

MINUTES

PROPERTY VALUATION TRAINING AND PROCEDURES COMMISSION (PVC)

The Blennerhassett Hotel
Parkersburg, West Virginia

January 20 – 21, 2016

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

Quorum Present:

Hon. Mickey Brown, Boone County Commissioner
Hon. Dick Waybright, Jackson County Commissioner
Hon. Jason Nettles, Assessor of Calhoun County
Hon. Harvey “Eddie” Young, Assessor of Fayette County
Hon. Cheryl Romano, Assessor of Harrison County
Kurt Donaldson, GISP / Citizen Member
WVU – GIS Manager, Dept. of Geology and Geography
Dr. Calvin Kent / Citizen Member
Janice LaRue, Citizen Member
Andrew Robinson, Certified Appraiser / Citizen 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
Uriah Cummings, Assessment Standards, Property Tax Division
Ora Ash, State Auditor’s Office
John Cutright, Assessor of Barbour County
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

Guests Present (cont.):

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
Mallory Scarbro, Kanawha County Assessor's Office
Stephen Duffield, Kanawha County Assessor's Office
Jim Priester, Assessor of Marion County
Chris Kessler, Assessor of Marshall County
Ron Hickman, Assessor of Mason County
Mark Musick, Assessor of Monongalia County
Chuck Penn, Monongalia County Assessor's Office
Chris Michael, Monongalia County Assessor's Office
Norbert Netzel, Assessor of Monroe County
Ernie Dennison, Assessor of Nicholas County
Todd Ramsey, Nicholas County Assessor's Office
Tom Lane, Assessor of Pocahontas County
Rick Miller, Pocahontas County Assessor's Office
Sherry Hayes, Assessor of Putnam County
Paul Wray, Putnam County Assessor's Office
Greg Vandall, Assessor of Summers County
Max Cochran, Assessor of Webster County
Scott Lemley, Assessor of Wetzel County
Rich Shaffer, Assessor of Wood 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 1:05 p.m.

1. Minutes of November 3, 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.

Jason Nettles made a motion to accept the minutes of the November 3, 2015 PVC meeting. Cal Kent seconded the motion. With no further discussion and all members voting in favor, the motion carried.

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

2. Monitoring Reports / Deficiency Responses – Tax Year 2015

Jeff Amburgey started the discussion for the Monitoring Reports by reminding the PVC members of the standard procedures for monitoring. At the November 3, 2015 meeting the PVC approved the counties with no deficiencies in their monitoring. The counties with first year only deficiencies were asked to submit a written plan with their corrective intentions included. Those reports were reviewed by Leroy Barker and the explanations were found to be reasonable.

Mickey Brown moved to accept the first year counties' explanations and improvement plans. Cheryl Romano seconded the motion. Cal Kent requested to review each county before continuing with the approval. Leroy Barker spoke briefly about each county. **With no further discussion and all members voting in favor, the motion carried.**

Leroy Barker briefly explained the deficiencies for the counties that were required to appear before the PVC prior to each county assessor starting their explanation.

Monitoring Deficiencies ~ 4th Year Deficient Counties

Marshall County

Jason Nettles moved to accept Marshall 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

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

Monitoring Deficiencies ~ 5th Year Deficient Counties

Boone County

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

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 (there were 8 counties to appear). 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

Jason Nettles made a motion to accept Webster County's explanation and improvement plan. Dick Waybright seconded the motion. 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.

Webster County ~ Valuation Fund Budget

Cal Kent moved to approve the percentage at the requested 2% and approve the Proposed Valuation Fund Budget. Cheryl Romano seconded the motion. With no further discussion and all members voting in favor, the motion carried.

Monitoring Deficiencies ~ 5th Year Deficient Counties (cont.)

Wetzel County

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

Monitoring Deficiencies ~ 6th Year Deficient Counties

Putnam County

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

Monitoring Deficiencies ~ 7th Year Deficient Counties

Barbour County

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

3. Review of All Proposed County Valuation Fund Budget Documents for FY2016 – 2017

The complete review of the budget documents would be discussed on the second day of the meeting, so the budget portion was skipped and the meeting progressed to the Monitoring Plan portion.

4. Tax Year 2016 Monitoring Plan

Jeff Amburgey reminded the members of the purpose of the Monitoring Plan and discussed the only changes to the document were in changing the actual year. He further stated that at a previous meeting the decision had been made that if a county passed their monitoring for a current year, that county would not be monitored the following year. For Tax Year 2016, there were 34 counties to be monitored.

Cal Kent asked if there were any complaints about the plan or the standards since they had been changed, stating that the plan conforms to IAAO standards. Mr. Amburgey and Leroy Barker stated there had not been any complaints.

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

5. Other Business

- Proposed PVC Procedural Rule Amendment – Title 189, Series 1, Hiring Approval Request Procedures

Jeff Amburgey stated that Jim Priester, the Assessor of Marion County, had requested that the PVC Procedural Rule regarding the Hiring Approval Procedures be amended. Mr. Amburgey further stated that the actual *Hiring Approval Form* had been revised through the years for various issues, but that the Procedural Rule had been in place since 1990, when the PVC came into existence. Section 4.5 of the Rule states that once the hiring approval had been sent to the PVC members, “If an objection is registered by any member of the PVC, the matter will be placed upon the agenda for decision by the entire PVC at a meeting following the date the objection is raised”.

Mr. Amburgey further stated that in any given year the PVC may only meet in the months of January and November. If an objection was raised to a hiring approval request in the month of February, according to the Procedural Rule, the entire PVC would have to meet and vote on the objection, which could potentially postpone the hiring of an individual for quite some time or require a special meeting of the PVC to address one issue.

Jim Priester discussed his issues and concerns with the hiring approval process stating that the procedures currently in place hold up due process. He was not opposing that someone

had the right to object, but if a majority voted to permit him to hire someone, he felt that should be the deciding factor.

He further stated that he was in charge of all of the interviewing and hiring in the Assessor's Office and took pride in his careful selection of who might become an addition to "the family in the office" and does his due diligence in advertising and hiring. He posts every job in his office, both General and Valuation Fund, and was the only elected official in the Marion County Courthouse that posted vacancies. Mr. Priester agreed that if something flagrant was being done (such as hiring your close relative) it should be looked at and discussed.

Cal Kent asked how many times Mr. Priester had come before the PVC to defend a hiring approval. Mr. Priester stated that he had only been affected one time, but he had polled the other assessors and there had been several, with one county waiting 6 months to hire an employee.

Jason Nettles asked Jeff Amburgey what the procedures would be to change the Procedural Rule. Kurt Donaldson recommended that the topic be moved to a committee that would look at the hiring procedures and the Rule and make recommendations back to the PVC. As this is a Procedural Rule and the PVC is the approving body, edits would need to be made and submitted for review and discussion, but would not need to be submitted to the Legislature. Mr. Donaldson suggested finding people that would be interested in reviewing and discussing the changes and talking with other concerned parties. (Jason Nettles stated that he would be willing to take part of the subcommittee.)

There was further discussion among the members regarding the current procedures with Cal Kent stating that he felt that at least 90% of the requests were processed without issue and there was no problem. He further stated that if there were a question, Mr. Amburgey could generally obtain and share additional information that got the objection overturned without the request going to the next scheduled meeting.

Mr. Amburgey stated that he understood the issue with the hiring delays and the second topic to be discussed by Kurt Donaldson under "Other Business" was to reintroduce the topic of teleconferencing for a PVC meeting, which could provide a solution to this issue. If there was an objection that required a vote, rather than call a formal meeting (at a meeting place), the PVC could teleconference and all vote on the hire. With the approval of the committee, Mr. Amburgey would turn the discussion over to Mr. Donaldson.

Other Business (continued)

- Proposed PVC By-Laws Amendment – Reintroduction of Teleconference for PVC Meetings

Kurt Donaldson stated that currently there was no stipulation for teleconference calls for PVC meetings, although many committees currently meet in that manner. While he understands the need to meet in person for some issues, he felt that if the issue(s) was limited in scope, he

thought conference calling would be appropriate and sometimes ideal. The amendment would allow the PVC to meet via teleconference.

He further stated that conference calls would not replace normal November and January meetings, but could be used for special circumstances, such as the hiring approval objections. He also mentioned the benefit of cost savings for not meeting at a venue for smaller issues, along with the heightened communication capabilities with speaking with the group over the phone where true deliberations can take place versus communicating via email. A quorum would still need to be met for conference call.

The question was raised on how the PVC would comply with the Open Meetings Act with the Secretary of State's Office. Dr. Cal Kent stated that the public must be available for conference call. Mr. Amburgey stated that there could be a call-in number provided or the public could come to the Property Tax Division Conference Room in order to accommodate the public.

Dr. Kent stated that he wouldn't mind teleconferencing in for special issues, as long as the standard two PVC meetings per year would remain.

Kurt suggested that a motion be made to refer the Hiring Approval procedures to a subcommittee to review and bring back recommendations to the Body. He stated that all of this was happening due to the State Code. The Procedural Rule, which is based on the State Code, says, "no person hired by the Assessor shall be paid through the County Valuation Fund without the approval of the Property Valuation Training and Procedures Commission". We could repeal the State Code so the PVC doesn't have to deal with the hiring or we should review the Procedural Rules.

Ora Ash, of the State Auditor's Office, stated that Jeff Amburgey should speak with the Ethics Commission to see if there was something that said that a certain amount of PVC members had to be in one central place in order to conduct a meeting. There must be a speaker phone and everyone had to have received notice of who is in attendance. Dr. Kent stated that this should only move forward pending legal clearance by the Ethics Commission. Janice LaRue questioned if the teleconference meetings would be recognized as a "true" meeting where the citizen members would be paid for their attendance as they are for attending a normal meeting conducted at a venue.

Discussion went back to the topic of hiring approval changes. Eddie Young stated that he felt that a small problem was being made into a large problem. He stated that there had been an objection to a hiring and the common procedure was to have Jeff Amburgey obtain more information from the assessor, which was then shared with the objecting PVC member. The problem was usually resolved in less than 2 weeks. Janice LaRue asked Jeff Amburgey why the objecting PVC member's email objection wasn't shared with all of the PVC members. She felt that all members should know if an objection had been raised.

Kurt Donaldson made a motion to amend Article IV. Meetings of the PVC by-laws to have a PVC meeting by teleconference. “There shall be at least two regular meetings each calendar year... The Commission is authorized to conduct special meetings by teleconference or videoconference provided all members are in simultaneous aural communication during the meeting. Participation in a meeting pursuant to this article shall constitute presence in person at such meeting. Cal Kent seconded the motion. With no further discussion and all members voting in favor, the motion carried.

Kurt Donaldson also made a motion to amend Article V. Quorum of the PVC by-laws to strike out the words “in person” so that it reads for a quorum: “The presence of at least six members shall constitute a quorum for the transaction of business.” Dick Waybright seconded the motion. With no further discussion and all members voting in favor, the motion carried.

Kurt Donaldson made a motion to have the hiring approval procedures reviewed by the subcommittee members of the PVC with recommendations being brought back to the next meeting. Subcommittee members would consist of Jason Nettles, Kurt Donaldson, Eddie Young and Dr. Cal Kent. Janice LaRue seconded the motion. With no further discussion and all members voting in favor, the motion carried. (It was decided that this newly formed subcommittee would meet in the next month or two.)

Kurt Donaldson made a motion to adjourn the PVC meeting until 9:00 a.m. Thursday (the following) morning. With no objection and all members voting in favor, the motion carried.

The meeting was adjourned until the following morning at 9:00 a.m.

January 21, 2016

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 8 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 FY2016-2017*. Counties had been advised in the budget document letter for FY2016-2017 that if they were deficient in any area, they should plan to dedicate money to correct the deficiencies. Of the 8 counties, Webster County had spoken on the first day of the meeting as they were also present to discuss monitoring deficiencies.

Cabell County

Irv Johnson, the Assessor of Cabell County, spoke on behalf of the county. He stated that he had inherited this “nest egg” and the county was cutting costs and working on projects. They

are committed to passing their monitoring. He stated that Cabell County would be struggling with the job situation, as they are struggling with the jail bill and health care costs. He requested to continue with 2% for projects with mapping and to correct in-house problems. He felt they were being good stewards of their money and the carryover is the only opportunity to continue where they are.

Jason Nettles made a motion to accept the 2% Proposed County Valuation Fund Budget Document for FY2016-2017. Cal Kent asked why their figure never goes down stating that their carryover is always higher than their estimate. He felt this pattern was distressing. . **Eddie Young seconded the motion. With no further discussion and all members voting in favor, the motion carried.**

Calhoun County

Jason Nettles, Assessor of Calhoun County, briefly spoke on behalf of the county.

Eddie Young made a motion to accept the 2% Proposed County Valuation Fund Budget Document for FY2016-2017. Janice LaRue seconded the motion. With no further discussion and all members voting in favor, the motion carried.

Nicholas County

Ernie Dennison, Assessor of Nicholas County, spoke on behalf of the county, providing handouts to the members. He stated that Nicholas County had experienced a shortfall and laid off employees. County financials were not stable. . All money will not be collected.

Eddie Young made a motion to accept the 2% Proposed County Valuation Fund Budget Document for FY2016-2017. Cheryl Romano seconded the motion. . Jeff Amburgey asked Mr. Ash if more counties had been asking for more delinquency rate uncollectable. Mr. Ash stated that he was concerned that he hasn't heard from more. Kurt Donaldson asked if they would have funds to finish the mapping project. Mr. Dennison replied that he was hoping to complete in the next two to three years and that Landmark was doing the conversion work. **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. He stated they had been at 65%. They had a total reduction of \$111,000. They passed their monitoring and mapping. The county had personnel problems but he felt they were moving in the right direction.

Jason Nettles made a motion to accept the 2% *Proposed County Valuation Fund Budget Document for FY2016-2017*. Cal Kent seconded the motion. With no further discussion and all members voting in favor, the motion carried.

Summers County

Greg Vandall, the Assessor of Summers County, spoke on behalf of the county. He stated that he had been saving money for his mapping projects and he had entered into a contract with Atlas for about \$70,000 to remap the entire county. After this year that money would not be so large and he should be under 50% for the next year. Cal Kent questioned his Contractual Services account being larger than the Personal Services Account, asking if that was due to the mapping project. Mr. Vandall stated that was correct, also stating that most of his employees were paid by the General Fund and not the Valuation Fund.

Cal Kent made a motion to accept the 2% *Proposed County Valuation Fund Budget Document for FY2016-2017*. Cheryl Romano seconded the motion. With no further discussion and all members voting in favor, the motion carried.

Taylor County

Judy Collett, the Assessor of Taylor County, had texted Kris Pinkerman that she could not attend the meeting as had been requested by the PVC. She also faxed a letter to Jeff Amburgey (at the hotel) stating that she would not be at this meeting (a copy of the letter was provided to the members).

Taylor County had been at 55% and was currently at 57%. Cal Kent felt that Ms. Collett should answer specific questions stating that this was the second year in a row that she had failed to appear at the meeting as requested. He was reluctant to accept her excuses for not appearing and wanted an explanation for what her money was to be used for. Dr. Kent asked that Jeff Amburgey send Ms. Collett a letter informing her that she must respond to the PVC's questions.

Janice LaRue made a motion to accept the 2% *Proposed County Valuation Fund Budget Document for FY2016-2017*. Eddie Young 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. He stated that the coal industry being down was hurting the county. Coal severance was down and coal production was down 600,000 tons from last year. He felt that things had stayed pretty consistent in spite of all of the downfalls. The carryover was going down, but will keep the county afloat for next two to three years.

Eddie Young made a motion to accept the 2% Proposed County Valuation Fund Budget Document for FY2016-2017. Mickey Brown seconded the motion. Cal Kent asked if the \$125,000 in Contractual Services was for mapping. Mr. Cook stated that a good portion was for mapping and for Tyler Technologies for compliance in sales ratio. Dr. Kent noted that he saw a world of difference in where Wyoming County was now and where they were in the beginning. **With no further discussion and all members voting in favor, the motion carried.**

Jeff Amburgey discussed the percentages requested by all 55 counties for the Proposed County Valuation Fund Budget Documents for FY2016-2017 (found in Tab 4 of the meeting book). With the review of the 8 counties that had been requested to appear completed, discussion resumed for the budgets for the remaining 47 counties. Those 8 counties that had previously appeared to discuss their budgets were approved under separate motions.

Jason Nettles made a motion to accept the percentages requested by the remaining 47 counties for their Proposed County Valuation Fund Budget Documents for FY2016-2017. Cal Kent seconded the motion. With no further discussion and all members voting in favor, the motion carried.

Jason Nettles made motion that for next year that it be required that 2 PVC members have to request for a county to appear as opposed to the current standard that only 1 member object. Cal Kent stated that he would prefer that the explanation be given before the decision was made to make a county appear. He further stated that he preferred that if a county was above 50%, they needed to supply a justification that would be shared with the PVC members. If the explanation was not sufficient, then the county would be called in. Janice LaRue didn't want the small counties to be called in. Andrew Robinson suggested a monetary amount be the deciding factor. Dr. Kent wanted the information and more of an explanation to determine what county needed to appear. **Eddie Young seconded the motion. Dr. Kent was opposed. With no further discussion and the remaining members voting in favor, the motion carried.** (Jeff Amburgey will continue to send the PVC members the information on all counties that are over 50%, but it will take 2 PVC members requests to ask a county to appear at a PVC meeting.)

5. Other Business

Jeff Amburgey asked if there was any Other Business to discuss.

Cal Kent mentioned Senate Bill 55 that would codify the sale of maps, stating that he felt the PVC should be behind this Bill to see that it passes.

Cal Kent made a motion for the PVC to be in favor of Senate Bill 55 and communicate that to the appropriate committee chairman. Dr. Kent would represent the PVC before the committees. **Kurt Donaldson seconded the motion. With no further discussion and all members voting in favor, the motion passed.**

Cal Kent made a motion to adjourn the meeting. Kurt Donaldson seconded the motion. With no further discussion and all members voting in favor, the motion passed and the meeting was adjourned.