

REGULAR TERM: (Board of Review and Equalization)

State of West Virginia, County of Jefferson, to-wit:

At a session of the Jefferson County Commission, sitting as Board of Review and Equalization, continued and held at the Courthouse thereof on Tuesday, February 16, 2016, beginning at 1:30 p.m.

PRESENT: Patricia Noland, Commission President
Jane Tabb, Commissioner
Eric Bell, Commissioner
Dale Manuel, Commissioner

STAFF: Angie Banks, Assessor
June Bowers, Sr. Appraiser
Brandy Sims, Assistant Prosecuting Attorney
Jessica Carroll, Recording Clerk

In re: **APPLICATION FOR ASSESSMENT REVIEW – Rodney Ellmore, Hugh LePenotiere, David C. Tabb/Shenandoah Sales and Service, James Clark, Jeff Schindell, Anthony McElwee, and Commercial Liability Partners WV, LLC.**

A hearing was conducted on an appeal by Rodney Ellmore on Map 9C, Parcels 20 the in Kabletown District.

After sworn testimony and presentation of exhibits, motion by Ms. Tabb to deny the appeal on Map 9C, Parcel 20 in Kabletown District. Motion seconded by Ms. Noland and approved unanimously.

A hearing was conducted on an appeal by Hugh and Molly LePenotiere on Map 9D, Parcels 13 and 14 in the Kabletown District.

After sworn testimony and presentation of exhibits, motion by Ms. Noland to deny the appeal on Map 9D, Parcels 13 and 14 in Kabletown District. Motion seconded by Ms. Tabb and approved unanimously.

A hearing was conducted on an appeal by David C. Tabb on Map 10, Parcels 8 and 8.4 in Harpers Ferry and Map 2, Parcel 1 in the Bolivar Corporation. Commissioner Jane Tabb recused herself from hearing and voting on this matter.

Mr. Tabb refused to present his case to the Board due to the fact the Jefferson County Commission chose not recuse themselves from hearing his appeal. As such, motion by Mr. Bell to deny the appeals on Map 10, Parcels 8 and 8.4 in Harpers Ferry District and Map 2, Parcel 1 in Harpers Ferry District. Motion seconded by Mr. Manuel and unanimously approved.

A hearing was proposed on an appeal by Anthony McElwee on Map 9D, Parcel 104 in Harpers Ferry District.

Because Mr. McElwee did not appear in person to present his case, motion by Mr. Bell to dismiss the appeal. Motion seconded by Ms. Noland and unanimously approved.

A hearing was conducted on an appeal by James Clark on Map 4, Parcels 63 and 64, in Charles Town Corporation.

After sworn testimony and presentation of exhibits, motion by Mr. Bell to reduce the properties as recommended by the Assessor's Office: Parcel 63 to be reduced from \$34,000 to \$26,500; Parcel 64 to be reduced from \$38,400 to \$29,000 for the July 1, 2014 to June 30, 2015 tax year. Motion seconded by Ms. Tabb and unanimously approved.

A hearing was conducted on an appeal by Jeff Schindell on Map 12A, Parcels 169, 172, and 173 in the Harpers Ferry District.

After sworn testimony and presentation of exhibits, motion by Mr. Bell to reduce properties as recommended by the Assessor's Office as follows: Parcel 169 to be reduced from \$11,900 to \$2,000; Parcel 172 to be reduced from \$13,300 to \$2,000; and Parcel 173 to be reduced from \$12,100 to \$2,000 for the July 1, 2014 to June 30, 2015 tax year. Motion seconded by Mr. Manuel and approved unanimously.

A hearing was conducted on an appeal by Commercial Liability Partners, LLC on Map 22, Parcels 9 and 33 and Map 22 B, Parcel 19.2 in Middleway District.

After sworn testimony and presentation of exhibits, motion by Mr. Manuel to deny the appeal on Map 22, Parcels 9 and 33 and Map 22B, Parcel 19.2 in Middleway District. Motion seconded and fails on a vote of 1-3 with Mr. Bell, Ms. Noland, and Ms. Tabb opposing.

After sworn testimony and presentation of exhibits, motion by Mr. Bell to reduce the buildings on Map 22, Parcel 9 in Middleway District from \$1,638,900 to \$409,700 and uphold the Assessor's value on Parcel 33 on Map 22 and Parcel 19.2 on Map 22B in the Middleway District. Motion seconded by Ms. Noland and passes on a vote of 3-1 with Mr. Manuel opposing.

Ms. Bowers then stated she had two corrections that needed Commission approval.

1. Map 2, Parcel 102 in Bolivar Corporation – reduced from \$56,700 to \$13,300 (both building and land)
 - Motion by Mr. Manuel to approve the correction as presented by Ms. Bowers. Motion seconded and unanimously approved.
2. Map 5C, Parcel 9 in Harpers Ferry District – reduced from \$350,300 to \$347,500 (building only)
 - Motion by Mr. Bell to approve the correction as presented by Ms. Bowers. Motion seconded and unanimously approved.

There being no further business, motion by Mr. Manuel to adjourn *sine die*. Motion seconded and unanimously approved.

PATRICIA A. NOLAND, COMMISSION PRESIDENT