

## MINUTES

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

Flatwoods, West Virginia

November 29, 2016

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

#### Quorum Present:

Hon. Mickey Brown, Boone County Commissioner  
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  
Travis Payne, Mined Minerals/GIS, Property Tax Division  
Uriah Cummings, Tax Analyst, Property Tax Division  
Chris DeWitt, Appraiser Sr., Property Tax Division  
Tammy Stonestreet, Harrison County Assessor’s Office  
Sallie Robinson, Assessor of Kanawha County  
Janet Burke, Kanawha County Assessor’s Office  
Steve Duffield, Kanawha County Assessor’s Office  
Mark Musick, Assessor of Monongalia County  
Chuck Penn, Monongalia County Assessor’s Office  
Drema Evans, Assessor of Raleigh County  
Mary Lou Powell, Raleigh County Assessor’s Office

Recognizing the presence of a quorum, Jeff Amburgey called the meeting to order at 9:23 a.m.

1. Minutes of January 20 – 21, 2016 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 January 20 – 21, 2016 PVC meeting. Dick Waybright seconded the motion.** Jeff Amburgey mentioned that a topic that would be discussed during “Other Business” was that the PVC had appointed a subcommittee to review and research the current *Hiring Approval Form* for revisions, but that committee never came to fruition. **With no further discussion and all members voting in favor, the motion carried.**

The approved minutes of the January 2016 PVC meeting would be placed on the State Tax Department’s website.

2. Tax Year 2016 Mapping/Drafting Monitoring Reports

Jeff Amburgey started the map monitoring discussion by stating that there were 17 counties or 1/3 of the State that were monitored each year (on a 3-year cycle) and that if a county failed in a given year they would be re-visited and monitored the following year. For Tax Year 2016 the following counties were monitored: Berkeley, Doddridge, Harrison, Jackson, Jefferson, Kanawha, Lewis, Marshall, Pendleton, Pleasants, Putnam, Raleigh, Ritchie, Tyler, Wayne, Wirt and Wood. Nick Cirivello and Sierra McKenna were the Property Tax Division employees who had performed the monitoring, but they had both recently left the Division for out-of-state employment. The Division’s ability to perform the mapping monitoring in the coming months would be limited, at best. Mr. Amburgey then stated that the decision had been made earlier in the year, partially due to short-staffing, that if the maps were not submitted to the Division by the dates that are outlined in the monitoring plan, it was an automatic failure so nothing else was monitored for that county. He then introduced Travis Payne, the Tax and Revenue Manager of the Mined Minerals Section of the Property Tax Division to discuss the issue. The 17 counties were monitored in the following categories:

- Map Maintenance – This area should reflect the tax map changes that were made to the parcels and the parcels are current. All counties passed with the exception of the 4 counties that were not completely monitored due to untimely submission of map maintenance.
- Map Design and Content – This area follows the design and content that was passed by the PVC in Rule 189-3. All counties passed with the exception of the 4 counties that were not completely monitored due to untimely submission of map maintenance.
- Map Submission – This applies to paper maps only. Paper maps are due by February 1 and again all counties passed with the exception of the 4 counties that were not completely monitored due to untimely submission of map maintenance.

- Digital Parcel Submission – This applies to GIS. All counties passed with the exception of the 4 counties that were not completely monitored due to untimely submission of map maintenance and Berkeley and Doddridge, who did not submit their digital maps timely, but did pass the other 3 components.

Jeff Amburgey stated that Cheryl Romano, the Assessor of Harrison County, and Drema Evans, the Assessor of Raleigh County, both submitted letters regarding their untimely submission of the maps which led to their county not passing. He directed the members' attention to the portion of the County Monitoring Plan that pertains to tax mapping; specifically, #3 Map Submission, which states that maps should be submitted to the State Tax Department no later than February 1 and #4 Digital Maps (GIS Files), which states that digital files shall be submitted during the month of April. There were 4 counties that did not submit their maps in time, therefore, they failed.

Cheryl Romano spoke at length regarding the submission of her county's maps. Travis Payne disagreed with Ms. Romano's remarks and stated that he was simply following the guidelines that had been set and approved by the PVC. Jason Nettles asked if the maps were ever received. Mr. Payne stated that they were received, but it was after the failure letter had been sent to the county by the Department. There was discussion regarding how the receipt of maps submitted were documented. He further stated that he had looked through the mail logs and there was no trace of the documents being submitted. Drema Evans, the Assessor of Raleigh County, stated that she had been office for 28 years and this was the first time this had happened. She felt that the issue could have been resolved with a phone call. Kurt Donaldson stated that he felt this was the first time that counties had been monitored off-site because they did not get their maps submitted on time, so this was the first time counties had failed remotely or off-site. He recommended that if a county was monitored for tax maps, remotely or off-site, which the Monitoring Plan allows, and that county fails, then the county assessor should be notified by letter and have 30 days to become compliant. He further stated that there are two dates for submission of two files, which he felt was confusing – he felt there should only be one submission date. He felt the PVC should make a minor edit to Procedural Rule 189-3. There was more discussion among the members and Jeff Amburgey stated that when April 15<sup>th</sup> came every year, the IRS did not send him a letter stating that they had not received his tax return. He also questioned how many county assessors sent a letter to the farmers in their county in August reminding them to submit their farm form, further stating that a large amount of taxability ruling requests are received by the State Tax Department each year regarding late submissions of farm forms (even by just 1 or 2 days) resulting in denial of farm use valuation. There are dates all through property tax codes and this is a date in the Monitoring Plan and if the date was missed, he felt it was a failure. Kurt Donaldson asked if the counties that failed were now in compliance. Travis Payne responded that all were except for Lewis County.

**Kurt Donaldson made a motion that the failed status for Harrison, Raleigh, Wood, Berkeley and Doddridge Counties have their failed status be changed to a recommendation. Cal Kent seconded the motion. Jeff Amburgey objected to the motion stating that there were dates in the monitoring plan and the dates were not met and felt it was still a not pass situation. Dick Waybright, Mickey Brown, Janice LaRue and Jeff Amburgey opposed the motion. Jason Nettles abstained. With no further discussion and the remaining members (Kurt Donaldson, Cal Kent, Eddie Young, Cheryl Romano and Andrew Robinson) voting in favor, the motion carried.**

**Kurt Donaldson made a motion that if a county is monitored for tax maps remotely or off site and fails, then the county assessor will be notified by letter and have 30 days to become compliant.** Eddie Young asked if that would change the rules or the regulations. Jeff Amburgey stated that it could be added to the Monitoring Plan and a Procedural Rule may have to be changed. Kurt Donaldson stated that currently it states that for GIS files anytime of the month of April – there isn’t even an exact date. The finished tax maps are the first of February. He stated that the Commission could easily rectify the date issue (which would be addressed in more detail during “Other Business”). **Eddie Young seconded the motion. Kurt Donaldson, Eddie Young, Jason Nettles, Cheryl Romano and Andrew Robinson voted in favor. Jeff Amburgey, Dick Waybright, Cal Kent, Mickey Brown and Janice LaRue were opposed. Cal Kent stated that as the vote was a tie, the motion failed.**

Dr. Cal Kent posed the question as to why the maps could not be submitted in an FTP or something other than “snail mail”. Travis Payne responded that currently the State Tax Department’s IT Division will not approve that method at this time as it does not conform with the security measures in place.

### 3. Tax Year 2016 County Appraisal Monitoring Reports

Jeff Amburgey started the discussion by reminding the members of the monitoring process and that due to decreasing staff there was a motion that was passed at the November 2014 PVC meeting which stated that any county that had passed their monitoring the previous year would not be monitored. Therefore, there were 22 counties that were not monitored for Tax Year 2016. Every year all counties are still monitored for sales ratio. He then introduced Leroy Barker, Appraiser Chief of the Appraisal Services Unit, who gave the report to the members.

Mr. Barker started the discussion with an update from last year stating that two counties that had been on the deficiency list for several years, Monroe and Putnam Counties, passed their monitoring for this year. Monroe County raised their land values and residential modifier to 1.79 and sent out 10% increase letters to 94% of taxpayers, along with passing their ratio study. Putnam County combined residential neighborhoods and no longer have multiple residential modifiers, but now have one. Both counties met the standards and were in compliance this year.

Mr. Barker discussed the counties with deficiencies, or that failed their monitoring, which were:

- 1<sup>st</sup> Year* – Braxton, Fayette, Ohio and Wirt
- 2<sup>nd</sup> Year* – Lewis, Marshall, Morgan and Webster
- 6<sup>th</sup> Year* – Wetzel

**Cal Kent made a motion to approve the counties with no deficiencies and have the Tax Department mail them the “atta-boy” letters. Counties with 1<sup>st</sup> and 2<sup>nd</sup> year deficiencies would be mailed letters requesting they respond in letter form to the PVC with their plans to correct the deficiencies. Wetzel County would be asked to appear and explain how his continued “phase-in” would take effect. Counties with recommendations would also receive the “atta-boy” letter. Janice LaRue seconded the motion. With no further discussion and all members voting in favor, the motion carried.**

#### 4. Budget Revisions for FY2016-2017

Jeff Amburgey addressed the topic of budget revision approvals for Fiscal Year 2016 – 2017, reminding the members that in October of each year the Property Tax Division received a statement from Ora Ash in the State Auditor’s Office stating that the county clerk had provided the county financial statement reflecting the actual account balance as of the end of July of that year. That figure is compared to the county’s estimated budget carryover amount and a budget revision is requested for the difference of the two amounts, whether it is more or less. These letters are commonly referred to as the “More or Less Letters”.

Mr. Amburgey spoke generally about the budget documents and revisions and stated that once the proposed budget documents were received for the upcoming Fiscal Year 2017 – 2018 he would circulate the budgets that were over 50%. He reminded the members that it now takes two PVC members to object to a county’s carryover to make them appear before the PVC at its next meeting.

Mr. Amburgey informed the members that they were reviewing both budget revisions that were included in the “More or Less” letters and some that were submitted do to other reasons.

**Cal Kent made a motion to approve all of the Fiscal Year 2016 – 2017 budget revisions. Janice LaRue seconded the motion. With no further discussion and all members voting in favor, the motion carried.**

#### 5. Other Business

- Property Tax Division Staffing Issues

Jeff Amburgey stated that at the November 13, 2013 meeting of the PVC, he discussed staffing concerns, specifically, that at that time the Property Tax Division had 66 total positions with 20 vacancies, which meant there was a 30% vacancy and 70% staffed status.

Currently, the Division has 64 total positions (as 2 were cut) with 28 vacancies, which meant there was a 44% vacancy status. Employees have to lend themselves to other duties in order to see that all tasks are completed and deadlines are met. The Property Tax Division’s organizational chart was reviewed, which reflected the areas the vacancies were in.

Mr. Amburgey stated that as the Appraisal Services Unit was down several employees, the PVC may be asked in the future to revise some of the duties required to be performed by that unit due to low staffing.

- Mapping Rule Changes

Kurt Donaldson spoke about mapping rule being changed. He also spoke about the Procedural Rule which has been reviewed by the Legal Division and should be ready for submission to the Secretary of State’s Office. He suggested that assessors should be able to

submit all paper maps and digital maps together on the same date. He suggested the PVC amend the Rule and present it at the January meeting.

**Cal Kent made a motion that both map submissions and digital GIS files be submitted on or before April 1<sup>st</sup> and the Procedural Rule 189-3 be amended to include that date to be voted on at the January PVC meeting. Jeff Amburgey seconded the motion. With no further discussion and all members voting in favor, the motion carried.**

Kurt Donaldson went over the highlights of the changes to Legislative Rule 189-5 regarding Tax Map Sales.

- Hiring Approval Form Subcommittee

Jeff Amburgey spoke about the subcommittee members not meeting over the hiring approval procedures (due to Marion County's complaint). Committee members were to include Jason Nettles, Kurt Donaldson, Eddie Young and Cal Kent. There was discussion among the members regarding the need for such a subcommittee and it was decided that this had become a non-issue.

**Cal Kent made a motion that the Committee be discharged. Jeff Amburgey seconded the motion. With no further discussion and all members voting in favor, the motion carried.**

Sallie Robinson, the Kanawha County Assessor, asked if the Division could make the *Hiring Approval Form* made into a fillable format to eliminate the need to hand-write the forms. Uriah Cummings will work on this project.

- Scheduling of January 2017 PVC Meeting

Jeff Amburgey stated that statutorily, the PVC is required to meet after January 15<sup>th</sup> but before February 1<sup>st</sup> to approve the Valuation Fund Budgets for the next fiscal year. It was decided that the meeting would potentially be scheduled for the 19<sup>th</sup> and 20<sup>th</sup> of January 2017 to be held at the new WV State Office Building in Clarksburg.

- PVC Member Status

Jeff Amburgey spoke about the current PVC member status. Chad Kelly, the President of the West Virginia Assessors' Association, sent one letter to the Governor's Office (instead of the statutory two letters – one for each vacancy). The four assessors nominated were Eddie Young (to be re-nominated), Sherry Hayes (Putnam County), Christopher Kessler (Marshall County) and Joe Alongi (Hancock County). As of this time, the Governor's Office has taken no action on this matter.

Jeff Amburgey would check with the Legal Division to see if Andrew Robinson (recently elected to the House of Delegates) could continue to serve on the PVC as the West Virginia Constitution requires a separation between the Legislative and Executive branches. A PVC

member is appointed by the Executive branch. (After consulting with the Legal Division, Andrew Robinson resigned his PVC position by letter to be effective December 30, 2016.)

- PVC Member Budget Concerns

Cal Kent suggested that the PVC communicate to the new governor and senate members before the legislative session begins indicating our concerns regarding the flood victims (and value loss) and declining coal values. (Dr. Kent stated that he would draft a letter to be reviewed by the PVC.)

**Cal Kent made a motion to draft a letter for circulation to be sent the Governor's Office and the Majority and Minority leaders in both Houses and to the Chairman of the Tax Committees in both Houses and of the Government Organization Committee. Kurt Donaldson seconded the motion.** Andrew Robinson asked what action could be taken. Dr. Kent said there was no action the PVC could take but that he wants them to note the problems. It was decided that Jeff Amburgey would circulate Dr. Kent's letter to the other PVC members to vote on at the January 2017 PVC meeting. **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.

**Kurt Donaldson made a motion to update the PVC By-laws with the correct Property Tax Division mailing address. Cal Kent seconded the motion. With no further discussion and all members voting in favor, the motion carried.**

**Cal Kent made a motion to adjourn the meeting.**