

MINUTES OF A MEETING OF THE COUNTY COMMISSION OF KANAWHA COUNTY, WEST VIRGINIA, SITTING AS A BOARD OF REVIEW AND EQUALIZATION ON THE 8TH 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 8TH DAY OF FEBRUARY, 2011, COURTROOM OF THE COUNTY COMMISSION LOCATED IN THE KANAWHA COUNTY COURTHOUSE IN CHARLESTON, WEST VIRGINIA, BEGINNING AT 8:32 A.M. COMPLETE AUDIO IS AVAILABLE IN THE COMMISSION OFFICE.

THE FOLLOWING MEMBERS WERE PRESENT:

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

THE FOLLOWING MEMBERS WERE ABSENT:

DAVE HARDY, COMMISSIONER

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

02-8-2011 2011- 113 BOARD OF REVIEW AND EQUALIZATION

DISCUSSION:

Acknowledgment of Petitioners

Harold Salsbery, Account #06330277

Commissioner Carper inquired as to if there were any petitioners present to be heard before the Board of Equalization and Review. Steve Duffield stated expectation of a petitioner to arrive at 8:45 a.m. Commissioner Carper ordered to recess until the arrival of the petitioner.

At 8:53 a.m., Commissioner Carper ordered to go back in session as the Board of Equalization and Review. Mr. Duffield called the petitioner, Harold Salsbery, to verify attendance of the meeting. Mr. Duffield stated the petitioner is out of state and wished to waive his petition before the board. Mr. Duffield verified with Mr. Salsbery he did not wish to appear by telephone. Commissioner Carper verified that it was explained to Mr. Salsbery that by waiving the petition for this hearing he waives his rights for the petition entirely. Mr. Duffield confirmed that the information was explained. Commissioner Carper moved to deny the petition. Commissioner Shores seconded. Motion carried. Commissioner Carper verified with Mr. Duffield that if a hearing was held, the Assessor's Office would have objected to the petition. Mr. Duffield stated the petition was an objection to the taxes and not to the appraised value of the property. He stated it was a significant increase in taxes. Commissioner Carper verified the law prohibits the

**MINUTES OF THE COMMISSION SITTING AS THE BOARD OF EQUALIZATION
AND REVIEW FOR THE MEETING OF FEBRUARY 8, 2011**

Assessor from placing a cap on the amount of taxes increased as well as the Commission not being allowed to place a cap either. If the either office would do so, the Tax Commission has the authority to take control of the office. Commissioner Carper stated the reasons for the denial of the petition include; the petitioner waiving his right to the hearing, the petitioner not appearing before the Commission at the scheduled time and not phoning in to acknowledge inability to make such hearing, the petitioner declined to participate in the hearing via telephone and the petition failed to meet the statutes of the law. Commissioner Carper ordered these grounds be included in the order that is to be prepared by the Assessor's Office. He ordered the Assessor's Office be provided a copy of the tape from today's proceeding. He verified that no other county runs quarter page block ads as part of the notice for the Board of Equalization and Review Hearings. He stated these meetings are the most noticed, having front page stories, television and radio stories and legal ads as well as block ads in the newspapers. He verified there were no other petitioners present.

Approval of the minutes from February 3, 2011 Board of Review and Equalization

Commissioner Shores moved to approve the minutes of February 3, 2011. Commissioner Carper seconded. Motion carried.

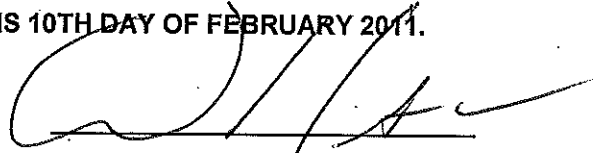
Order Convening as the Board of Review and Equalization and Recessing until Tuesday, February 10, 2011 at 5:00 p.m.

Commissioner Shores moved to approve the order convening as the Board of Review and Equalization and recessing until February 10, 2011. Commissioner Carper seconded. Motion carried.

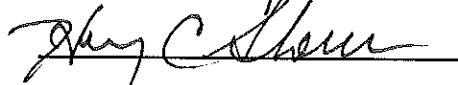
Commissioner Shores moved to adjourn as the Board of Equalization and Review. Commissioner Carper seconded. Motion carried.

THE MEETING OF THE COUNTY COMMISSION OF KANAWHA COUNTY, WEST VIRGINIA, SITTING AS A BOARD OF REVIEW AND EQUALIZATION OF FEBRUARY 8, 2011 RECESSED AT 9:00 A.M. UNTIL THE 10TH DAY OF FEBRUARY 2011 AT 5:00 P.M.

THE FOREGOING MINUTES ARE APPROVED THIS 10TH DAY OF FEBRUARY 2011.



W. Kent Carper, President



Henry C. Shores, Commissioner



Dave Hardy, Commissioner



Marc J. Slotnick, County Attorney

KANAWHA COUNTY COMMISSION, SITTING AS A BOARD OF REVIEW & EQUALIZATION
APPLICATION FOR REVIEW OF REAL PROPERTY ASSESSMENT FOR 20 11

TO: THE KANAWHA COUNTY COMMISSION SITTING AS A BOARD OF REVIEW & EQUALIZATION
ATTENTION: COUNTY MANAGER
P.O. BOX 3627
CHARLESTON, WV 25336

NAME: HAROLD F. SAUSBERG DATE: 1-25-11

MAILING ADDRESS: 1576 Virginia St., E., Mas., WV 25311

TELEPHONE: DAYTIME: 304.348.2402 EVENING: 304.545.0067

PROPERTY INFORMATION:

DISTRICT: _____ MAP: _____ PARCEL: _____

ACCOUNT NUMBER: 06330277
PROPERTY ADDRESS OR LOCATION 1576 Va. St., E.

DESCRIPTION OF PROPERTY: House - Home

ASSESSED VALUES:
LAND: \$ 31,380 IMPROVEMENTS \$ 21,920 MINERAL \$ 0 TOTAL \$ _____

NATURE OF COMPLAINT (PLEASE ATTACH ALL EVIDENCE TO SUPPORT YOUR CLAIM):

An increase of almost 50% is unreasonable and clearly so. I will produce comparables including data of homes in the neighborhood which do not support this assessment, and I have made no significant improvements.

Please note that the West Virginia Supreme Court has ruled that "It is a general rule that valuations for taxation purposes fixed by an assessing officer are presumed to be correct. The burden of showing an assessment to be erroneous is, of course, upon the taxpayer, and proof of such fact must be clear". Therefore, in order for the Commission to consider your appeal, you are required to present evidence at the hearing that the assessment is incorrect. The Commission has determined that the best evidence to dispute the Assessor's valuation is an appraisal prepared by a licensed appraiser, dated within the last calendar year. If you do not have an appraisal, you must present other clear evidence that your assessment is incorrect. A copy of this Supreme Court opinion will be made available upon request.

THE COUNTY COMMISSION REQUIRES THAT YOU MEET WITH THE COUNTY ASSESSOR'S OFFICE IN AN ATTEMPT TO RESOLVE YOUR CLAIM BEFORE MEETING WITH THE COMMISSION AS A BOARD OF REVIEW & EQUALIZATION. ANY EVIDENCE YOU WISH THE COMMISSION TO CONSIDER MUST BE SHARED WITH THE ASSESSOR AT LEAST 48 HOURS BEFORE YOUR HEARING.

OWNER'S SIGNATURE: H. F. Sausberg DATE 1-25-11

FOR ASSESSOR'S USE ONLY
DEPUTY'S NAME _____ REWEW DATE _____

FOR COUNTY COMMISSION USE ONLY
DATE RECEIVED FROM ASSESSOR: 1/25/11 IF UNRESOLVED, HEARING DATE 2/18/11

FIDUCIARY OFFICE