

MINUTES

PROPERTY VALUATION TRAINING AND PROCEDURES COMMISSION (PVC)

Flatwoods, West Virginia

January 28 – 29, 2015

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

Quorum Present:

Hon. Mickey Brown, Boone County Commissioner
Hon. Jason Nettles, Assessor of Calhoun County
Hon. Harvey “Eddie” Young, Assessor of Fayette County
Hon. Cheryl Romano, Assessor of Harrison County
Janice LaRue, Citizen Member
Kurt Donaldson, GISP / PVC Citizen Member / PVC Subcommittee Member
WVU – GIS Manager, Dept. of Geology and Geography
Dr. Calvin Kent / PVC Citizen Member / PVC Subcommittee Member

Members Absent:

None.

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
Travis Payne, Mined Minerals/GIS, Property Tax Division
Maria Gray, GIS/Mapping, Property Tax Division
Tony Simental, State GIS Coordinator
Ora Ash, State Auditor’s Office
John Cutright, Assessor of Barbour County
Carrie Boyles, Barbour County Assessor’s Office
Jennings Miller, Assessor of Boone County
Susan Baisden, Boone County Assessor’s Office
Randy Lipford, Boone County Assessor’s Office
Irv Johnson, Assessor of Cabell County
Joe Alongi, Assessor of Hancock County

Guests Present (cont.):

Steve Trzaskoma, Hancock County Assessor's Office
Tammy Stonestreet, Harrison County Assessor's Office
Sallie Robinson, Assessor of Kanawha County
Susan Atkins, Kanawha County Assessor's Office
Janet Burke, Kanawha County Assessor's Office
Valerie Taylor, Kanawha County Assessor's Office
Jim Priester, Assessor of Marion County
Chris Kessler, Assessor of Marshall County
Donald Stillner, McDowell County Assessor's Office
Ramona Mahon, Assessor of Mingo County
Marilyn Davis, Mingo County Assessor's Office
Dennis Paige, Mingo County Assessor's Office
Mark Musick, Assessor of Monongalia County
Chuck Penn, Monongalia County Assessor's Office
Kris Liller, Monongalia County Assessor's Office
Chris Michael, Monongalia County Assessor's Office
Norbert Netzel, Assessor of Monroe County
Tom Lane, Assessor of Pocahontas County
Rick Miller, Pocahontas County Assessor's Office
Lawrence Smith, Putnam County Assessor's Office
Paul Wray, Putnam County Assessor's Office
Greg Vandall, Assessor of Summers County / AWWA President
Paul Burns, Assessor of Tucker County
Greg Stevens, Tucker County Assessor's Office
Max Cochran, Assessor of Webster County
Scott Lemley, Assessor of Wetzel County
Michael Cook, Assessor of Wyoming County
Kevin Rake, Tyler Technologies (on behalf of Barbour & Boone Counties)

Recognizing the presence of a quorum, Jeff Amburgey called the meeting to order at 1:08 p.m.

1. Minutes of November 19, 2014, 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. He further stated that Kurt Donaldson had expressed that he wanted an amendment made to the draft of the minutes to include the map monitoring for Tax Year 2014, which had been omitted.

Kurt Donaldson made a motion that the minutes be amended to include the map monitoring for both Tax Year 2013 and 2014. The current draft only contained Tax Year 2013 information. He stated that the recorded minutes contained Tax Year 2014 information, but

the abridged version did not. **Mickey Brown seconded the motion. With no further discussion and all members voting in favor, the motion carried.**

With no further corrections or amendments, Dr. Cal Kent made motion to accept the minutes of the November 19, 2014 meeting. Kurt Donaldson seconded the motion. With no further discussion and all members voting in favor, the motion carried.

Mr. Amburgey spoke about the recent reappointments of the current PVC members, making all terms expire on June 30, 2018, with the exception of Cheryl Romano whose term had expired on June 30, 2008 and Eddie Young, whose term would expire on June 30, 2016. He further stated that Janice LaRue had been reappointment as a Citizen Member, following her December 31, 2014 resignation as a County Commissioner Member. A letter would be mailed to Vivian Parsons, the Executive Director of the County Commissioners' Association, asking for nominations.

2. Monitoring Reports / Deficiency Responses – Tax Year 2014

Jeff Amburgey started the discussion for the Monitoring Reports. He stated that in previous years it was common for the PVC to approve the monitoring summaries for the counties that had no deficiencies or were only deficient in the first or second year, but the counties that were deficient for three or more years were not approved until they had presented their plans before the PVC.

Counties that pass everything in their monitoring receive the “Atta-boy” letter; counties that had been out of compliance or deficient, in the same category, for three or more consecutive years, were asked to appear before the PVC and explain their plans to correct the deficiency(ies).

Leroy Barker would briefly explain the deficiencies for those counties before the county assessor started the explanation.

Monitoring Deficiencies ~ 3rd Year Deficient Counties

Marshall County

Leroy Barker stated that the major issue was “sold vs. unsold” properties. There was a large degree of sold properties whose values were changed/increased compared to unsold properties. Chris Kessler, the Assessor of Marshall County, spoke on behalf of the county.

Cheryl Romano moved to accept Marshall County’s explanation and improvement plan. Eddie Young seconded the motion. With no further discussion and all members voting in favor, the motion carried.

Mr. Amburgey referred the members to the *Revised County Monitoring Summary for Tax Year 2014*, which reflected that Tucker County had been incorrectly placed on the deficiency list and was therefore moved from the deficiency list to the no deficiency list. There was a letter

included in the booklet to the Assessor of Tucker County, dated December 10, 2014, stating such.

McDowell County

Leroy Barker stated that the county did not have land table or modifier studies or support documentation to back up any changes, but they are working toward correcting these issues. Donald Stillner, of the McDowell County Assessor's Office, spoke on behalf of the county, stating that the Assessor, Dennis Altizer, was ill and could not attend.

Jason Nettles moved to accept McDowell County's explanation and improvement plan. Janice LaRue seconded the motion. With no further discussion and all members voting in favor, the motion carried.

Mingo County

Leroy Barker stated that the county had incomplete land table studies, modifiers and support documentation. Dennis Paige, of the Mingo County Assessor's Office, spoke on behalf of the county. Leroy Barker and the assessor believed the county will pass for Tax Year 2015.

Jason Nettles made a motion to accept Mingo County's explanation and improvement plan. Cheryl Romano seconded the motion. With no further discussion and all members voting in favor, the motion carried.

Monroe County

Leroy Barker stated that the county was deficient in land tables, modifiers, studies and reports. Norbert Netzel, the Assessor of Monroe County, spoke on behalf of the county.

Cheryl Romano made a motion to accept Monroe County's explanation and improvement plan and wished Mr. Netzel luck. Eddie Young seconded the motion. With no further discussion and all members voting in favor, the motion carried.

Monitoring Deficiencies ~ 4th Year Deficient Counties

Boone County

Leroy Barker stated that the county was deficient in residential modifiers and land tables. Susan Baisden, of the Boone County Assessor's Office, and Kevin Rake, of Tyler Technologies, spoke on behalf of the county. Cal Kent questioned if the system that Mr. Rake had put into place would be sustainable without the presence of Tyler Technologies. He felt it would be sustainable and the training would hold.

Jason Nettles made a motion to accept Boone County's explanation and improvement plan. Mickey Brown seconded the motion. With no further discussion and all members voting in favor, the motion carried.

Hancock County

Leroy Barker stated that the county was instructed to implement the current land study for all residential, commercial and agricultural land in the county for Tax Year 2015. Joe Alongi, the Assessor of Hancock County, spoke on behalf of the county and stated he felt the county would be in compliance for Tax Year 2016.

Cal Kent made a motion to accept Hancock County's explanation and improvement plan. Jason Nettles seconded the motion. With no further discussion and all members voting in favor, the motion carried.

Joe Alongi made the suggestion that if an improvement plan had been approved by the members of the PVC the prior year, then that information should be shared with the county's monitor. It was decided that the monitoring report would still indicate that a county failed, but comments stating that they were making progress and not ignoring the directives would be added, if applicable.

Jeff Amburgey stated that today's portion of the meeting was intended for the counties that were requested to appear to explain their monitoring deficiencies. The following day of the meeting was intended for the counties that were requested to appear to explain their county budget. As Webster County was on both lists and would need to appear for both their monitoring and their budget, they would be permitted to address both of their issues during this portion of the meeting.

Webster County ~ Monitoring

Leroy Barker stated that the county was deficient in land tables, modifiers, support documentation and sales ratio. Max Cochran, the Assessor of Webster County, spoke on behalf of the county. He hired Dwight Goff, understood the issues and felt the problems would be addressed. Cheryl Romano questioned if the Bill that was passed about substantial improvement or the Tax Commissioner appointing a special assessor would affect Webster County. Jeff Amburgey stated that Webster County was one of the four counties that failed the ratio report. A letter was mailed that stated that Mr. Cochran would need to show substantial improvement, for the current year, or the Tax Commissioner may appoint a special assessor. In the near future, the new ratio report and other data would be reviewed to determine if the county had made substantial improvement. Mr. Amburgey stated that during the second year, the Tax Commissioner has the authority to be somewhat lenient; however, if in the third year the county is not at 54%, it would be mandatory that a special assessor be appointed. If Webster County is not at 54% for Tax Year 2016, it would be a mandatory appointment of a special assessor.

Jason Nettles made a motion to accept Webster County's explanation and improvement plan. Eddie Young seconded the motion. Eddie Young suggested getting serious about getting into compliance for Tax Year 2016 due to the aforementioned Legislation. All members were in agreement with that recommendation. **With no further discussion and all members voting in favor, the motion carried.**

Jeff Amburgey reminded the members and the audience that some years ago it was decided that if a county had a carryover of 50% or more the budget would be reviewed by the PVC and if desired by any one member the county would be required to appear before the PVC and explain the carryover. For the upcoming FY2015-2016 budgets, there were seven counties that had been requested to appear. The past three years were reviewed in determining if any county would be called to appear.

Webster County ~ Valuation Fund Budget

Jeff Amburgey started this discussion stating that for FY2013-2014, Webster County's carryover was 66% of their total budget; for FY2014-2015 it was 69%; and, for the proposed FY2015-2016 budget it was 69%. Mr. Cochran stated that he planned to finish his mapping project (digitizing) and to possibly hire Dwight Goff to address the issue with the land tables (for monitoring. Cal Kent reiterated that if the county had excess money, they need to hire the help to get into compliance. He strongly recommended that he be more ambitious to get the work done and hire an appraisal firm to accomplish his goals.

Jason Nettles moved to leave the percentage at the requested 2% and approve the Proposed Valuation Fund Budget. Kurt Donaldson seconded the motion. Jeff Amburgey stated once the monitoring and sales ratio were completed that for the four counties that were notified, that he and Leroy Barker would meet with the Tax Commissioner to discuss the county's status and clarify the substantial improvement definition. Those counties would then be notified on their status. **With no further discussion and all members voting in favor, the motion carried.**

Monitoring Deficiencies ~ 4th Year Deficient Counties (cont.)

Wetzel County

Leroy Barker stated that Wetzel County was deficient in land tables, modifier studies and support documentation. Scott Lemley, the Assessor of Wetzel County, spoke on behalf of the county. Mr. Lemley stated that he had raised his county modifier on the residential and commercial and would continue to do so and felt he would soon be in compliance. He was pleased with the results of the staff to get them where they are and felt by Tax Year 2017 he would be in compliance. Cheryl Romano asked about the county not implementing the studies that were performed. Mr. Lemley stated that he had not fully implemented the studies to put the county at market value due to not wanting to put an undue burden on his taxpayers.

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

Jeff Amburgey reminded the counties that the State Code says counties will be at fair market value. It does not say that there was a process for gradually getting there. Several counties had mentioned that studies had been performed, yet the county wasn't comfortable using the number, but would gradually get to the number. "Gradually getting there" was not in the Code.

Monitoring Deficiencies ~ 5th Year Deficient Counties

Putnam County

Leroy Barker stated that the county was out of compliance for support documentation for land tables and modifiers (which there were several modifiers).

Buddy Smith, a hired contractor and ex-State employee, spoke on behalf of the county. Sherry Hayes, the Assessor of Putnam County, was not present. They developed cost tables with documentation and farm tables using other counties sharing information. Mr. Smith felt the models were too diverse so he scrapped that and reverted back to neighborhood modeling pricing, which was supported with documentation. Jeff Amburgey stated that the valuation fund budgets are reviewed for every county and Putnam County had a large \$400,000 carryover. Mr. Amburgey stated that he could not see a reason that this problem should not be corrected. The other members agreed that the county was not spending the carryover to correct deficient issues.

Jason Nettles moved to accept the monitoring report. Eddie Young seconded the motion. Mr. Amburgey stated that the motion was to accept the plan with the hopes that the county would pass soon. With no further discussion and all members voting in favor, the motion carried.

Monitoring Deficiencies ~ 7th Year Deficient Counties

Barbour County

Jeff Amburgey stated that Barbour County had also received a letter from the Tax Department instructing them to meet the 54% ratio requirement. Leroy Barker stated that the county was deficient in residential and commercial land tables, modifiers, and support documentation.

John Cutright, the Assessor of Barbour County, and Kevin Rake, of Tyler Technologies, spoke on behalf of the county. Mr. Rake stated that the county had met the 54% sales ratio standard for this year. The county mailed out 10,431 10% letters, which was over 70% of the properties in Barbour County. Mr. Cutright contracted with Dwight Goff to perform a comprehensive residential and commercial land study. They had increased the county modifier,

updated their land tables, understood the need to qualify sales in a responsible manner and were moving in the right direction. The county had a cost study and supporting documentation for everything.

Jason Nettles moved to accept the monitoring report. Eddie Young seconded the motion. With no further discussion and all members voting in favor, the motion carried.

Monongalia County

Leroy Barker stated that the county was deficient in support documentation, modifiers for residential and commercial and sales ratio.

Kris Liller, an employee of Monongalia County, spoke on behalf of the county. The county sent out 10,200 10% increase letters and increased modifiers in increments to eliminate a repeat of what occurred in 2012, where the increase had been implemented all at one time and the county commission lowered the values back down, which essentially wasted one year of work for the county. Ms. Liller felt confident that the county will pass in Tax Year 2015.

Jason Nettles moved to accept the monitoring report. Eddie Young seconded the motion. With no further discussion and all members voting in favor, the motion carried.

3. Tax Year 2015 Monitoring Plan

Jeff Amburgey stated that at the January 2014 meeting of the PVC there had been discussion regarding the Tax Department's Appraisal Services Unit being understaffed, which had made it a challenge to complete the required duties. Discussion among the members led to the decision that counties that had passed in the previous year would not be monitored. The concept was approved and noted in the minutes of the November 19, 2014 meeting that the State would not monitor those counties that passed everything this year. (All counties would still be monitored for sales ratio.)

Mr. Amburgey directed the members' attention to Item II., "Annual Evaluations" in the *West Virginia Department of Revenue, State Tax Department, Tax Year 2015 County Monitoring Plan*, which had been underlined indicating it was new language and stated, "The State Tax Department, Property Tax Division will evaluate 33 counties for Tax Year 2015. Counties will be monitored every other year with the exception of counties that had deficiency(ies) in the prior year". This language came as a recommendation from the PVC Subcommittee and was put into the Monitoring Plan. This was the only change made to the Plan (Page 1, Item II.).

Mickey Brown made a motion to accept the Monitoring Plan for Tax Year 2015. Eddie Young seconded the motion. With no further discussion and all members voting in favor, the motion carried.

4. Other Business - Tax Maps

At the PVC meeting on November 19, 2014, the members agreed that counties may display acreage labels with more than 2 places beyond the decimal point if the acreage labels are annotated in a clear and readable manner. Although exceptions to WV189CSR3, 7.6.e.2., the acreage rule may be granted if the map annotation is legible, the acreage rule will not be amended and thus it is “recommended” that the acreage not exceed two places beyond the decimal point. However, counties should not be cited during map monitoring. No motion had been made at November meeting; therefore, there was nothing in the minutes or on record. Kurt Donaldson felt that this issue should be documented and recorded.

Kurt Donaldson provided a handout and reminded the members of the acreage labels issues on finished tax maps that had been raised by Ritchie County. He stated that during a Cadastral Workshop in Charleston on June 2, 2014, a large number of mappers had come together and discussed the acreage paragraph 7.6.e.2 of WV189CSR3, the Procedural Rule for the Statewide Procedures for the Maintenance and Publishing of the Surface Tax Maps (see below).

WV 189CSR3 7.6.e.2. Acreage. -- Parcels one (1) acre or larger shall show acreage. Parcels in rural areas less than one acre may be shown as fractions of an acre or dimensions in feet. **Acreage should not exceed two (2) places beyond the decimal point.** A decimal point and zeros are unnecessary for whole acreages. The abbreviation "Ac." shall follow the acreage value. If the deeded acreage does not match the calculated acreage, then the deeded acreage shall take precedence. If both deeded and calculated acreages are annotated on the same map, then the deeded and calculated acreages shall be identified by "(d)" and "(c)" respectively.

Kurt Donaldson suggested that a motion be made that counties may display acreage labels with more than 2 places beyond the decimal point if the acreage labels are annotated in a clear and readable manner. Although exceptions to WV189CSR3 7.6.e.2. acreage rule may be granted if the map annotation is legible, the acreage rule will not be amended and thus it is “recommended” that the acreage not exceed two places beyond the decimal point.

Mr. Amburgey clarified that this was for monitoring purposes only and that the county would not be failed for solely this issue.

Cal Kent made the motion and Eddie Young seconded the motion. With no further discussion and all members voting in favor, the motion carried.

5. Review of Proposed County Valuation Fund Budget Documents for FY2015-2016

Jeff Amburgey stated that there were 7 counties that had been requested to appear before the PVC due to questions concerning their proposed budgets. The review would begin for the *Proposed County Valuation Fund Budget Documents for FY2015-2016* for the 48 counties that had not been called to appear to explain their carryover, etc. He suggested that instead of

approving these budgets on an individual basis that they be approved, in bulk, at the end of the review and discussion process.

Discussion ensued regarding the budgets for Barbour through Logan Counties.

It was briefly discussed that the County Commission cannot legally give a County Assessor less money than they did in the year 1990. Once the Valuation Fund was established, it was determined that the County Commission could cut an Assessor's General Fund Budget back to what it had been in 1990. Ora Ash, of the State Auditor's Office, has the exact figures and would monitor that a county did not receive less than their 1990 dollar amount. It was also discussed that this topic had been challenged by various counties.

Sallie Robinson, the Assessor of Kanawha County, questioned if there could be a change to the Hiring Approval procedures so that part-time individuals would not be required to be advertised in the newspaper. Due to the high cost of advertising and the turnover rate with temporary or part-time employees, it creates a hardship to be required to repeat the newspaper ads.

It was stated that the current policy states that if a newspaper ad is not older than 6 months old, it can be reused. As the budgets had been the topic being discussed, it was recommended that this topic would be discussed on the following day of the meeting under "Other Business".

Kurt Donaldson made a motion to adjourn the meeting until 9:00 a.m. Thursday morning. With no objection, the motion carried.

January 29, 2015

Recognizing the presence of a quorum Jeff Amburgey called the second day of the meeting to order at 9:05 a.m.

Mr. Amburgey reminded the PVC members that there had been 7 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 FY2015-2016*. Counties had been advised in the budget document letter for FY2015-2016 that if they were deficient in any area, they should plan to dedicate money to correct the deficiencies. Of the 7 counties, Webster County had spoken on the first day of the meeting as they were also present to discuss monitoring deficiencies. Review for the 48 counties that had not been called to appear had begun the previous day of the meeting. The first 22 of the 48 counties had been reviewed.

Cabell County

Irv Johnson, the Assessor of Cabell County, spoke on behalf of the county. He stated that out of the 2% he has requested, 1.85% goes straight to Personal Services. The county purchased 3 new vehicles last year and they are down from 10 cars to 8 cars. A mapping project had been

planned and RTI suggested that the county start fresh with their mapping project, which was estimated at \$80,000 to \$150,000. They may bid this out as opposed to doing in-house. Aerial photos need updated and the county had received bids for this project. He also stated that the prior assessor had accumulated excess funds and he had inherited the carryover.

Jason Nettles made a motion to accept the 2% Proposed County Valuation Fund Budget Document for FY2015-2016. Kurt Donaldson seconded the motion. With no further discussion and all members voting in favor, the motion carried.

Mineral County

Jeff Amburgey spoke about Rose Ann Maine, the Assessor of Mineral County, not being present to speak on behalf of the county. Ms. Maine did not attend the meeting due to the threat of a possible impending ice storm. Mr. Amburgey stated, and wanted documented on the record, that if the PVC requested the presence of an assessor or someone knowledgeable from their office to appear at a meeting, that is what should happen and they should make every effort to attend. Janice LaRue stated that she would relay that information to the assessor.

Mr. Amburgey stated that in the absence of Ms. Maine, Janice LaRue, an ex-County Commissioner and current PVC member, would speak on behalf of the county, if there were no objections. Ms. LaRue provided a handout that was an additional justification for the unencumbered balance for Mineral County. She agreed with the assessor's request for 2%, as there were plans for aerial photography to be done with Hampshire, Grant and Pendleton Counties.

Eddie Young made a motion to accept the 2% Proposed County Valuation Fund Budget Document for FY2015-2016. Cheryl Romano seconded the motion. With no further discussion and all members voting in favor, the motion carried.

Pocahontas County

Tom Lane, the Assessor of Pocahontas County, spoke on behalf of the county. Mr. Lane stated that the county had been declining for the last 6 years in projected tax proceeds. Records reflected that the county had decreased \$677,695 over the last 6 years, which is 9.3% loss. He had planned on buying new vehicles, but elected to pay for aerial photography instead, which is estimated to cost \$90,000. Training and education and updating equipment would also take some of the carryover funds.

Jason Nettles made a motion to accept the 2% Proposed County Valuation Fund Budget Document for FY2015-2016. Eddie Young seconded the motion. With no further discussion and all members voting in favor, the motion carried. Cal Kent stated that he hoped these things get done. Each year there were always different excuses, but the plans never get carried out.

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 department. The county digitized with 5 other counties in 2005 and had employed Jackson Mapping on a part-time basis for the last 3 or 4 years. He planned to employ a new contractor - possibly Atlas (estimated at \$60,000). The county has had employee turnover problems and has hired Dwight Goff to compile land, farm and modifier studies. He also discussed plans to go online.

Jason Nettles made a motion to accept the 2% *Proposed County Valuation Fund Budget Document for FY2015-2016*. Cheryl Romano seconded the motion. With no further discussion and all members voting in favor, the motion carried.

Tucker County

Paul "Butch" Burns, the Assessor of Tucker County, spoke on behalf of the county. Mr. Burns stated that his county also faced mapping issues. He had contracted with Kimball to complete the mapping for GIS. Mr. Amburgey stated that the county had only requested 1%, which was down from 1.25%. Cheryl Romano questioned why the county had been called to appear. Cal Kent had requested the county appear due to the past year percentages.

Eddie Young made a motion to accept the 1% *Proposed County Valuation Fund Budget Document for FY2015-2016*. Jason Nettles seconded the motion. With no further discussion and all members voting in favor, the motion carried.

Wyoming County

Mike Cook, the Assessor of Wyoming County, spoke on behalf of the county. At the recommendation of the PVC, the county had contracted with Tyler Technologies, for consultation, data analysis and training. Mr. Cook stated that the county had passed all areas of the monitoring for Tax Year 2014. He further stated that Wyoming County was a coal county simply trying to hang on. Cal Kent asked what the anticipated surplus of \$231,000 would be used for. Funding for Tyler Technologies and plans for aerial photography (estimated at \$72,000 through Techtometry) would take some of this carryover down.

Jason Nettles made a motion to accept the 2% *Proposed County Valuation Fund Budget Document for FY2015-2016*. Eddie Young seconded the motion. With no further discussion and all members voting in favor, the motion carried.

With the review of the 7 counties that had been requested to appear completed, discussion resumed for the budgets for the remaining 26 of the 48 counties.

During the review of the proposed budget for Putnam County, much discussion ensued among the members; specifically, if Putnam County was serious about addressing their carryover

issues. The assessor had projected for several years that the carryover would decrease, but the numbers do not decrease. There was concern that the county continues to have issues with their monitoring and it was decided that if the assessor did not make the necessary monitoring improvements next year, action would need to be taken by the PVC. It was stated that Putnam County was a large county with plenty of sales and they should be capable of performing the studies to get into compliance. For smaller counties, these issues are more understandable, but Putnam County has \$400,000 and, therefore, had the funds to address the problem areas and no longer be deficient in monitoring. **Eddie Young moved to accept the 2% Proposed County Valuation Fund Budget Document for FY2015-2016, but watch closely for next year. Mr. Young requested that Sherry Hayes, the Assessor of Putnam County, be required to appear next year. Jason Nettles seconded the motion.** It was decided that Ms. Hayes should be notified of this decision now. **With no further discussion and all members voting in favor, except for Jeff Amburgey who was opposed, the motion passed.** Following the motion, it was also decided that a separate letter would be sent to Putnam County alerting the county of the decision that Ms. Hayes will be expected to appear at the January 2016 meeting of the PVC to discuss both her monitoring and budget.

The 7 counties that had appeared to discuss their budgets were approved under separate motions. Putnam County was also approved under a separate motion. **Cal Kent moved to approve the Proposed County Valuation Fund Budget Documents for FY2015-2016 for the remaining 47 counties. Janice LaRue seconded the motion. With no further discussion and all members voting in favor, the motion passed.**

6. Other Business

Jeff Amburgey reminded the members about the actions being taken in the suggested mapping code changes (from previous meetings) that would add the word “digital” in certain places and moving the two Legislative Rules. One was actually a Procedural Rule and the changes were not controversial.

The Code changes had been drafted by Mark Morton of the Legal Division and Kurt Donaldson had reviewed the document and had no objections.

Kurt Donaldson stated that he would like to meet with Tax Commissioner Matkovich regarding this issue. Mr. Donaldson stated that he specifically wanted to express to the Tax Commissioner as the Chair of the PVC, which he has delegated to the Director of the Property Tax Division, if the body (of the PVC) has approved Rules, it is a parliamentary procedure that the Chair has to authenticate it with his signature. This is a part of “Robert’s Rules of Order” and is one of the duties of the Chairperson: “...to authenticate, by his or her signature, when necessary, all acts, orders and proceedings of the assembly or commission”. So when a Rule is submitted, there is a cover sheet, and the old Rules will show that they are signed by the Chairman of the PVC – it is not the Tax Commissioner or the Secretary of the Department of Revenue – it is the PVC Chairman. That should apply when these Rules are submitted. It is an administrative duty, due to the Code change, to find a sponsor. If the PVC members are trying to

get sponsors, the leadership will be questioned if the Chair of the PVC is not facilitating obtaining sponsors.

Tony Simental, the State GIS Coordinator, spoke about old, outdated shape files being sold, which counties do not approve of. He discussed some of this information being put on a website that could be obtained at no cost, which would eliminate businesses profiting from this sale. He stated that a distinction must be made between an \$8 paper map fee and the fee for an electronic map. These changes would need to be Legislative, but he felt that the majority of assessors would need to agree first.

Jeff Amburgey stated that the final topic under "Other Business" that he wanted to address was Sallie Robinson's (the Assessor of Kanawha County) request during the meeting the day before to change the PVC hiring approval procedures for the hiring of summer or part-time help. Mr. Amburgey stated that it was undeniable that the Code states that if a county intends to pay an employee out of the Val Fund, it must be approved by the PVC. However, the question becomes if it pertains to summer or part-time help, is the advertising in the newspaper a true necessity. Ms. Robinson had stated that a newspaper ad costs her office a lot of money. Currently, the newspaper ad is good for six months. As long as the six months is not up, the assessor can go through their applicants and hire from them. However, if the six months is up, the assessor must place another ad in the paper, with an additional charge to their office. Mr. Amburgey posed the question to the members if they wanted to amend the rules in any fashion for summer and/or part-time help.

Jason Nettles made a motion that assessors would not be required to post an ad in a legal newspaper for part-time positions that would not exceed 1,040 accumulated hours, per person, per year. The ad must still be prominently posted on a website, the door of the courthouse, etc. The application must still be submitted and the rest of the hiring approval process would remain in effect. Cal Kent seconded the motion. With no further discussion and all members voting in favor, the motion passed.

It was decided that the State Tax Department would send a letter to the county assessors notifying them of this change. However, prior to the letter being mailed, a draft of the letter and the revised *Hiring Approval Form* would be emailed to all PVC members for their review, comment and subsequent approval prior to the letter being mailed to the assessors.

Jeff Amburgey asked if there was any additional Other Business the members would like to address. He restated that the PVC would be having a summer meeting to approve the 3-Year Plans for Natural Resources and Industrial valuations.

Eddie Young made a motion to adjourn the meeting. Jason Nettles seconded the motion. With no further discussion and all members voting in favor, the motion passed.