

MINUTES

PROPERTY VALUATION TRAINING AND PROCEDURES COMMISSION (PVC)

WV State Office Building
Clarksburg, West Virginia

January 18, 2018

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. Harvey “Eddie” Young, Assessor of Fayette County
Hon. Joe Alongi, Assessor of Hancock County
Drema Evans, Citizen Member
Kurt Donaldson, GISP / Citizen Member
WVU – GIS Manager, Dept. of Geology and Geography
Dr. Calvin Kent, Citizen Member
John P. Cavendish, Citizen Member / Certified Appraiser

Members Absent:

Hon. Jason Nettles, Assessor of Calhoun County
Janice LaRue, Citizen Member

Guests Present:

Amy Jacobs, Secretary, PVC / Office Manager, Property Tax Division
Travis Payne, Acting Assistant Director, Property Tax Division
Leroy Barker, Appraiser Chief, Property Tax Division
Nita King, Appraisal Services, Property Tax Division
Mary Smith, Appraisal Services, Property Tax Division
Luke Heckert, Appraisal Services, Property Tax Division
Irv Johnson, Assessor of Cabell County
Rocky Romano, Assessor of Harrison County
Sallie Robinson, Assessor of Kanawha County
Valerie Taylor, Kanawha County Assessor’s Office

Guests Present (cont.):

Zach Phalen, Kanawha County Assessor's Office
Stephen Duffield, Kanawha County Assessor's Office
John Breen, Assessor of Lewis County
Chris Kessler, Assessor of Marshall County
Mark Musick, Assessor of Monongalia County
Kris Liller, Monongalia County Assessor's Office
Tom Lane, Assessor of Pocahontas County
Zach Graham, Pocahontas County Assessor's Office
Linda Sumner, Assessor of Raleigh County
Phyllis Yokum, Assessor of Randolph County
Christa Kinsey, Assessor of Taylor County
Chris Michael, Assessor of Tucker County
Greg Stevens, Tucker County Assessor's Office
Dustin Zickefoose, Assessor of Upshur County
Scott Lemley, Assessor of Wetzel County

Recognizing the presence of a quorum, Jeff Amburgey called the meeting to order at 9:10 a.m.

1. Minutes of November 29, 2017, 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.

Cal Kent made a motion to accept the minutes of the November 29, 2017 PVC meeting. Kurt Donaldson seconded the motion. With no further discussion and all members voting in favor, the motion carried.

2. Monitoring Reports / Deficiency Responses – Tax Year 2017

Jeff Amburgey started the discussion for the Monitoring Reports by reminding the PVC members of the standard procedures for monitoring. At the November 29, 2017 PVC meeting, the members approved the counties with no deficiencies in their monitoring. The counties with first year (Calhoun, Clay, Hancock, Jefferson and Wood) and second year (Braxton, Ohio and Wirt) 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 accepted as they were found to be reasonable.

The only counties that were required to appear before the PVC were Lewis and Marshall, each for 3-year deficiencies.

Monitoring Deficiencies ~ 3rd Year Deficient Counties

Lewis County

Leroy Barker explained the areas of deficiencies for the county. John Breen, the Assessor of Lewis County, spoke on behalf of the county. Mr. Breen explained that he is a relatively new assessor and he has had significant staff turnover during this time. He further explained that his new staff is on board with the direction he is taking the office. Dwight Goff has been contracted to assist the county in correcting their deficiencies. Drema Evans commended Mr. Breen for the work he's done in just one year as Assessor.

Marshall County

Leroy Barker explained the areas of deficiencies for the county. Chris Kessler, the Assessor of Marshall County, spoke on behalf of the county. Mr. Kessler stated that with all the oil and gas activity in his county, home sales have been erratic and difficult to reasonably explain. This has caused his coefficient of dispersion to be out of line, but his overall sales ratio was within an acceptable range.

Eddie Young moved to accept the monitoring reports for Lewis and Marshall Counties. Cal Kent 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 FY2018 – 2019

Mr. Amburgey reminded the PVC members that there had been 5 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 FY2018-2019*. Counties had been advised in the budget document letter for FY2018-2019 that if they were deficient in any area, they should plan to dedicate money to correct the deficiencies.

Cabell County

Irv Johnson, the Assessor of Cabell County, spoke on behalf of the county. He stated that he tries to be a good steward of the money and this year he only requested 1.85% as that was the figure he was reduced to the previous year. He further stated the 1.85% equals less than his Personal Services budget for the upcoming year.

After discussion, Eddie Young made a motion to reduce the percentage requested from 1.85% to 1.80% with a revisit next year. Cal Kent seconded the motion. With no further discussion and all members voting in favor, the motion carried.

Harrison County

Jeff Amburgey explained that Harrison County was not called in due to their carryover exceeding 50%, but because the actual dollar amount was so large. Rocky Romano, Assessor of Harrison County, spoke on behalf of the county.

Cal Kent made a motion to accept the 2% *Proposed County Valuation Fund Budget Document for FY2018-2019*. Joe Alongi 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 explained that the reason his carryover has grown is due to staff turn-over. Once he gets fully staffed, he expects the carryover to decrease.

Eddie Young made a motion to accept the 2% *Proposed County Valuation Fund Budget Document for FY2018-2019*. John Cavendish seconded the motion. With no further discussion and all members voting in favor, the motion carried.

Raleigh County

Linda Sumner, the Assessor of Raleigh County, spoke on behalf of the county. She commended Drema Evans for her assistance and thanked other assessors for their help. She explained how she planned to spend money for the upcoming fiscal year. She was advised by the PVC to provide a better, more detailed, justification to her budget document in the future, which could alleviate the need to appear next year.

Eddie Young made a motion to accept the 2% *Proposed County Valuation Fund Budget Document for FY2018-2019*. Kurt Donaldson seconded the motion. With no further discussion and all members voting in favor, the motion carried.

Taylor County

Christa Kinsey, the Assessor of Taylor County, spoke on behalf of the county. Ms. Kinsey explained that she inherited the carryover and still being relatively new to the job she was still getting a handle on the budgetary matters and was trying to understand the job. She has updated office space and obtained public access servers. She contracted with a new mapping company this year. She was advised by the PVC to provide a better, more detailed, justification to her budget document in the future, which could alleviate the need to appear next year.

John Cavendish made a motion to accept the 2% *Proposed County Valuation Fund Budget Document for FY2018-2019*. Cal Kent seconded the motion. 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 FY2018-2019 (found in Tab 4 of the meeting book). With the review of the 5 counties that had been requested to appear completed, discussion resumed for the budgets for the remaining 50 counties. Those 5 counties that had previously appeared to discuss their budgets were approved under separate motions.

Cal Kent made a motion to accept the percentages requested by the remaining 50 counties for their *Proposed County Valuation Fund Budget Documents for FY2018-2019*. Dick Waybright seconded the motion. With no further discussion and all members voting in favor, the motion carried.

4. Tax Year 2018 Monitoring Plan

Jeff Amburgey reminded the members of the purpose of the Monitoring Plan and reviewed, in detail, the changes to the document. 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 2018, there were 36 counties to be monitored for Real Estate and 17 counties to be monitored for Mapping.

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

5. Other Business

- Hiring Approval Practices

Jeff Amburgey stated that it appeared that some assessors were avoiding the newspaper ad posting requirement by hiring an employee to be paid out of the General Fund (which does not require the approval of the PVC) and then transferring the employee to be paid from their Valuation Fund, which by-passes the intent of the PVC requirement.

After much discussion, the general consensus was that the Assessor should ultimately have the autonomy to run their own office.

- Budget Revision Review for Final Approval

A FY2017-18 budget revision for Calhoun County was presented for final approval.

Cal Kent moved to approve the budget revision. John Cavendish seconded the motion. With no further discussion and all members voting in favor, the motion carried.

Jeff Amburgey notified the members that there would be a meeting held in the Summer of 2018 to review and discuss the Natural Resource and Industrial Property Appraisal 3-Year Monitoring Plans.

As there was no additional Other Business to discuss, Mickey Brown made a motion to adjourn the meeting.