WVU – GIS Manager, Dept. of Geology and Geography  
Dr. Calvin Kent / Citizen Member

#### Members Absent:

Hon. Jason Nettles, Assessor of Calhoun County  
Andrew Robinson, Certified Appraiser / Citizen Member (resigned)

#### 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  
Randy Shiflett, Appraisal Services, Property Tax Division  
John Cutright, Assessor of Barbour County  
Edie Tichner, Assessor of Braxton County  
Irv Johnson, Assessor of Cabell County  
Ralph Layton, Assessor of Grant County  
Dale Kimble, Grant County Assessor's Office  
Rocky Romano, Assessor of Harrison County  
Sallie Robinson, Assessor of Kanawha County  
Janet Burke, Kanawha County Assessor's Office

Guests Present (cont.):

Stephen Duffield, Kanawha County Assessor's Office  
Mark Trach, Assessor of Marion County  
Mark Musick, Assessor of Monongalia County  
Chuck Penn, Monongalia County Assessor's Office  
Tom Lane, Assessor of Pocahontas County  
Jimmy Boggs, Pocahontas County Assessor's Office  
Sherry Hayes, Assessor of Putnam County  
Greg Vandall, Assessor of Summers County  
Christa Kinsey, Assessor of Taylor County  
Rob Bolyard, Taylor County Assessor's Office  
Chris Michael, Assessor of Tucker County  
Dustin Zickefoose, Assessor of Upshur County  
Scott Lemley, Assessor of Wetzel County

Recognizing the presence of a quorum, Jeff Amburgey called the meeting to order at 9:15 a.m.

1. Minutes of November 29, 2016, 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 November 29, 2016 PVC meeting. Dick Waybright seconded the motion. With no further discussion and all members voting in favor, the motion carried.**

The approved minutes of the November 2016 PVC meeting would be placed on the State Tax Department's website.

2. Monitoring Reports / Deficiency Responses – Tax Year 2016

Jeff Amburgey started the discussion for the Monitoring Reports by reminding the PVC members of the standard procedures for monitoring. At the November 29, 2016 meeting the PVC approved the counties with no deficiencies in their monitoring. The counties with first and second year only deficiencies were asked to submit a written plan with their corrective intentions included. Those reports were reviewed by Leroy Barker and the explanations were found to be reasonable.

The only county that was required to appear before the PVC was Wetzel County for a 6-year deficiency. Scott Lemley spoke on behalf of the county.

### **Monitoring Deficiencies ~ 6<sup>th</sup> Year Deficient Counties**

Mr. Lemley complimented the State Tax Department for their assistance. Leroy Barker spoke about the county and how they had phased-in their studies. Janice LaRue questioned the legality of the phase-in process that the county had implemented. Counties are required to be at market value and phase-ins are not permitted. Mr. Lemley stated that he hoped to be in compliance for the upcoming tax year.

**Cal Kent moved to accept the monitoring report. Kurt Donaldson seconded the motion. With no further discussion and all members voting in favor, the motion carried.**

#### **3. Review of All Proposed County Valuation Fund Budget Documents for FY2017 – 2018**

Mr. Amburgey reminded the PVC members that there had been 6 counties called to appear before the PVC to explain their plans for using the large carryovers on their *Proposed County Valuation Fund Budget Documents for FY2017-2018*. Counties had been advised in the budget document letter for FY2017-2018 that if they were deficient in any area, they should plan to dedicate money to correct the deficiencies.

#### ***Cabell County***

Irv Johnson, the Assessor of Cabell County, spoke on behalf of the county. He stated that the county was cutting costs and working on projects and were committed to passing their monitoring. He felt they were being good stewards of their money and the carryover is the only opportunity to continue where they are.

**After much discussion, Cal Kent made a motion to reduce the percentage requested from 2% to 1.85%. Mickey Brown seconded the motion. With no further discussion, the motion carried, with Eddie Young voting opposed.**

#### ***Calhoun County***

Jason Nettles, Assessor of Calhoun County was not in attendance to address his budget situation. After some discussion, it was decided that the Calhoun County budget carryover was not enough to warrant a reduction.

**Mickey Brown made a motion to accept the 2% *Proposed County Valuation Fund Budget Document for FY2017-2018*. Dick Waybright seconded the motion. With no further discussion and all members voting in favor, the motion carried.**

### *Grant County*

Ralph Layton, Assessor of Grant County, spoke on behalf of the county. Mr. Layton indicated that he planned to purchase another vehicle in the near future and asked for approval of his requested 2%.

**After much discussion, Cal Kent made a motion to reduce the percentage requested from 2% to 1.85%. Mickey Brown seconded the motion. With limited discussion between Mr. Layton and the members, the motion carried, with Eddie Young voting opposed and Jeff Amburgey abstaining.**

### *Pocahontas County*

Tom Lane, the Assessor of Pocahontas County, spoke on behalf of the county. Mr. Lane indicated that his property values were declining so his 2% money would likewise be declining.

**Mickey Brown made a motion to accept the 2% *Proposed County Valuation Fund Budget Document for FY2017-2018*. Kurt Donaldson seconded the motion. With no further discussion and all members voting in favor, the motion carried.**

### *Summers County*

Greg Vandall, the Assessor of Summers County, spoke on behalf of the county. He stated that he had been saving money for his mapping projects. Mr. Vandall stated most of his employees were paid out of the General Fund and not the Valuation Fund.

**Janice LaRue made a motion to accept the 2% *Proposed County Valuation Fund Budget Document for FY2017-2018*. Jeff Amburgey seconded the motion. With no further discussion and all members voting in favor, the motion carried.**

### *Taylor County*

Christa Kinsey, the newly-elected Assessor of Taylor County, spoke on behalf of the county with the assistance of her employee, Rob Bolyard. Ms. Kinsey explained that being new to the job she was just getting a handle on the budgetary matters.

**Jeff Amburgey made a motion to accept the 2% *Proposed County Valuation Fund Budget Document for FY2017-2018*. Dick Waybright seconded the motion. With no further discussion and all members voting in favor, the motion carried.**

Jeff Amburgey discussed the percentages requested by all 55 counties for the Proposed County Valuation Fund Budget Documents for FY2017-2018 (found in Tab 4 of the meeting book). With the review of the 6 counties that had been requested to appear completed, discussion resumed for the budgets for the remaining 49 counties. Those 6 counties that had previously appeared to discuss their budgets were approved under separate motions.

**Cal Kent made a motion to accept the percentages requested by the remaining 49 counties for their *Proposed County Valuation Fund Budget Documents for FY2017-2018*. Mickey Brown seconded the motion. With no further discussion and all members voting in favor, the motion carried.**

There was discussion that the “50% rule”, that is currently the standard operating procedure for calling in assessors to discuss their budget, may be changed in the future. A decision was not made, but the issue will be discussed at the November 2017 meeting to determine the practice to be used for the January 2018 meeting.

**Cal Kent made a motion to appoint a subcommittee to review the budget review process and bring recommendations back to the PVC at the November 2017 meeting.** Jeff Amburgey agreed, volunteered to sit on the subcommittee, and asked for other volunteer subcommittee members. Dick Waybright and Janice LaRue would attend by teleconference. Cal Kent was to be the chairman.

#### 4. Tax Year 2017 Monitoring Plan

Jeff Amburgey reminded the members of the purpose of the Monitoring Plan and discussed the only changes to the document were changing the actual year. He further stated that at a previous meeting the decision had been made that if a county passed their monitoring for a current year, that county would not be monitored the following year. For Tax Year 2017, there were 31 counties to be monitored.

**Eddie Young moved to accept and implement the Monitoring Plan. Dick Waybright seconded the motion. With no further discussion and all members voting in favor, the motion carried.**

#### 5. Other Business

##### a. Amendment to PVC By-Laws

Jeff Amburgey stated that there was an amendment to the PVC By-Laws to change the Property Tax Division’s address.

**Cal Kent moved to accept the amendment. Dick Waybright seconded the motion. With no further discussion and all members voting in favor, the motion carried.**

b. Alteration of Hiring Approval Form

Changes were made to make the PVC *Hiring Approval Form* “fillable” in a Word document for ease of submission by counties. Amy Jacobs will email the form to all county assessors.

c. Proposed PVC Procedural Rule 189-3 Amendment

Kurt Donaldson spoke about proposed changes to the mapping rule and provided a handout to the members.

**Kurt Donaldson made a motion to change the submission date in Paragraph 11.8.a. (for the revised tax maps and GIS parcel boundary files) to February 1<sup>st</sup> as opposed to December 31<sup>st</sup>. Mickey Brown seconded the motion. Jeff Amburgey noted that the wording should change from 7 months to 6 months. With no further discussion and all members voting in favor, the motion carried.**

**Kurt Donaldson made a motion that for 189-3 Procedural Rule for the Statewide Procedures for the Maintenance and Publishing of Surface Tax Maps with the amendments presented and the motion that included the February 1<sup>st</sup> deadline be approved. Eddie Young seconded the motion. With no further discussion and all members voting in favor, the motion carried.**

d. Discuss Draft Letter from PVC to Governor and Legislative Leaders Concerning Property Tax Losses from Coal and Flooding

Cal Kent spoke about the purpose of the letter. No recommended changes to the letter were made.

**Cal Kent made a motion to send the letter. Dick Waybright seconded the motion. With no further discussion and all members voting in favor, with the exception of Jeff Amburgey who abstained from voting, the motion carried.**

e. Valuation Fund Clarification

Sallie Robinson, Assessor of Kanawha County, spoke about the valuation fund and the county commission asking to use those funds more than usual. Cal Kent would like to know the limitations of the valuation fund monies.

**Kurt Donaldson made a motion that the Tax Department circulate a draft letter to the PVC members directing the Auditor's Office to provide clarification as to what can be paid out of the assessor's valuation fund budget. Cal Kent seconded the motion. With no further discussion and all members voting in favor, the motion carried.**

**As there was no additional Other Business to discuss, Kurt Donaldson made a motion to adjourn the meeting.**