MINUTES OF A MEETING OF THE COUNTY COMMISSION OF KANAWHA COUNTY, WEST VIRGINIA, SITTING AS A BOARD OF REVIEW AND EQUALIZATION ON THE 27th DAY OF JANUARY, 2011.

A MEETING OF THE COUNTY COMMISSION OF KANAWHA COUNTY, WEST VIRGINIA, SITTING AS A BOARD OF REVIEW AND EQUALIZATION WAS HELD ON THE 27th DAY OF JANUARY, 2011, COURTROOM OF THE COUNTY COMMISSION LOCATED IN THE KANAWHA COUNTY COURTHOUSE IN CHARLESTON, WEST VIRGINIA, BEGINNING AT 5:03 P.M. COMPLETE AUDIO IS AVAILABLE IN THE COMMISSION OFFICE.

THE FOLLOWING MEMBERS WERE PRESENT:

DAVE HARDY, COMMISSIONER
W. KENT CARPER, PRESIDENT via TELEPHONE

THE FOLLOWING MEMBERS WERE ABSENT:

HENRY C. SHORES, COMMISSIONER

THE ORDERS, RESOLUTIONS AND ORDINANCES AS SET FORTH ON THE FOLLOWING PAGES WERE ADOPTED:

01-27-2011 2011-094 BOARD OF REVIEW AND EQUALIZATION

DISCUSSION:

Letter from Phyllis Gatson, Assessor, in reference to Completion of Property Books, requesting permission to continue adding information on property books through the month of February 2011.

Commissioner Carper moved to approve the letter from the Assessor requesting permission to continue adding information to the property books. Commissioner Hardy seconded. Motion carried. The letter is attached and made part of the record.

Order Convening as the Board of Review and Equalization and Recessing until Tuesday, February 1, 2011 at 8:30 a.m.

Commissioner Carper moved for approval of the order convening as the Board of Review and Equalization. Commissioner Hardy seconded. Motion carried. Steve Sluss, Legal Counsel for the Assessor's Office, stated delivery of the property books to the Commission in digital form. He stated legal ads and display ads have been published in local papers as well as notices posted throughout the courthouse. Commissioner Hardy stated this is the first time he has ever received calls from taxpayers regarding the increase in taxes. He inquired as to if the volume of calls was higher than usual. Steve Duffield stated there have been as many calls as normal. He stated it is his opinion there is increased awareness of the property taxes because of the current economy. He stated the office has already met with 50 individuals. He stated at this time there are no issues that will be coming before the Commission. Commissioner Carper inquired as to how many other counties place block ads in the newspaper. Mr. Duffield stated no other

counties advertise the block ads; this has been done by the Kanawha County Commission to make taxpayers aware of the opportunity. Commissioner Carper inquired as to if there were members of the public prepared to present a petition before the Commission. There were no members of the public present. He inquired as to the Assessor's position with regard to a cap on property tax increases. Mr. Duffield stated the office is required to continuing moving the valuation toward the market value. He stated this is an ongoing process that is revisited every 12 months and 36 months. Carrie Clendening stated there is a 15 % cap proposed in the Senate and a 10% cap proposed in the House. She stated these were introduced last week, but they have not been on a committee agenda as of yet. Commissioner Hardy commended the Assessor's Office as being user friendly. Mr. Sluss stated the office is doing everything possible to accommodate the public. Steve Duffield spoke of the situation with the Marriot and the request for income producing properties to make this information available upon request. Mr. Sluss stated code 11.3.10 states that any reasonable request of the Assessor's Office must be answered. He stated this is considered a reasonable request. Commissioner Hardy inquired as to filing suit and make an example of them. Commissioner Carper reminded this was done with Greenbrooke. Mr. Duffield stated the office has sent 80 requests for income producing properties. Mr. Sluss stated there is the loss of the opportunity for an appeal and for Board of Review if they do not comply. Commissioner Carper stated the Assessor's Office does an excellent job; the fact that no complaint is present speaks volumes of the office. Commissioner Carper requested the record reflect his gratitude to Commissioner Hardy for appearing in person at the meeting today. Commissioner Carper moved to adjourn. Commissioner Hardy seconded. Motion carried.

THE KANAWHA COUNTY COMMISSION MEETING OF JANUARY 27, 2011 RECESSED AT 5:11P.M. UNTIL THE 1ST DAY OF FEBRUARY 2011 AT 8:30 A.M.

THE FOREGOING MINUTES ARE APPROVED THIS 1ST DAY OF FEBRUARY 2011.

W. Kent Carper, President

Henry C. Shores, Commissioner

Dave Hardy, Commissioner

Marc J. Slotnick, County Attorney

PHYLLIS GATSON
KANAWHA COUNTY ASSESSOR
KANAWHA COUNTY COURTHOUSE
409 VIRGINIA STREET EAST
CHARLESTON, WV 25301

TELEPHONE (304) 357-0250
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January 25, 2011

Honorable W. Kent Carper, President
Honorable Henry C. Shores, Commissioner
Honorable Dave Hardy, Commissioner
Kanawha County Courthouse
Charleston, WV 25301

RE: Board of Equalization and Review/Request to Continue Work

Dear Sirs:

West Virginia Code § 11-3-24 states in part "...The Commission shall proceed to examine and review the property books, and shall add on the books the names of persons, the value of personal property and the description and value of real estate liable to assessment which was omitted by the assessor. They shall correct all errors in the names of persons, in the description and valuation of property, and they shall cause to be done whatever else may be necessary to make the valuation comply with the provisions of this chapter." *(emphasis added)*

The code further states that the Assessor shall assist the Commission with this task. Accordingly, I would like the permission of the County Commission for my staff and the State Tax Department mineral and industrial staff to continue working on the property books through the end of February. No assessments will be increased without the proper notices as required by the Code and a list of all changes will be provided at the end of the Board of Equalization for your approval.

Your consideration is most appreciated.

Sincerely

Phyllis Gatson

Phyllis Gatson