

MINUTES

PROPERTY VALUATION TRAINING AND PROCEDURES COMMISSION (PVC)

Flatwoods, West Virginia

January 16 – 17, 2013

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

Quorum Present:

Hon. Mickey Brown, Boone County Commissioner
Hon. Janice LaRue, Mineral County Commissioner
Hon. Jason Nettles, Assessor of Calhoun County
Hon. Harvey “Eddie” Young, Assessor of Fayette County
Hon. Cheryl Romano, Assessor of Harrison County
Mr. Kurt Donaldson, Citizen Member
Dr. Calvin Kent, Citizen Member

Members Absent:

None.

Guests Present:

**Depicts Newly-Elected Assessor*

Amy Jacobs, Secretary, PVC / Office Manager, Property Tax Division
Kris Pinkerman, Assistant Director, Property Tax Division
Faith Dangerfield, Appraiser Chief, Property Tax Division
Ora Ash, State Auditor’s Office
John Cutright, Assessor of Barbour County
Chuck Foley, Barbour County Administrator
Dr. F. Joseph Super, Superintendent of Barbour County Schools
Michelle Whetsell, Barbour County Assessor’s Office
Tom Oughton, Assessor of Brooke County
*Irv Johnson, Assessor of Cabell County
Teresa Lane, Assessor of Clay County
David Sponaule, Assessor of Doddridge County
Ralph Layton, Assessor of Grant County
Michael Burke, Greenbrier County Assessor’s Office

Guests Present (cont.):

**Depicts Newly-Elected Assessor*

Dudley Bare, Greenbrier County Assessor's Office
Angela Banks, Assessor of Jefferson County
T. Chad Kelly, Assessor of Lewis County
Paula Mace, Lincoln County Assessor's Office
*Joshua Brumfield, Assessor of Lincoln County
Connie Dobbs, Lincoln County Assessor's Office
Jim Priester, Assessor of Marion County
William McComas, Marion County Assessor's Office
Rose Ann Maine, Assessor of Mineral County
Larry Taylor, Mineral County Assessor's Office
*Mark Musick, Assessor of Monongalia County
Chuck Penn, Monongalia County Assessor's Office
David McCain, Monongalia County Taxpayer/Citizen
Ernie Dennison, Assessor of Nicholas County
Carolyn Sponaule, Assessor of Pendleton County
Sandie Smith, Pendleton County Assessor's Office
*Thomas Lane, Assessor of Pocahontas County
Terri Funk, Assessor of Preston County
Sherry Hayes, Assessor of Putnam County
Lawrence Smith, Putnam County Assessor's Office
Phyllis Yokum, Assessor of Randolph County
Arlene Mossor, Assessor of Ritchie County
Greg Vandall, Assessor of Summers County
Paul Burns, Assessor of Tucker County
Greg Stevens, Tucker County Assessor's Office
Jack Hayes, Assessor of Tyler County
Helen Phillips, Assessor of Upshur County
*Max Cochran, Assessor of Webster County
*Scott Lemley, Assessor of Wetzel County
Michael Cook, Assessor of Wyoming County
Michael Allen, Wyoming County Assessor's Office
Kevin Rake, Tyler Technologies
Eric Coakley, Tyler Technologies

Recognizing the presence of a quorum, Jeff Amburgey called the meeting to order at 1:15 p.m.

Prior to starting the meeting, Mr. Amburgey announced the appointment of the two newly appointed members to the PVC, who will be replacing Mr. Dolan Irvine, the former Assessor of Pocahontas County, , and Mr. Dana Lynch, the former Assessor of Webster County, who will now be serving in the House of Delegates. Mr. Jason Nettles, Assessor of Calhoun County, and Mr. Eddie Young, Assessor of Fayette County, were newly appointed and still must

be approved by the Senate, but are permitted to attend meetings, vote, and be treated with all member privileges.

1. Minutes of November 14, 2012, Meeting of the Property Valuation Training and Procedures Commission

Dr. Cal Kent made a motion to approve the meeting minutes. Cheryl Romano seconded the motion. With no further discussion and all members voting in favor, the motion carried.

2. Monitoring Reports – Tax Year 2011

Jeff Amburgey started the discussion reminding the members that at the November 14, 2013 meeting the members voted that counties that had no deficiencies would receive the “Atta-Boy” letter; counties that were deficient for the first year in a single category would be required to submit an explanation of how they would correct the deficiency; the second year would also get a letter to that effect with copies sent to the levying bodies; and, counties that have been out of compliance for three or more years are asked to appear before the PVC to explain their plan to correct those deficiencies.

As the second day of the meeting required counties to appear, if necessary, to explain budget matters, Mr. Amburgey stated that if a county was required to be present both days, he would allow the representative of the county to speak on the first day for both topics. There were five of these counties.

Mr. Amburgey further explained that Steve Judy and Faith Dangerfield of the Property Tax Division had reviewed the letters that were submitted for the first and second year deficiencies and Ms. Dangerfield was present to discuss the issue further. Ms. Dangerfield stated that while most plans were acceptable there were a few counties that did not have an actual plan to address certain deficiencies and had not yet responded back to the Division.

Cheryl Romano requested that the first and second year deficient counties be set aside and readdressed after those counties with three or more year deficiencies that were required to attend the meeting had spoken.

3rd Year Deficient Counties:

- ***Greenbrier County – Monitoring Report for TY2011.***

Michael Burke spoke on behalf of the county. They were out of compliance on Procedures and Appraisal Uniformity. They have increased their modifier and residential farmland value the last two years, which they hope will correct that deficiency. The county has been under-staffed but they are working on that and plan to do a complete modifier and land table study in the spring. He does not anticipate the county being in compliance for Tax Year 2013.

Cheryl Romano made a motion to accept the report for Tax Year 2011, stating that she hopes the county will be in compliance for Tax Year 2014. Cal Kent seconded the motion. With no further discussion and all members voting in favor, the motion carried.

- *Marion County – Monitoring Report for TY2011.*

Jim Priester, the Assessor of Marion County spoke on behalf of the county. They were out of compliance on land tables and cost studies. He stated that they have completed those, with the exception of the AG tables for 2012. Dwight Goff was hired to do an AG tables study. The land tables and cost studies have been completed for 2012 and 2013. He felt the county would be in compliance for Tax Year 2013, with the exception of AG.

Cheryl Romano made a motion to accept the report for Tax Year 2011. Kurt Donaldson seconded the motion. With no further discussion and all members voting in favor, the motion carried.

- *Mineral County – Monitoring Report for TY2011.*

Larry Taylor spoke on behalf of the county. He stated that they had problems in the past with sales chasing, which has been corrected. They have started doing residential and commercial cost studies. They have increased the county modifier for residential. Commercial has been a problem, due to lack of production, so they have contacted neighboring counties. Land table studies have been increased for 2013. He felt the county would be in compliance for 2013.

Cal Kent made a motion to accept the report for Tax Year 2011. Janice LaRue seconded the motion. With no further discussion and all members voting in favor, the motion carried.

- *Mineral County – Budget Document for FY2013 – 2014.*

Mr. Amburgey started the discussion explaining that Mineral County had a current carryover, as of January 1st, of \$250,391, which is 60% of her total budget. The county has again requested 2% and has estimated that by July 1st that carryover will be down to \$225,346, which is still 57% of the budget.

Mr. Amburgey stated that for the past couple years when discussing the budgets, the Commission had concentrated on counties with large carryovers and why the money was not being spent. Questions had been raised about counties that were out of compliance but didn't use the extra money to take measures to correct the deficiencies (hiring contracted help, training, etc.). At a previous meeting, it was voted to send all assessors a letter stating that their budget was over 50% it would be cut. During the June 27, 2012 meeting, the topic was readdressed with input from several counties considered. This led to the motion being revised to state that those budgets that were over 50% would be reviewed and any county that was currently or proposed to be over 50% would be called before the PVC to explain their spending plan.

Rose Ann Maine, the Assessor of Mineral County, spoke on behalf of the county. She intends to spend over \$30,000 for a computer system for the county, as well as the charges for IASWorld. She also plans to hire an additional employee with an entry salary of \$20,100, plus benefits. The county has hired Tom Riley, an ex-State employee, as a consultant. Ms. Maine stated that at the beginning of the next fiscal year she anticipates having \$225,000 but by the end of that year it should be down to \$50,000

- *Pendleton County – Monitoring Report for TY2011.*

Carolyn Sponaule, the Assessor of Pendleton County, spoke on behalf of the county. They were out of compliance with land tables and modifiers. The county is experiencing trouble with the commercial studies as they do not have any commercials, so they use a bordering county. They are working on their land tables and have contracted with Tom Riley. Cal Kent questioned their sold vs. unsold property practices. The sales are validated each year and the sold property is not adjusted, as it had been in the past. Dr. Kent commended the county for their efforts.

Kurt Donaldson made a motion to accept the report for Tax Year 2011. Cal Kent seconded the motion. With no further discussion and all members voting in favor, the motion carried.

- *Putnam County – Monitoring Report for TY2011.*

Lawrence “Buddy” Smith and Sherry Hayes, the Assessor of Putnam County, represented the county. Mr. Smith spoke on behalf of the county. They were out of compliance with procedures, sales validity and uniformity. Their cost tables are good for this year and their modifier went up across the board about 9% on residential and about 7% on commercial. He does not feel the sales validity will continue to be an issue. He stated that the county would probably not be in compliance for Tax Year 2013 but should be for Tax Year 2014.

Cheryl Romano made a motion to accept the report for Tax Year 2011. Jason Nettles seconded the motion. With no further discussion and all members voting in favor, the motion carried.

- *Tucker County – Monitoring Report for TY2011.*

Greg Stevens, a new appraiser for Tucker County who started in March of 2012, spoke on behalf of the county. They were out of compliance with procedures, sales validity and uniformity. They will not be in compliance for TY2013 and he isn't sure about TY2014.

Cal Kent made a motion to accept the report for Tax Year 2011. Kurt Donaldson seconded the motion. With no further discussion and all members voting in favor, the motion carried.

- *Tucker County – Budget Document for FY2013 – 2014.*

Mr. Amburgey started the discussion explaining that Tucker County had a current carryover, as of January 1st, of \$218, 344, which is 72% of his total budget. The county has shown an estimated budget beginning on July 1st that carryover will be to \$77,500, which is only 47% of the total budget.

Paul “Butch” Burns, the Assessor of Tucker County, spoke on behalf of the county. Mr. Burns stated that wages and benefits for employees will not be invoiced to the county commission until after the end of the budget year and that is \$70,000. There is a new annex being built and they anticipate purchasing new furniture and equipment once they can expand. Mr. Amburgey asked the PVC members to note that Mr. Burns did not request the full 2%, but requested 1.5%.

- *Tyler County – Monitoring Report for TY2011.*

Jack Hayes, the Assessor of Tyler County, spoke on behalf of the county. They were out of compliance with procedures, and appraisal valuation/sales ratio. For procedures, the RCN was not being used, but is now. The county has contracted with Dwight Goff to assist with the land tables and building values. Dr. Kent further stated the county’s ratio was at 60%, which was verified.

Cheryl Romano made a motion to accept the report for Tax Year 2011. Cal Kent seconded the motion. With no further discussion and all members voting in favor, the motion carried.

4th Year Deficient Counties:

- *Wetzel County – Monitoring Report for TY2011.*

Scott Lemley, the newly-elected Assessor of Wetzel County, spoke on behalf of the county. Mr. Lemley stated that he plans to contract with Dwight Goff to look at their building cost study, the residential neighborhood land tables, agriculture land tables, commercial land tables, etc. He anticipates not being in compliance by TY2014, as he has inherited many issues from the previous assessor.

Cal Kent made a motion to accept the report for Tax Year 2011. Kurt Donaldson seconded the motion. With no further discussion and all members voting in favor, the motion carried.

- *Monongalia County – Monitoring Report for TY2011.*

Kevin Rake, from Tyler Technologies, spoke on behalf of the county. Tyler Technologies entered into a contract with Monongalia County in March of 2010 and ran through February 2012. During that time period, all issues in monitoring were addressed. They revisited every property listed on the 3-year visitation plan

and updated and corrected the records. Most of the elements were in place to subsidize the deficiency in value between what was being generated in IAS to what the property had sold for, rendering all the sales worthless for any analytical purpose. Mr. Rakes does not think they will be in compliance for TY2013, but believes they will be for TY2014.

Cheryl Romano made a motion to accept the report for Tax Year 2011. Jason Nettles seconded the motion. With no further discussion and all members voting in favor, the motion carried.

- *Wyoming County – Monitoring Report for TY2011.*

Mike Allen, an employee of Wyoming County, spoke on behalf of the county. The county was out of compliance on Procedures, On Schedule and Appraisal Valuation or Sales Ratio. The problem with the land tables and modifiers is a lack of valid sales. For Tax Years 2009, 2010 and 2011 combined the county had 39 actual sales. Wyoming County stated they will submit a new 3-year plan.

Jason Nettles made a motion to accept the report for Tax Year 2011. Eddie Young seconded the motion. With no further discussion and all members voting in favor, the motion carried.

- *Wyoming County – Budget Document for FY2013 – 2014.*

Mr. Amburgey started the discussion explaining that Wyoming County had a current carryover, as of January 1st, of \$332,062, which is 59% of his total budget. He estimates that by July 1st, it will be 183,632 or 45%.

Mike Cook, the Assessor of Wyoming County, spoke on behalf of the county. The biggest expense there will be the aerial photography for mapping. He is in the process of obtaining quotes for this expense, along with plotters, scanners and servers and computers, which is where the bulk of these funds will be spent.

- *Jefferson County – Monitoring Report for TY2011.*

Angie Banks, the Assessor of Jefferson County, spoke on behalf of the county. The area out of compliance is Procedures. The county was instructed to immediately implement a study to update the land tables of commercial and agricultural property. They were further instructed to immediately implement a study of residential and commercial cost modifiers. All of the studies have been completed and implemented with the exception of the commercial land study. The county also implemented the new depreciation tables. Mr. Amburgey stated that he feels that Ms. Banks has done an admirable job.

Eddie Young made a motion to accept the report for Tax Year 2011. Cheryl Romano seconded the motion. With no further discussion and all members voting in favor, the motion carried.

- *Grant County – Monitoring Report for TY2011.*

Ralph Layton, the Assessor of Grant County, and Lee Layman spoke on behalf of the county. The county is deficient in On Schedule. The county has had employees in the field talking with property owners. They have performed cost studies on home sites and vacant parcels, residuals and unclassified. They have adjusted the land tables in residential and commercial and have made every effort to bring the property in line for sold and unsold. They have visited about 1/3 of the county doing onsite inspections. The county modifier has been adjusted.

Mickey Brown made a motion to accept the report for Tax Year 2011. Cheryl Romano seconded the motion. With no further discussion and all members voting in favor, the motion carried.

- *Summers County – Monitoring Report for TY2011.*

Greg Vandall, the Assessor of Summers County spoke on behalf of the county. The county had been without mappers for the first two years Mr. Vandall was in office. They had Tyler Technologies come in to assist and have attended the State's training. They can now make the tables work. Mr. Vandall stated that Summers County will not be in compliance for TY2013, but he hopes to be in compliance in TY2014. He has plans to hire Dwight Goff to assist them.

Eddie Young made a motion to accept the report for Tax Year 2011. Janice LaRue seconded the motion. With no further discussion and all members voting in favor, the motion carried.

- *Summers County – Budget Document for FY2013 – 2014.*

Mr. Amburgey started the discussion explaining that Summers County had a current carryover, as of January 1st, of \$118,575, which is 59% of his total budget. He estimates that by July 1st, it will be \$0.

Greg Vandall stated that he is saving money due to Summers being a poor county. His expenses involve staffing, GIS and trying to build a website. Summers County will correct their budget and resubmit to the Tax Department next week.

- *Barbour County – Monitoring Report for TY2011.*

John Cutright, the Assessor of Barbour County, spoke on behalf of the county. He feels that they are making improvements and he has hired Dwight Goff. While he doesn't feel the county will be in compliance for TY2013, he does feel

they will be in compliance for TY2014. Regarding the On Schedule issue, Mr. Cutright stated that there was some property that had not been visited since the 1990's. Regarding the Appraisal Valuation or sales ratio issue, he stated they need help. They had 6,000 10% increase letters go out. They followed Dwight Goff's suggestion to gradually implement this procedure.

Mickey Brown made a motion to accept the report for Tax Year 2011. Eddie Young seconded the motion. With no further discussion and all members voting in favor, the motion carried.

- *Barbour County – Budget Document for FY2013 – 2014.*

Mr. Amburgey started the discussion explaining that Barbour County had a current carryover, as of January 1st, of \$93,084, which is 49%% of his total budget. He estimates that by July 1st, it will be \$151,000 or 59%.

John Cutright stated that Barbour County still uses a T-1 line and has old computers. He is facing some unknown expenses and saves money for such. Janice LaRue commented on Barbour County's justification being just the same as last year's.

Kurt Donaldson made a motion (at approximately 6:00 p.m.) to adjourn the meeting until 9:00 a.m. on Thursday, January 17, 2013.

**Second Day of Meeting
Thursday, January 17, 2013 @ 9:15 a.m.**

Recognizing the presence of a quorum, Jeff Amburgey reconvened the meeting of the Property Valuation Training and Procedures Commission at 9:15 a.m.

Mr. Amburgey started the meeting by stating that in the previous day's portion of the meeting, several counties were heard regarding their monitoring reports. The counties with an initial year deficiency or a second year deficiency were not fully addressed at that time. Mr. Amburgey recommended that the Commission approve the monitoring plans and the State Tax Department will follow-up with the counties that did not fully respond. The PVC members stated that they would like to receive copies of this type of correspondence.

Cheryl Romano stated that she received a phone call from Judy Collett, the Assessor of Taylor County, who had written a letter that she was upset as she was out of compliance for one year. She wants to be removed from the non-compliant list as it only related to one small property. Jason Nettles stated that he had also spoken to Ms. Collett who told him she had used RCLND on one thing in the county modifier, which was a mistake. After she recalculated and took that number out and used the RCN, her modifier remained the same. She felt it did not materially affect the value in her county. Mr. Amburgey stated that as this was explained to the Commission, if it is their will, Taylor County can be removed from the one-year deficiency list.

Jason Nettles made a motion to remove Taylor County from the one-year deficiency list. Kurt Donaldson seconded the motion. With no further discussion and all members voting in favor, the motion carried.

The State Tax Department will send Taylor County a letter stating this decision and removal from the deficiency list.

Kurt Donaldson made a motion that the PVC approve the Monitoring Reports for the 1st and 2nd year deficiencies for Tax Year 2011 and that the State Tax Department follow-up with the assessors regarding incomplete responses and share those with the PVC members. Mickey Brown 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 FY2013-2014

Jeff Amburgey explained that 5 counties that appeared on the Wednesday, January 16, 2013 to discuss their monitoring were permitted to discuss their budgets on the same day. Therefore, the remaining 11 counties that need to explain their budgets will do so at this meeting.

Before those counties started, Mr. Amburgey wanted to point out that although Mason County had a large carryover and was over the 50% mark (approximately 67%), that budget was not sent to the members as Mason County has only requested 1.5% for the past couple of years and this year they only requested .3%. Mr. Amburgey stated that he did not feel the PVC would cut that county any further

- ***Cabell County***

Mr. Amburgey started the discussion explaining that Cabell County had a current carryover, as of January 1st, of \$993,000, which is 57% of his total budget. He estimates that by July 1st, it will be \$875,000 or 52%.

Irv Johnson, the newly elected assessor, spoke on behalf of the county. He has incorporated email for the staff, which had not been used, and he plans to purchase 2 new servers at approximately \$20,000. He plans to advertise for additional staff and plans to introduce some cross-training in the office. He plans to provide more tools for the appraisers to have in the field and purchase at least 3 new vehicles.

Dr. Calvin Kent made a motion to approve the Cabell County Budget Document for FY2013 – 2014. Cheryl Romano seconded the motion. With no further discussion and all members voting in favor, the motion carried.

- ***Calhoun County***

Jason Nettles, the Assessor, spoke on behalf of the county. Mr. Nettles stated that he felt his budget was not correct in how it reflected his expenditures. He stated they are an oil and gas

county and have declining revenues. Most of his expenditures are in personnel, which employs 1 person. He feels that in 2015 he will be replacing computers and hardware systems for about \$27,000 (from Global Science).

Mr. Amburgey explained that as of January 1st, Calhoun County had a budget carryover of \$87,000. In the proposed budget, Mr. Nettles stated it was \$20,000, which would indicate he would spend \$67,000 in the next 5 months. As he is not planning on spending that money, he is planning to amend his budget. In the revised version, he will show about a \$50,000 carryover versus the \$20,000. He also understands the importance of being more realistic and accurate in his budget. Mr. Amburgey reminded the members that the actual budget is not being approved, just the percentage requested. The percentage will remain 2%.

Dr. Calvin Kent made a motion to approve the Calhoun County Budget Document for FY2013 – 2014. Mickey Brown seconded the motion. With no further discussion and all members voting in favor, the motion carried.

- *Clay County*

Mr. Amburgey started the discussion explaining that Clay County had a current carryover, as of January 1st, of \$70,000, which is 51% of the total budget. Her budget showed \$40,000 which is about 39%.

Teresa Lane, the Assessor of Clay County, spoke on behalf of the county. She stated that the county has had a big loss in Class 3 Personal Property over the last couple of years. The loss is \$32 million. The closing of Consol, their local coal mine, has caused this loss of valuation. In the last two years, she has received notification from their county commission instructing her to conserve funds and she felt she has done that. She has 4 full-time employees and 1 part-time. In order to pay salaries and benefits, she must have a carryover of at least \$32,000 for personal services only. She has purchased a new vehicle for county use.

Jason Nettles made a motion to approve the Clay County Budget Document for FY2013 – 2014. Eddie Young seconded the motion. With no further discussion and all members voting in favor, the motion carried.

- *Doddridge County*

Mr. Amburgey started the discussion explaining that Doddridge County had a current carryover, as of January 1st, of \$132,000, which is 58% of the total budget. He estimates that by July 1st, it will be \$69,000 or 39%.

Dave Sponaugle, the Assessor of Doddridge County, spoke on behalf of the county. Throughout the years he has always tried to save money, not knowing from year to year if the money would be there if there would be a drop in oil and gas values. They are now one of the counties with developing Marcellus Shale, which indicates their values may increase. He feels he has tried to be a good steward of the taxpayer's money. He does plan to replace computers

and vehicles and implement a GIS mapping system. Mr. Sponaule stated that this is a new situation for him with the Marcellus Shale and in future years he may not request the full 2%.

Cheryl Romano made a motion to approve the Doddridge County Budget Document for FY2013 – 2014. Jason Nettles seconded the motion. With no further discussion and all members voting in favor, the motion carried.

- *Lewis County*

Mr. Amburgey started the discussion explaining that Lewis County had a current carryover, as of January 1st, of \$242,629, which is 55% of the total budget. He estimates that by July 1st, it will be \$192,594 or 50%.

T. Chad Kelly, the Assessor of Lewis County stated that his justification clearly states his intentions. He has added 2 vehicles for data collection and is currently working on a GIS mapping system. They have added and updated computer equipment. His office will be moving into the old county jail facility, with undetermined costs. The Personal Services category had not been correct, but is now accurate. They have contracted with Dwight Goff to assist with farm analysis and land tables and will be contracting with Jerry Knight in the upcoming year.

Jason Nettles made a motion to approve the Lewis County Budget Document for FY2013 – 2014. Kurt Donaldson seconded the motion. With no further discussion and all members voting in favor, the motion carried.

- *Lincoln County*

Mr. Amburgey started the discussion explaining that Lincoln County had a current carryover, as of January 1st, of \$200,041, which is 65% of the total budget. He estimates that by July 1st, it will be \$239,297 or 68%.

Josh Brumfield, the newly elected Assessor of Lincoln County, spoke on behalf of the county. He discussed his 4-year goal and objective plan, depicting the needs of the office

His first goal is to pass the State monitoring report. He plans to hire 2 additional appraisers, as well as an individual to be responsible for sales ratio and land tables. The second goal is to implement and upgrade to digital mapping / GIS. Goal number three is making capitol improvements. They are making communication upgrades and have contacted GST for an estimate. There are also plans to update the office, as well as updating the county website.

He knows these changes cannot be accomplished overnight and will realistically take 3 to 4 years to achieve. He doesn't know that his budget can be below 50% next year, but he does believe he will work that way.

There was some discussion among the members and Mr. Brumfield. Mr. Amburgey ended the discussion noting that it appears that Mr. Brumfield has a good plan for the future but

he wanted to note that Lincoln County is one of the highest carryovers and it will be looked at again closely next year.

Eddie Young made a motion to approve the Lincoln County Budget Document for FY2013 – 2014. Jason Nettles seconded the motion. With no further discussion and all members voting in favor, the motion carried.

- *Nicholas County*

Mr. Amburgey started the discussion explaining that Nicholas County had a current carryover, as of January 1st, of \$414,812, which is 66% of the total budget. He estimates that by July 1st, it will be \$415,406 or 66%.

Ernie Dennison, the Assessor of Nicholas County, spoke on behalf of the county. Mr. Dennison stated that he has always held money over. His main concern has always been to be able to pay his employees. He will be involved in a courthouse remodeling project, although he will not be responsible for the entire cost that it will be a major expense.

Janice LaRue questioned why there was a CD listed. Mr. Dennison replied that it was for savings. Ms. LaRue stated that she did not feel that it was the idea for the Val Fund to have 66% of your budget left year after year. Mr. Dennison told the members that he needed to know what the PVC wanted. He questioned how the 50% and a set dollar amount came about on the table the Tax Department generates. ***Mr. Amburgey stated that the Tax Department would start sharing that charted information with the counties***

When Jason Nettles questioned the \$193,000 in future spending and what that would be spent on Mr. Dennison replied that his biggest expense would be upkeep and remodeling of the offices. Mr. Dennison further stated that he had no problem with adjusting his budget. He just wants to understand what is being done.

Janice LaRue suggested trying 1.75% and seeing what kind of effect that would have on the county. Cal Kent stated that he felt it should be 1.5% for this year and if the money is actually spent then next year Mr. Dennison could request the 2% again.

Dr. Cal Kent made a motion to reduce the Nicholas County Budget Document to 1.5% for FY2013 – 2014. Mickey Brown seconded the motion. Ernie Dennison stated that he needed his final budget number. It was discussed that the PVC had the authority to adjust the 2% to 1.5%. Then the Tax Department will provide Mr. Dennison with the new dollar amount and he can adjust his expense items. **With no further discussion and all members voting in favor of reducing the percentage to 1.5%, the motion carried.**

- *Pocahontas County*

Mr. Amburgey started the discussion explaining that Pocahontas County had a current carryover, as of January 1st, of \$245,738, which is 63% of the total budget. He estimates that by July 1st, it will be \$250,000 or 64%.

Tom Lane, the newly elected Assessor of Pocahontas County, spoke on behalf of the county. Mr. Lane stated although he inherited this large carryover, he anticipates that it will be needed. Market values are reducing in the Snowshoe area, and it is over 50% of the tax base. Mr. Lane anticipates moving some employees from the General Fund to the Valuation Fund until the economy improves. He has plans to purchase a new vehicle. There may also be a need to replace computers and a server.

Jason Nettles made a motion to approve the Pocahontas County Budget Document for FY2013 – 2014. Cheryl Romano seconded the motion. With no further discussion and all members voting in favor, the motion carried.

- *Preston County*

Mr. Amburgey started the discussion explaining that Preston County had a current carryover, as of January 1st, of \$245,558, which is 52% of the total budget. She estimates that by July 1st, it will be \$182,500 or 44%.

Terri Funk, the Assessor of Preston County, spoke on behalf of the county. Ms. Funk provided a recap of her FY2012 – 2013 budget as of January 15, 2013, which reflected several revisions. She estimates that as opposed to the submitted budget figure of \$182,000 it will be closer to \$130,000, which would be less than 40%. Ms. Funk stated that her county conducted 3 pilot projects regarding GIS. She provided a copy of a contract with Atlas in the amount of \$60,400. She also plans on updating their website and has entered into a contract with GST in the amount of \$6,900.

Jeff Amburgey stated that as the PVC would only be approving the percentage, the Tax Department would accept the revised budget as Preston County's official document.

Jason Nettles made a motion to approve the Preston County Budget Document for FY2013 – 2014. Cal Kent seconded the motion. With no further discussion and all members voting in favor, the motion carried.

- *Taylor County*

Mr. Amburgey stated that Judy Collett, the Assessor of Taylor County, sent a letter stating that she could not appear. He further stated that the records reflect that for FY2011-2012 she was at 63% and for FY2012-2013 she is at 64%. Ms. Collett's budget reflects that between now and July 1st she anticipates that she will spend \$120,000.

Jeff Amburgey stated that he wanted it to be on the record that he felt that if an assessor was asked to appear before the PVC they should make every effort to do so. If they cannot attend they need to send a knowledgeable representative from their county. Mr. Amburgey said that he did not want this to establish a pattern that if a county is asked to appear but they don't show up. Kurt Donaldson agreed that there should have been someone appear on behalf of the county. An assessor should have someone that could step in for them in their office. He agreed that was important to note. Cal Kent also agreed.

Jason Nettles made a motion to approve the Taylor County Budget Document for FY2013 – 2014. Cal Kent seconded the motion. With no further discussion and all members voting in favor, the motion carried.

- *Webster County*

Mr. Amburgey started the discussion explaining that Webster County had a current carryover, as of January 1st, of \$168,847, which is 72% of the total budget. He estimates that by July 1st, it will be \$146,287 or 69%.

Max Cochran, the newly elected Assessor of Webster County spoke on behalf of the county. He stated that he plans to upgrade their mapping system. They are out of compliance in many areas, so he plans to hire some field personnel and possibly one Data Entry position to be paid out of the Val Fund. There are plans to purchase at least one new computer.

Cheryl Romano made a motion to approve the Webster County Budget Document for FY2013 – 2014. Jason Nettles seconded the motion. With no further discussion and all members voting in favor, the motion carried.

The final review of the Proposed County Valuation Fund Budget Documents for FY2013-2014 ensued following the lunch break. Jeff Amburgey reminded the members that on the first day of the meeting any county that spoke about their budget was heard only. A decision on approving the percentage was left to the second day of the meeting.

- *Barbour County*

Jeff Amburgey reminded the members that John Cutright presented for Barbour County on the first day of the meeting. The county is very close to 50% and has been out of compliance for 5 consecutive years. Mr. Amburgey stated that even though the county was out of compliance and has hired outside help, they county does not plan to fully implement the suggestions for another year.

Jason Nettles made a motion to approve the Barbour County Budget Document for FY2013 – 2014. Cal Kent and Janice LaRue wanted to adjust his budget to 1.5 or 1.75%. Cal Kent amended the motion to approve the budget document at 1.75%. Mickey Brown seconded that motion. There was further discussion with Cheryl Romano and Jason Nettles voting no. The remaining members voted in favor, and the motion carried.

- *Berkeley County*

Cal Kent made a motion to approve the Berkeley County Budget Document for FY2013 – 2014. Jason Nettles seconded the motion. With no further discussion and all members voting in favor, the motion carried.

- *Boone County*

Cal Kent made a motion to approve the Boone County Budget Document for FY2013 – 2014. Mickey Brown seconded the motion. With no further discussion and all members voting in favor, the motion carried.

- *Braxton County*

Jason Nettles made a motion to approve the Braxton County Budget Document for FY2013 – 2014. Cheryl Romano seconded the motion. With no further discussion and all members voting in favor, the motion carried

- *Brooke County*

Jason Nettles made a motion to approve the Brooke County Budget Document for FY2013 – 2014. Cheryl Romano seconded the motion. With no further discussion and all members voting in favor, the motion carried.

Cheryl Romano stated that she did not think Clay County should have been asked to appear, due to the fact that her budget was 44% one year, last year was 51% and this year is 39%. Jeff Amburgey reminded the members that at the November 2012 meeting, the members had decided that this was how the budgets would be handled. He advised the members that at the next meeting it can be looked at again to determine who will be called in.

- *Fayette County*

Jason Nettles made a motion to approve the Fayette County Budget Document for FY2013 – 2014. Kurt Donaldson seconded the motion. With no further discussion and all members voting in favor, the motion carried.

- *Gilmer County*

Jason Nettles made a motion to approve the Gilmer County Budget Document for FY2013 – 2014. Eddie Young seconded the motion. With no further discussion and all members voting in favor, the motion carried.

- *Grant County*

Cal Kent made a motion to approve the Grant County Budget Document for FY2013 – 2014. Jason Nettles seconded the motion. With no further discussion and all members voting in favor, the motion carried.

- *Greenbrier County*

Jason Nettles made a motion to approve the Greenbrier County Budget Document for FY2013 – 2014. Cheryl Romano seconded the motion. With no further discussion and all members voting in favor, the motion carried.

- *Hampshire County*

Eddie Young made a motion to approve the Hampshire County Budget Document for FY2013 – 2014. Jason Nettles seconded the motion. With no further discussion and all members voting in favor, the motion carried.

- *Hancock County*

Cal Kent made a motion to approve the Hancock County Budget Document for FY2013 – 2014. Janice LaRue seconded the motion. With no further discussion and all members voting in favor, the motion carried.

- *Hardy County*

Jason Nettles made a motion to approve the Hardy County Budget Document for FY2013 – 2014. Janice LaRue seconded the motion. With no further discussion and all members voting in favor, the motion carried.

- *Harrison County*

Mickey Brown made a motion to approve the Harrison County Budget Document for FY2013 – 2014. Janice LaRue seconded the motion. With no further discussion and all members voting in favor, the motion carried.

- *Jackson County*

Jason Nettles made a motion to approve the Jackson County Budget Document for FY2013 – 2014. Eddie Young seconded the motion. With no further discussion and all members voting in favor, the motion carried.

- *Jefferson County*

Cal Kent made a motion to approve the Jefferson County Budget Document for FY2013 – 2014. Jason Nettles seconded the motion. With no further discussion and all members voting in favor, the motion carried.

- *Kanawha County*

Jeff Amburgey stated that although the county was not over 50%, they had a large carryover at \$1.8 million. Part of the carryover is due to funds they have dedicated to the

upcoming IASWorld project in order to see it move forward. These funds are carried over because the State Tax Department does not have that contract in place.

Cheryl Romano made a motion to approve the Kanawha County Budget Document for FY2013 – 2014. Eddie Young seconded the motion. With no further discussion and all members voting in favor, the motion carried.

- *Logan County*

Cal Kent made a motion to approve the Logan County Budget Document for FY2013 – 2014. Jason Nettles seconded the motion. With no further discussion and all members voting in favor, the motion carried.

- *Marion County*

Cal Kent made a motion to approve the Marion County Budget Document for FY2013 – 2014. Eddie Young seconded the motion. With no further discussion and all members voting in favor, the motion carried.

- *Marshall County*

Jason Nettles made a motion to approve the Marshall County Budget Document for FY2013 – 2014. Mickey Brown seconded the motion. With no further discussion and all members voting in favor, the motion carried.

- *Mason County*

Jeff Amburgey reminded the members that although Mason County had high percentages, he only requested .3%. Janice LaRue questioned how the county could drop from \$182,000 to \$39,000. Ron Hickman, the Assessor of Mason County, told Mr. Amburgey that he was aware and that he had plenty of carryover.

Jason Nettles made a motion to approve the Marion County Budget Document for FY2013 – 2014. Cal Kent seconded the motion. With no further discussion and all members voting in favor, the motion carried.

- *McDowell County*

Jason Nettles made a motion to approve the McDowell County Budget Document for FY2013 – 2014. Eddie Young seconded the motion. With no further discussion and all members voting in favor, the motion carried.

- *Mercer County*

Eddie Young made a motion to approve the Mercer County Budget Document for FY2013 – 2014. Jason Nettles seconded the motion. With no further discussion and all members voting in favor, the motion carried.

- *Mineral County*

Eddie Young made a motion to approve the Mineral County Budget Document for FY2013 – 2014. Jason Nettles seconded the motion. With no further discussion and all members voting in favor, the motion carried.

- *Mingo County*

Jeff Amburgey stated that the percentages were not too high and most of the 2% goes to salaries. Janice LaRue noted that the Justification Page was not included in the budget and felt that she should be instructed to transfer the information from her letter to her budget document.

Jason Nettles made a motion to approve the Mingo County Budget Document for FY2013 – 2014. Cal Kent seconded the motion. With no further discussion and all members voting in favor, the motion carried.

- *Monongalia County*

Cal Kent made a motion to approve the Monongalia County Budget Document for FY2013 – 2014. Eddie Young seconded the motion. With no further discussion and all members voting in favor, the motion carried.

- *Monroe County*

Jason Nettles made a motion to approve the Monroe County Budget Document for FY2013 – 2014. Eddie Young seconded the motion. With no further discussion and all members voting in favor, the motion carried.

- *Morgan County*

Janice LaRue made a motion to approve the Morgan County Budget Document for FY2013 – 2014. Jason Nettles seconded the motion. With no further discussion and all members voting in favor, the motion carried.

- *Nicholas County*

This county had been cut from 2% to 1.5% on the first day. There was no discussion.

- *Ohio County*

Jason Nettles made a motion to approve the Ohio County Budget Document for FY2013 – 2014. Eddie Young seconded the motion. With no further discussion and all members voting in favor, the motion carried.

- *Pendleton County*

Jason Nettles made a motion to approve the Pendleton County Budget Document for FY2013 – 2014. Cheryl Romano seconded the motion. With no further discussion and all members voting in favor, the motion carried.

- *Pleasants County*

Cal Kent made a motion to approve the Pleasants County Budget Document for FY2013 – 2014. Janice LaRue seconded the motion. With no further discussion and all members voting in favor, the motion carried.

- *Putnam County*

Jason Nettles made a motion to approve the Putnam County Budget Document for FY2013 – 2014. Eddie Young seconded the motion. With no further discussion and all members voting in favor, the motion carried.

- *Raleigh County*

Jason Nettles made a motion to approve the Raleigh County Budget Document for FY2013 – 2014. Eddie Young seconded the motion. With no further discussion and all members voting in favor, the motion carried.

- *Randolph County*

Cal Kent made a motion to approve the Randolph County Budget Document for FY2013 – 2014. Cheryl Romano seconded the motion. With no further discussion and all members voting in favor, the motion carried.

- *Ritchie County*

Eddie Young made a motion to approve the Ritchie County Budget Document for FY2013 – 2014. Jason Nettles seconded the motion. With no further discussion and all members voting in favor, the motion carried.

- *Roane County*

Jason Nettles made a motion to approve the Roane County Budget Document for FY2013 – 2014. Cheryl Romano seconded the motion. With no further discussion and all members voting in favor, the motion carried.

- *Summers County*

There was discussion regarding the assessor appearing to discuss the budget on the first day of the meeting. The assessor is going to amend his budget and resubmit.

Cal Kent made a motion to approve the pending and revised Summers County Budget Document for FY2013 – 2014. Janice LaRue seconded the motion. With no further discussion and all members voting in favor, the motion carried.

- *Tucker County*

Cal Kent made a motion to approve the Tucker County Budget Document for FY2013 – 2014. Jason Nettles seconded the motion. With no further discussion and all members voting in favor, the motion carried.

- *Tyler County*

Jason Nettles made a motion to approve the Tyler County Budget Document for FY2013 – 2014. Janice LaRue seconded the motion. With no further discussion and all members voting in favor, the motion carried.

- *Upshur County*

Jason Nettles made a motion to approve the Upshur County Budget Document for FY2013 – 2014. Cheryl Romano seconded the motion. With no further discussion and all members voting in favor, the motion carried.

- *Wayne County*

Eddie Young made a motion to approve the Wayne County Budget Document for FY2013 – 2014. Jason Nettles seconded the motion. With no further discussion and all members voting in favor, the motion carried.

- *Wetzel County*

Cal Kent made a motion to approve the Wetzel County Budget Document for FY2013 – 2014. Kurt Donaldson seconded the motion. With no further discussion and all members voting in favor, the motion carried.

- *Wirt County*

Jason Nettles made a motion to approve the Wirt County Budget Document for FY2013 – 2014. Eddie Young seconded the motion. With no further discussion and all members voting in favor, the motion carried.

- *Wood County*

Jason Nettles made a motion to approve the Wood County Budget Document for FY2013 – 2014. Cal Kent seconded the motion. With no further discussion and all members voting in favor, the motion carried.

- *Wyoming County*

There was discussion among the members. Wyoming County had appeared on the first day of the meeting regarding their deficiencies. The county has some excessive funds, which they claim they are going to spend. The members agreed that the county has told the same story for 3 years in a row.

Jason Nettles made a motion to approve the Wyoming County Budget Document for FY2013 – 2014. Eddie Young seconded the motion. Janice LaRue questioned how many years the county had been out of compliance. Jeff Amburgey stated they were on their 4th year. He also reminded the members that two years ago the county was cautioned about being out of compliance and having a large carryover. The county was advised to hire or contract with someone to assist the county with getting into compliance. Janice LaRue suggested that if the county was not in compliance next year, the budget may be cut. **With no further discussion and all members voting in favor, the motion carried.**

Following the first motion,

Kurt Donaldson made a motion to have the Tax Department send Wyoming County a warning letter stating that he must hire or contract with someone. Cheryl Romano stated that he should be informed that it was discussed and some members wanted to cut his budget this year. However, it was decided that he would be given one more opportunity to do the things he came and said he would do. Kurt Donaldson asked if that letter could be included in the next meeting packet. Jeff Amburgey told him that after the letter is sent, the Department will send the PVC members a copy of the letter. **Cal Kent seconded the motion. With no further discussion and all members voting in favor, the motion carried.**

4. PVC Member Appointments Status Report

Jeff Amburgey started the discussion stating that the two newly appointed PVC members were in attendance. He further stated that existing members, Janice LaRue and Mickey Brown, had been reappointed. It was discussed that Cheryl Romano's term had expired in 2008 and Kurt Donaldson and Dr. Calvin Kent's terms had expired in 2010, yet there was no word on their being reappointed. And the PVC is still down 3 citizen members.

5. Budget Revision FY2012-2013

Mr. Amburgey started the discussion stating that there were only two budget revisions for FY2012 – 2013 to be reviewed and approved.

Cal Kent made the motion to approve the budget revisions for FY2012-2013. Janice LaRue seconded the motion. With no further discussion and all members voting in favor, the motion carried.

6. Other Business

Training:

Cal Kent stated that something needs to be done about AG. Discussion ensued among the members regarding AG rates and studies. Cal Kent said that he felt the PVC should decide, 1) when is it significant enough to worry about, and 2) are we going to have some class or just have the State do it.

Cheryl Romano wanted to know under the Monitoring Category 4, how many red “unsatisfactory” were due to farm? Janice LaRue questioned why these categories aren’t broken down into subcategories to be more specific. Jeff Amburgey agreed that it had been discussed that Category 4 was too broad, which had led Kurt Donaldson to suggest a subcommittee of the PVC to review the monitoring again – a monitoring subcommittee. The Tax Department is to send the PVC members the information regarding Category 4 “unsatisfactory” marks that were due to farm.

Subcommittee:

Kurt Donaldson spoke about the suggested subcommittee. It was decided that the subcommittee should be chaired by a PVC member with PVC members and non-members forming the composition. This subcommittee will only make recommendations back to the PVC and serve as advisory only for the PVC.

Kurt Donaldson made a motion to create a subcommittee with Dr. Calvin Kent as the chairperson to review the procedures and techniques used in monitoring. Eddie Young seconded the motion. Jeff Amburgey suggested that Faith Dangerfield be appointed from the State Tax Department. Kurt Donaldson suggested Maria Gray or Rob Leisure from the State Tax Department. Jason Nettles, Eddie Young and Kurt Donaldson volunteered to be on the subcommittee. **With no further discussion and all members voting in favor, the motion carried.**

Dr. Calvin Kent wanted the PVC minutes to reflect that he did present Don Orser’s January 8, 2013 memo to the members. Cheryl Romano felt that as Mr. Orser was not on the meeting agenda that it should not be in the meeting minutes. Jeff Amburgey stated that the minutes would reflect that all members have a copy of the memo.

Janice LaRue wants to be sure that the next meeting agenda includes where to draw the line on the 50% for the counties.

It was discussed that the next PVC meeting may be in June or July, so the subcommittee should plan to meet prior to so they can provide a report.

Cheryl Romano asked Jeff Amburgey what would be done about the expired or vacant PVC member status. Mr. Amburgey stated that he would again contact Andrea Rayl of the Governor's Office.

With no additional Other Business to be discussed, Mickey Brown made a motion to adjourn the meeting. Dr. Calvin Kent seconded the motion. With no further discussion and all members voting in favor, the motion carried and the meeting adjourned at 2:05 p.m.