

**MINUTES**

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

Flatwoods, West Virginia

May 13, 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  
Cindi Hoover, Special Properties / Oil & Gas, Property Tax Division  
Tammy Stonestreet, Harrison County Assessor’s Office  
David Trent, Assessor of Logan County  
Jim Priester, Assessor of Marion County  
Arlene Mossor, Assessor of Ritchie County

Recognizing the presence of a quorum, Jeff Amburgey called the meeting to order at 10:07 a.m.

1. Minutes of January 28 & 29, 2015 Meeting of the Property Valuation Training and Procedures Commission

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

**Dr. Cal Kent made a motion to accept the minutes of the January 28 - 29 PVC meeting. Mickey Brown seconded the motion. With no further discussion and all members voting in favor, the motion carried.**

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

2. Revised *Hiring Approval Form*

Jeff Amburgey stated that in April correspondence had been sent to all county assessors advising them of the decision that had been made during the January 2015 PVC meeting stating that assessors would not be required to post in a newspaper for part-time positions not to exceed 1,040 accumulated hours, per person, per year. The application would still need to be submitted to the PVC for approval, so revisions to the form were necessary. The revised version of the form, with the suggested changes highlighted, was supplied to all PVC members prior to the meeting for their review. Mr. Amburgey discussed the revisions with the members.

**Eddie Young made a motion to approve the revised *Hiring Approval Form*. Janice LaRue seconded the motion.** Mickey Brown asked if the only employees being paid out of the Valuation Fund should be Appraisers. Jeff Amburgey stated that the employee should be involved with the valuation of property in some fashion. Discussion ensued among the members. **With no further discussion and all members voting in favor, the motion carried.**

The Property Tax Division would remove "Draft" from the *Hiring Approval Form* and supply it to all county assessors with a letter of explanation.

3. Industrial Property Appraisal Plan for Tax Years 2016, 2017 and 2018

Jeff Amburgey stated that in West Virginia Code 11-1C-10, the Tax Department was to do a 3-year plan for the appraisal of natural resources and industrial property, beginning in 1990 with the reappraisal and the advent of the PVC. The Tax Commissioner (actually the Property Tax Division) was to approve the 3-year plans submitted by the county assessors. After minimal revisions, all county plans had been approved and letters would be mailed to the counties in the near future. This is the 9<sup>th</sup> cycle of the 3-year plan to be approved by the PVC. Mr. Amburgey discussed the revisions and additional attachments that were added to the plans as he reviewed each section with the PVC members.

Cal Kent questioned if the outlined plans could be accomplished by the Division with the current low staffing issues and if the properties were being physically visited. Leroy Barker

stated yes to both questions. Dr. Kent also questioned if there were many appeals received. Mr. Barker stated there were not.

**Mickey Brown made a motion to approve the Industrial Property Appraisal Plan for Tax Years 2016, 2017 and 2018. Kurt Donaldson seconded the motion. With no further discussion and all members voting in favor, the motion carried.**

4. Natural Resource Property Appraisal Plan for Tax Years 2016, 2017 and 2018

Jeff Amburgey introduced Cindi Hoover, Tax and Revenue Manager for the Oil & Gas Section, and Travis Payne, Tax and Revenue Manager for the Mined Minerals Section of the Property Tax Division, who were present to discuss the revisions to the Natural Resource Property Appraisal Plan. Mr. Amburgey then discussed in detail each section of the plan. Much discussion ensued among members and Mr. Payne regarding procedures and current activity.

Kurt Donaldson asked Mr. Amburgey what the procedures would be if the county assessors wanted a review of valuation data or maps or GIS files. Mr. Amburgey replied that the Division has a form to request an informal review that an assessor can complete just as any taxpayer to request a review. He further stated that if the county did not agree with a specific value they could request an informal review of that parcel, etc. But if they were to disagree with the method that the Division used, they could bring an alternative method to the PVC for approval, which has been attempted in the past.

**Eddie Young made a motion to accept the Natural Resource Property Appraisal Plan for Tax Years 2016, 2017 and 2018. Mickey Brown seconded the motion. With no further discussion and all members voting in favor, the motion carried.**

5. Other Business

Jeff Amburgey spoke about the current status of the PVC membership, reminding the members that when Janice LaRue retired as a County Commissioner member, she was reappointed as a Citizen Member, so while the membership number did not decrease, the PVC was still down one county commissioner member. A letter had been sent to Vivian Parsons, Director of the County Commissioner's Association, in February 2015 requesting nominations. Ms. Parsons stated that this topic was on the agenda for their May 18<sup>th</sup> board meeting. Once the nominations were received, our office would forward them to the Governor's Office. The PVC was also still in need for Citizen Members, which had also been requested. Cheryl Romano stated she had never been reappointed and requested that our office supply her with the contact information for the Governor's Office so she could contact someone and question why her term expiration was not renewed with the last group. (This information was supplied to Ms. Romano on May 15, 2015.)

Cal Kent discussed making a motion for the PVC to send a letter to the Governor's Office to recommend that Cheryl Romano be reappointed. Jason Nettles stated that he did not feel it

was the Commission's place to make that recommendation. Dr. Kent withdrew his suggested motion.

Jeff Amburgey began the discussion regarding the proposed mapping Code changes. Delegate Lynch and Senator Sypolt sponsored the Bills to change the Code. The changes were passed on the Senate side but died on the House side. Kurt Donaldson explained that the court case indicated that the code applied to both paper and digital maps so we could move forward on the Rule changes without changing the code. Kurt explained that the 189-3 was simply a Procedural Rule but since 189-5 is a Legislative Rule it must be filed with the Secretary of State's office and go through a comment period and then go through the legislative process.

Eddie Young questioned the recent FOIA request received by the State Tax Department and asked who determines who is the custodian of the maps and if that was something that the Legislature could define. He further stated that the counties do the work and provide it to the State Tax Department as required. Jim Priester, Assessor of Marion County, stated that several assessors had recently met with attorneys in Charleston to discuss filing an injunction to stop the release of the shape files. It was their opinion that the custodian issue would not hold water. Based on the previous releases of information, the assessors could not be established as the custodian, which was why the assessors backed off of the injunction.

Jeff Amburgey stated that regarding the custodian of the maps and the MOUs (Memo of Understanding) that the attorneys that met with the assessors, the Tax Department Legal Division, and the Attorney General's Office have all weighed in on the issue and once the Department lost the Hurlbert case on the CAMA data, the Supreme Court of West Virginia ruled that once the Department got the data, we were a co-custodian – or the custodian. So the consensus of the attorneys was that even though the Department didn't create it, once we received it, we were a custodian of what we have, so we must provide it, if asked. Eddie Young questioned if that could still be done with the MOU agreement in place. Mr. Amburgey answered that although the Department signed the agreement with the assessors in good faith, but the Legal Division has said that while we don't mean to go back on our word with the counties, the court case trumped everything.

Kurt Donaldson stated that when the companies want the GIS files for the entire State, the Tax Department is the easy target. They can get the information from one place versus going to each county. However, that didn't mean that companies should take the files and redistribute and sell them. Mr. Donaldson recommended that the Tax Department publish a violators list that contained the vendors that have been redistributing assessor information and share the information with the assessors.

The discussion returned to the mapping rule changes as Kurt Donaldson stated that the administrative changes that were made by the Legal Division were fine and did not need to be voted on. He further stated that the comment period was critical and that Jeff Amburgey must inform the PVC of when the Rule changes are filed so they may be made public. He also requested that Jeff Amburgey request that the Legal Division continue to move the Rules to the Legislature.

Kurt Donaldson reiterated that the assessors were disappointed with the outcome of the MOU, although the intent was to develop good will between the Tax Department and assessors' offices for the last 7 years. He felt we still needed to move forward and determine what the fees should be.

**Kurt Donaldson made a motion to have the list of violators that have been redistributing or re-selling tax maps and GIS files without authorization be sent to the assessors. Cal Kent seconded the motion. With no further discussion and all members voting in favor, the motion carried.** (This list was provided to all county assessors on October 21, 2015.)

Jeff Amburgey stated that he would inform the Legal Division that the PVC was still requesting that the two Rules move forward. Kurt Donaldson stated that Chapter 11 provides the authority and the message to the Legal division should be for them to be the facilitators. They have been approved by the PVC over a year and a half ago. We need to get them filed, get comments, and make any adjustments. Legislative Rules are a long process and can take up to 2 years. He advised submitting the Rules as soon as possible with the Secretary of State's Office. (These were filed in State Register for public comment on June 11, 2015. No comments were received.)

**Kurt Donaldson made a motion to have the State Tax Department expedite the filing of 189-3 and 189-5 Rules. Eddie Young seconded the motion. With no further discussion and all members voting in favor, the motion carried.**

Jeff Amburgey asked if there was any additional Other Business the members would like to address. Hearing none, **Jason Nettles moved to adjourn the meeting. Kurt Donaldson seconded the motion.**