

**MARSHALL COUNTY COMMISSION  
BOARD OF EQUALIZATION AND REVIEW  
FEBRUARY 17, 2017**

The Commission convened this day as a Board of Equalization and Review in compliance with Chapter 11, Article 3, Section 24 of the West Virginia Code, and pursuant to notice properly published for the purpose of reviewing and equalizing assessments made by the Assessor.

Present were: Robert A. Miller, President; Scott G. Varner and John Gruzinskas, Commissioners; Jan Pest, County Clerk; Chris Kessler, Assessor; Eric Buzzard, Deputy Assessor; and Jeanne Shook, Deputy of the County Clerk's Office.

FIRST CALL – Eric Buzzard, Deputy Assessor, asked if there were any aggrieved taxpayers present wishing to come before the Board of Equalization and Review. There were no aggrieved taxpayers present.

On motion of Commissioner Varner, seconded by Commissioner Gruzinskas, the Board approved the minutes of the Board of Equalization and Review meeting held February 14, 2017. Motion carried.

Debra Durbin appeared before the Board concerning her mineral assessments. Mrs. Durbin is concerned about the increase in reserve value, which has doubled. Assessor Kessler stated the State Tax Department has increased the reserve value from \$50 to \$100 an acre. The value is determined by looking at leases over a five year period.

On motion of Commissioner Gruzinskas, seconded by Commissioner Varner, the Board voted to uphold the West Virginia State Tax Department valuation as established by the West Virginia Tax Department policy through legislative rule, and further reject the appeal request by Debra Durbin. The Assessor's office will research and if an error is discovered, the Board gives Assessor Kessler approval to adjust accordingly. Motion carried.

SECOND CALL – Eric Buzzard, Deputy Assessor, asked if there were any aggrieved taxpayers present wishing to come before the Board of Equalization and Review. There were no aggrieved taxpayers present.

Assessor Kessler submitted a residential real estate document, #3-11-10, in the name of Harry S, Aston Jr. The value needs adjusted from \$80,300 to \$46,000.

On motion of Commissioner Gruzinskas, seconded by Commissioner Varner, the Board accepted the adjustment as recommended by Assessor Kessler. Motion carried.

Assessor Kessler submitted a residential real estate document, #15-1-4.10, in the name of Seva Gorakshya. A mobile home was on the property but has been removed. The value needs reduced from \$16,500 to \$14,400.

**MARSHALL COUNTY COMMISSION  
BOARD OF EQUALIZATION AND REVIEW  
FEBRUARY 17, 2017**

On motion of Commissioner Gruzinskas, seconded by Commissioner Varner, the Board accepted the reduction as recommended by Assessor Kessler. Motion carried.

Assessor Kessler submitted a residential real estate document, #15-1-4.11, in the name of Seva Gorakshya. The home site needs removed and classified all as woodland property. The value will be reduced from \$22,300 to \$400.

On motion of Commissioner Gruzinskas, seconded by Commissioner Varner, the Board approved the reduction from \$22,300 to \$400. Motion carried.

Assessor Kessler submitted five (5) farm discount applications filed after the September deadline. Charles & Joann Hieronimus, Larry McGlumphy, Charles & Diana Haynes, Duncan or Susan Arnett, and Charles Delbert Hartley Et Ux. Assessor Kessler is asking these applications be approved.

On motion of Commissioner Gruzinskas, seconded by Commissioner Varner, the Board accepted and approved the five (5) farm discount applications. Motion carried.

Assessor Kessler submitted four (4) redemptions for delinquent taxes. Allen Mercer Thayer III, Rodney P. Hardy Et. Ux., Nancy & Brad L. Wolfe, and Dean Acquisitions & Engineering LLC. All four accounts need added back on the property books.

On motion of Commissioner Gruzinskas, seconded by Commissioner Varner, the Board approved and accepted the four accounts to be placed back on the property books. Motion carried.

Assessor Kessler submitted a commercial personal property account, #05001685, in the name of Brock Services LTD. An inventory value of \$6,499 needs added to the books.

On motion of Commissioner Gruzinskas, seconded by Commissioner Varner, the Board accepted the inventory value of \$6,499, to be added to the books. Motion carried.

Assessor Kessler submitted a commercial personal property account, #09001074, in the name of USAC Leasing. An acquisition year was listed as 2009 which should have been 2008. The machinery & equipment value needs to be lowered slightly.

On motion of Commissioner Gruzinskas, seconded by Commissioner Varner, the Board approved lowering the machinery & equipment value. Motion carried.

Assessor Kessler submitted a commercial personal property account, #05001162, in the name of Nellies Hairstyling. A value of \$200 needs added to furniture & fixtures.

On motion of Commissioner Gruzinskas, seconded by Commissioner Varner, the Board approved the addition of \$200 to be added to furniture & fixtures, for Nellies Hairstyling. Motion carried.

**MARSHALL COUNTY COMMISSION  
BOARD OF EQUALIZATION AND REVIEW  
FEBRUARY 17, 2017**

Assessor Kessler submitted a commercial personal property account, #11007344, in the name of D.L. Peterson Trust. Two (2) Chevrolet vehicles need added to the inventory value.

On motion of Commissioner Gruzinskas, seconded by Commissioner Varner, the Board accepted two Chevrolet vehicles to be added to the inventory value per Assessor Kessler's recommendation. Motion carried.

Assessor Kessler submitted eighty seven (87) individual personal property reports which need added to the books.

On motion of Commissioner Gruzinskas, seconded by Commissioner Varner, the Board approved and accepted the eighty seven (87) individual personal property reports. Motion carried.

THIRD CALL – Eric Buzzard, Deputy Assessor, asked if there were any aggrieved taxpayers present wishing to come before the Board of Equalization and Review. There were no aggrieved taxpayers present.

After proper advertisement, taking action on all matters brought before the Board, and authorizing the Assessor to make necessary adjustments: on motion of Commissioner Gruzinskas, seconded by Commissioner Varner, the Board of Equalization and Review was adjourned sine die. Motion carried.

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