

**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 a Board of Review and Equalization, continued and held at the Courthouse thereof on Thursday, February 10, 2011, beginning at 1:34 p.m.

**PRESENT:** Patricia Noland, Commission President  
Dale Manuel, Commission Vice President  
Lyn Widmyer, Commissioner  
Frances Morgan, Commissioner

**In re: APPLICATION FOR ASSESSMENT REVIEW - HOME HILL CORPORATION (CRESS CREEK) AND HHC LOCUST HILL, LLC**

1) A hearing was conducted on an appeal by Alex Shaw on behalf of Home Hill Corporation (Cress Creek) on Map 5, Parcel 7 in Shepherdstown District.

After testimony and presentation of exhibits, motion by Mr. Manuel, second by Ms. Noland to uphold the Assessor's valuation and deny the appeal on Map 5, Parcel 7 in Shepherdstown District. Ms. Widmyer and Ms. Morgan voted to make changes to the assessment. Motion deadlocked 2 to 2. No action was taken.

2) A hearing was conducted on an appeal by Alex Shaw on behalf of HCC Locust Hill, LLC on Map 13A, parcel 1.1 in Charles Town District.

After testimony and presentation of exhibits, motion by Mr. Morgan, second by Ms. Widmyer to reduce the Assessor's valuation from \$2,780,000.00 to \$2,600,000.00 on Map 13A, Parcel 1.1 in Charles Town District. Motion unanimously approved.

**In re: APPLICATION FOR ASSESSMENT REVIEW - CHARLES R. AND LINDA WRIGHT**

A hearing was conducted on an appeal by Charles R. And Linda Wright on Map 8D, Parcel 1C in Ranson Corporation.

After testimony and presentation of exhibits, motion by Ms. Morgan, second by Mr. Manuel to uphold the Assessor's valuation and deny the appeal on Map 8D, Parcel 1C in Ranson Corporation. Motion unanimously approved.

**In re: APPLICATION FOR ASSESSMENT REVIEW - DEERFIELD VILLAGE PROPERTY OWNERS' ASSOCIATION, INC.**

A hearing was conducted on an appeal by Patricia Wilmoth, Secretary for Deerfield Village Property Owners' Association, Inc. on Map 14B, Parcel Comm in Shepherdstown District.

After testimony and presentation of exhibits, motion by Ms. Morgan, second by Ms. Noland to reduce the Assessor's valuation from \$52,200.00 to \$38,900.00 on Map 14B, Parcel Comm in Shepherdstown District. Motion unanimously approved.

**Commissioner Morgan excused herself from the hearing at 3:00 p.m. Quorum still present.**

**In re: APPLICATION FOR ASSESSMENT REVIEW - JEFFREY L. AND ROBIN A. SMITH**

1) A hearing was conducted on an appeal by Jeffrey L. And Robin A. Smith on Map 6, Parcel 60 in Harpers Ferry District.

After testimony and presentation of exhibits, motion by Ms. Widmyer to reduce the Assessor's valuation from \$54,200.00 to \$48,800.00. Motion died for lack of a second.

Motion by Mr. Manuel, second by Ms. Noland to uphold the Assessor's valuation and deny the appeal on Map 6, Parcel 60 in Harpers Ferry District. Motion carried 2 to 1. Commissioner Widmyer voted "against."

2) A hearing was conducted on an appeal by Jeffrey L. And Robin A. Smith on Map 4, Parcel 3.1 in Harpers Ferry District.

Motion by Ms. Noland, second by Mr. Manuel to uphold the Assessor's valuation and deny the appeal on Map 4, Parcel 3.1 in Harpers Ferry District. Motion unanimously approved.

3) A hearing was conducted on an appeal by Jeffrey L. And Robin A. Smith on Map 4, Parcel 3 in Harpers Ferry District.

Motion by Ms. Widmyer to reduce the Assessor's valuation of \$607,200,00 by seven percent (7%) or \$43,000.00, on Map 4, Parcel 3 in Harpers Ferry District. Motion died for lack of a second.

Motion by Ms. Noland, seconded by Mr. Manuel to uphold the Assessor's valuation and deny the appeal on Map 4, Parcel 3 in Harpers Ferry District. Motion carried 2 to 1. Ms. Widmyer voted "against."

The Board of Review and Equalization recessed until Tuesday, February 15, 2011 at 9:30 a.m.

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PATRICIA NOLAND, COMMISSION PRESIDENT