

**MARSHALL COUNTY COMMISSION  
BOARD OF EQUALIZATION AND REVIEW  
FEBRUARY 14, 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: Scott G. Varner and John Gruzinskas, Commissioners; Jan Pest, County Clerk; Chris Kessler, Assessor; and Jeanne Shook, Deputy of the County Clerk's Office.  
Absent: Robert A. Miller, Commission President

Also present were: Jan P. Mudrinich, Esq., West Virginia State Tax Department Assistant Director, Cindi Hoover, WV Tax & Revenue Manager, Seanya Haynes, WV State Tax Department, Terry McDiffitt, Kathy Stalnaker, and Brenda Koontz, Deputy Assessor's.

On motion of Commissioner Gruzinskas, seconded by Commissioner Varner, the Board approved the minutes of the Board of Equalization and Review held February 10, 2017. Motion carried.

George Weaver, 386 McHenry Ln. Wheeling, WV, 26003, appeared before the Board concerning his mineral assessments. Mr. & Mrs. Weaver are concerned about the increase in their reserve value, which has doubled. Assessor Kessler stated the State Tax Department has increased the reserve value from \$50 to \$100 an acre. Jan Mudrinich, Esq., stated the value is determined by looking at leases over a five year period. Terry McDiffitt stated the farm discount was not applied because the minerals have been severed from the surface parcel by a deed signed by Mr. & Mrs. Weaver.

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 George Weaver. Motion carried.

FIRST CALL – Betsy Frohnapfel, County Administrator, asked if there were any aggrieved taxpayers present wishing to come before the Board of Equalization and Review. There were no aggrieved taxpayers present.

Clyde D. Shriner, 5965 Fork Ridge Rd. Moundsville, WV 26041, appeared before the Board concerning his mineral values and asked to go into executive session due to financial disclosure.

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**EXECUTIVE SESSION** – On motion of Commissioner Gruzinskas, seconded by Commissioner Varner, the Board went into an executive session with Clyde D. Shriner. The Board reconvened.

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 Clyde E. Shriner. Motion carried.

Pamela J. Suarez, 35 Morning Glow Ln. Moundsville, WV, 26041, and Nicole Gatts, 2165 Fish Creek Rd. Proctor, WV, 26055, were scheduled and failed to appear.

**SECOND CALL** – Betsy Frohnafel, County Administrator, asked if there were any aggrieved taxpayers present wishing to come before the Board of Equalization and Review. There were no aggrieved taxpayers present.

**THIRD CALL** – Betsy Frohnafel, County Administrator, 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 Gruzinskas, seconded by Commissioner Varner, the Board of Equalization and Review was recessed until Friday, February 17, 2017, at 6:00 pm. Motion carried.

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