

MINUTES

PROPERTY VALUATION TRAINING AND PROCEDURES COMMISSION (PVC)

WV State Office Building
Clarksburg, West Virginia

November 18, 2019

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
Drema Evans, Citizen Member
Agnes Queen, County Commissioner
Jonathan P. Cavendish, Citizen Member / Certified Appraiser

Members Absent:

Guests Present:

Nita King, Appraisal Services, Property Tax Division
Christopher Romino, Appraisal Services, Property Tax Division
Daniel Suite, GIS, Property Tax Division
Sean Alvis, Tax & Revenue Manager, Property Tax Division
Kris Pinkerman, Tax & Revenue Manager, Property Tax Division
Dale W. Steager, State Tax Commissioner
Rocky Romano, Assessor of Harrison County
Christina Murphy, Harrison County Office
Christa Kinsey, Assessor of Taylor County
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
Michelle Whetsell, Monongalia County Assessor’s Office
Chris Michael, Assessor of Tucker County

Recognizing the presence of a quorum, Jeff Amburgey called the meeting to order at 9:15 a.m.

1. Minutes of January 24, 2019 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 24, 2019 PVC meeting. Joe Alongi seconded the motion. With no further discussion and all members voting in favor, the motion carried.

2. Tax Year 2019 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 2019 the following counties were monitored: Berkeley, Doddridge, Harrison, Jackson, Jefferson, Kanawha, Lewis, Pendleton, Putnam, Raleigh, Ritchie, Pleasants, Wood, and Wirt. The 14 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 this category.

Jeff Amburgey reminded the members that no motion was necessary.

3. Tax Year 2019 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 17 counties that were not monitored for Tax Year 2019. Every year all counties were still monitored for sales ratio. He then introduced Nita King, Acting Appraiser Manager of the Appraisal Services Unit. Ms. King then discussed the monitoring reports with the members. Ms. King explained that counties are monitored in 8 categories, 6 of which materially affect value. Ms. King then discussed the counties that passed but with

recommendations and what those recommendations were. She then discussed the counties that failed their monitoring, which were:

1st Year – Hardy, McDowell, Taylor, and Tyler.

2nd Year – Clay and Gilmer.

3rd Year – Calhoun and Ohio.

4th Year – Braxton and Wirt.

5th 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) with copies going to the levying bodies in the county. Mr. Amburgey further explained there had been discussion regarding the wording of the letter and whether new assessors should be sent letters.

After much discussion, Joe Alongi 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, 2nd and 3rd 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 and Wirt Counties will be asked to appear at the next PVC meeting and explain their plan to correct their deficiencies and letters will be sent to all of their levying bodies. Additionally, Mr. Alongi’s motion was that the letters be changed to include the word “may”. So the letter would now say the assessor had deficiency(ies) that may materially affect value. Dick Waybright seconded the motion. With no further discussion and all members voting in favor, the motion carried.

4. Budget Revisions for FY2019-2020

Jeff Amburgey addressed the topic of budget revision approvals for Fiscal Year 2019 – 2020, reminding the members that in October of each year the Property Tax Division received a statement from 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 due 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 2019 – 2020 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 Amy Jacobs and Janice Larue

Jeff Amburgey reminded the members that Amy Jacobs had resigned from the Tax Department and Jaice Lariue had resigned her position from the PVC. In the past, letters of appreciation have been sent to these individuals.

Kurt Donaldson made a motion to send letters of appreciation to Amy Jacobs and Janice Larue, 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.

Eddie Young made a motion to adjourn the meeting.

Note: Minutes of the November 18, 2019 meeting were amended and adopted by commission at its meeting on January 23, 2020



**Dale W. Steager
Tax Commissioner and Chairman,
Property Valuation Training and
Procedures Commission**