

**MINUTES OF A MEETING OF THE COUNTY COMMISSION OF KANAWHA COUNTY, WEST VIRGINIA, SITTING AS A BOARD OF REVIEW AND EQUALIZATION ON THE 1ST DAY OF FEBRUARY, 2011.**

**A MEETING OF THE COUNTY COMMISSION OF KANAWHA COUNTY, WEST VIRGINIA, SITTING AS A BOARD OF REVIEW AND EQUALIZATION WAS HELD ON THE 1ST DAY OF FEBRUARY, 2011, COURTROOM OF THE COUNTY COMMISSION LOCATED IN THE KANAWHA COUNTY COURTHOUSE IN CHARLESTON, WEST VIRGINIA, BEGINNING AT 8:30 A.M. COMPLETE AUDIO IS AVAILABLE IN THE COMMISSION OFFICE.**

**THE FOLLOWING MEMBERS WERE PRESENT:**

**W. KENT CARPER, PRESIDENT  
HENRY C. SHORES, COMMISSIONER via telephone**

**THE FOLLOWING MEMBERS WERE ABSENT:**

**DAVE HARDY, COMMISSIONER**

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

**02-1-2011    2011- 095    BOARD OF REVIEW AND EQUALIZATION**

**DISCUSSION:**

**Acknowledgment of Petitioners**

Commissioner Carper observed there were no petitioners present in the courtroom. He spoke of the Clark County Assessor's Office in Nevada. He stated the letter sent to taxpayers in that county states the Board of Equalization can not address a complaint for inability to pay taxes or a complaint for a percentage increase. He inquired as to the possibility of including that language for the letters sent by Kanawha County. Steve Duffield agreed that would be good to do here as well. Commissioner Carper directed staff to provide the Assessor's Office with a copy of the letter and he suggested the Kanawha County Assessor's Office take this letter to the State Tax Department and to the Assessor's Association. He stated the letter also discusses a deadline to submit an application to appear before the Board. Steve Sluss stated there are changes going into effect next year with regard to form submission. He stated the Kanawha County Assessor was the first to advise taxpayers of an upcoming increase in taxes rather than taxpayers receiving the tax invoice with no prior notice. Commissioner Carper inquired as to changes for next year including posting of bonds and holding hearings at later dates. It was stated this will likely be for commercial and industrial parties. Mr. Duffield stated the corrections for the State Tax Department will be sent out today. There was discussion as to the signature on the letter for the corrections. Mr. Sluss stated the law orders any increase notice should go out under a five day notice and be under the Commission's signature. Commissioner Shores moved to authorize Commissioner Carper to sign the notices. Commissioner Carper seconded. Motion carried. Mr. Duffield stated there are 900 notices to be sent out. Commissioner Shores

**MINUTES OF THE COMMISSION SITTING AS THE BOARD OF EQUALIZATION  
AND REVIEW FOR THE MEETING OF FEBRUARY 1, 2011**

requested the information regarding Clark County be shared with all commissioners. Mr. Sluss stated next year there will be a form for the taxpayer to submit to meet with the Assessor's Office, then the Assessor has a time frame to respond and then if necessary there will be a form submitted to the Commission Office to request a hearing before the Board. He additionally stated if a taxpayer appears to the Assessor without submission of a form the office will still meet with the individual. Mr. Duffield stated there have been approximately 150 individuals in the Assessor's Office to discuss their increase in taxes. He stated there is one individual scheduled to appear before the Board at the upcoming meeting on February 3<sup>rd</sup>.

**Approval of the minutes from January 27, 2011 Board of Review and Equalization**

Commissioner Carper moved to approve the minutes of January 27, 2011. Commissioner Shores seconded. Motion carried.

**Order Convening as the Board of Review and Equalization and Recessing until Thursday, February 3, 2011 at 5:00 p.m.**

Commissioner Shores moved to approve the order convening as the Board of Review and Equalization and recessing until February 3, 2011. Commissioner Carper seconded. Motion carried.

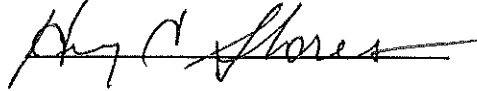
Commissioner Carper moved to adjourn. Commissioner Shores seconded. Motion carried.

THE KANAWHA COUNTY COMMISSION MEETING OF FEBRUARY 1, 2011 RECESSED AT 8:40 A.M. UNTIL THE 3RD DAY OF FEBRUARY 2011 AT 5:00 P.M.

THE FOREGOING MINUTES ARE APPROVED THIS 3RD DAY OF FEBRUARY 2011.



W. Kent Carper, President



Henry C. Shores, Commissioner



Dave Hardy, Commissioner



Marc J. Slotnick, County Attorney