

**REGULAR TERM: (Board of Review and Equalization)**

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

At a session of the Board of Review and Equalization, continued and held at the Courthouse thereof on Wednesday, February 17, 2010, beginning at 10:00 a.m.

**PRESENT:** Lyn Widmyer, Commission President  
James Surkamp; Dale Manuel; Frances B. Morgan  
Patsy Noland; Commissioners

**In re: APPLICATION FOR ASSESSMENT REVIEW - LUTHERAN CHURCH PARSONAGE**

A hearing was conducted on an appeal by Frank D. Hill, Attorney on Map 2, Parcel 7 in Shepherdstown Corporation.

**Commissioner Widmyer excused herself from the review due to a conflict of interest at 10:40.**

After sworn testimony and presentation of exhibits, motion by Morgan, second by Noland to deny the appeal by the Lutheran Church Parsonage on Map 2, Parcel 7 in Shepherdstown Corporation. Motion carried.

**Commissioner Widmyer returned at 11:23**

**In re: APPLICATION FOR ASSESSMENT REVIEW - TIMOTHY O'NEAL**

A hearing was conducted on an appeal by Timothy O'Neal on Map 11A, Parcel 102 in Charles Town Corporation.

After sworn testimony and presentation of exhibits, motion by Manuel, second by Noland to deny the appeal on Map 11A, Parcel 102 in Charles Town Corporation. Motion passed by a 4-1 vote. Commissioner Surkamp voted no.

**In re: APPLICATION FOR ASSESSMENT REVIEW - GRANT MOERSHEL**

A hearing was conducted on an appeal by Grant Moershel on Map 2, Parcel 4 in Shepherdstown Corporation.

After sworn testimony and presentation of exhibits motion by Morgan, second by Surkamp to reduce the value to \$514,700 on Map 2, Parcel 4 in Shepherdstown Corporation. Motion failed 2-3. Commissioners Noland, Manuel and Widmyer voted no.

After Sworn testimony and presentation of exhibits motion by Manuel, second by Noland to deny the appeal on Map 2, Parcel 4 in Shepherdstown Corporation. Motion passed 3-2. Commissioners Surkamp and Morgan voted no.

**In re: APPLICATION FOR ASSESSMENT REVIEW - RANSON SELF STORAGE, LLC**

A hearing was conducted on an appeal by Noah Mehrkam on behalf of Ranson Self Storage, LLC on Map 8 Parcel 26 in Ranson Corporation

After testimony and presentation of exhibits, motion by Morgan, second by Widmyer to reduce the appraised value on the land only on Map 8 Parcel 26 in Ranson Corporation from 2,633,000.00 to \$2,593,000.00. Motion carried.

**In re: APPLICATION FOR ASSESSMENT REVIEW - DONALD J. ORSER**

A hearing was conducted on an appeal by Donald J. Orser on various maps and parcels in the Harpers Ferry District, the Kabletown District and the Charles Town District. The decisions of the Board of Review and Equalization was as followed:

After sworn testimony and presentation of exhibits, motion by Morgan, second by Manuel to deny the appeal on Map 12A, Parcel 176 in the Harpers Ferry District.

After discussion, motion by Manuel, second by Noland to call to order of the original motion. Motion carried by a 4-1 vote; Commissioner Surkamp voted no.

**The Commission took a 5-minute break at 2:20 p.m.**

Original motion by Morgan, second by Manuel to deny the appeal on Map 12A, Parcel 176 in the Harpers Ferry District. Motion carried by a 4-1 vote; Commissioner Surkamp voted no.

Motion by Morgan, second by Noland to deny the appeal on Map 12A, Parcel 92 in the Harpers Ferry District. Motion carried.

Motion by Morgan, second by Noland to deny the appeal on Map 12A, Parcels 89 and 81 in the Harpers Ferry District. Motion carried.

Motion by Morgan, second by Noland to deny the appeal on Map 12A, Parcel 83 in the Harpers Ferry District. Motion carried.

Motion by Morgan, second by Noland to deny the appeal on Map 12A, Parcel 145 in the Harpers Ferry District. Motion carried.

**The Commission took a 5-minute break at 2:50 p.m.**

Motion by Morgan, second by Noland to deny the appeal on Map 12D, Parcel 61 in the Harpers Ferry District. Motion carried.

Motion by Morgan, second by Noland to deny the appeal on Map 12, Parcel 3 in the Harpers Ferry District. Motion failed due to a 2-3 vote; Commissioners Manuel, Widmyer and Surkamp voted no.

Motion by Manuel, second by Widmyer to reduce the appraised value on Map 12, Parcel 3 in the Harpers Ferry District from \$18,100.00.00 to \$12,000.00. Motion failed by a 2-3 vote; Commissioners Noland, Surkamp and Morgan voted no.

Motion by Surkamp, second by Morgan to reconsider the original motion denying the appeal on Map 12, Parcel 3 in the Harpers Ferry District. Motion carried by a 3-2 vote; Commissioners Widmyer and Manuel voted no.

Motion by Morgan, second by Noland to reject the appeal on Map 13E, Parcel 275 due to ownership.

**The Commission took a 5-minute break at 4:05 p.m. in order for Stephanie Grove, Assistant Prosecuting Attorney to research legalities of Board of Equalization Appeals regarding ownership.**

Stephanie Grove, Assistant Prosecuting Attorney reported on WV State Code 11-3-8 regarding Appeal rights for property owners.

The Commission reconsidered the original motion by Morgan, second by Noland to reject the appeal on Map 13E, Parcel 275 in the Harpers Ferry District due to ownership. Motion carried.

Motion by Morgan, second by Noland to deny the appeal on Map 8B, Parcel 20 in the Kabletown District. Motion carried.

Motion by Morgan, second by Noland to deny the appeal on Map 8A, Parcel 5 in the Kabletown District. Motion carried.

Motion by Noland, second by Morgan to deny the appeal on Map 8D, Parcel 28 in the Kabletown District. Motion carried.

Motion by Surkamp, second by Morgan to reduce the appraised value on Map 8C, Parcel 25 in the Kabletown District from \$33,600.00 to \$30,000.00. Motion carried.

Motion by Surkamp, second by Widmyer to reduce the appraised value on Map 6D, Parcel 225 in the Kabletown District from \$36,600.00 to \$32,000.00. Motion carried by a 4-1 vote; Commissioner Noland voted no.

Motion by Morgan, second by Noland to reject the appeal on Map 6K, Parcel 57 in the Kabletown District due to ownership. Motion carried.

Motion by Manuel, second by Surkamp to reduce the appraised value on Map 23F, Parcel 111 in the Charles Town District from \$29,900.00 to \$25,000.00. Motion carried by a 3-2 vote; Commissioners Noland and Morgan voted no.

Donald J. Orser, Petition withdrew the Appeal on Map 23H, Parcel 68 in the Charles Town District due to ownership.

Motion by Morgan, second by Noland to deny the appeal on Map 23D, Parcel 246 in the Charles Town District. Motion carried.

The Board of Review and Equalization recessed until Thursday, February 18, 2010 at 9:30 a.m.

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LYN WIDMYER, COMMISSION PRESIDENT