

Minutes

PROPERTY VALUATION TRAINING AND PROCEDURES COMMISSION (PVC)

WV State Office Building
Clarksburg, West Virginia

December 16, 2021

Presiding: Michael White
Chairman, Property Valuation Training and Procedures
Commission
Director, Property Tax Division

Quorum Present

Agnes Queen - Lewis County Commission
Dick Waybright - Jackson County Commissioner
Joseph Alongi - Assessor of Hancock County
Harvey "Eddie" Young - Assessor of Fayette County
Jason Nettles - Assessor of Calhoun County
Kurt Donaldson - GISP/Citizen Member

Members Absent

Drema Evans - Citizen Member
Jonathan Cavendish - Citizen Member

Guests Present

Christina Turley, Secretary, PVC , Property Tax Division
Nita, King, Appraisal Services, Property Tax Division
Kathy Sherman Cunningham, Appraisal Services, Property Tax Division
Luke Heckert, Appraisal Services, Property Tax Division
Brenda Stenger, Appraisal Services, Property Tax Division
Jesse Jeffries, State Tax Department, Information Technology

member but a member of the Lewis County Commission. With the correction, Dick Waybright made the motion to accept the minutes of the January 26, 2021 meeting, Joseph Alongi seconded the motion. With no further discussion and all members voting in favor, the motion carried.

Tax Year 2021 - Mapping/Drafting Monitoring Reports

Jesse Jeffries introduced himself as the GIS Technician. He stated everyone was good, everyone passed and they were accurate. Michael asked for an approval to accept the monitoring report, Eddie Young moved to accept as submitted, Joseph Alongi seconded. With no further discussion and all members voting in favor, the motion carried.

Tax Year 2021 - County Appraisal Monitoring Reports

Nita King reported of the 37 counties monitored for tax year 2021, 27 counties passed with no deficiencies, 4 passed with only recommendations for a total of 31 counties passing monitoring for tax year 2021. Looking at the page for the County Monitoring Summary, the green counties are Berkeley, Boone, Cabell, Doddridge, Fayette, Grant, Hampshire, Harrison, Jackson, Kanawha, Logan, Marion, McDowell, Mineral, Mingo, Monongalia, Monroe, Morgan, Nicholas, Pendleton, Raleigh, Randolph, Roane, Summers, Tucker Wayne and Wood. The counties only with recommendations are Braxton, Brooke, Pleasants and Wetzel.

When looking at the sales ratio report, there were two counties that failed and they are Marshall and Webster. However, they were very close and Nita doesn't foresee them being on the list next year. The two counties that did not reach the median that were less than 90% are Hardy and Marshall. The counties in their first year of deficiency are Calhoun and Upshur. Calhoun County, the Assessor is Jason Nettles, the monitoring was completed by Debbie Hennen. Calhoun County is in their first year of deficiencies in category four for procedures, land tables and cost modifiers. The residential cost studies for the modifier were submitted and they were under the required number for submission and no documentation was submitted to the monitor. There was no commercial modifier study submitted. Calhoun County has a limited number of staff and it is difficult to meet the requirements.

Upshur County, the Assessor is Dustin Zickefoose, the monitoring was completed by Terry McDiffitt. Upshur County is in their first year of deficiency in the categories 3 - data collection, category 4 - procedures and category 6 - sales unit formity. The monitor reviewed the standard ten parcels for data collection and found one error, additionally there were ten more parcels reviewed for a new data collector and there were three errors. Of the 20 parcels, the error rate is 20%, which is not uncommon when they have a new data collector and they are being reviewed. Category 4 - Procedures and Cost Modifiers - Commercial document study, no documentation was provided to the monitor

and many samples were out of the five year range and could not be utilized. Category 6 - Appraisal Uniformity, the monitor reviewed 10 sales, 3 comps for each sale, the monitor found grade and CDU changes and that indicates sales changing. Joseph Alongi raised the question if the monitors checked the adjoining properties. Nita spoke to say yes he did.

Third year deficiency was Tyler County, the Assessor was Lisa Jackson and the monitor was Terry McDiffitt. They are in their third year of land tables and cost modifier studies. The monitor found there to be incomplete documentation for both residential and commercial studies. The grading was found to be too high on the samples used. Also, the replacement cost was not used on all the samples. The county was provided a grading presentation by the monitor and the monitor and the Assessor discussed the cost study issues and they are expected to present an adequate cost study next year and meet their compliance.

Fourth year deficiencies are Clay and Gilmer Counties. Clay County, the Assessor is Teresa Davis and the monitor was Christopher DeWitt. Clay County is in their fourth year deficiency within the category four which is procedures and land tables and cost modifier studies. The monitor found that Clay County was not able to do the land studies on residential/commercial or agricultural properties due to a fluctuation in staffing and to the pandemic. The monitor mentioned she may want to consider contracting work out to alleviate some of the workload. Clay County is a small county and staffing is minimal compared to many other counties in the State. Other than the category four procedures, Clay County does a good job within their other categories which we monitor with the small staff they have.

Gilmer County, the Assessor is Melissa Jedamski and the monitor was Luke Heckert. Gilmer County is in their fourth year of deficiencies in category three which is data collection. The monitor found of the ten parcels reviewed four were found to be in error 10% percent or greater thus resulting in 40% in error. Gilmer County was advised a few years back to grade reviews and CDU changes on their parcels within their county as they make their reviews. We do acknowledge it's going to take them a few years to make these corrections as depending on some of the areas and some of the grades were high, some were low and the CDUs were basically all over the place. Gilmer County is deficient in their fourth year also in the category of land tables and cost modifiers. The contributing factor is due to the cost modifier study was not completed for the commercial properties. Category five is sales validity due to Gilmer County this year. The monitor found there to be 20% error on the validity of sales. One sale was not keyed and one sale was assigned the incorrect validity. We have been trying to work with Melissa and help her as she is pretty new.

The sixth year deficiency is Wirt County, the Assessor is Keith Wilson and the monitors were Jason Lehosit and Christopher Romano. Wirt County is in their sixth year deficiency in category three which is data collection and has various issues. They weren't picking up buildings, porches that were grading and CDU issues. Category four is commercial/residential modifiers. Grades were incorrect for the parcel studies, the study was not complete and the age for the parcel submitted for study was more than five years old so they were not acceptable. Jason Nettles made a motion to approve the deficiencies and Eddit Young seconded the motion, the motion carried.

Budget Revisions for FY 2021 - 2022

The budget revision letters will be going out soon. They have to go to all the County Commissions, Municipalities, and the Board of Education so they have time to make any comments prior to them being approved at the PVC meeting January 20th. Michael asked everyone to review the budget revisions. Dick Waybright made a motion to accept and Agnes Queen seconded the motion, the motion carried.

Other Business - 2022 - 2024 PVC Plans

Michael asked for the approval for the 2022 - 2024 PVC plans. Agnes Queen made a motion to approve and Kurt Donaldson seconded, the motion carried.

Other Business - 2022 Monitoring Plan

Michael asked for the approval of the 2022 Monitoring Plan. This is the same plan that has been used for the past five years. Dick Waybright made a motion to approve and Joseph Alongi seconded, the motion carried.

Other Business - Expired PVC Members

Joseph Alongi commented that the Governor has to approve the members. It has to be sent to the Commissioner as well letting them know this person is expiring and ask if the person is still going to represent the PVC. As well as the Assessor's Association and the private citizens as well.

Other Business

James Foreman from Information Technology the current rules right now require the counties to deliver their text maps by February 1st and their digital data in April. They are wanting a deadline for both on February 1 and all counties are digital. You

have to have the digital data done before you can actually create the maps. Kurt Donaldson spoke on the procedure to get the new date implemented, stating it really makes sense to have just one date for both. The Assessor's already have seven months from the previous calendar year to make any edits. It would be easier for Property Tax and the Assessor's to have one date for the deadline. If it would be implemented, the date it would be implemented would be February 2023. Agnes Queen made a motion to change the date, Dick Waybright seconded, the motion carried. Kurt Donaldson provided text language for the amendment motion. To amend Procedural Rule §189-3 to have the same annual tax map maintenance and GIS boundary file **submission** dates, by striking the text in paragraph §189-3-15 "during the month of April" and replacing it with "by February 1" of each year." This is a minor amendment so it does not have to go through legislation. Michael asked if a motion was needed to make this change, Agnes Queen made the motion, Eddie Young seconded, the motion carried.

Mr. Ash and his staff are available as he knows there are new Assessors. He spoke on looking at the budgets next year, are they budgeting money to help with the deficiencies? The Assessors need to budget to help with the deficiencies. His other concern is in the past they have had Assessor's hold money when they had deficiencies. In the previous years, if they carry over more than 50% of their budget, they need to justify that. In the Auditor's office, they say if the carryover is more than 25%, they need to justify that. The percentages that the PVC is approving is taking away money from the County Commissions and the Board of Education.

The Auditor's office has seen where the counties and municipalities have no money and now everyone feels rich and doesn't know what to do about it. Seen counties spending ARP money is questionable, and has gotten calls regarding this. The ARP is an incentive to make people whole, you can't give bonuses with this money. You need to be careful with the ARP money, getting a lot of calls about it, one county is doing it and one county isn't.

Kurt Donaldson spoke on the statewide contract for the Assessors. This is the last year for the contract, there are eight counties signed up, Jefferson, Lewis, Marshall, Morgan, Raleigh, Randolph and Roane. If interested, the deadline is January 1st for the Spring of 2022. Anyone that is interested, needs to let him know ASAP. You can get discounts, save counties time. There is no activity on renewing it right now. It's beneficial for broadband, economic development, not just mapping. FEMA spent ten million dollars on high resolution data. The data is done by the GIS clearinghouse, just

came online just a couple months ago, not a lot of people are aware of it. There is 100% coverage of new elevation data. It's available in the northern panhandle everywhere. The Economic Development office contacted him about the Casino being interested.

Mark Musick spoke regarding the appraisals, the last two years they have gotten more responses probably because of Covid and not knocking on the doors. Agnes Queen made a motion to recognize not knocking on the doors for one more year due to ongoing health issues. Eddie Young seconded, the motion carried.

Michael adjourned the meeting at 10:44, Dick Waybright made the motion, Kurt Donaldson seconded, the motion carried.