

MINUTES

PROPERTY VALUATION TRAINING AND PROCEDURES COMMISSION (PVC)

WV State Office Building
Clarksburg, West Virginia

November 29, 2018

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

Quorum Present:

Dick Waybright, Jackson County Commissioner
Hon. Jason Nettles, Assessor of Calhoun County
Hon. Harvey "Eddie" Young, Assessor of Fayette County
Hon. Joe Alongi, Assessor of Hancock County
Kurt Donaldson, GISP / Citizen Member
Janice LaRue, Citizen Member
Jonathan Cavendish, Certified Appraiser / Citizen Member

Members Absent:

Mickey Brown, Boone County Commissioner
Dr. Calvin Kent, Citizen Member (resigned)
Drema Evans, Citizen Member

Guests Present:

Amy Jacobs, Secretary, PVC / Office Manager, Property Tax Division
Leroy Barker, Appraiser Chief, Property Tax Division
Nita King, Appraisal Services, Property Tax Division
Luke Heckert, Appraisal Services, Property Tax Division
Daniel Suite, GIS, Property Tax Division
Kris Pinkerman, Tax & Revenue Manager, Property Tax Division
Irv Johnson, Assessor of Cabell County
Rocky Romano, Assessor of Harrison County
Steve Duffield, Kanawha County Assessor's Office
Zach Phalen, Kanawha County Assessor's Office
John Breen, Assessor of Lewis County
Mark Musick, Assessor of Monongalia County
Patrick Tenney, Monongalia County Assessor's Office
Kris Liller, Monongalia County Assessor's Office
Chris Michael, Assessor of Tucker County
Dustin Zickefoose, Assessor of Upshur County

Recognizing the presence of a quorum, Jeff Amburgey called the meeting to order at 9:20 a.m.

1. Minutes of January 18, 2018 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.

Eddie Young made a motion to accept the minutes of the January 18, 2018 PVC meeting. Joe Alongi seconded the motion. With no further discussion and all members voting in favor, the motion carried.

2. Tax Year 2018 Mapping/Drafting Monitoring Reports

Jeff Amburgey introduced Daniel Suite to discuss the map monitoring who stated that approximately 1/3 of the State 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 2018 the following counties were monitored: Barbour, Braxton, Cabell, Calhoun, Clay, Fayette, Gilmer, Grant, Hardy, Logan, Mason, McDowell, Monroe, Morgan, Roane, Tucker, and Wetzel. 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 this category.
- Map Design and Content – This area follows the design and content that was passed by the PVC in Rule 189-3.
 - All counties passed this category.
- Map Submission – This applies to paper maps only.
 - All counties passed this category.
- Digital Parcel Submission – This applies to GIS. All counties passed with the exception of Tucker, who failed to meet the deadline for digital parcel submissions.

Kurt Donaldson complimented the monitoring reports. No motion was necessary.

3. Tax Year 2018 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 21 counties that were not monitored for Tax Year 2018. Every year all counties were still monitored for sales ratio. He then introduced Leroy Barker, Appraiser Manager of the Appraisal Services Unit, who was recently promoted to Assistant Director of the Property Tax Division. Mr. Barker then discussed the monitoring reports with the

members. Mr. Barker explained that counties are monitored in 8 categories, 6 of which materially affect value. Mr. Barker announced one correction to the monitoring summary. Tucker County is listed as a year one failure, but, in fact, the county passed their ratio study and will be removed from the summary. Mr. Barker then discussed the counties with deficiencies, or that failed their monitoring, which were:

1st Year – Barbour, Boone, Cabell, Clay, Gilmer, Grant, Marion, Monroe, Pendleton, Pleasants and Tyler.

2nd Year – Calhoun and Ohio.

3rd Year – Braxton and Wirt.

4th Year – Lewis and Marshall.

Jeff Amburgey reminded the members that standard practice for the past several years the counties with no deficiencies would be sent an “Atta-boy” letters from the Tax Department. Counties with 1st and 2nd year deficiencies would be mailed letters requesting they respond in letter form to the PVC with their plans to correct the deficiencies. Counties with 3rd year or more deficiencies the assessor, or a knowledgeable member of their staff, would be asked to appear at the next PVC meeting to explain their plan to correct their deficiency(ies).

Jonathan Cavendish made a motion to approve the counties with no deficiencies (or with recommendations) and have the Tax Department mail them the “Atta-boy” letters. Counties with 1st and 2nd year deficiencies would be mailed letters requesting they respond in letter form to the PVC with their plans to correct the deficiencies. Braxton, Lewis, Marshall County and Wirt would be asked to appear at the next PVC meeting and explain their plan to correct their deficiencies and letters would be sent to all of their levying bodies. Dick Waybright seconded the motion. With no further discussion and all members voting in favor, the motion carried.

4. Budget Revisions for FY2018-2019

Jeff Amburgey addressed the topic of budget revision approvals for Fiscal Year 2018 – 2019, 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 (from the Property Tax Division to the county) for the difference of the two amounts, whether it be more or less. These letters are commonly referred to as the “More or Less Letters”.

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. He further explained the PVC generally has no other option than to approve the revisions.

Jason Nettles made a motion to approve all of the Fiscal Year 2018 – 2019 budget revisions. Jonathan Cavendish seconded the motion. With no further discussion and all members voting in favor, the motion carried.

5. Other Business

- Resignation of Dr. Calvin Kent

Jeff Amburgey reminded the members that Dr. Calvin Kent had recently resigned his position from the PVC. He further stated that Mickey Brown, Boone County Commissioner and current PVC member did not run for re-election and, therefore, could no longer serve on the PVC. Cards of appreciation for the two past members were shared among the remaining PVC members to sign.

Kurt Donaldson made a motion to send letters of appreciation to Dr. Kent and Mickey Brown thanking them for their service to the PVC. Dick Waybright seconded the motion. With no further discussion and all members voting in favor, the motion carried.

- Discussion of Budget Revision Process

Jeff Amburgey discussed that previously the PVC had voted to allow the Tax Department to finalize any budget revision that is less than \$10,000 or 10% of the county's budget. This has eliminated a lot of unnecessary paperwork for the Department and Mr. Amburgey would like to revisit and increase these amounts. After reviewing recent revisions, a proposal will be discussed at the next meeting.

- PVC Subcommittee Meeting Results

At the January 2017 PVC meeting, a subcommittee was formed to examine this process. Jeff Amburgey reminded everyone of the subcommittee's recommendations:

- 1) The Tax Department will continue to circulate to the PVC members the proposed budgets that have a carryover of over 50% in any of the past 3 years.
- 2) The Tax Department will circulate proposed budgets that have had a carryover of over \$350,000 in each of the past 3 years.
- 3) The PVC will continue to require 2 member's concurrence in order to call a county in to explain their budget/carryover.

The members agreed to continue this process. No motion was necessary.

- January PVC Meeting

After reviewing calendars, it was preliminarily decided to meet on January 24, 2019.

Eddie Young made a motion to adjourn the meeting.