

**MARSHALL COUNTY COMMISSION  
BOARD OF EQUALIZATION AND REVIEW  
JANUARY 31, 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, Commission President; John Gruzinskas, Commissioner; Chris Kessler, Assessor; Jim Buzzard, Deputy Assessor; Eric Buzzard, Deputy Assessor; Jan Pest, County Clerk; Jeanne Shook, Deputy of the County Clerk's Office.

Absent: Scott G. Varner, Commissioner

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.

2017 TAX YEAR BOOKS – Assessor Chris Kessler stated he delivered the Real and Personal Property Books for the 2017 tax year to the County Clerk's Office today, as required. They will be displayed for public review. Assessor Kessler stated there is a significant decrease, approximately in the \$300 million dollar range, in the overall total assessed values. Mid February Chris will have a breakdown of value numbers per class.

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 Chris Kessler presented copies of 15 Administrative Notices from the State of West Virginia, Property Tax Division, (2017-01-15) for use in any mineral or industrial property appraisal/assessment hearings that occur during the county Board of Equalization and Review.

On motion of Commissioner Gruzinskas, seconded by Commissioner Miller, the Board approved and entered into record, the 15 Administrative Notices for the State of West Virginia, Property Tax Division.

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.

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There being no taxpayers present to protest their assessments, on motion of Commissioner Gruzinskas, seconded by Commissioner Miller, the Board of Equalization and Review was recessed until Friday, February 3, 2017, at 6:00 P.M.

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