

**MARSHALL COUNTY COMMISSION  
BOARD OF EQUALIZATION AND REVIEW  
MURRAY ENERGY REMAND HEARING  
AUGUST 25, 2016**

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.

An order entered on the 3<sup>rd</sup> day of June, 2016, by the Honorable Jeffrey D. Cramer, Circuit Judge of the Second Judicial Circuit of West Virginia, remanded the appeal of Murray Energy and Consolidation Coal Company to the Marshall County Board of Equalization and Review.

Present were: Stanley C. Stewart, President; Scott G. Varner, Commissioner; Robert A. Miller, Commissioner; Chris Kessler, Assessor; Kathy Stalnaker, Assessor's Office; Terry McDiffitt, Assessor's Office; Joe Canestraro, Assistant Prosecuting Attorney; Jan Pest, County Clerk; Betsy Frohnafel, County Administrator; Jeanne Shook, Deputy County Clerk; Jan Mudrinich, Attorney, West Virginia State Tax Department; Jeffrey Kern, RTC, WV State Tax Department; Travis Payne, WV State Tax Department; John L. Weiss, Vice President of John T. Boyd Co.; Joseph G. Jandrasits, John T. Boyd Co.; Mark E. Gaydos of McNeer, Highland, McMunn and Varner, LC, Attorney At Law; Buddy Turner, Attorney at Law; Jason Witt, Ernie Banks, & Cody Nett with Murray Energy; and Wendy Elswick, CCR of Fish Reporting Services.

Jan Mudrinich, Attorney, West Virginia State Tax Department, presented all appraisals as exhibit #12 to be entered into record.

On motion of Commissioner Varner, seconded by Commissioner Miller, the Board entered into record, exhibit #12. Motion carried.

Jeff Kern, RTC, West Virginia State Tax Department, entered into record exhibits #13, #14, #15, and #16.

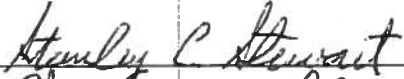
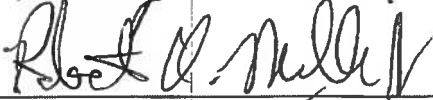
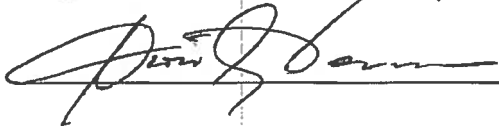
**RECESS** – On motion of Commissioner Miller, seconded by Commissioner Varner, the Board took a short recess. The Board reconvened.

Exhibits #17, #18, #19, and #20 were also entered into record by mutual consent of the parties.

After hearing testimony from Jeffrey Kern, RTC, West Virginia State Tax Department, the parties provided brief closing arguments to the Board.

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On motion of Commissioner Varner, seconded by Commissioner Miller, 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 Murray Energy. Motion carried.

  
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