

**AGENDA**  
**JEFFERSON COUNTY COMMISSION**  
**THURSDAY, AUGUST 7, 2014**  
**9:30 A.M.**

County Commission Meeting Room  
located at the Old Charles Town Library  
200 E. Washington Street, Charles Town, WV

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**CALL TO ORDER**

**PLEDGE OF ALLEGIANCE**

**APPROVAL OF PURCHASE ORDERS**

- August 7, 2014

**APPROVAL OF ACCOUNTS PAYABLE**

- July 31, 2014
- Payroll Approval July 31, 2014
- August 7, 2014

**ANNOUNCEMENTS**

- Report if there are changes in the agenda, if applicable.

**PUBLIC COMMENT**

**PRESENTATIONS**

1. 9:45 a.m. Angie Banks, Assessor  
- Exonerations - Discussion/Action
2. 10:00 a.m. Pete Dougherty, Sheriff  
- Approval of employment - Bailiffs - Discussion/Action
3. 10:15 a.m. Barbara J. Miller, Office of Homeland Security and Emergency Management  
Introduction of Brandon Vallee, new Administrative Assistant/Public  
Information Officer/Volunteer Coordinator - Discussion

4. 10:30 a.m. Heather McIntyre, Jefferson County Chamber of Commerce  
- Request Letter of Support for the 39<sup>th</sup> Annual Mountain Heritage Arts and Crafts Festival at Sam Michaels Park on September 26-28, 2014 - Discussion/Action
5. 10:45 a.m. **BREAK**
6. 11:00 a.m. Interview and Appointment to the Jefferson County Development Authority Board - One unexpired term ending April 5, 2017 - Discussion/Action
7. 11:15 a.m. E. Michael & Hilda M. Tetter  
- Request Approval of Exoneration from vehicle personal property tax due to error in reporting - Discussion/Action
8. 11:30 a.m. Don J. Orser  
- Vacation of Six (6) Erroneous Tax Year 2013 Tax Bills designated as "2012 Back Taxes" - Discussion/Action
9. 11:45 a.m. Roger Goodwin, Chief County Engineer  
- Rose Hill Estates Subdivision - Approval for staff to proceed with advertising for bids to complete the site work - Discussion/Action

#### **UNFINISHED BUSINESS**

10. Annual Performance Review of County Administrator - Discussion/Action

#### **NEW BUSINESS**

11. Request WV Public Service Commission for Operational/Performance Audit - Discussion/Action (LW)
12. Discussion for the potential request of \$2,000 to be donated for security cameras for the purpose of capturing video of those that litter - Discussion/Action (WP)

#### **FINANCIAL DIRECTOR REPORTS**

- FY14 year-end overview
- Motion to accept revised purchasing policy - Discussion/Action
- Motion authorizing Commission President to sign Audit Engagement Letter - Discussion/Action
- Discussion of Management Representation Letter
- Motion to accept State Budget Revision #3 - General Fund - Discussion/Action
- Review of Capital Outlay Fund

#### **COUNTY ADMINISTRATOR REPORTS**

**COUNTY COMMISSION REPORTS**

13. 12:30 p.m. **Break for Lunch**

**~~~~~ AFTERNOON SESSION ~~~~~**

14. 1:30 p.m. Annette Gavin, Jefferson County Convention & Visitor's Bureau  
- The Jefferson County Convention Visitor's Bureau will deliver a presentation on the Marketing Strategy to include website, all assets, and Marketing campaigns - Discussion/Action  
- Update and report on the state of the Conventions Visitor's Bureau

15. **ADJOURN**

**DEPARTMENTS, BOARDS, COMMISSIONS AND AGENCY WRITTEN REPORTS**

▶ Jefferson County Historic Landmarks Commission Quarterly Report

**CORRESPONDENCE/INFORMATION**

Letter from the Office of the Governor regarding the Community Corrections Grant.

Executive Order No. 5-14 by the Governor regarding the West Virginia Statewide Interoperable Radio Network (SIRN).

Jefferson County Employee Events Schedule for FY 2015.

Letter from the West Virginia Department of Transportation - Division of Highways regarding the Statewide Transportation Improvement Program.

Letter from the State Auditor's Office regarding the Jefferson County Notice of Auction of Delinquent and Nonentered Lands.

West Virginia Lottery - Weekly Settlement for Charles Town - week ending July 26, 2014.

*At all times the County Commission reserves the right to rearrange agenda times because of time constraints and to accommodate the Commission schedule or the public.*



**PURCHASE ORDERS TO BE APPROVED**

**August 7, 2014**

DEPARTMENT	PURCHASE ORDER	AMOUNT	VENDOR	DESCRIPTION
CIRCUIT CLERK	51478	\$ 697.20	Walz Group, LLC	Certified Mailers
COUNTY CLERK - ELECTIONS	52478	\$ 1,397.69	Casto & Harris	NCOA Cards
<b>GRAND TOTAL</b>		<b>\$ 2,094.89</b>		

DESCRIPTION	Fund 001 CO.	Fund 003 Dog	Total
Gross Wages	\$ 359,231.34		\$ 359,231.34
6.2% Tax Payable OASDI	\$ 22,193.46		\$ 22,193.46
1.45% Tax Payable HI	\$ 5,190.45		\$ 5,190.45
Fed Withholding	\$ 43,012.84		\$ 43,012.84
WV State Withholding	\$ 15,966.06		\$ 15,966.06
PERS Retirement Deduct	\$ 12,600.97		\$ 12,600.97
Hosp. Pre-Tax	\$ -		\$ -
Cancer/ICU Pre-Taxed	\$ 1,272.10		\$ 1,272.10
Cancer/ICU Not Pre-Taxed	\$ 928.79		\$ 928.79
Optional Life Not Pre-Taxed	\$ -		\$ -
Christmas Club	\$ 5,308.00		\$ 5,308.00
Wage Attach #1	\$ 1,339.39		\$ 1,339.39
Wage Attach #2	\$ 83.25		\$ 83.25
Wage Attach #3	\$ 212.31		\$ 212.31
Wage Attach #4	\$ 154.83		\$ 154.83
DSRS Retirement Deduct 8.5%	\$ 5,177.86		\$ 5,177.86
457 - Nationwide	\$ 749.00		\$ 749.00
457I - ING	\$ 3,015.00		\$ 3,015.00
MD State Tax	\$ 267.82		\$ 267.82
D/VF	\$ -		\$ -
VA. State Tax	\$ 81.31		\$ 81.31
COLONIAL(PLUS)	\$ 258.09		\$ 258.09
<b>Total Deductions</b>	<b>\$ 117,811.53</b>	<b>\$ -</b>	<b>\$ 117,811.53</b>
<b>Net Wages Total</b>	<b>\$ 241,419.81</b>	<b>\$ -</b>	<b>\$ 241,419.81</b>
Pay Dates	31-Jul-2014		



**AGENDA REQUEST FORM**  
[www.jeffersoncountywv.org](http://www.jeffersoncountywv.org)



Name: Angie Banks, Assessor

Department or Organization: **Assessor's Office**


Estimation of amount of time needed for appointment:

Date Requested – 1<sup>st</sup> Choice: **August 7, 2014**

*If a specific date is needed, please provide reason for specific date:* Click here to enter text.

Date Requested – 2<sup>nd</sup> Choice: Click here to enter text.

Subject (*Wording to be placed on agenda*):

 **Exonerations**

Please provide the County Commission with a description of your request or presentation, including any background information:

Is this a funding request? Y/N Click here to enter text.

If so, how much? \$Click here to enter text.

Recommended motion (*Please type out the wording of the motion that you would like the Commission to approve*):

Attach supporting documents for request, or request may be denied.

If not attached, explain: Click here to enter text.

Is equipment needed? Projector Y/N Click here to enter text. Internet/Wi Fi Y/N Click here to enter text.

Telephone for conference call Y/N Click here to enter text.

Contact information:

Email address: Click here to enter text. Phone Number: Click here to enter text.

FOR COMMISSION STAFF USE ONLY – FINANCIAL IMPACT/COMMENTS

Click here to enter text.



**AGENDA REQUEST FORM**  
**www.jeffersoncountyvaw.org**



Name: Pete Dougherty

Department or Organization: JCSO

Estimation of amount of time needed for appointment: 5 min

Date Requested – 1<sup>st</sup> Choice: **August 7<sup>th</sup>, 2014**  
*If a specific date is needed, please provide reason for specific date:*

Date Requested – 2<sup>nd</sup> Choice: .

Subject (*Wordina to be placed on agenda*): bailiff request

Please provide the County Commission with a description of your request or presentation, including any background information: I would like to add the following individuals as approved Bailiffs: Richard Hahn, Jody Pearrell and Richard Powell. These gentleman are all approve Trip Guards and I would like to be able to also include them in our pool of available Bailiffs. I am seeking favorable consideration in adding these gentleman in an attempt to control Bailiffs costs.

Is this a funding request?  Y  N  
If so, how much?

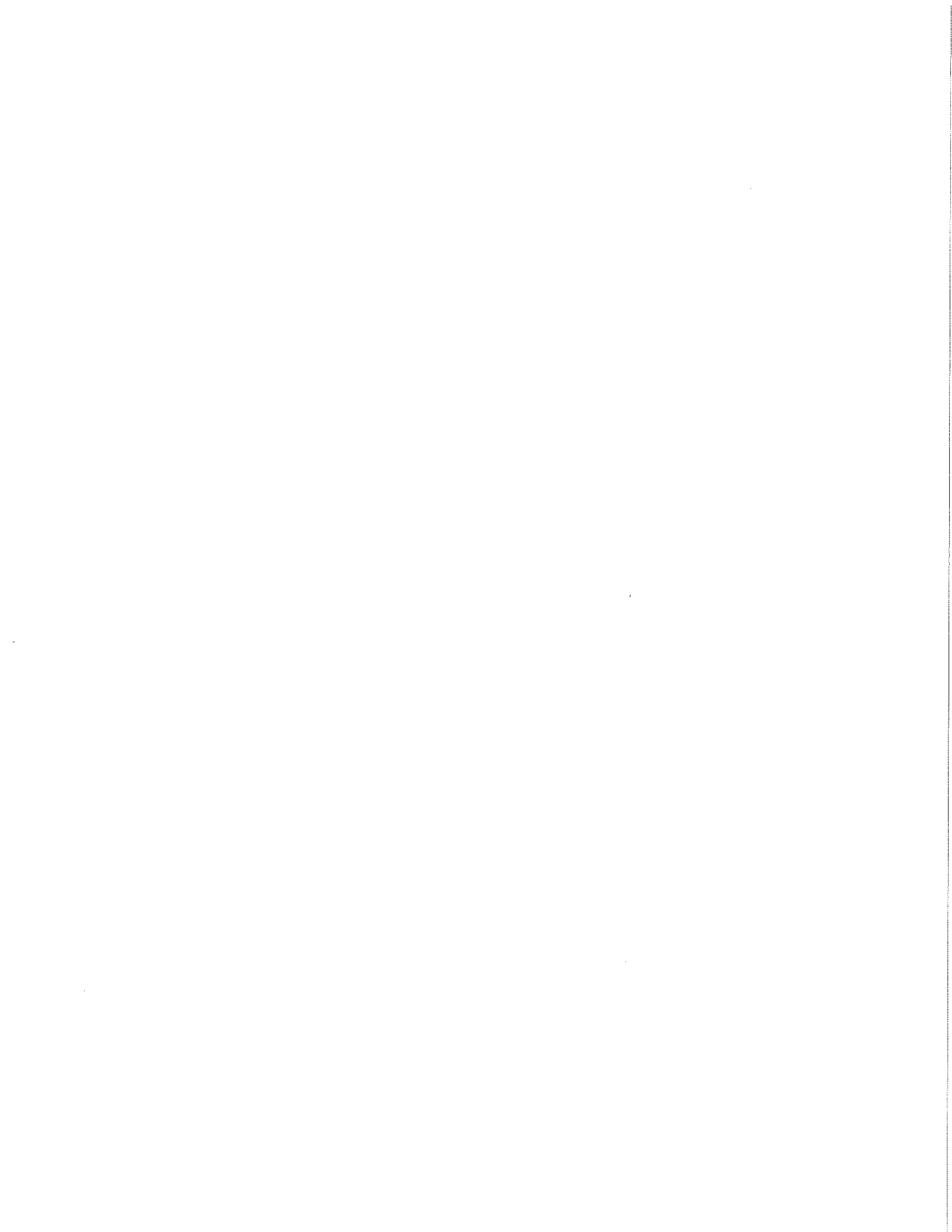
Recommended motion (*Please type out the wording of the motion that you would like the Commission to approve*): I move to approve the hire of Richard Hahn, Jody Pearrel and Richard Powell to the position of Bailiff.

Attach supporting documents for request, or request may be denied.  
If not attached, explain:

Is equipment needed?      Projector  Y  N      Internet/Wi Fi  Y  N      Telephone for conference call  Y  N

Contact information:  
Email address: pdougherty@jcsdvw.com      Phone Number: 304-728-3205

<b>FOR COMMISSION STAFF USE ONLY – FINANCIAL IMPACT/COMMENTS</b>
Click here to enter text.



**AGENDA REQUEST FORM**  
[www.jeffersoncountywv.org](http://www.jeffersoncountywv.org)



Name: Barbara J. Miller, CEM, CFM

Department or Organization: Jefferson County Homeland Security and Emergency Management

Estimation of amount of time needed for appointment: 5 minutes

Date Requested – 1<sup>st</sup> Choice August 07, 2014

If a specific date is needed, please provide reason for specific date: [Click here to enter text.](#)

Date Requested – 2<sup>nd</sup> Choice:

Subject (*Wording to be placed on agenda*): Introduction of Brandon Vallee, new Administrative Assistant/Public Information Officer/Volunteer Coordinator

Please provide the County Commission with a description of your request or presentation, including any background information:

New Employee Introduction

Is this a funding request? N

If so, how much? \$

Recommended motion (*Please type out the wording of the motion that you would like the Commission to approve*):

No Motion Required

Attach supporting documents for request, or request may be denied.

If not attached, explain: [Click here to enter text.](#)

Is equipment needed? Projector  [Click here to enter text.](#) Internet/Wi Fi  [Click here to enter text.](#)

Telephone for conference call  [Click here to enter text.](#)

Contact information:

Email address: [bmiller@jeffersoncountywv.org](mailto:bmiller@jeffersoncountywv.org) Phone Number: 304-728-3290 .

**FOR COMMISSION STAFF USE ONLY – FINANCIAL IMPACT/COMMENTS**

[Click here to enter text.](#)



**AGENDA REQUEST FORM**  
[www.jeffersoncountywv.org](http://www.jeffersoncountywv.org)



Name: **Heather McIntyre**

Department or Organization: **Jefferson County Chamber of Commerce**

Estimation of amount of time needed for appointment: 10 minutes

Date Requested – 1<sup>st</sup> Choice: **August 7, 2014**

*If a specific date is needed, please provide reason for specific date:*

Date Requested – 2<sup>nd</sup> Choice: August 21, 2014

Subject (*Wording to be placed on agenda*): Letter of Support

Please provide the County Commission with a description of your request or presentation, including any background information: **The chamber is requesting a letter of support from the County Commission to hold our 39<sup>th</sup> Annual Fall Mountain Heritage Arts and Crafts Festival at Sam Michael's Park on September 26-28, 2014. The chamber is now required to acquire a Fairs and Festivals license from ABC in order to have wine tasting at our festival. One of the requirements is a letter of support from the owner of the property where the event is taking place.**

Is this a funding request? **Y/N** No  
If so, how much? \$

Recommended motion (*Please type out the wording of the motion that you would like the Commission to approve*): **The Jefferson County Commission agrees to write a support letter to the Jefferson County Chamber of Commerce to support having the 39<sup>th</sup> Annual Mountain Heritage Arts and Crafts Festival at Sam Michaels Park on September 26-28, 2014.**

**Attach supporting documents for request, or request may be denied.**

If not attached, explain: Attached

Is equipment needed? Projector **Y/N**. Internet/Wi Fi **Y/N**. Telephone for conference call **Y/N**

Contact information:

Email address: [heather@jeffersoncountywvchamber.org](mailto:heather@jeffersoncountywvchamber.org)

Phone Number: 304-725-2055

FOR COMMISSION STAFF USE ONLY – FINANCIAL IMPACT/COMMENTS

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**AGENDA REQUEST FORM**  
[www.jeffersoncountywv.org](http://www.jeffersoncountywv.org)



Name: Jessica Carroll

Department or Organization: **Jefferson County Commission**

Estimation of amount of time needed for appointment: 10 minutes

Date Requested – 1<sup>st</sup> Choice: **August 7, 2014**

*If a specific date is needed, please provide reason for specific date:*

Date Requested – 2<sup>nd</sup> Choice:

Subject (*Wording to be placed on agenda*): **Interview and Appointment to the Jefferson County Development Authority Board – one unexpired term ending April 5, 2017.**

Please provide the County Commission with a description of your request or presentation, including any background information:

Is this a funding request? Y/N NO

If so, how much? \$

Provide exact financial impact/request:

Recommended motion (*Please type out the wording of the motion that you would like the Commission to approve*):

Attach supporting documents for request, or request may be denied.

If not attached, explain:

Is equipment needed? Projector **Y/N** Internet/Wi Fi **Y/N**. Telephone for conference call **Y/N**

Contact information:

Email address:

Phone Number:

FOR COMMISSION STAFF USE ONLY – FINANCIAL IMPACT/RECOMMENDATION

not applicable

## **NOTICE OF INTENT TO APPOINT**

The Jefferson County Commission proposes to name persons to serve on the following Authorities, Boards, Commissions, or Committees on Thursday, August 7, 2014, or as soon thereafter as the Commission may decide:

**Jefferson County Development Authority - one unexpired term ending April 5, 2017.**

Persons who may be interested in the above listed agency should submit a letter of interest and a resume or statement of qualifications to the Jefferson County Commission, P.O. Box 250, Charles Town, WV 25414, no later than 12:00 p.m. on the Monday prior to the proposed date of appointment.

Additional information regarding these appointments may be obtained by calling the Commission Office at (304) 728-3284.

**SPIRIT OF JEFFERSON:**

**PLEASE ADVERTISE ON:**

**July 23 and July 30**

**THANKS - JEFFERSON COUNTY COMMISSION**

**Delivered by Hand**

July 21, 2014

Walt Pellish, President  
Jefferson County Commission  
P. O. Box 250  
Charles Town, WV 25414

Dear Mr. Pellish:

I am writing to express my interest in serving on the Jefferson County Development Authority Board of Directors.

I believe that my professional experience, community involvement, and ties to the Jefferson County community would be an asset to the Jefferson County Development Authority.

Attached is my resume for your review.

Thank you for your consideration. If you have any questions, please do not hesitate to contact me at 304-433-5000.

Sincerely,

A handwritten signature in black ink, appearing to read "R. Michael Shepp". The signature is fluid and cursive, with a long, sweeping underline that extends to the right.

R. Michael Shepp

R. Michael Shepp, PS  
PO Box 1162  
Shepherdstown, WV 25443

## Education

A.B. Applied Mathematics, Brown University, Providence, RI, 1972

Michael has obtained numerous Professional Development Hours including but not exclusive of various aspects of civil engineering; boundary law; Boundary Control and Legal Principles; Evidence and Procedures for Boundary Location; Resolving Conflicting Evidence; GPS; GIS; FEMA Floodplain standards; and Zoning Law in West Virginia and has participated numerous times in the West Virginia Board of Professional Surveyors examination development workshop. He has obtained Professional Development Hours in Site Evaluation Planning and Development at The Harvard University Graduate School of Design, Office of Special Programs. Michael has had extensive training in project management. He has attended the "minor engineering" courses offered by Anne Arundel Community College, Arnold, MD as continuing education in Stormwater Management and Design; Sediment Control, Road Grade and Street Design; and Urban Storm Drainage and Practice.

He is currently serving as a Member of the West Virginia Board of Professional Surveyors.

## Employment History:

1972-1974 Topographic Data Control, Boulder, CO  
1974-1976 Greenway Engineering, Winchester, VA  
1976-1979 John Kusner & Associates, Harpers Ferry, WV  
1979-1999 Appalachian Surveys, Inc. President  
1999-2003 Appalachian Surveys of West Virginia, LLC, General Manager  
2003-2004 Arcadia Building Company, Director of Engineering and Planning  
2004-2010 Dewberry & Davis, Senior Vice President  
2010-2013 Appalachian Surveys, PLLC, Managing Member  
2013-2014 Semi-retired, employed part-time by Appalachian Surveys, PLLC (no longer an owner)  
2014-Present Employed by Allegheny Surveys, Inc. as the Director of Business Development

## Experience:

Michael has 42 years of broad and varied experience in surveying, site development and project management. His early experience immediately out of college was in the western United States. Since 1976 he has worked primarily in the eastern panhandle of West Virginia. He is experienced in boundary retracements, city lot surveying, subdivisions, site plans, ALTA Land Title Surveys, control surveys, and topographic mapping. Michael has been qualified and has

served as an expert witness for the U.S. Attorney's Office and the Jefferson County Prosecuting Attorney. He is a recognized and experienced zoning and land use expert, and for 37 years has represented many clients at various planning commission meetings.

Mike has obtained numerous Professional Development Hours including but not exclusive of various aspects of civil engineering; boundary law; Boundary Control and Legal Principles; Evidence and Procedures for Boundary Location; Resolving Conflicting Evidence; GPS; GIS; and FEMA Floodplain standards; and Zoning Law in West Virginia and has participated numerous times in the West Virginia Board of Professional Surveyors examination development workshop. He has obtained Professional Development Hours in Site Evaluation Planning and Development at The Harvard University Graduate School of Design, Office of Special Programs. Mike has had extensive training in project management. He has attended the "minor engineering" courses offered by Anne Arundel Community College, Arnold, MD as continuing education in Stormwater Management and Design; Sediment Control, Road Grade and Street Design; and Urban Storm Drainage and Practice.

## **Active Registration:**

Professional Licensed Land Surveyor - West Virginia

## **Professional Associations:**

West Virginia Society of Professional Surveyors  
National Society of Professional Surveyors  
Surveyor's Historical Society  
West Virginia Surveyor's Historical Society

## **Offices Held:**

Member West Virginia Board of Professional Surveyors 2010-Present  
President - West Virginia Society of Professional Surveyors 1995-1996  
Board of Directors - West Virginia Society of Professional Surveyors 1996-1999  
Peer Review Committee - West Virginia Society of Professional Surveyors  
President - Eastern Panhandle Chapter West Virginia Society of Professional Surveyors  
Board of Governors - National Society of Professional Surveyors 1999-2001  
Jefferson County Surveyor

## **Honors and Civic Activities:**

Charles Town Rotary (1989-2010), Charter Member, President 1994-1995; Winner of Paul Harris Award  
Jefferson County Chamber of Commerce: Past Board Member and Past President

West Virginia Surveyor of the Year 1996 and 2012  
Charles Town Rotarian of the Year 1994-1995  
Jefferson County Council on Aging, Board Member (2011-2015)  
Old Opera House, Board Member (2003- 2006 and 2013-2017) Past President  
Friends of the NCTC, Board Member

Michael is married to Dr. Janet W. Olcott and resides just outside of Shepherdstown, WV with their 17 miniature horses, Michael's mule, Janet's halflinger, a llama, a goat, two dogs and two cats.

# TARA ORNDORFF

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157 Pimlico Drive, Charles Town, West Virginia 25414 • W: 304-725-2200 • C: 540-398-7987 •  
[tara.orndorff@hilton.com](mailto:tara.orndorff@hilton.com)

Jefferson County Commission  
P.O. Box 250  
Charles Town, West Virginia 25414

Dear County Commissioners,

As an active member of the business community who promotes our economically thriving county in which we live and work, I am writing to express my interest in serving on the Jefferson County Development Authority Board. I am confident that my work experience, community involvement and enthusiasm make me uniquely qualified to be an integral part of the board on which I would be honored to serve.

I have been employed by Uniwest in Jefferson County for the past five years. Uniwest owns the Jefferson Crossing Shopping Center, Charles Town Auto Wash, Hampton Inn & Suites and the Business Park located adjacent to the Jefferson Crossing Center. The company has been very pleased with their business ventures within Jefferson County and plans for additional developmental opportunities in the future. Uniwest was awarded Business of the Year in 2012 by the Jefferson County Chamber of Commerce after development of the Hampton Inn & Suites.

My association with Uniwest has allowed me to become quite involved and active in the community. In June 2010, I had the honor of graduating from the Leadership Jefferson. This program, sponsored by the Jefferson County Chamber of Commerce, opened my eyes to many different segments of business we have here in the county. From private to public to government, we have it all. At the same time, it also raised the question in my mind of how can we promote our county even more to the business world specifically. Being so centrally located to both Baltimore and Washington D.C., railways and major highways, we should be positioned as one of the premiere areas in the Tri-State Region to conduct business.

Holding a seat on a board that works to attract corporations and entrepreneurs, like Uniwest, to create new businesses and job opportunities in the county would be extremely rewarding. Too many of our younger population are growing up and moving out of both county and state to pursue careers because of what they perceive to be a lack of opportunity locally. This is a familiar refrain I hear year after year when I participate in the High School Business Symposium with local students. We must stimulate the economy in our own backyard by developing and promoting new commercial opportunities.

Please take a moment and review my resume detailing my educational background, work history, and volunteer work. I really look forward to the opportunity to meet with the commissioners to discuss my passion for economic growth and development within Jefferson County, West Virginia. I truly believe I could be a valuable resource for the board and would be pleased to contribute to the success of our County.

Sincerely,



Tara Orndorff

# TARA ORNDORFF

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157 Pimlico Drive, Charles Town, West Virginia 25414 ▪ W: 304-725-2200 ▪ C: 540-398-7987 ▪  
[tara.orndorff@hilton.com](mailto:tara.orndorff@hilton.com)

## *Intent*

To secure a Board of Directors seat with the Jefferson County Development Authority and contribute to the success of our County.

## *Core Competencies*

Visionary Leadership  
Teamwork and Collaboration  
Knowledge of conflict resolution  
Sales and Marketing

Strong Interpersonal Skills  
Articulate Communicator  
Strategic Thinking  
Adaptability

## *Professional Experience*

Hampton Inn & Suites 2011 – present  
**Director of Sales and Marketing**

Work to develop and implement a marketing plan that reaches across the property's market and beyond to foster relationships with area businesses resulting in revenue growth.

Skippers Downtown Dips and Deli 2010 – 2012  
**Co-Owner**

Opened restaurant to fulfill a need for the community in downtown Charles Town for family friendly fun environment.

Charles Town Auto Wash 2009 – 2011  
**General Manager**

Responsible for overall operation and profitability of the Auto Wash. Drives business by focusing on the customer's overall experience. Understands and controls factors that contribute to (or take away from) the overall, short and long term profitability of the operation.

Simply Self Storage 2007-2009  
**Vice President of Operations, Regional Manager**

Direct, develop and manage a team of professionals responsible for overseeing a portfolio of 47 self storage properties in the mid-west with annual revenues of \$16.8M and profits of \$6.5M.

Public Storage 2004-2007  
**District Manager**

Directly led a team of storage professionals for 12 properties in the Metropolitan D.C. area which resulted in year over year revenue and profit growth and customer satisfaction.

# TARA ORNDORFF

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157 Pimlico Drive, Charles Town, West Virginia 25414 ▪ W: 304-725-2200 ▪ C: 540-398-7987 ▪  
[tara.orndorff@hilton.com](mailto:tara.orndorff@hilton.com)

Pizza Hut

1988-2004

**District Manager, Regional Trainer, GM, AGM, Shift Manager, Waitress**

Directly led a team of seasoned management professionals responsible for 14 restaurants in the Northern Virginia/MD Market with over \$9M in revenue.

## **EDUCATION**

1988-1992 West Chester University, PA. BS Degree in Business Management

2006 Licensed Real Estate Agent – West Virginia

2008 CMCA Designation (Certified Manager of Community Associations)

## **VOLUNTEER ORGANIZATIONS/BOARDS**

2012 – present Jefferson County Chamber Board of Directors

2012 – present Ranson Convention and Visitors Bureau Board of Directors

2012 – present Rotary Club of Charles Town

2012 – present WHS Business/Marketing Advisory Council



AGENDA REQUEST FORM

[www.jeffersoncountywv.org](http://www.jeffersoncountywv.org)



Name: E. Michael & Hilda M. Tetter  
157 Lewis Washington Drive  
Charles Town, WV 25414

Department or Organization:

Estimation of amount of time needed for appointment: 10 min.

Date Requested - 1<sup>st</sup> Choice: Thursday, August 7, 2014  
*If a specific date is needed, please provide reason for specific date:*

Date Requested - 2<sup>nd</sup> Choice: Any day before September 1, 2014

Subject (*Wording to be placed on agenda*): Exoneration from Vehicle Personal Property Tax due error in reporting.

Please provide the County Commission with a description of your request or presentation, including any background information:

Listed vehicles owned on July 1, 2013 in error. Vehicles actually registered in state of Virginia on July 1, 2013 and not registered in West Virginia until July 10, 2013.

Is this a funding request? Y/N NO NO

If so, how much? \$

Provide exact financial impact/request: \$436.51

Recommended motion (*Please type out the wording of the motion that you would like the Commission to approve*):

Motion to exonerate E. Michael & Hilda M. Tetter for 2014 Personal Property Tax on three (3) vehicles that were registered erroneously. Vehicles were registered in state of Virginia on July 1, 2013.

Attach supporting documents for request, or request may be denied. 2014 Vehicle declaration form  
If not attached, explain: 2014 Ticket #308571  
Assessor's form

Is equipment needed? NO Projector Y/N NO Internet/Wi Fi Y/N. NO Telephone for conference call Y/N NO

**STATE OF WEST VIRGINIA,  
COUNTY OF JEFFERSON:**

Sec. 27, Art. 3, Ch.11, Code of West Virginia, Acts of Legislature 1939. Chapter 123, relief in County Court from erroneous assessment, to the taxpayer resulting from a clerical error, or a mistake occasioned by an unintentional act as distinguished from a mistake by misjudgment of classification of taxability of such property.

In the Account #PP144172 Book  
Ticket #308571  
04 DISTRICT Charles Town MUNICIPALITY

Described as follows:

Listed vehicles owned on July 1, 2013 in error.

Vehicles actually registered in WV on July 10, 2013

and July 15, 2013.

Tax Amount

#436.51

In compliance with provisions of above mentioned article of the said Code of the State of West Virginia.

E. Michael & Hilda Tetter

 Hilda Tetter July 23, 2014  
Applicant Date

Ticket # 308571



# STATEMENT OF TAXES DUE

PROPERTY TYPE	COUNTY	DISTRICT	ACCOUNT NO.	YEAR	TICKET NO.	
PERSONAL	JEFFERSON	04-HARPERS FERRY DIST	PP144172	2014	308571	
PROPERTY DESCRIPTION		RATE	CLASS	ASSESSMENT	ASSESSMENT LESS EXEMPTION	HALF YEAR TAX
05 MERC E CL 7700 05 MERC E CL 7700		2.351200	3	18800	18800	221.02
96 DODG RAM 3400						

TETTER E MICHAEL & HILDA M  
157 LEWIS WASHINGTON DR  
CHARLES TOWN WV 25414


PLEASE REFER TO PAYMENT SCHEDULE BELOW WHEN MAKING PAYMENT

MAKE CHECKS PAYABLE AND REMIT TO:

**SHERIFF OF JEFFERSON COUNTY**  
P.O. Box 9  
CHARLES TOWN, WV 25414-0009

PLEASE READ THE BACK OF THIS STATEMENT CAREFULLY.  
JEFFERSON COUNTY, WEST VIRGINIA  
304-728-3220


RETAIN THIS SECTION FOR YOUR RECORDS

NAME	COUNTY	ACCOUNT NO.	YEAR	TICKET NO.
TETTER E MICHAEL & HILDA M	JEFFERSON	PP144172		 2014 308571

PAYMENT SCHEDULE - SECOND HALF			DISTRICT	PROPERTY TYPE
IF PAID BY:	2ND HALF	FULL YEAR	04-HARPERS FERRY DIST	PERSONAL
IF EITHER HALF IS NOT PAID BY APRIL 30TH, IT WILL BE PUBLISHED AS REQUIRED BY LAW WITH FEES ADDED				
March 1, 2015	215.49	446.46	STATE	1.88
March 31, 2015	221.02	451.99	COUNTY CURRENT	105.59
April 1, 2015	221.02	453.64	SCHOOL CURRENT	145.89
April 30, 2015	222.68	455.30	SCHOOL PER IMPROVE.	16.09
			SCHOOL EXCESS LEVY	172.59

THIS STATEMENT IS FOR TAXES ASSESSED ON PROPERTY YOU OWNED ON JULY 1 OF THE PRECEDING YEAR. TAXES ON PROPERTY YOU OWN THIS JULY 1 WILL BE BILLED NEXT YEAR. PLEASE BRING ANY DISCREPANCIES TO THE ATTENTION OF THE COUNTY ASSESSOR.

CASH OR ONE CHECK PER PAYMENT

NAME	COUNTY	ACCOUNT NO.	YEAR	TICKET NO.
TETTER E MICHAEL & HILDA M	JEFFERSON	PP144172		 2014 308571

PAYMENT SCHEDULE - FIRST HALF			DISTRICT	PROPERTY TYPE
IF PAID BY:	1ST HALF	FULL YEAR	04-HARPERS FERRY DIST	PERSONAL
TEAR OFF AND RETURN THIS PORTION WITH YOUR PAYMENT IF YOU ARE PAYING EITHER THE FIRST HALF OR THE FULL YEAR TAXES				
September 1, 2014	215.49	430.98	<p><b>PLEASE CIRCLE THE AMOUNT PAID</b></p> <p><b>TO AVOID INTEREST CHARGES</b></p> <p><b>PAY THE 1ST HALF BY OCTOBER 1</b></p> <p><b>AND THE 2ND HALF BY APRIL 1</b></p> <p style="font-size: x-small;">PLEASE INDICATE ANY ADDRESS CHANGES BELOW.</p>	
September 30, 2014	221.02	436.51		
October 31, 2014	222.68	438.17		
November 30, 2014	224.34	439.83		
December 31, 2014	225.99	441.48		
January 31, 2015	227.65	443.14		
February 28, 2015	229.31	444.80		
March 1, 2015	230.97	446.46		
March 31, 2015	230.97	451.99		

THIS STATEMENT IS FOR TAXES ASSESSED ON PROPERTY YOU OWNED ON JULY 1 OF THE PRECEDING YEAR. TAXES ON PROPERTY YOU OWN THIS JULY 1 WILL BE BILLED NEXT YEAR. PLEASE BRING ANY DISCREPANCIES TO THE ATTENTION OF THE COUNTY ASSESSOR.



R	N	T	E
CLASS			
LICENSE #			
MAKE	YEAR		
EXP DATE			

### CERTIFICATE OF TITLE TO A MOTOR VEHICLE

The Division of Motor Vehicles of West Virginia certifies that pursuant to an application under oath and in substance prescribed by the laws of West Virginia and filed with said Division, the applicant, whose name and address first hereinbelow appear, has been registered in the office of said Division as the lawful owner of the vehicle/boat hereinafter described, or is otherwise entitled to have said vehicle/boat registered in the name of said applicant, that is to say:

07	<b>ODOMETER READING</b>		82200	<b>ACTUAL</b>	
23	<b>MAKE/BODY</b>	<b>YEAR</b>	<b>VEHICLE/BOAT</b>	<b>WEIGHT/LENGTH</b>	<b>TITLE</b>
13		<b>MODEL</b>	<b>IDENTIFICATION NO.</b>		<b>PREVIOUS TITLE</b>
	MERZ	2005	4D WDBUF26J05A668814	3835 DN73292	NUMBER
					07/23/2013

**TETTER, ERVIN M & HILDA M OR WROS**  
**157 LEWIS WASHINGTON DR**  
**CHARLES TOWN WV**  
**25414**

0347

Said Division further certifies that from said verified application it appears the above described vehicle/boat is subject to the lien and encumbrance described below, and none other, that is to say:

<p align="center"><b>FIRST LIEN</b></p> <p>Name and mail address of lienholder</p>	<p align="center"><b>RELEASE</b></p> <p>This lien fully paid, satisfied and released on  this the _____ day of _____, 20____</p> <p>Name of Lienholder _____</p> <p>Signature of person or officer _____</p> <p>taken, subscribed and sworn to before me this the _____ day of _____, 20____</p> <p>Notary Public _____</p> <p>My commission expires on _____ day of _____ 20____</p>
<p align="center"><b>SECOND LIEN</b></p> <p>Name and mail address of lienholder</p>	<p align="center"><b>RELEASE</b></p> <p>This lien fully paid, satisfied and released on  this the _____ day of _____, 20____</p> <p>Name of Lienholder _____</p> <p>Signature of person or officer _____</p> <p>taken, subscribed and sworn to before me this the _____ day of _____, 20____</p> <p>Notary Public _____</p> <p>My commission expires on _____ day of _____ 20____</p>

Witness the corporate name of the Division of Motor Vehicles of West Virginia and the seal of said Division the day of year set beneath the name of the applicant in the Certificate.



DIVISION OF MOTOR VEHICLES

WV-09894610

DO NOT ACCEPT THIS TITLE UNLESS IT CONTAINS AN EAGLE WATERMARK. HOLD TO LIGHT TO VIEW.

CLASS
LICENSE #
MAKE YEAR
EXP DATE



## CERTIFICATE OF TITLE TO A MOTOR VEHICLE

The Division of Motor Vehicles of West Virginia certifies that pursuant to an application under oath and in substance prescribed by the laws of West Virginia and filed with said Division, the applicant, whose name and address first hereinbelow appear, has been registered in the office of said Division as the lawful owner of the vehicle/boat hereinafter described, or is otherwise entitled to have said vehicle/boat registered in the name of said applicant, that is to say:

<b>07</b>	<b>ODOMETER READING</b>		<b>NOT REQUIRED</b>			
<b>31</b>	<small>MAKE/BODY</small>	<small>YEAR MODEL</small>	<small>VEHICLE/BOAT IDENTIFICATION NO.</small>	<small>WEIGHT/LENGTH</small>	<small>TITLE NUMBER</small>	<small>PREVIOUS TITLE NUMBER</small>
<b>13</b>	DODG PK	1996	1B7KF26C5TJ175752	10000	DM51679	07/31/2013

**TETTER, ERVIN MICHAEL & HILDA MARIE WROS**  
**157 LEWIS WASHINGTON DR**  
**CHARLES TOWN WV**  
**25414**

**0277**

Said Division further certifies that from said verified application it appears the above described vehicle/boat is subject to the lien and encumbrance described below, and none other, that is to say:

<p style="text-align: center;"><b>FIRST LIEN</b></p> <p>Name and mail address of lienholder</p>	<p style="text-align: center;"><b>RELEASE</b></p> <p>This lien fully paid, satisfied and released on this the _____ day of _____, 20____</p> <p>Name of Lienholder _____</p> <p>Signature of person or officer _____</p>
<p>taken, subscribed and sworn to before me this the _____ day of _____, 20____</p> <p>Notary Public _____</p> <p>My commission expires on _____ day of _____, 20____</p>	
<p style="text-align: center;"><b>SECOND LIEN</b></p> <p>Name and mail address of lienholder</p>	<p style="text-align: center;"><b>RELEASE</b></p> <p>This lien fully paid, satisfied and released on this the _____ day of _____, 20____</p> <p>Name of Lienholder _____</p> <p>Signature of person or officer _____</p>
<p>taken, subscribed and sworn to before me this the _____ day of _____, 20____</p> <p>Notary Public _____</p> <p>My commission expires on _____ day of _____, 20____</p>	

Witness the corporate name of the Division of Motor Vehicles of West Virginia and the seal of said Division the day of year set beneath the name of the applicant in the Certificate.



DIVISION OF MOTOR VEHICLES

DO NOT ACCEPT THIS TITLE UNLESS IT CONTAINS AN EAGLE WATERMARK. HOLD TO LIGHT TO VIEW.

WV-099408220



# 540-450-0770

1520 Commerce Street • Winchester, VA 22601  
 Fax: (800) 662-1720 • Email: info@moverdudes.com

"WHERE A STRONG BACK & A GOOD ATTITUDE GO A LONG WAY"

FROM:

NAME: *Michael Letter*  
 11783 Folly Lane  
 Lovettsville, VA 20180  
 PHONE: 540 822 5704 / 240 409 0244  
 EMAIL: mtletter2@frantick.com

TO:

ADDRESS: *157 Lewis Washington Dr.  
 Charles Town, WV 25414*  
 MOVING DATE: *7/17/13*

*with Walkout Basement*      *2 level with Walkout Basement*

Estimator: *Jordan*      DATE: *7/8/13*      3 # OF MOVER DUDES @ 155/HR, 25 /HR EACH ADDITIONAL MOVER DUDE

MATERIALS	ESTIMATE			ACTUAL			LABOR	ESTIMATE			ACTUAL		
	QTY.	RATE	AMOUNT	QTY.	UNIT	AMOUNT		HRS	RATE	AMOUNT	HRS	RATE	AMOUNT
1.5							load	4.5	155	620/175	3	155	465
3.1							unload	3.4	155	465/620	2	155	310
4.5							Travel Plat			182.00			182
6.0													
DISHPACK													
WARDROBES													
PIC./MIRROR													
PACKING PAPER													
PAPER PADS													
TAPE													
TWIN COVER	3	5.00	15.00										
FULL COVER	1	5.00	5.00										
QUEEN COVER													
KING COVER	1	5.00	5.00										
OTHER													
	TOTAL		20.00	TOTAL									
								TOTAL	1267/1557		TOTAL	1957	
								MISCELLANEOUS CHARGES					
								Fuel surcharge	42.00			42	
								TOTAL	42.00		TOTAL	42	
								SUBTOTAL ESTIMATED				1329/1639	
								SUBTOTAL ACTUAL				1999-	
								TAX					
								GRATUITY					
								DISCOUNT MINUS DEPOSIT				328.00	
								TOTAL GRAND TOTAL ACTUAL				1671	

COMMENTS:

*No packing on this job x 7m T&A*  
*Deposit needed \$328.00 PAID*  
*TA*

- Not responsible for unsealed boxes or unpacked items such as: paintings, glass shelves, lamps and lamp shades, flat screen televisions, mirrors, and all wall hangings.
  - Not responsible for items made from particle board.
  - Not responsible for items that have been previously broken or repaired.
  - Not responsible for items packed by Customer.
  - Not responsible for plants.
  - Payment is due on Delivery.
  - Customer is responsible for \$30.00 fee and all legal fees regarding collections for returned checks.
  - 20% Dep. required and is refundable within 3 day of moving date.
  - NO HAZARDOUS ITEMS.
  - Gratuity optional.
- Signature: *J.D. T&A*      Date: *7/8/13*

If alterations or additional items are added to the estimate, this will result in extra cost(s) to the customer. All labor is billed on an hourly basis unless otherwise stated. Signing below constitutes acceptance of this proposal.

Signature: *J.D. T&A*      Date: *7/8/13*

All work is complete and all items were received in good condition unless otherwise stated.

Signature: *J.D. T&A*  
 Date: *7/17/13*

Marketing Source:  Phone Book       Web       Referral *Maryann Williams*       Previous Customer       Other



**AGENDA REQUEST FORM**

[www.jeffersoncountywv.org](http://www.jeffersoncountywv.org)



Name: Don J. Orser

Department or Organization: SELF

Estimation of amount of time needed for appointment: 10 minutes

Date Requested – 1<sup>st</sup> Choice: August 7, 2014

Date Requested – 2<sup>nd</sup> Choice: August 21, 2014

If a specific date is needed, please provide reason for specific date:

Subject (Wording to be placed on agenda): **Vacation of Six Erroneous Tax Year 2013 Tax Bills Designated as "2012 Back Taxes" in Name of Orser.**

Please provide the County Commission with a description of your request or presentation, including any background information: **Please see attached memorandum dated June 30, 2014 and Exhibits A through K.**

Recommended motion (Please type out the wording of the motion that you would like the Commission to approve): In order of preference, (1), **Commission Order requiring of the Assessor justification in writing as to her "back taxing" of Petitioner's six certain said parcels**, or alternatively, (2), **an Order directing the Assessor to set aside or Vacate Tax Year 2012 "back taxing" for Petitioner's six certain said parcels**, or alternatively, (3), **Order requiring that the Prosecuting Attorney's Office request of the WV Attorney General's Office a reaffirmation, or denial as the case may be, of their 1951 opinion that (current) WV Code does not provide for the back taxing of one or more years of assessments for years in which the land in question was certified to the State.**

Are documents attachments? **Yes**

If not, explain:

Is a projector needed? **No**

Contact information:

Email address: **djorser@comcast.net**

Phone number: **304-268-3640 Please call me at this number rather than email me.**

## Don J. Orser

---

250 Blue Ridge Acres, Harpers Ferry, West Virginia 25425

djorser@comcast.net

July 7, 2014

The County Commission of Jefferson County  
124 E. Washington Street  
PO Box 250  
Charles Town, West Virginia 25414

304-728-3284

Subject: Petition to Set Aside a Certain Six Tax Year 2013 Tax Tickets Billed as "Year 2012 Back Taxes" in Name of Orser

Dear President Pellish and Honorable Commissioners:

In 1951 the WV Attorney General's Office issued the opinion that under the WV Code at that time, WV Assessor's could not "back tax" a new owner of a parcel acquired from the *Deputy Commissioner of Delinquent and Nonentered Land* for years immediately preceding his ownership when the parcel was certified to the State. (See Exhibit G attached.) While the tax code has changed in numerous ways, the only substantive change effecting this opinion is that the day of assessment has changed from January 1 to July 1.

This was opinion was affirmed in 1998 by the then *WV Department of Tax and Revenue* for the purpose of characterizing the deed warranty terms under which these sales were made with that characterization being, "... liens are extinguished by the tax sale and the transfer of title is unencumbered by any lien." (See Exhibit F attached.) This is also the express representation made at such auction sales by the *Deputy Commissioner of Delinquent and Nonentered Land*.

Contrary to these opinions and representations, the Jefferson County Assessor continues to "back tax" such parcels. More particularly, the following list of six certain parcels have been retroactively assessed to me for tax year 2012 as if I had been the owner as of July 1, 2011 when in fact I did not become the owner until 2012.

District/Map/Parcel	Legal Description	TY 2013 "2012 Tickets"
CTD/23F/0149	Section 15J, Lot 55, Shan	4996
HFD/13H/0153	Section B, Lot 209, WRH	13375
HFD/13H/0154	Section B, Lot 210, WRH	13377
HFD/13H/0177	Section B, Lot 116, WRH	13381
HFD/13H/0178	Section B, Lot 115, WRH	13383
HFD/13H/0179	Section B, Lot 114, WRH	13384

Please see the attached *Petitioner's Memorandum of Law*.

As you may remember, this was brought to you on September 5, 2013, but you declined to hear it as the "Assessor was not in agreement" at the time.

Acceptable Orders resolving this issue include, but are not limited to:

1. Commission Order requiring of the Assessor justification in writing as to her "back taxing" of Petitioner's six certain said parcels.
2. Order directing the Assessor to set aside or Vacate Tax Year 2012 "back taxing" for Petitioner's six certain said parcels.
3. Order requiring that the Prosecuting Attorney's Office request of the WV Attorney General's Office a reaffirmation, or reversal as they may decide, of their 1951 opinion that (current) WV Code does not provide for the back taxing of one or more years of assessments for years in which the land in question was certified to the State.

Thanks very much for your time and help in this matter.

Respectfully,



Don J. Orser

cc: Angela L. Banks, Jefferson County Assessor

encl: *Petitioner's Memorandum of Law* including Exhibits A - K in Support of Petition to Set Aside a Certain six Tax Bills in Name of Orser

IN THE COUNTY COMMISSION OF JEFFERSON COUNTY, WEST  
VIRGINIA

DONALD J. ORSER,  
Petitioner

**RE: Petition to Vacate a Certain Six Tax Year 2013 Tax Tickets Billed as  
“Year 2012 Back Taxes” in Name of Orser**

**PETITIONER’S MEMORANDUM OF LAW**

Your undersigned Petitioner, for his *Memorandum of Law* would respectfully represent and say unto this Honorable Commission as follows:

**(1) AT ISSUE IN PETITIONER’S CASE**

Parcels of real estate for which their unpaid tax liens fail to sell at the annual Sheriff’s tax sale pursuant to §11A-3-8(a) are certified to the State as unsold, and if not redeemed within eighteen months after the tax sale become “delinquent” and subject to sale by the *Deputy Commissioner of Delinquent and Nonentered Lands* acting on behalf of the State Auditor pursuant to §11A-3-44 & 45.

At issue is whether or not the Petitioner, upon having certain delinquent parcels of land conveyed to him by the *Deputy Commissioner of Delinquent and Nonentered Lands* under the said conditions, has acquired them “free and clear” of any tax liens acquired while the parcels were certified as delinquent to the State of WV, or whether those liens were extinguished under the conditions set forth by and under the authority of the *Deputy Commissioner of Delinquent and Nonentered Lands* at the delinquent lands auction sale pursuant to §11A-3-45.

The herein Petitioner believes, according to sale terms as represented by the *Deputy Commissioner of Delinquent and Nonentered Lands*, no liens attach. The Jefferson County Assessor, saying otherwise, has attached tax liens from a July 1 assessment date when those parcels were certified to the State.

Petitioner's requested remedy, enumerated in the attached hearing request, consists of an Order setting aside or vacating these said certain tax liens by the Jefferson County Commission, or alternatively, a clarification of the auction sale terms and/or update and reaffirmation, or reversal, of the February 26, 1951 opinion by the WV Attorney General's Office.

**(2) PETITIONER'S GRANTOR, *DEPUTY COMMISSIONER OF DELINQUENT AND NONENTERED LANDS* IS OF THE OPINION THAT TAX LIENS DO NOT ATTACH**

The attached Exhibit F consists of a copy of a memorandum dated April 30, 1998, from Bob Hoffman, Director of the Legal Division, WV State Tax Department, addressed to Joyce Ferrebee, Chief, Field Inspector Division of the WV State Auditor's Office, re *Sheriff's Sales and Continuation of Liens*.

Petitioner believes and therefore represents that this continues as and is the current legal opinion of the WV state Auditor's Office, rendered after the 1994 rewriting of §11A of the WV Tax Code. More specifically, the herein Petitioner believes and therefore represents to this Honorable Commission, that this opinion is relied on by the current *Deputy Commissioner of Delinquent and Nonentered Lands of Jefferson County*, G. Russell Rollyson, Jr., the Grantor of the deeds attached as Exhibit H.

The April 30, 1998 memorandum states that, "... the procedures outlined in our statutory process are sufficient to transfer fee simple free and clear title of all encumbrances and liens." This statement is in contradiction to the Jefferson County Assessor's long time practice of back taxing retroactively to the new purchaser for one or more years of taxes accrued during the time the real estate was certified to the state, that is, assessed to the purchaser on a July 1 year prior to when it was 1 owned by the purchaser on July 1.

**(3) DEPUTY COMMISSIONER OF DELINQUENT AND NONENTERED LANDS RELIES ON THE OPINION OF THE WEST VIRGINIA ATTORNEY GENERAL'S OFFICE THAT TAX LIENS DO NOT ATTACH**

The attached Exhibit G consists of a self authenticating copy of a February 26, 1951 legal opinion rendered by the then WV Attorney General's Office. This opinion outcome was primarily rendered on perceived property tax fairness and the impracticality of prorated or partial payments together with a fixed day of assessment as is required by WV §11A-1-2, this day being July 1 for the ensuing tax year, and WV §11A-1-3 requiring that a full years taxes be payable in at most two installments.

Neither the 1951 WV Code nor the current code provide for partial or prorated assessments, but rather the owner as of a fixed day of assessment is deemed the owner responsible for payment of the entire year's tax. (WV §11-3-1) We note that the arguments in the Attorney General's opinion reflect the 1951 WV Code, but in fact, we believe the arguments used are translatable into appropriate references to the current WV Chapters 11 and 11A code as the underlying issues are constitutional impartiality and practicality and their resolution by this opinion has remained invariant under the 1994 code changes, as for example, the particular day of assessment is not fundamentally germane to the Attorney General's 1951 argument.

Due to the 1994 rewriting of the relevant portions of Chapter 11 and 11A of the WV Code in which the day of assessment was changed from January 1 to July 1, the assessment day of July 1 needs to be appropriately substituted for January 1 and June 30 for December 31. We have taken the liberty to rephrase the original issue and resolution as stated in the original Attorney General's opinion as our own:

The legal issue to be resolved by application of the law is,

"... whether real estate which is sold by the state, pursuant to Chapter 11A, Article 3 of the WV Code, and purchased by an individual is subject to taxation for the year in which said real estate was sold, (1), where said real estate is sold and the sale confirmed and a deed made

to the purchaser, after the first day of July and prior to the thirtieth day of June in the year following, and (2), where said estate is sold after the first day of July, and before the thirtieth day of June of the year following, but the sale is not confirmed nor the deed made to the purchaser, until after the first day of July in the year following said sale.”

The opinion rendered by the then WV Attorney General is, pursuant to the WV Code in 1951 and rephrased by the herein Petitioner is,

“It is our opinion that where real estate is sold and the sale is confirmed and the deed made to the purchaser after the first day of July and prior to the thirtieth day of June in the year following, the purchaser would not be responsible for the taxes on said property for the year sold, since he was not the owner on July first as required by statute. Also, where said real estate is sold after the first day of July and before the thirtieth day of the June following, but the sale is not confirmed nor the deed made to said purchaser until after the first day of July in the year following said sale, the purchaser would not be responsible for the taxes of said property, since on July 1 of that tax year he was not the owner of the property.”

More particular, we quote from the last two paragraphs of the Attorney General’s opinion, without paraphrase,

“As stated in this case and in other West Virginia cases, it is quite true that the deed, if confirmed, relates back to the date of sale, but up to the date of confirmation by the court the purchaser **has no right or interest** and has merely offered a bid for the purchase of said property.”

“There are cases which state that after confirmation of the sale the deed is to be made and the date of same relates back to the day of the sale. However, **no cases were found which would sustain a view that said deed would also relate back for the purpose of taxation.** Taxation may only be exercised in the manner prescribed by the statute imposing same. The general rule is that statutes imposing taxes are construed more strongly in favor of the tax payer and will not be extended by implication to the prejudice of the taxpayer beyond the pure import of the language used.”

In Petitioner’s instant Action, case (1) applies as the auction sale of

September 14, 2011 took place after July 1, 2011 and deeds were not issued until January 24 and March 8, 2012, dates prior to June 30, 2012. Hence, at issue, is the Tax Year 2012 “back tax”, retroactively assessed by the Assessor to the Petitioner in 2012 as if he had been the owner on July 1, 2011 for Tax Year 2012.

**(4) THE PETITIONER RELIES ON THE REPRESENTATION MADE BY THE DEPUTY COMMISSIONER OF DELINQUENT AND NONENTERED LANDS THAT TAX LIENS DO NOT ATTACH**

The attached Exhibit K consists of Petitioner’s Affidavit as to the facts and representations made by the *Deputy Commissioner of Delinquent and Nonentered Lands of Jefferson County, G. Russell Rollyson, Jr.* and/or his Agent at the September 14, 2011 WV State Auditor’s Office, pursuant to WV Code § 11A-3-1 et seq. and in particular, § 11A-3-44 & 45.

The herein Petitioner believes and therefore represents to this Honorable Commission, that the 1951 WV Attorney General’s opinion is relied on by the current *Deputy Commissioner of Delinquent and Nonentered Lands of Jefferson County, G. Russell Rollyson, Jr.*, the Grantor in the deeds attached as Exhibit H. This opinion is also the verbal representation made by Mr. Rollyson upon being asked by the Petitioner the specific basis for his representation that, “Tax Year 2012 back taxes should not attach to the said real estate sold”, for which he, G. Russell Rollyson, Jr. was the Grantor and the herein Petitioner was the Grantee.

**(5) PETITIONER BELIEVES AND REPRESENTS THAT THERE IS NO LEGAL BASIS BY WHICH THE ASSESSOR CAN JUSTIFY HER RETROACTIVE “BACK TAXING”**

In view of the Assessor’s representation and by the signing of the Tax Year 2012 Landbook on May 31, 2011, wherein she represents to the County Commission under Oath and by the signing thereof, that she has completed her duties, including the calculation of aggregate assessment extensions pursuant to WV Code § 11-3-16, including those six certain said parcels for which an extension of \$0.0 for Tax Year

2012 is shown and is attested to as is shown in attached Exhibit B.

We reference attached Exhibit C wherein the Chief Tax Deputy for Jefferson County attested on January 30, 2013 that there were no Tax Year 2012 tax bills on her system for tax year 2012, which tax bills, if they existed, would have been on her computer system since they became due and payable on July 15, 2012.

We would ask of the Assessor how her attestation is to be reconciled with her subsequent back taxing to tax year 2012 from a July 1, 2012 assessment date, where by doing so she is in violation of WV Code § 11-3-20, wherein the Code states, "If any Assessor knowingly makes a false entry, addition or recapitulation in the ... landbook ... he shall for every such offense forfeit three hundred dollars."

We have attempted to obtain in writing from the Assessor her justification for back taxing without success. For example, in view of WV Code § 11-3-1, that "all property is assessed annually as of July 1", on what day were Petitioner's said six parcels assessed on to obtain "back taxed" status for tax year 2012 and billed in tax year 2013?

**(6) SIX CERTAIN PARCELS FOR WHICH THE ASSESSOR HAS ERROUNEOUSLY ASSESSED THE PETITIONER FOR TAX YEAR 2012**

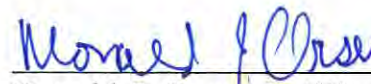
The attached Exhibit J consists of true copies of six unpaid "back taxed 2012" Tax Bills issued as *Tax Year 2013 Statement of Taxes Due*. These six tax tickets are summarized in Table 1:

<b>District/ Map/Parcel</b>	<b>Legal Description</b>	<b>Tax Year 2013 "2012 Back Tax Tickets"</b>	<b>Date of Sale Date of Deed</b>
CTD/23F/0149	Sec. 15J, Lot 55, Shan	4996	Sept 14, 2011 Jan 24, 2012
HFD/13H/0153	Sec. B, Lot 209, WRH	13375	Sept 14, 2011 Jan 24, 2012
HFD/13H/0154	Sec. B, Lot 210, WRH	13377	Sept 14, 2011

			Jan 24, 2012
HFD/13H/0177	Sec. B, Lot 116, WRH	13381	Sept 14, 2011 Jan 24, 2012
HFD/13H/0178	Sec. B, Lot 115, WRH	13383	Sept 14, 2011 Mar 8, 2012
HFD/13H/0179	Sec. B, Lot 114, WRH	13384	Sept 14, 2011 Mar 8, 2012

Table 1.

Now therefore, the Petitioner requires of this Commission an Order, Ordering that the Assessor, or in the event, her Counsel, to put into writing any just and reasonable cause for the existence of the said "back tax 2012" assessments billed to him as payable in Tax Year 2013, which just cause is to be concurred with by this Honorable Commission; And failing this, the Petitioner requests of this Commission relief in the form of an Order Vacating the said six Tax Year 2012 back taxes and such other relief as the Commission may deem just and proper.

 (SEAL)  
Donald J. Orser, Petitioner

Don J. Orser  
250 Blue Ridge Loop  
Harpers Ferry, West Virginia 25425  
304-725-8948  
304-268-3640

**IN THE COUNTY COMMISSION OF JEFFERSON COUNTY,  
WEST VIRGINIA**

**DONALD J. ORSER, Petitioner,**

**RE: Petition to Vacate a Certain Six Tax Year 2013 Tax Tickets Billed as “Year 2012 Back Taxes” in Name of Orser**

**LIST OF EXHIBITS TO BE ADMITTED**

- Exhibit A:** Six individual *Reports of State Tax Commissioner of Delinquent and Nonentered Lands* that the said six certain Jefferson County parcels have been Certified to the WV State Auditor as of June 13, 2011 by the Sheriff and hence subject to sale by the State Auditor under WV § 11A-3.
- Exhibit B:** A Certified portion of the Land Records, signed by the Assessor as a correct rendition of the Assessment role for Tax Year 2012 and accepted as same by the County Commission on May 31, 2012 wherein the said six certain parcels are designated as “SOLDST”, indicating “Sold to State”, and having a tax assessment extension of \$0.0, pursuant to WV § 11-4-13.
- Exhibit C:** January 30, 2013 memorandum from *Office of Sheriff and Treasurer of Jefferson County* attesting to non-existence of Tax Year 2012 tax bills for said six certain parcels.
- Exhibit F:** April 30, 1998 *Department of Tax and Revenue* memorandum stating, “... liens are extinguished by the tax sale and the transfer of title is unencumbered by any lien.”, the representation by the State Auditor’s Office under which tax deeds are sold.
- Exhibit G:** February 26, 1951 *Report of the Attorney General* Opinion regarding the extinguishment of prior partial year tax liens.
- Exhibit H:** Three Deeds from *Deputy Commissioner of Delinquent and Nonentered Lands* to Orser executed January 24 and March 8, 2012, after July 1, 2011 assessment date for Tax Year 2012.
- Exhibit J:** Six “back taxed 2012” Tax Bills issued as *Tax Year 2013 Statement of Taxes Due*.
- Exhibit K:** Affidavit of Donald J. Orser concerning terms of *Deputy Commissioner of Delinquent and Non-entered Lands* Auction Sale held September 14, 2011.

## EXHIBIT A

**Six individual *Reports of State Tax Commissioner of Delinquent and Nonentered Lands* that the said six certain Jefferson County parcels have been Certified to the WV State Auditor as of June 13, 2011 by the Sheriff and hence subject to sale by the State Auditor under WV § 11A-3.**



# State of West Virginia

Office of the State Auditor  
1900 Kanawha Boulevard, East  
State Capitol Complex, Building 1, Room W-100  
Charleston, West Virginia 25305

Telephone: (304) 558-2251  
FAX: (304) 558-5200  
[www.wvsao.gov](http://www.wvsao.gov)

Glen B. Gainer III  
State Auditor

April 14, 2014

Don J. Orser  
250 Blue Ridge Loop  
Harpers Ferry, WV 25425

RE: FOIA REQUEST

Dear Mr. Orser:

Per our telephone conversation of this date, please find the attached FOIA information that I mailing to you Certified/Return Receipt. I have also attached a copy of the invoice in which you paid for said copies.

If you have any questions or concerns, please feel free to contact G. Russell Rollyson, Jr. or Lora A. Dyer at the above telephone number.

Very truly yours,

A handwritten signature in cursive script, appearing to read "Barbara L. Wolfe".

Barbara L. Wolfe  
Legal Assistant

blw

Enclosures

# Report of State Commissioner of Delinquent and Nonentered Lands

**Certification Number 19-786**

**Jefferson County, West Virginia**

A list of lands in said county nonentered or treated as nonentered to the State,  
or delinquent and certified by the Sheriff to the State Auditor that are  
subject to sale under article 3, chapter 11-A of the West Virginia Code.

<u>Charles Town</u>	District	Municipality
Name(s) in which certified or nonentered:		
U S Liens LLC		
Description of Land:		
Sec 15J #55 Shannondale		
Map: <input type="text"/>	Pct: <input type="text"/>	DB <input type="text"/> PG <input type="text"/> Acct# <input type="text"/>

Tax years Chargeable	<u>2008-2010</u>	Taxes:	<u>\$1,396.38</u>
Years excepted, if any:		Interest:	<u>\$207.18</u>
<input checked="" type="checkbox"/> Certified to the State <input type="checkbox"/> Nonentered to the State		Sheriff Charges:	<u>\$93.00</u>
		Certification Fees:	<u>\$25.00</u>
		<b>Total Due Upon Date of Certification:</b>	<b><u>\$1,721.56</u></b>

*I, Glen B. Gainer, III Auditor of the State of West Virginia and ex-officio State Commissioner of Delinquent and Nonentered Lands, do certify that the foregoing lists are true and correct as shown by the permanent land record compiled in my office as required by law in the county of Jefferson.*

*Given under my hand and seal for my office in Charleston, West Virginia, on June 13, 2011.*

*Glen B. Gainer III*

State Auditor and ex-officio State Commissioner of  
Delinquent and Nonentered Lands



# Report of State Commissioner of Delinquent and Nonentered Lands

**Certification Number 19-793**

**Jefferson County, West Virginia**

**A list of lands in said county nonentered or treated as nonentered to the State,  
or delinquent and certified by the Sheriff to the State Auditor that are  
subject to sale under article 3, chapter 11-A of the West Virginia Code.**

<u>Harpers Ferry</u>	District	Municipality
Name(s) in which certified or nonentered:		
Horn Frederick H & Thelma A 2008		
Payne Virginia 2009-2010		
Description of Land:		
Sec B #209 Westridge Hills		
Map: _____	Pct: _____	DB _____ PG _____ Acct# _____

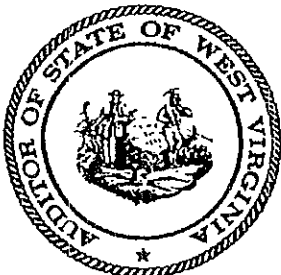
Tax years Chargeable	<u>2008-2010</u>	Taxes:	<u>\$80.76</u>
Years excepted, if any:		Interest:	<u>\$11.10</u>
<input checked="" type="checkbox"/> Certified to the State <input type="checkbox"/> Nonentered to the State		Sheriff Charges:	<u>\$93.00</u>
		Certification Fees:	<u>\$25.00</u>
		<b>Total Due Upon Date of Certification:</b>	<b><u>\$209.86</u></b>

*I, Glen B. Gainer, III Auditor of the State of West Virginia and ex-officio State Commissioner of Delinquent and Nonentered Lands, do certify that the foregoing lists are true and correct as shown by the permanent land record compiled in my office as required by law in the county of Jefferson.*

*Given under my hand and seal for my office in Charleston, West Virginia, on June 15, 2011.*

*Glen B. Gainer III*

State Auditor and ex-officio State Commissioner of  
Delinquent and Nonentered Lands



# Report of State Commissioner of Delinquent and Nonentered Lands

Certification Number 19-794

Jefferson County, West Virginia

A list of lands in said county nonentered or treated as nonentered to the State, or delinquent and certified by the Sheriff to the State Auditor that are subject to sale under article 3, chapter 11-A of the West Virginia Code.

<u>Harpers Ferry</u>	District	Municipality
Name(s) in which certified or nonentered:		
Horn Frederick H & Thelma A 2008		
Payne Virginia 2009-10		
Description of Land:		
Sec B #210 Westridge Hills		
Map: _____	Pct: _____	DB _____ PG _____ Acct# _____

Tax years Chargeable	<u>2008-2010</u>	Taxes:	<u>\$80.76</u>
Years excepted, if any:		Interest:	<u>\$11.10</u>
<input checked="" type="checkbox"/> Certified to the State		Sheriff Charges:	<u>\$93.00</u>
<input type="checkbox"/> Nonentered to the State		Certification Fees:	<u>\$25.00</u>
<b>Total Due Upon Date of Certification:</b>			<b><u>\$209.86</u></b>

I, Glen B. Gainer, III Auditor of the State of West Virginia and ex-officio State Commissioner of Delinquent and Nonentered Lands, do certify that the foregoing lists are true and correct as shown by the permanent land record compiled in my office as required by law in the county of Jefferson.

Given under my hand and seal for my office in Charleston, West Virginia, on June 15, 2011.

*Glen B. Gainer III*

State Auditor and ex-officio State Commissioner of  
Delinquent and Nonentered Lands



# Report of State Commissioner of Delinquent and Nonentered Lands

**Certification Number 19-795**

**Jefferson County, West Virginia**

A list of lands in said county nonentered or treated as nonentered to the State,  
or delinquent and certified by the Sheriff to the State Auditor that are  
subject to sale under article 3, chapter 11-A of the West Virginia Code.

<u>Harpers Ferry</u>	District	Municipality
Name(s) in which certified or nonentered:		
Horn Frederick H & Thelma A 2008		
Payne Virginia 2009 & 10		
Description of Land:		
Sec B #116 Westridge Hills		
Map: _____	Pct: _____	DB _____ PG _____ Acct# _____

Tax years Chargeable	<u>2008-2010</u>	Taxes:	<u>\$80.76</u>
Years excepted, if any:		Interest:	<u>\$11.10</u>
<input checked="" type="checkbox"/> Certified to the State <input type="checkbox"/> Nonentered to the State		Sheriff Charges:	<u>\$93.00</u>
		Certification Fees:	<u>\$25.00</u>
<b>Total Due Upon Date of Certification:</b>			<u>\$209.86</u>

*I, Glen B. Gainer, III Auditor of the State of West Virginia and ex-officio State Commissioner of Delinquent and Nonentered Lands, do certify that the foregoing lists are true and correct as shown by the permanent land record compiled in my office as required by law in the county of Jefferson.*

*Given under my hand and seal for my office in Charleston, West Virginia, on June 15, 2011.*

*Glen B. Gainer III*  
 \_\_\_\_\_  
 State Auditor and ex-officio State Commissioner of  
 Delinquent and Nonentered Lands



# Report of State Commissioner of Delinquent and Nonentered Lands

Certification Number 19-796

Jefferson County, West Virginia

A list of lands in said county nonentered or treated as nonentered to the State, or delinquent and certified by the Sheriff to the State Auditor that are subject to sale under article 3, chapter 11-A of the West Virginia Code.

<u>Harpers Ferry</u>	District	Municipality
Name(s) in which certified or nonentered:		
Horn Frederick H & Thelma A 2008		
Payne Virginia 2009 & 10		
Description of Land:		
Sec B #115 Westridge Hills		
Map: _____	Pct: _____	DB _____ PG _____ Accnt# _____

Tax years Chargeable	<u>2008-2010</u>	Taxes:	<u>\$80.76</u>
Years excepted, if any:		Interest:	<u>\$11.10</u>
<input checked="" type="checkbox"/> Certified to the State		Sheriff Charges:	<u>\$93.00</u>
<input type="checkbox"/> Nonentered to the State		Certification Fees:	<u>\$25.00</u>
<b>Total Due Upon Date of Certification:</b>			<b><u>\$209.86</u></b>

I, *Glen B. Gainer, III* Auditor of the State of West Virginia and ex-officio State Commissioner of Delinquent and Nonentered Lands, do certify that the foregoing lists are true and correct as shown by the permanent land record compiled in my office as required by law in the county of Jefferson.

Given under my hand and seal for my office in Charleston, West Virginia, on June 15, 2011.

*Glen B. Gainer III*

State Auditor and ex-officio State Commissioner of  
Delinquent and Nonentered Lands



# Report of State Commissioner of Delinquent and Nonentered Lands

**Certification Number 19-797**

**Jefferson County, West Virginia**

**A list of lands in said county nonentered or treated as nonentered to the State,  
or delinquent and certified by the Sheriff to the State Auditor that are  
subject to sale under article 3, chapter 11-A of the West Virginia Code.**

<u>Harpers Ferry</u>	District	Municipality
Name(s) in which certified or nonentered:		
Horn Frederick H & Thelma A 2008		
Payne Virginia 2009 & 10		
Description of Land:		
Sec B #114 Westridge Hills		
Map: _____	Pct: _____	DB _____ PG _____ Acent# _____

Tax years Chargeable <u>2008-2010</u>	Taxes: <u>\$80.76</u>
Years excepted, if any:	Interest: <u>\$11.10</u>
<input checked="" type="checkbox"/> Certified to the State	Sheriff Charges: <u>\$93.00</u>
<input type="checkbox"/> Nonentered to the State	Certification Fees: <u>\$25.00</u>
<b>Total Due Upon Date of Certification: <u>\$209.86</u></b>	

*I, Glen B. Gainer, III Auditor of the State of West Virginia and ex-officio State Commissioner of Delinquent and Nonentered Lands, do certify that the foregoing lists are true and correct as shown by the permanent land record compiled in my office as required by law in the county of Jefferson.*

*Given under my hand and seal for my office in Charleston, West Virginia, on June 15, 2011.*

*Glen B. Gainer III*

State Auditor and ex-officio State Commissioner of  
Delinquent and Nonentered Lands



## **EXHIBIT B**

**A Certified portion of the Land Records, signed by the Assessor as a correct rendition of the Assessment role for Tax Year 2012 and accepted as same by the County Commission on May 31, 2012 wherein the said six certain parcels are designated as "SOLDST", indicating "Sold to State", and having a tax assessment extension of \$0.0, pursuant to WV § 11-4-13.**

REAL ESTATE TAX BOOK  
STATE OF WEST VIRGINIA

STC 12-21

PAGE NUMBER	COUNTY	DISTRICT	TAX YEAR	ASSESSED JULY 1	CLASS	TAX RATE	CLASS	TAX RATE
471	JEFFERSON	02 CHARLES TOWN DISTRICT	2012	2011	2	.0115540	3	.0231080

**EXHIBIT B**

TICKET NUMBER ACCOUNT NUMBER	TAXPAYER NAME JOINT TAXPAYER NAME HOMESTEAD EXEMPTION	MAP PARCEL SUFFIX - SPLIT DEED BOOK - PAGE	PROPERTY DESCRIPTION	LEND. INST. COMB. ACCTS. FORF. AMT.	ASSESSED VALUE		CLASS	TAX	
					LAND MINERAL BUILDING	GROSS HOMESTEAD NET		HALF YEAR	
7493	STANTON JOHN	23H-0021 0000-0000 968 -231	SEC 21J #50 SHANNONDALE						
7494	STANTON JOHN T	23G-0011 0000-0000 946 -394	SEC 14H #4 SHANNONDALE		7100	7100	3	SOLDST 2009	0
7495	STANTON JOHN T	23G-0012 0000-0000 946 -397	SEC 14H #5 SHANNONDALE		7100	7100	3	SOLDST 2009	0
7496	STANTON JOHN T	23H-0008 0000-0000 946 -406	SEC 21J #14 SHANNONDALE		10600	10600	3	SOLDST 2007	0
7497	STANTON JOHN T	23H-0030 0000-0000 946 -415	SEC 21J #41 SHANNONDALE		10700	10700	3	SOLDST 2009	0
7498	STANTON JOHN T	23H-0031 0000-0000 946 -391	SEC 21J #40 SHANNONDALE		11000	11000	3	SOLDST 2009	0
7499	STEIN HERBERT J & MAE M	23A-0189 0000-0000 270 -38	SEC. 1J, #16, SHANNONDALE		1500	1500	3	SOLDST 2009	0
7500	TETRA INVESTMENT GROUP FIFTEEN LLC	1-0077 0000-0000 1028-246	#24,25 PHASE 1 BURR INDUSTRIAL PARK (7.72 AC-BURR)		141800	141800	3	SOLDST 2010	0
7501	U S LIENS LLC	23F-0149 0000-0000 1034-723	SEC 15J #55 SHANNONDALE		3400	3400	3	SOLDST 2008	0
7502	WAGNER LEROY S & DORIS H	23B-0316 0000-0000 243 -259	SEC 4H #78B SHANNONDALE		1500	1500	3	SOLDST 2009	0
7503	WILLIAMS RICHARD N JR	23H-0029 0000-0000 1058-644	SEC 21J #42 SHANNONDALE		10700	10700	3	SOLDST 2010	0
									12
									13
									14
									15
									16

A TRUE COPY  
ATTEST: JEFFERSON COUNTY COMMISSION  
WEST VIRGINIA  
JEFFERSON COUNTY

CLASS - LAND		CLASS - MINERAL		CLASS - HALFYEAR		TOTAL 1/2 YEAR	
2	2	3	3	2	3	.00	.00
2	2	3	3	3	3	.00	.00
CLASS - IMPROV.		CLASS - TOTAL		CLASS - HALFYEAR		TOTAL FULL YEAR	
		NET CLASS 2					

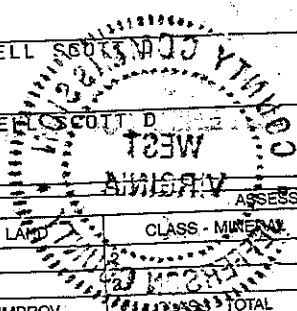
\* - BACK TAX  
P - PENALTY  
F - FORFEITURE  
U - FRM USE/TI

# REAL ESTATE TAX BOOK STATE OF WEST VIRGINIA

STC 12.21

PAGE NUMBER 954	COUNTY JEFFERSON	DISTRICT 04 HARPERS FERRY DISTRI	TAX YEAR 2012	ASSESSED JULY 1 2011	CLASS 2 .0115540	TAX RATE	CLASS 3 .0231080	TAX RATE
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TICKET NUMBER ACCOUNT NUMBER	TAXPAYER NAME JOINT TAXPAYER NAME HOMESTEAD EXEMPTION	MAP PARCEL SUFFIX - SPLIT DEED BOOK - PAGE	PROPERTY DESCRIPTION	LEND. INST. COMB. ACCTS. FORF. AMT.	ASSESSED VALUE			CLASS	TAX	
					LAND MINERAL BUILDING	GROSS HOMESTEAD NET			HALF YEAR	
A	B	C	D	E	F	G	H	I	J	
15174	O'DELL JOAN E	13K-0225 0000-0000 958 -645	SEC D #28 WESTRIDGE HILLS		800	800	3		0	
00000000 15175	OLD STANDARD LLC	9-0050 0000-0000 998 -555	1 1/2 A ALSTADTS, HAWBAKER		12700	14600	3	SOLDST 2010	0	
00000000 15176	OLD STANDARD LLC	11-0024 0001-0000 984 -501	404.68 A., MILLVILLE, MARTIN-MARIETTA		1900	14600	3	SOLDST 2009	0	
00000000 15177	OTT THOMAS WILLIAM IV	11A-0008 0000-0000 1012-178	LTS #3.4 BLK 2 MILLVILLE		1199500	1199500	3	SOLDST 2010	0	
00000000 15178	PAYNE VIRGINIA A	13H-0153 0000-0000 1045-338	SEC B #209 WESTRIDGE HILLS		10000	15700	2	SOLDST 2010	0	
00000000 15179	PAYNE VIRGINIA A	13H-0154 0000-0000 1045-338	SEC B #210 WESTRIDGE HILLS		800	800	3	SOLDST 2008	0	
00000000 15180	PAYNE VIRGINIA A	13H-0177 0000-0000 1045-338	SEC B # 116 WESTRIDGE HILLS		800	800	3	SOLDST 2008	0	
00000000 15181	PAYNE VIRGINIA A	13H-0178 0000-0000 1045-338	SEC B #115 WESTRIDGE HILLS		800	800	3	SOLDST 2008	0	
00000000 15182	PAYNE VIRGINIA A	13H-0179 0000-0000 1045-338	SEC B #114 WESTRIDGE HILLS		800	800	3	SOLDST 2008	0	
00000000 15183	PRATT LORI ET AL	13H-0194 0000-0000 921 -47	SEC B #130 WESTRIDGE HILLS		800	800	3	SOLDST 2008	0	
00000000 15184	PURCELL SCOTT D	13K-0137 0000-0000 991 -563	SEC F #9 WESTRIDGE HILLS		6600	6900	2	SOLDST 2007	0	
00000000 15185	PURCELL SCOTT D	13K-0139 0000-0000 991 -563	SEC F #11,12, WESTRIDGE HILLS		500	6900	2	SOLDST 2010	0	
00000000 15186	PURCELL SCOTT D	13K-0185 0000-0000 991 -563	SEC E #12B WESTRIDGE HILLS		10000	10000	2	SOLDST 2010	0	
00000000 15187	PURCELL SCOTT D	13K-0186 0000-0000 991 -563	SEC E #12A WESTRIDGE HILLS		5000	5000	2	SOLDST 2009	0	
00000000 15188	PURCELL SCOTT D	13K-0187 0000-0000 991 -563	SEC E #11 WESTRIDGE HILLS		5000	5000	2	SOLDST 2010	0	
00000000 15189	PURCELL SCOTT D	13K-0188 0000-0000 991 -563	SEC E #10, WESTRIDGE HILLS (GARAGE)		6600	6600	2	SOLDST 2009	0	
00000000					6500	12500	2	SOLDST 2010	0	
00000000					6000	12500	2	SOLDST 2010	0	



ASSESSMENT TOTALS		PENALTY AMOUNT: .00		FORFEIT AMOUNT: .00		TAX TOTALS	
CLASS - LAND	CLASS - MINERAL	HOMESTEAD EXEMPTION	CLASS - LAND	CLASS - MINERAL	CLASS - HALF YEAR	TOTAL 1/2 YEAR	
2			3	3	2	.00	
2			3	3	3	.00	
CLASS - IMPROV.	NET CLASS 2	CLASS - IMPROV.	CLASS - TOTAL	CLASS - HALF YEAR	TOTAL FULL YEAR		

\* - BACK TAX  
P - PENALTY  
F - FORFEITURE  
U - FRM USE/TI

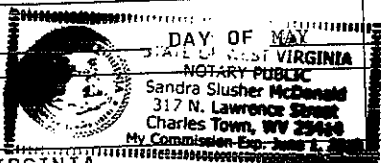
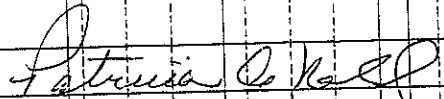
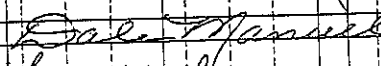
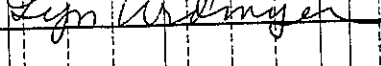
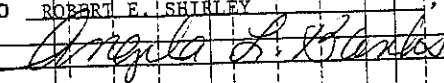
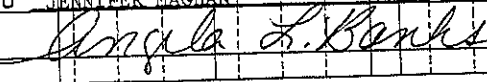
ATTORNEY GENERAL  
ATTORNEY GENERAL  
COUNTY COMMISSIONER  
WEST VIRGINIA  
DEPUTY COMMISSIONER  
JEFFERSON COUNTY

*Christina*  
*Huber*

REAL ESTATE TAX BOOK  
STATE OF WEST VIRGINIA

STC 12-21

PAGE NUMBER	COUNTY	DISTRICT	TAX YEAR	ASSESSED JULY 1	CLASS	TAX RATE	CLASS	TAX RATE
					2			

TICKET NUMBER ACCOUNT NUMBER	TAXPAYER NAME JOINT TAXPAYER NAME HOMESTEAD EXEMPTION	MAP PARCEL SUFFIX - SPLIT AND BOOK REF	PROPERTY DESCRIPTION LAND BOOKS OATH OF ASSESSOR	LEND. INST. COMB. ACCTS. EXEMPT.	ASSESSED VALUE		CLASS	TAX	
					LAND MINERAL BUILDING	GROSS HOMESTEAD NET		HALF YEAR	
A	B	C	D	E	F	G	H		
	STATE OF WEST VIRGINIA, COUNTY OF JEFFERSON								1
	I, ANGELA L. BANKS, ASSESSOR OF THE COUNTY OF JEFFERSON, DO SOLEMNLY SWEAR (OR AFFIRM) THAT IN MAKING THE FOREGOING ASSESSMENT I HAVE TO THE BEST OF MY KNOWLEDGE AND ABILITY PURSUED THE LAW PRESCRIBING THE DUTIES OF ASSESSORS AND THAT I HAVE NOT BEEN INFLUENCED IN MAKING THE SAME BY FEAR, FAVOR, OR PARTIALITY; SO HELP ME GOD.								2
									3
	SUBSCRIBED AND SWORN TO BEFORE ME, A NOTARY FOR THE COUNTY OF JEFFERSON, AND STATE OF WEST VIRGINIA.								04
	THIS THE 31st DAY OF MAY, 2012								5
									6
	STATE OF WEST VIRGINIA, COUNTY OF JEFFERSON								7
	WE, THE UNDERSIGNED MEMBERS OF THE COUNTY COMMISSION IN AND FOR THE COUNTY OF JEFFERSON DO HEREBY CERTIFY THAT WE HAVE EXAMINED THE FOREGOING LAND BOOK AND HAVE MADE SUCH CORRECTIONS AND FIXED SUCH VALUATIONS AS NOW APPEAR IN THE FOREGOING RECORD, AND THAT THIS RECORD SHOWS THE COMPLETE VALUATIONS AND ASSESSMENTS OF THE LAND OF JEFFERSON COUNTY FOR THE YEAR 2012.								8
	GIVEN UNDER OUR HANDS THIS 31st DAY OF MAY, 2012								9
	 PRESIDENT								10
	 COMMISSIONER								11
	 COMMISSIONER								12
	I, ANGELA L. BANKS, ASSESSOR OF JEFFERSON COUNTY, DO HEREBY CERTIFY THAT I DELIVERED ON THE 31st DAY OF MAY, 2012 A DUPLICATE OF THE FOREGOING LAND BOOK TO ROBERT E. SHIRLEY, SHERIFF (OR COLLECTOR) OF JEFFERSON COUNTY.								13
	 ASSESSOR								14
	I, ANGELA L. BANKS, ASSESSOR OF JEFFERSON COUNTY, DO HEREBY CERTIFY THAT I DELIVERED ON THE 31st DAY OF MAY, 2012 A DUPLICATE OF THE FOREGOING LAND BOOK TO JENNIFER MACHAN, COUNTY CLERK OF JEFFERSON COUNTY.								15
	 ASSESSOR								16

ASSESSMENT TOTALS						TAX TOTALS	
CLASS - LAND	CLASS - MINERAL	HOMESTEAD EXEMPTION	CLASS - LAND	CLASS - MINERAL	CLASS - HALF YEAR	TOTAL 1/2 YEAR	
2					2		
2							
CLASS - IMPROV.	CLASS - TOTAL	NET CLASS 2	CLASS - IMPROV.	CLASS - TOTAL	CLASS - HALF YEAR	TOTAL FULL YEAR	

A TRUE COPY

APPEAL: JUDICIAL COMMISSION

BY *Cheryl Fisher*  
DEPUTY CLERK  
WEST VIRGINIA  
JEFFERSON COUNTY

## **EXHIBIT C**

**January 30, 2013 memorandum from Office of Sheriff and Treasurer of Jefferson County attesting to non-existence of Tax Year 2012 tax bills for said six certain parcels.**



# Office of Sheriff and Treasurer of Jefferson County

Law Enforcement Office  
102 Industrial Blvd  
Kearneysville, WV 25430  
304-728-3205  
Fax: 304-728-3299

Tax Office  
PO Box 9  
Charles Town, WV 25414  
304-728-3220  
Fax: 304-728-4034

1/30/13

— EXHIBIT C —

To Whom It May Concern,

I, Teresa Hendricks, Chief Tax Deputy for Jefferson County WV, have no 2012 tax bills on the counties tax system for the listed properties enclosed. The properties were turned over to the state for delinquent taxes from 2008. The FOIA request from Donald Orser, asks for 2012 tax bills and I cannot give tax bills that are not on my system and have not been since 2009.


Sincerely,

Teresa Hendricks

Chief Tax Deputy for Jefferson County WV

# Acknowledgement of Document Creation

I, Teresa C. Hendricks, Chief Tax Deputy for Jefferson County, West Virginia, by the signing herein below do attest that the attached memorandum having letterhead *Office of Sheriff and Treasurer of Jefferson County*, dated 1/30/13 addressed to "To Whom it May Concern", is a true and correct rendition of that memorandum prepared by my Office in response to Donald J. Orser's FOIA request, dated January 28, 2013, for copies of certain said Tax Year 2012 tax bills, which tax bills did not exist on my system.

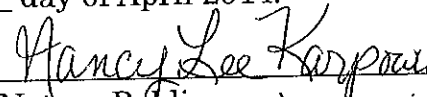
 (SEAL)  
Teresa C. Hendricks, Chief Tax Deputy  
for Jefferson County

STATE OF WEST VIRGINIA  
COUNTY OF JEFFERSON, to wit:

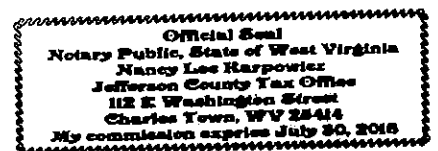
I, Nancy Lee Karpowicz, a Notary Public in and for the County of Jefferson and State of West Virginia, do hereby certify that Teresa C. Hendricks, Chief Tax Deputy for Jefferson County, whose name is signed to the foregoing writing has this day acknowledged the same before me in my said County and State.

Given under my hand this 4th day of April 2014.

(Affix Notarial Seal)

 (SEAL)  
Notary Public

My commission expires 30th July 2018



- EXHIBIT C -

**Don J. Orser**

250 Blue Ridge Loop, Harpers Ferry, West Virginia 25425

djorser@comcast.net

January 28, 2013

Teresa Hendricks, Jefferson County Treasurer's Office  
116 East Washington Street  
PO Box 9  
Charles Town, West Virginia 25414

728-3220

Subject: FOIA Request for Tax Year 2012 Tax Bills

Dear Jefferson County Treasurer's Office:

Pursuant to the WV Freedom of Information Act, West Virginia Code § 29B-1-1 et seq., I am requesting a copy of the Tax Year 2012 tax bills for the following parcels:

District/Map/Parcel	Legal Description
CTD/23F/0149	Section 15J, Lot 55, Shamondale
HFD/13H/0153	Section B, Lot 209, Westridge Hills
HFD/13H/0154	Section B, Lot 210, Westridge Hills
HFD/13H/0177	Section B, Lot 116, Westridge Hills
HFD/13H/0178	Section B, Lot 115, Westridge Hills
HFD/13H/0179	Section B, Lot 114, Westridge Hills

I understand from the Jefferson County Assessor's Office they are planning to send these bills to me via you in July. However, as you will remember these parcels were sold September 14, 2011 by the State Auditor's Office under the representation no taxes were due until 2013 as the State of WV owned them when they were assessed July 1, 2012 for Tax Year 2013. I believe you have five working days to respond .

Thanks for your help in this matter.

Sincerely,



Don J. Orser

cc: Stephanie, F. Grove, Esq., Office of the Prosecuting Attorney's Office of Jefferson County  
Angela L, Banks, Office of the Jefferson County Assessor  
G. Russell Rollyson, Office of the WV State Auditor

## **EXHIBIT F**

**April 30, 1998 Department of Tax and Revenue memorandum stating, "... liens are extinguished by the tax sale and the transfer of title is unencumbered by any lien.", the representation by the State Auditor's Office under which tax deeds are sold.**



STATE OF WEST VIRGINIA  
 DEPARTMENT OF TAX AND REVENUE  
 TAX DIVISION

EXHIBIT F

CECIL H. UNDERWOOD  
 Governor

ROBIN C. CAPEHART  
 Cabinet Secretary

RICHARD E. BOYLE, JR.  
 State Tax Commissioner

MEMORANDUM

TO: Joyce Ferreebe  
 Chief Inspector Division

FROM: Bob Hoffman, Director *Bob*  
 Legal Division

DATE: April 30, 1998

SUBJECT: Sheriff's Sales and the Continuation of Liens

RECEIVED  
 MAY 1 1998

CHIEF INSPECTOR  
 DIVISION

Some time ago you asked for information concerning the status of liens on real estate prior to a sheriff's sale. I understood your question as, do liens attached to real estate prior to a sheriff's sale remain attached to the property after it is sold and a quit claim deed is issued? The answer to the question is no. The purchaser will take the property free and clear of all encumbrances.

Generally, if the notice provisions and procedures established by law for the sale of property for nonpayment of taxes are followed, liens are extinguished by the tax sale and the transfer of title is unencumbered by any lien. Citizens National Bank of St. Albans v. Troy E. Dunnaway, et al. 400 S.E.2d, 888 (1990).

The above case, cited generally for constitutional due process requirements for notice of tax sale of real property, also confirms the concept that the procedures outlined in our existing statutory process are sufficient to transfer fee simple free and clear of all encumbrances and liens. The above-identified case outlined a circumstance that reasonable efforts are to be made to provide actual notice and to the extent that reasonable efforts are made, a court would not set aside a sale.

Our courts are very careful in insuring that before title to property is taken from a citizen through a delinquent process, a reasonable process of notice and opportunity to protect interests must be given. In those instances where any flaw in the process is discovered, so that the owner may not have had sufficient opportunity to protect their interest in real estate, the transfer of property is likely to be set aside and any liens therefore would continue in full force and effect.

ts  
 Attachment

591

12. TAXATION—Purchaser of Forfeited and Delinquent Lands Is Not Liable for Taxes on Such Land Until the Sale Has Been Confirmed by the Court.

February 26, 1951.

HONORABLE EDGAR B. SEMS,

State Auditor,

Charleston 5, West Virginia.

Attention: Mr. James M. Hardman

DEAR MR. SEMS:

This will acknowledge receipt of your letter of recent date in which you ask the question:

" \* \* \* whether real estate which is sold by the State, pursuant to Chapter 11A-4 of the Code, and purchased by an individual is subject to taxation for the year in which said real estate was sold, (1), where said real estate is sold and the sale confirmed and a deed made to the purchaser, after the first day of January and prior to the thirty-first day of December in any year, and (2), where said estate is sold after the first day of January, and before the thirty-first day of December, but the sale is not confirmed nor the deed made to said purchaser, until after the first day of January in the year following said sale."

Code 11A-4-2 states:

"It is the duty of the owner of land to have his land entered for taxation on the land books of the appropriate county, have himself charged with the taxes due thereon, and pay the same. Land which for any five successive years shall not have been so entered and charged shall by operation of law, without any proceedings therefor, be forfeited to the State as provided in section six, article thirteen of the Constitution, and shall thereafter be subject to transfer or sale under the provisions of sections three and four of such article."

Code 11-3-1 states that "All property shall be assessed annually as of the first day of January at its true and actual value; \* \* \* The taxes upon all property shall be paid by those who are the owners thereof on that day, whether it be assessed to them or others. \* \* \* " (Emphasis supplied.)

Code 11-3-8 states, "As to real property the person who by himself or his tenants has the freehold in his possession, whether in fee or for life, shall be deemed the owner for the purpose of taxation. \* \* \* " (Emphasis supplied.)

Code 11-3-9 exempts all property belonging exclusively to the state from taxation. In the case of *Cole v. State*, 73 W. Va. 410, at page 418 the court states:

"Most, if not all, states have statutes like ours fixing a date with reference to which the status or ownership of the title shall control for the purpose of taxation. 'There are some inconveniences and inequalities resulting from this,' says 1 Cooley on Taxation, (3rd ed.) page 605, 'but some regulation of the kind is indispensable. A force of tax officers cannot be kept employed for the year in watching the transfers of property, the movement of persons, and vicissitudes of business, in order to equalize the charges upon them; periodical assessments, if they produce injustice in one case, may correct it in the next, and on the whole are likely to be fair. At any rate, they

constitute the best regulation the law can establish.' The text of this writer is quoted in *Clearwater Timber Co. v. Nez Perce County*, 155 Fed. 633, a case holding, 'that under such statutes the status of property within the state for purposes of taxation is fixed on the second Monday in January, and that real estate exempt from taxation on the second Monday in January of any given year does not become subject to taxation during that year, even though transferred to a person in whose hands it is no longer exempt under the law.' In *Tracy v. Reed*, in the United States Circuit Court for the District of Oregon, 2 L. R. A. 773, the statute of Oregon required real property to be assessed to the owner thereof. It was held, that the owner for the purpose of taxation was the person having legal title or estate thereto or therein, and not one who by contract or otherwise has a mere equity therein or a right to compel a conveyance of such legal title or estate to himself. \* \* \* "

Since the time stated for the assessment of property is the first day of January, it is our opinion that the party who owns the property on that date is liable for the taxes for that entire year.

The taxes due in such a situation could not be apportioned since the tax date was set for a particular day and the elements necessary for taxation must exist on that date. In the case of *Dravo Contracting Co. v. James*, (W. Va.) Circuit Court of Appeals, Fourth Circuit, 114 F. 2d 242, at page 245, the court stated:

"We agree with taxpayer that the court was without power to apportion its income on the basis of the cost of the activities involved in earning the income within and without the state. No such basis of apportionment is prescribed by statute; and, in the absence of statute, the court is without power to adopt it, as this is a legislative function involved in the imposition of the tax, and, therefore, not one which courts may exercise. \* \* \* Neither the court below nor this court can reshape the statute simply because it embraces elements that it might have reached if it had been drawn with a different measure and intent.' \* \* \* "

In the case of *Commonwealth of Virginia v. P. Lorillard Co.*, 136 Va. 258, at page 262, the court discusses many of the elements of taxation which are present in the instant case:

"It is clear that in Virginia, the beginning of the tax year is February 1st of each year, that all assessments should be made as of that date, and that this rule is applicable to incomes, as well as to persons and property.

"In *Pardee v. Commonwealth*, 102 Va. 908, 47 S. E. 1010, the court said: 'According to the uniform interpretation placed upon the revenue laws of this State, February 1st, the day which separates one tax year from another, has been fixed upon as the time for ascertaining the ownership and value of property for taxation, and a departure from that rule can only result in confusion and inconvenience.' \* \* \* "

"The taxable status of persons and property generally relates to a day certain in each year. When the law thus provides, no taxes can be legally assessed and levied for a particular year unless the conditions requisite to liability exist on the day fixed.

"The revenue laws commonly provide that an assessment shall be made, or shall be completed on a certain day, or within a certain time. \* \* \* The assessment must always be made as of the statutory date. \* \* \* "

— EXHIBIT G —

Since the real estate in this case is exempt from taxation on the first day of January by virtue of the state's ownership thereof, it is the opinion of this office that where said real estate is sold and the sale confirmed as provided by Chapter 11A-4 of the West Virginia Code, and a deed is made to the purchaser pursuant thereto after the first day of January and prior to the thirty-first day of December in any year, said property is exempt from taxation in the hands of the purchaser during the entire year in which the sale was made.

As to the situation where the real estate is sold after the first day of January and before the thirty-first day of December but the sale is not confirmed nor the deed made to said purchaser until after the first day of January in the year following said sale, the result would be the same.

Code 11A-4-31 states:

"As soon as possible after the report of the sale has been filed with the clerk of the circuit court, the deputy commissioner shall apply to the court for an order confirming the sale of each item sold. If satisfied that the purchase price was as high as might reasonably be expected, the court shall enter an order confirming the sale and directing the deputy commissioner to execute and deliver to the purchaser, or to his heirs or assigns, a deed as provided in the following section. If, however, the court shall be of the opinion that the purchase price was too low, it may refuse to confirm the sale and shall enter an order directing the deputy commissioner to sell the land again at his next sale and directing the sheriff to return the purchase money to the purchaser, his heirs or assigns.

"After the court has acted, the clerk shall promptly mark on his certified list whether the sale was confirmed or disaffirmed, giving the date of the order, and if the sale was confirmed, the date of the deed to the purchaser."

Code 11A-4-32 states that "Whenever ordered to do so as provided in the preceding section, the deputy commissioner shall make and deliver to the person entitled thereto a deed \* \* \*" and then continues by prescribing the form for the said deed. Volume 31 Am. Jur. on Judicial Sales, Section 146, at page 476 states:

"Since a bid, although the highest, is only an offer to purchase, which is subject to the approval or disapproval of the court, one whose bid has been returned to the court as the best offered acquires by the mere acceptance of his bid no independent right to have his purchase completed, but is merely a preferred proposer until confirmation of the sale by the court. He acquires no complete and independent right or interest in land, or legal title thereto, and is not considered as the purchaser in the full sense. Ordinarily, he is not entitled to take possession or to lease the property. If he has not assumed the responsibility of protecting the property in the interim between the sale and confirmation, by taking possession of it, he is not liable for any loss that may be sustained by its injury or deterioration, by flood, fire, or otherwise, during that period. He cannot maintain an action at law, before confirmation, to enforce any interest which he may have in the property by virtue of his purchase, but he must resort to the court of chancery in which the proceeding is pending for the adjustment of his rights and the enforcement of his claim. \* \* \*"

In the case of *Eakin v. Eakin*, 83 W. Va. 512 at page 520, the court states:

"A bid, though accepted by the commissioner conducting the sale, does not become a contract until reported to and confirmed by the court. Up to that time it is merely an offer to buy, but as an offer it becomes binding upon the bidder when accepted and confirmed by the court, and may be enforced against him. *Stout v. Philippi M. & M. Co.*, 41 W. Va. 338; *Lowman v. Funkhouser*, 78 W. Va. 742; *Richardson v. Jones*, 106 Va. 540. Until then the right of the purchaser is inchoate; the sale is an incomplete bargain, merely an offer which the court may or may not accept as circumstances and conditions may require. That is the stage at which the court may open anew the bidding upon an advanced offer, substantial and made in good faith. But even at this stage it is always discretionary with a court whether it will confirm a sale, though made and complied with in all respects as required by its decree, or set it aside and direct a resale. Whether a court will confirm must depend in great measure on the circumstances in each case, abuse of the discretion when effecting inequities being subject to review by the appellate court. *Lowman v. Funkhouser*, *supra*; 8 Enc. Dig. Va. & W. Va. Rep. 722, 725."

At page 581, it is stated:

"The importance which attaches to the confirmation of a judicial sale is shown by the rights and duties which are the purchaser's from that date. After confirmation it is an executed contract, and if not tainted by fraud or otherwise vitiated by other wrongful acts or conduct participated in by the bidder, such confirmation relates to, and vests title in him from, the date of the sale. *Taylor v. Cooper*, 10 Leigh 317; *Kable v. Mitchell*, 9 W. Va. 492; *Donahue v. Fackler*, 21 W. Va. 124; *Childs v. Hurd*, 25 W. Va. 530, 535; *Cale's Adm'r v. Shaw*, 33 W. Va. 299; *Stout v. Philippi M. & M. Co.*, 41 W. Va. 339, 350. See also *Hardman v. Brown*, 77 W. Va. 478. Not only does he get title upon confirmation, but ordinarily he thereby becomes entitled to possession of the property sold. \* \* \*"

As stated in this case and in other West Virginia cases, it is quite true that the deed, if confirmed, relates back to the date of the sale, but up to the date of confirmation by the court the purchaser has no right or interest and has merely offered a bid for the purchase of said property.

There are cases which state that after confirmation of the sale the deed is to be made and the date of same relates back to the day of the sale. However, no cases were found which would sustain a view that said deed would also relate back for the purposes of taxation. Taxation may only be exercised in the manner prescribed by the statute imposing same. The general rule is that statutes imposing taxes are construed more strongly in favor of the taxpayer and will not be extended by implication to the prejudice of the taxpayer beyond the pure import of the language used. *City of Moundsville v. Brown*, 25 S. E. 2d 900, 125 W. Va. 779; *L. K. Vinson et al. v. Wayne County Court et al.*, 119 S. E. 808, 94 W. Va. 591; *Commonwealth of Virginia v. P. Lorillard Co. Inc.*, 129 Va. 74. The purchaser at such sale would not be deemed the owner of the property for the purposes of taxation as provided by Code 11-3-1, nor would he have the freehold in his possession either in fee or for life as is deemed necessary by Code 11-3-8 above quoted. Since the sale was not confirmed by the court until after January first, which is the time set for the assessment for purposes of taxation, the property was still under the ownership of the State and, therefore, exempt from taxation for that entire year.

It is our opinion that where real estate is sold and the sale is confirmed and the deed made to the purchaser after the first day of January and prior to the thirty-first day of December in any year, the purchaser would not be responsible for the taxes on said property for that year, since he was not the owner on January first as required by statute. Also, where said real estate is sold after the first day of January and before the thirty-first day of December, but the sale is not confirmed nor the deed made to said purchaser until after the first day of January in the year following said sale, the purchaser would not be responsible for the taxes of said property, since on January 1 of that tax year he was not the owner of the property.

Very truly yours,

WILLIAM C. MARLAND, *Attorney General*,  
By HOMER W. HANNA, JR., *Assistant*.

43. INSURANCE COMPANIES—Questions as to the Liability of Insurance Companies To Pay Corporation License Taxes.

February 27, 1951.

HONORABLE EDGAR B. SIMS,  
*State Auditor*,  
Charleston 5, West Virginia.

DEAR MR. SIMS:

We have your letter of February 19, in part, as follows:

"There has been presented to this office the problem of whether an insurance company registered to do business in West Virginia as a domestic or foreign corporation is subject to the annual corporation license tax required of and paid by all regular corporations other than this type (excepting, of course, a few types specifically exempt by statute). This tax, it is suggested, should be paid in addition to the license tax paid to the Insurance Commissioner under code 33-1-8.

"Code 11-12-78 requires that every *domestic* corporation shall pay an annual license tax on its charter to the state auditor based on certain designated amounts of its *authorized* capital stock. Code 11-12-80 requires every foreign corporation holding property or doing business in this state to pay an annual license tax according to the proportion of its *issued and outstanding* capital stock which is represented by its property owned and used in this state, further providing that no such foreign corporation shall pay an annual license tax of less than \$150.00 in addition to the \$10.00 fee for services of the auditor as statutory attorney-in-fact.

"It has been the general practice of this office to collect the annual license tax and statutory attorney fee from all eligible domestic and foreign corporations other than insurance companies. This was in accordance with information sent up by the Secretary of State on his monthly reports from which our tax records are prepared. The Insurance Department has been collecting from insurance companies the two percent (2%) premium tax mentioned in the first paragraph of this letter, and the \$10.00 statutory attorney-in-fact fee from foreign insurance corporations and depositing this latter fee into the state general revenue fund along with the attorney-in-

fact fee which is collected by the Auditor's office from other foreign corporations.

"We, therefore, respectfully solicit an opinion from your office on the following problems:

"(1) Are all insurance companies doing business as domestic or foreign corporations in this state subject to the annual license tax collected from all other corporations by virtue of the provisions of Code 11-12-76 to 90 incl.?

"(2) If liable for this annual corporation license tax should these insurance corporations be required to pay this tax from the beginning of the next tax year, July 1, 1951, or should they be required to pay all back taxes and penalties for the past five years under the provisions of Code 11-12-63 plus a compromised amount for the taxes due beyond the five year period under the provisions of Code 14-1-18?

"(3) If liable for this annual corporation tax should not insurance corporations which have capital stock pay a license tax based upon the *authorized* capital stock, in the case of domestic corporations, and the *issued* capital stock, in the case of foreign corporations, these being the bases upon which the tax is presently imposed upon all non-insurance corporations?

"(4) (a) If liable for this annual corporation license tax, should not all *foreign* insurance corporations of the mutual or reciprocal type, which have no capital stock, pay the minimum tax of \$150.00, under the provisions of Code 11-12-80 which requires that ' . . . no such (foreign) corporation shall pay an annual license tax of less than one hundred and fifty dollars, which shall be in addition to the fee of the auditor as statutory attorney-in-fact (\$10.00)?'

"(b) If subject to the annual corporation license tax, upon what basis should the tax be imposed against *domestic* corporations of the mutual or reciprocal type? Ordinarily, the tax base for domestic corporations is the amount of authorized capital stock (Code 11-12-78). In the case of domestic mutual or reciprocal insurance companies, this tax base cannot be used."

We answer your questions in the respective order set out in your letter.  
1. Section 78, Article 12, Chapter 11 of the West Virginia Code pertaining to the amount of license tax on domestic corporations is as follows:

"Every domestic corporation shall pay an annual license tax on its charter for the fiscal year beginning on the first day of July of each year, based on its authorized capital stock as follows: If the authorized capital stock be five thousand dollars, or less, twenty dollars; if more than five thousand dollars and not more than ten thousand dollars, thirty dollars; if more than ten thousand dollars and not more than twenty-five thousand dollars, forty dollars; if more than twenty-five thousand dollars, and not more than fifty thousand dollars, fifty dollars; if more than fifty thousand dollars and not more than seventy-five thousand dollars, eighty dollars; if more than seventy-five thousand dollars and not more than one hundred thousand dollars, one hundred dollars; if more than one hundred thousand dollars and not more than one hundred and twenty-five thousand dollars, one hundred and ten dollars; if more than one hundred and twenty-five thousand dollars and not more than one hundred and fifty thousand dollars, one hundred and twenty dollars; if more than one hundred and fifty thousand dollars and not more than one hundred and seventy-five thousand dollars, one hundred and forty dollars; if more than one hundred and seventy-five thousand dollars and not more than two hundred thousand dollars, one hundred and fifty dollars; if more than two hundred thousand dollars and not more than one million dollars, one hundred and eighty dollars, and an additional twenty cents on each one thousand dol-

## **EXHIBIT H**

**Three Deeds from Deputy Commissioner of Delinquent and Nonentered Lands to Orser executed January 24 and March 8, 2012, after July 1, 2011 assessment date for Tax Year 2012.**

Mail to: Donald J. Orser  
250 Blue Ridge Acres Loop  
Harpers Ferry, WV 25425

DURRLEW VINCE  
250 BLUE RIDGE ACRES LOOP  
HARPERS FERRY, WV 25425-9317

REGISTERED INSTRUMENT  
JEFFERSON County 09:20:53 AM  
Instrument No 2012004173  
Date Recorded 02/14/2012  
Document Type TXR  
Pages Recorded 5  
Book-Page 1104-203  
Recording Fee \$14.00  
Additional \$5.00

— EXHIBIT H-1 —

**THIS DEED**, made January 24, 2012 by and between **G. Russell Rollyson Jr., Deputy Commissioner of Delinquent and Nonentered Lands of Jefferson County, West Virginia**, grantor, and **Donald J. Orser**, purchaser, grantee, witnesseth, that

Whereas, in pursuance of the statutes in such case made and provided, **G. Russell Rollyson Jr.**, Deputy Commissioner of Delinquent and Nonentered Lands of Jefferson County, did on 9/14/2011, sell the real estate hereinafter mentioned and described for the taxes delinquent thereon for the year(s) 2008 to 2011, for the sum of \$1.00, that being the amount of purchase money paid to the Deputy Commissioner, Donald J. Orser did become the purchasers of such real estate, which was returned delinquent in the name of U S Liens LLC and

Whereas, the Deputy Commissioner, G. Russell Rollyson Jr., has caused the notice to redeem to be served on all persons required by law to be served therewith; and

Whereas, the real estate so purchased has not been redeemed in the manner provided by law and the time for redemption set forth in such notice has expired.

Now, therefore, the grantor for and in consideration of the premises recited herein, and pursuant to the provisions of Article 3, Chapter 11A of the West Virginia Code, doth grant unto Donald J. Orser grantee, heirs, or assigns forever, the real estate so purchased, situate in the County of Jefferson, bounded and described as follows: **Cert. No.: 19786, described as Sec 15J #55 Shannondale, Charles Town District** .

The undersigned hereby declares that the consideration paid for this conveyance is \$1.00.

Witness the following signature:



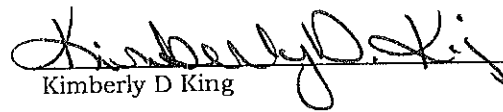
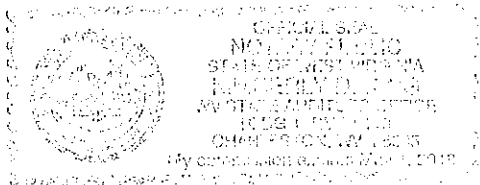
---

G. Russell Rollyson Jr.  
Deputy Commissioner of  
Delinquent and Nonentered Lands  
of Jefferson County

State of West Virginia  
County of Kanawha, to wit:

I, Kimberly D King a Notary Public in and for the County of Kanawha, and the State of West Virginia, do certify that G. Russell Rollyson Jr., Deputy Commissioner of Delinquent and Nonentered Lands for Jefferson County, West Virginia, whose name is signed to the foregoing writing bearing the date January 24, 2012, has this acknowledged the same before me in said County.

Given under my hand this January 24, 2012. My commission expires May 1, 2018.



---

Kimberly D King  
Notary Public

This instrument was prepared from a form by G. Russell Rollyson Jr., Deputy Commissioner of Jefferson County, as provided for in Chapter 11A, Article 3, Section 59 of the Code of West Virginia.

Mail to: Donald J. Orser  
250 Blue Ridge Acres Loop  
Harpers Ferry, WV 25425

DONALD J. ORSER  
250 BLUE RIDGE ACRES LOOP  
HARPERS FERRY, WV 25425-9417

# EXHIBIT H-2

**THIS DEED**, made March 8, 2012 by and between **G. Russell Rollyson Jr., Deputy Commissioner of Delinquent and Nonentered Lands of Jefferson County, West Virginia**, grantor, and **Donald J. Orser**, purchasers, grantees, witnesseth; that

Whereas, in pursuance of the statutes in such case made and provided, **G. Russell Rollyson Jr.**, Deputy Commissioner of Delinquent and Nonentered Lands of Jefferson County, did on 9/14/2011 sell the real estate hereinafter mentioned and described for the taxes delinquent thereon for the year(s) 2008 to 2011, for the sum of \$2.00, that being the amount of purchase money paid to the Deputy Commissioner, **Donald J. Orser** did become the purchaser of such real estate, which was returned delinquent in the name of

CERT NO	NAME1	NAME2
19796	Horn Frederick H & Thelma A 2008	Payne Virginia 2009 & 10
19797	Horn Frederick H & Thelma A 2008	Payne Virginia 2009 & 10

and

Whereas, the Deputy Commissioner, **G. Russell Rollyson Jr.**, has caused the notice to redeem to be served on all persons required by law to be served therewith; and

Whereas, the real estate so purchased has not been redeemed in the manner provided by law and the time for redemption set forth in such notice has expired.

Now, therefore, the grantor for and in consideration of the premises recited herein, and pursuant to the provisions of Article 3, Chapter 11A of the West Virginia Code, doth grant unto **Donald J. Orser**, grantee, their heirs, or assigns forever, the real estate so purchased, situate in the County of Jefferson,

bounded and described as follows:

Transferred to Book  
Jefferson County 11-13-07 04  
Instrument No 2012000006  
Date Recorded 03/14/2012  
Document Type TXD  
Pages Recorded 10  
Book-Page 100-071  
Recording Fee \$16.00  
Additional \$5.00

CERT NO	DESCRIPTION	DISTRICT
19797	Sec B #114 Westridge Hills	Harpers Ferry
19796	Sec B #115 Westridge Hills	Harpers Ferry

The undersigned hereby declares that the consideration paid for this conveyance is \$2.00

Witness the following signature:

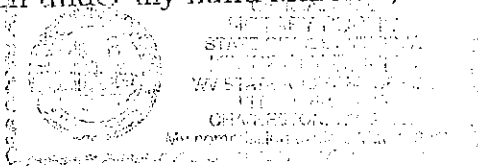
G. Russell. Rollyson Jr.

Deputy Commissioner of  
Delinquent and Nonentered Lands  
of Jefferson County

State of West Virginia  
County of Kanawha, to wit:

I, Kimberly D. King, a Notary Public in and for the County of Kanawha, and the State of West Virginia, do certify that G. Russell Rollyson Jr., Deputy Commissioner of Delinquent and Nonentered Lands for Jefferson County, West Virginia, whose name is signed to the foregoing writing bearing the date March 8, 2012, has this acknowledged the same before me in said County.

Given under my hand March 8, 2012. My commission expires May 1, 2018.



Kimberly D. King  
Notary Public

This instrument was prepared from a form by G. Russell Rollyson Jr., Deputy Commissioner of Jefferson County, as provided for in Chapter 11A, Article 3, Section 59 of the Code of West Virginia.

Mail to: Donald J.Orser  
250 Blue Ridge Acres Loop  
Harpers Ferry, WV 25425

1104/301

— EXHIBIT H-3 —

**THIS DEED**, made January 24, 2012 by and between **G. Russell Rollyson Jr., Deputy Commissioner of Delinquent and Nonentered Lands of Jefferson County, West Virginia**, grantor, and **Donald J. Orser**, purchasers, grantees, witnesseth, that

Whereas, in pursuance of the statutes in such case made and provided, **G. Russell Rollyson Jr.**, Deputy Commissioner of Delinquent and Nonentered Lands of Jefferson County, did on 9/14/2011 sell the real estate hereinafter mentioned and described for the taxes delinquent thereon for the year(s) 2008 to 2011, for the sum of \$3.00, that being the amount of purchase money paid to the Deputy Commissioner, **Donald J. Orser** did become the purchaser of such real estate, which was returned delinquent in the name of

CERT NO	NAME1	NAME2
19793	Horn Frederick H & Thelma A 2008	Payne Virginia 2009-2010
19794	Horn Frederick H & Thelma A 2008	Payne Virginia 2009-10
19795	Horn Frederick H & Thelma A 2008	Payne Virginia 2009 & 10

and

Whereas, the Deputy Commissioner, **G. Russell Rollyson Jr.**, has caused the notice to redeem to be served on all persons required by law to be served therewith; and

Whereas, the real estate so purchased has not been redeemed in the manner provided by law and the time for redemption set forth in such notice has expired.

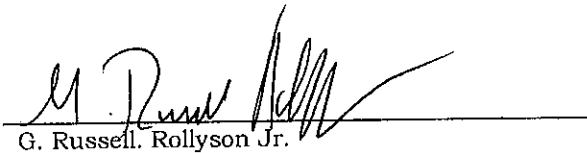
Now, therefore, the grantor for and in consideration of the premises recited herein, and pursuant to the provisions of Article 3, Chapter 11A of the West Virginia Code, doth grant unto **Donald J. Orser**, grantee, their heirs, or assigns forever, the real estate so purchased, situate in the County of Jefferson,

bounded and described as follows:

CERT NO	DESCRIPTION	DISTRICT
19795	Sec B #116 Westridge Hills	Harpers Ferry
19794	Sec B #210 Westridge Hills	Harpers Ferry
19793	Sec B #209 Westridge Hills	Harpers Ferry

The undersigned hereby declares that the consideration paid for this conveyance is \$3.00

Witness the following signature:

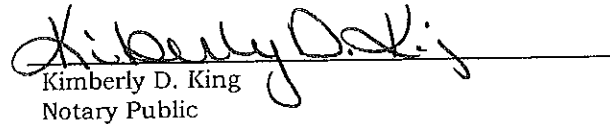
  
G. Russell Rollyson Jr.

Deputy Commissioner of  
Delinquent and Nonentered Lands  
of Jefferson County

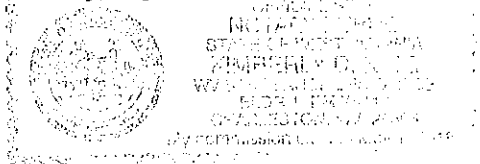
State of West Virginia  
County of Kanawha, to wit:

I, Kimberly D. King, a Notary Public in and for the County of Kanawha, and the State of West Virginia, do certify that G. Russell Rollyson Jr., Deputy Commissioner of Delinquent and Nonentered Lands for Jefferson County, West Virginia, whose name is signed to the foregoing writing bearing the date January 24, 2012, has this acknowledged the same before me in said County.

Given under my hand January 24, 2012. My commission expires May 1, 2018.

  
Kimberly D. King  
Notary Public

This instrument was prepared from a form by G. Russell Rollyson Jr., Deputy Commissioner of Jefferson County, as provided for in Chapter 11A, Article 3, Section 59 of the Code of West Virginia.



## EXHIBIT J

Six "back taxed 2012" Tax Bills issued as *Tax Year 2013*  
*Statement of Taxes Due.*

District/Map/Parcel	Legal Description	Tax Year 2013 "2012 Back Tax Tickets"
CTD/23F/0149	Section 15J, Lot 55, Shannondale	4996
HFD/13H/0153	Section B, Lot 209, Westridge Hills	13375
HFD/13H/0154	Section B, Lot 210, Westridge Hills	13377
HFD/13H/0177	Section B, Lot 116, Westridge Hills	13381
HFD/13H/0178	Section B, Lot 115, Westridge Hills	13383
HFD/13H/0179	Section B, Lot 114, Westridge Hills	13384

PROPERTY TYPE	COUNTY	DISTRICT	ACCOUNT NO.	YEAR	TICKET NO.	
REAL	JEFFERSON	02-CHARLES TOWN DIST	00007124	2013	4996	
PROPERTY DESCRIPTION		RATE	CLASS	ASSESSMENT	ASSESSMENT LESS EXEMPTION	HALF YEAR TAX
SEC 15J #55 SHANNONDALE (BACK TAX 2012)		2.336400	3	3400	3400	41.65
MAP/PARCEL: 23F 0149 0000 0000						

**PLEASE REFER TO PAYMENT SCHEDULE BELOW WHEN MAKING PAYMENT**

ORSER DONALD J  
250 BLUE RIDGE ACRES LOOP  
HARPERS FERRY WV 25425

**MAKE CHECKS PAYABLE AND REMIT TO:**  
**SHERIFF OF JEFFERSON COUNTY**  
**P.O. Box 9**  
**CHARLES TOWN, WV 25414-0009**  
PLEASE READ THE BACK OF THIS STATEMENT CAREFULLY.  
JEFFERSON COUNTY, WEST VIRGINIA  
304-728-3220

RETAIN THIS SECTION FOR YOUR RECORDS

NAME	COUNTY	ACCOUNT NO.	YEAR	TICKET NO.
ORSER DONALD J	JEFFERSON	00007124	2013	4996
MAP/PARCEL: 23F 0149 0000 0000 *** PROPERTY WAS PREVIOUSLY SOLD				



PAYMENT SCHEDULE - SECOND HALF	
IF PAID BY:	FULL YEAR
2ND HALF	

DISTRICT	PROPERTY TYPE
02-CHARLES TOWN DIST	REAL

**BACK TAX STATEMENT MUST BE PAID FULL YEAR**

STATE	0.36
COUNTY CURRENT	19.60
SCHOOL CURRENT	27.67
SCHOOL PER IMPROVE.	2.94
SCHOOL EXCESS LEVY	32.73

THIS STATEMENT IS FOR TAXES ASSESSED ON PROPERTY YOU OWNED ON JULY 1 OF THE PRECEDING YEAR. TAXES ON PROPERTY YOU OWN THIS JULY 1 WILL BE BILLED NEXT YEAR. PLEASE BRING ANY DISCREPANCIES TO THE ATTENTION OF THE COUNTY ASSESSOR.

NAME	COUNTY	ACCOUNT NO.	YEAR	TICKET NO.
ORSER DONALD J	JEFFERSON	00007124	2013	4996
MAP/PARCEL: 23F 0149 0000 0000 *** PROPERTY WAS PREVIOUSLY SOLD				



PAYMENT SCHEDULE - FIRST HALF	
IF PAID BY:	FULL YEAR
1ST HALF	

DISTRICT	PROPERTY TYPE
02-CHARLES TOWN DIST	REAL

September 30, 2013	83.30
October 31, 2013	83.92
November 30, 2013	84.54
December 31, 2013	85.18
January 31, 2014	85.80
February 28, 2014	86.42
March 31, 2014	87.04
April 30, 2014	87.68

TEAR OFF AND RETURN THIS PORTION WITH YOUR PAYMENT IF YOU ARE PAYING EITHER THE FIRST HALF OR THE FULL YEAR TAXES

**PLEASE CIRCLE THE AMOUNT PAID**  
**TO AVOID INTEREST CHARGES**  
**PAY THE 1ST HALF BY OCTOBER 1**  
**AND THE 2ND HALF BY APRIL 1**  
PLEASE INDICATE ANY ADDRESS CHANGES BELOW.

THIS STATEMENT IS FOR TAXES ASSESSED ON PROPERTY YOU OWNED ON JULY 1 OF THE PRECEDING YEAR. TAXES ON PROPERTY YOU OWN THIS JULY 1 WILL BE BILLED NEXT YEAR. PLEASE BRING ANY DISCREPANCIES TO THE ATTENTION OF THE COUNTY ASSESSOR.

PROPERTY TYPE	COUNTY	DISTRICT	ACCOUNT NO.	YEAR	TICKET NO.
REAL	JEFFERSON	04-HARPERS FERRY DIST	00014453	2013	13375
PROPERTY DESCRIPTION	RATE	CLASS	ASSESSMENT	ASSESSMENT LESS EXEMPTION	HALF YEAR TAX
SEC B #209 WESTRIDGE HILLS (BACK TAX 2012)	2.336400	3	800	800	9.81

MAP/PARCEL: 13H 0153 0000 0000

ORSER DONALD J  
250 BLUE RIDGE ACRES LOOP  
HARPERS FERRY WV 25425

RETAIN THIS SECTION FOR YOUR RECORDS

PLEASE REFER TO PAYMENT SCHEDULE  
BELOW WHEN MAKING PAYMENT

MAKE CHECKS PAYABLE AND REMIT TO:

SHERIFF OF JEFFERSON COUNTY  
P.O. Box 9  
CHARLES TOWN, WV 25414-0009

PLEASE READ THE BACK OF THIS STATEMENT CAREFULLY.  
JEFFERSON COUNTY, WEST VIRGINIA  
304-728-3220

NAME	COUNTY	ACCOUNT NO.	YEAR	TICKET NO.
ORSER DONALD J	JEFFERSON	00014453		
MAP/PARCEL: 13H 0153 0000 0000		2013 13375		
*** PROPERTY WAS PREVIOUSLY SOLD				



PAYMENT SCHEDULE - SECOND HALF	
IF PAID BY:	2ND HALF
	FULL YEAR
<b>BACK TAX STATEMENT MUST BE PAID FULL YEAR</b>	

DISTRICT	PROPERTY TYPE
04-HARPERS FERRY DIST	REAL
IF EITHER HALF IS NOT PAID BY APRIL 30TH, IT WILL BE PUBLISHED AS REQUIRED BY LAW WITH FEES ADDED	
STATE	0.08
COUNTY CURRENT	4.62
SCHOOL CURRENT	6.52
SCHOOL PER IMPROVE.	0.69
SCHOOL EXCESS LEVY	7.71

THIS STATEMENT IS FOR TAXES ASSESSED ON PROPERTY YOU OWNED ON JULY 1 OF THE PRECEDING YEAR. TAXES ON PROPERTY YOU OWN THIS JULY 1 WILL BE BILLED NEXT YEAR. PLEASE BRING ANY DISCREPANCIES TO THE ATTENTION OF THE COUNTY ASSESSOR.

CASH OR ONE CHECK PER PAYMENT

NAME	COUNTY	ACCOUNT NO.	YEAR	TICKET NO.
ORSER DONALD J	JEFFERSON	00014453		
MAP/PARCEL: 13H 0153 0000 0000		2013 13375		
*** PROPERTY WAS PREVIOUSLY SOLD				



PAYMENT SCHEDULE - FIRST HALF	
IF PAID BY:	1ST HALF
	FULL YEAR
September 30, 2013	19.62
October 31, 2013	19.76
November 30, 2013	19.92
December 31, 2013	20.06
January 31, 2014	20.20
February 28, 2014	20.36
March 31, 2014	20.50
April 30, 2014	20.66

DISTRICT	PROPERTY TYPE
04-HARPERS FERRY DIST	REAL
TEAR OFF AND RETURN THIS PORTION WITH YOUR PAYMENT IF YOU ARE PAYING EITHER THE FIRST HALF OR THE FULL YEAR TAXES	
PLEASE CIRCLE THE AMOUNT PAID	
TO AVOID INTEREST CHARGES	
PAY THE 1ST HALF BY OCTOBER 1	
AND THE 2ND HALF BY APRIL 1	
PLEASE INDICATE ANY ADDRESS CHANGES BELOW.	

THIS STATEMENT IS FOR TAXES ASSESSED ON PROPERTY YOU OWNED ON JULY 1 OF THE PRECEDING YEAR. TAXES ON PROPERTY YOU OWN THIS JULY 1 WILL BE BILLED NEXT YEAR. PLEASE BRING ANY DISCREPANCIES TO THE ATTENTION OF THE COUNTY ASSESSOR.

CASH OR ONE CHECK PER PAYMENT

PROPERTY TYPE	COUNTY	DISTRICT	ACCOUNT NO.	YEAR	TICKET NO.
REAL	JEFFERSON	04-HARPERS FERRY DIST	00014455	2013	13377
PROPERTY DESCRIPTION	RATE	CLASS	ASSESSMENT	ASSESSMENT LESS EXEMPTION	HALF YEAR TAX
SEC B #210 WESTRIDGE HILLS (BACK TAX 2012)	2.336400	3	800	800	9.81
MAP/PARCEL: 13H 0154 0000 0000					

PLEASE REFER TO PAYMENT SCHEDULE BELOW WHEN MAKING PAYMENT

MAKE CHECKS PAYABLE AND REMIT TO:  
**SHERIFF OF JEFFERSON COUNTY**  
**P.O. Box 9**  
**CHARLES TOWN, WV 25414-0009**  
 PLEASE READ THE BACK OF THIS STATEMENT CAREFULLY.  
 JEFFERSON COUNTY, WEST VIRGINIA  
 304-728-3220

ORSER DONALD J  
 250 BLUE RIDGE ACRES LOOP  
 HARPERS FERRY WV 25425

RETAIN THIS SECTION FOR YOUR RECORDS

NAME	COUNTY	ACCOUNT NO.	YEAR	TICKET NO.
ORSER DONALD J	JEFFERSON	00014455		
MAP/PARCEL: 13H 0154 0000 0000				
*** PROPERTY WAS PREVIOUSLY SOLD				



PAYMENT SCHEDULE - SECOND HALF	
IF PAID BY:	
2ND HALF	FULL YEAR

DISTRICT	PROPERTY TYPE
04-HARPERS FERRY DIST	REAL

BACK TAX STATEMENT MUST BE PAID FULL YEAR

IF EITHER HALF IS NOT PAID BY APRIL 30TH, IT WILL BE PUBLISHED AS REQUIRED BY LAW WITH FEES ADDED	
STATE	0.08
COUNTY CURRENT	4.62
SCHOOL CURRENT	6.52
SCHOOL PER IMPROVE.	0.69
SCHOOL EXCESS LEVY	7.71

THIS STATEMENT IS FOR TAXES ASSESSED ON PROPERTY YOU OWNED ON JULY 1 OF THE PRECEDING YEAR. TAXES ON PROPERTY YOU OWN THIS JULY 1 WILL BE BILLED NEXT YEAR. PLEASE BRING ANY DISCREPANCIES TO THE ATTENTION OF THE COUNTY ASSESSOR.

NAME	COUNTY	ACCOUNT NO.	YEAR	TICKET NO.
ORSER DONALD J	JEFFERSON	00014455		
MAP/PARCEL: 13H 0154 0000 0000				
*** PROPERTY WAS PREVIOUSLY SOLD				



PAYMENT SCHEDULE - FIRST HALF	
IF PAID BY:	
1ST HALF	FULL YEAR

DISTRICT	PROPERTY TYPE
04-HARPERS FERRY DIST	REAL

September 30, 2013	19.62
October 31, 2013	19.76
November 30, 2013	19.92
December 31, 2013	20.06
January 31, 2014	20.20
February 28, 2014	20.36
March 31, 2014	20.50
April 30, 2014	20.66

TEAR OFF AND RETURN THIS PORTION WITH YOUR PAYMENT IF YOU ARE PAYING EITHER THE FIRST HALF OR THE FULL YEAR TAXES

**PLEASE CIRCLE THE AMOUNT PAID**

**TO AVOID INTEREST CHARGES**

**PAY THE 1ST HALF BY OCTOBER 1**

**AND THE 2ND HALF BY APRIL 1**

PLEASE INDICATE ANY ADDRESS CHANGES BELOW.

THIS STATEMENT IS FOR TAXES ASSESSED ON PROPERTY YOU OWNED ON JULY 1 OF THE PRECEDING YEAR. TAXES ON PROPERTY YOU OWN THIS JULY 1 WILL BE BILLED NEXT YEAR. PLEASE BRING ANY DISCREPANCIES TO THE ATTENTION OF THE COUNTY ASSESSOR.

PROPERTY TYPE	COUNTY	DISTRICT	ACCOUNT NO.	YEAR	TICKET NO.	
REAL	JEFFERSON	04-HARPERS FERRY DIST	00014467	2013	13381	
PROPERTY DESCRIPTION		RATE	CLASS	ASSESSMENT	ASSESSMENT LESS EXEMPTION	HALF YEAR TAX
SEC B # 116 WESTRIDGE HILLS (BACK TAX 2012)		2.336400	3	800	800	9.81
MAP/PARCEL: 13H 0177 0000 0000						

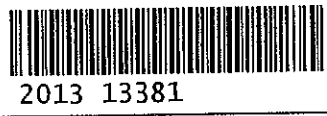
**PLEASE REFER TO PAYMENT SCHEDULE BELOW WHEN MAKING PAYMENT**

ORSER DONALD J  
250 BLUE RIDGE ACRES LOOP  
HARPERS FERRY WV 25425

**MAKE CHECKS PAYABLE AND REMIT TO:**  
**SHERIFF OF JEFFERSON COUNTY**  
**P.O. Box 9**  
**CHARLES TOWN, WV 25414-0009**  
PLEASE READ THE BACK OF THIS STATEMENT CAREFULLY.  
JEFFERSON COUNTY, WEST VIRGINIA  
304-728-3220

RETAIN THIS SECTION FOR YOUR RECORDS

NAME	COUNTY	ACCOUNT NO.	YEAR	TICKET NO.
ORSER DONALD J	JEFFERSON	00014467		
MAP/PARCEL: 13H 0177 0000 0000 *** PROPERTY WAS PREVIOUSLY SOLD				



PAYMENT SCHEDULE - SECOND HALF	
IF PAID BY:	FULL YEAR
2ND HALF	

DISTRICT	PROPERTY TYPE
04-HARPERS FERRY DIST	REAL

IF EITHER HALF IS NOT PAID BY APRIL 30TH, IT WILL BE PUBLISHED AS REQUIRED BY LAW WITH FEES ADDED

STATE	0.08
COUNTY CURRENT	4.62
SCHOOL CURRENT	6.52
SCHOOL PER IMPROVE.	0.69
SCHOOL EXCESS LEVY	7.71

**BACK TAX STATEMENT MUST BE PAID FULL YEAR**

THIS STATEMENT IS FOR TAXES ASSESSED ON PROPERTY YOU OWNED ON JULY 1 OF THE PRECEDING YEAR. TAXES ON PROPERTY YOU OWN THIS JULY 1 WILL BE BILLED NEXT YEAR. PLEASE BRING ANY DISCREPANCIES TO THE ATTENTION OF THE COUNTY ASSESSOR.

CASH OR ONE CHECK PER PAYMENT

NAME	COUNTY	ACCOUNT NO.	YEAR	TICKET NO.
ORSER DONALD J	JEFFERSON	00014467		
MAP/PARCEL: 13H 0177 0000 0000 *** PROPERTY WAS PREVIOUSLY SOLD				



PAYMENT SCHEDULE - FIRST HALF	
IF PAID BY:	FULL YEAR
1ST HALF	

DISTRICT	PROPERTY TYPE
04-HARPERS FERRY DIST	REAL

September 30, 2013	19.62
October 31, 2013	19.76
November 30, 2013	19.92
December 31, 2013	20.06
January 31, 2014	20.20
February 28, 2014	20.36
March 31, 2014	20.50
April 30, 2014	20.66

TEAR OFF AND RETURN THIS PORTION WITH YOUR PAYMENT IF YOU ARE PAYING EITHER THE FIRST HALF OR THE FULL YEAR TAXES

**PLEASE CIRCLE THE AMOUNT PAID**  
**TO AVOID INTEREST CHARGES**  
**PAY THE 1ST HALF BY OCTOBER 1**  
**AND THE 2ND HALF BY APRIL 1**  
PLEASE INDICATE ANY ADDRESS CHANGES BELOW.

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PROPERTY TYPE	COUNTY	DISTRICT	ACCOUNT NO.	YEAR	TICKET NO.	
REAL	JEFFERSON	04-HARPERS FERRY DIST	00014471	2013	13384	
PROPERTY DESCRIPTION		RATE	CLASS	ASSESSMENT	ASSESSMENT LESS EXEMPTION	HALF YEAR TAX
SEC B #114 WESTRIDGE HILLS (BACK TAX 2012)		2.336400	3	800	800	9.81
MAP/PARCEL: 13H 0179 0000 0000						

ORSER DONALD J  
250 BLUE RIDGE ACRES LOOP  
HARPERS FERRY WV 25425

**PLEASE REFER TO PAYMENT SCHEDULE BELOW WHEN MAKING PAYMENT**

MAKE CHECKS PAYABLE AND REMIT TO:  
**SHERIFF OF JEFFERSON COUNTY**  
P.O. Box 9  
CHARLES TOWN, WV 25414-0009  
PLEASE READ THE BACK OF THIS STATEMENT CAREFULLY.  
JEFFERSON COUNTY, WEST VIRGINIA  
304-728-3220

RETAIN THIS SECTION FOR YOUR RECORDS

NAME	COUNTY	ACCOUNT NO.	YEAR	TICKET NO.
ORSER DONALD J	JEFFERSON	00014471		2013 13384
MAP/PARCEL: 13H 0179 0000 0000 *** PROPERTY WAS PREVIOUSLY SOLD				



PAYMENT SCHEDULE - SECOND HALF	
IF PAID BY: 2ND HALF	FULL YEAR

DISTRICT	PROPERTY TYPE
04-HARPERS FERRY DIST	REAL

**BACK TAX STATEMENT MUST BE PAID FULL YEAR**

STATE	0.08
COUNTY CURRENT	4.62
SCHOOL CURRENT	6.52
SCHOOL PER IMPROVE.	0.69
SCHOOL EXCESS LEVY	7.71

THIS STATEMENT IS FOR TAXES ASSESSED ON PROPERTY YOU OWNED ON JULY 1 OF THE PRECEDING YEAR. TAXES ON PROPERTY YOU OWN THIS JULY 1 WILL BE BILLED NEXT YEAR. PLEASE BRING ANY DISCREPANCIES TO THE ATTENTION OF THE COUNTY ASSESSOR.

CASH OR ONE CHECK PER PAYMENT

NAME	COUNTY	ACCOUNT NO.	YEAR	TICKET NO.
ORSER DONALD J	JEFFERSON	00014471		2013 13384
MAP/PARCEL: 13H 0179 0000 0000 *** PROPERTY WAS PREVIOUSLY SOLD				



PAYMENT SCHEDULE - FIRST HALF	
IF PAID BY: 1ST HALF	FULL YEAR

DISTRICT	PROPERTY TYPE
04-HARPERS FERRY DIST	REAL

September 30, 2013	19.62
October 31, 2013	19.76
November 30, 2013	19.92
December 31, 2013	20.06
January 31, 2014	20.20
February 28, 2014	20.36
March 31, 2014	20.50
April 30, 2014	20.66

TEAR OFF AND RETURN THIS PORTION WITH YOUR PAYMENT IF YOU ARE PAYING EITHER THE FIRST HALF OR THE FULL YEAR TAXES

**PLEASE CIRCLE THE AMOUNT PAID**  
**TO AVOID INTEREST CHARGES**  
**PAY THE 1ST HALF BY OCTOBER 1**  
**AND THE 2ND HALF BY APRIL 1**  
PLEASE INDICATE ANY ADDRESS CHANGES BELOW.

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## **Affidavit of Donald J. Orser of Harpers Ferry, Jefferson County, West Virginia**

Appeared before the undersigned authority, Donald J. Orser, who, having been duly sworn, did, upon his Oath, depose and say that he that he resides at 250 Blue Ridge Loop, Harpers Ferry, West Virginia 25425, telephone No. 304-725-8948 and that he is this date the owner of numerous parcels in Jefferson County, WV, among them the below said parcels, and says as follows:

That on September 14, 2011 beginning at 12:30 PM in the Hallway of the Jefferson County Courthouse, an agent for the WV State Auditor's Office, pursuant to WV Code § 11A-3-1 et seq. and in particular, § 11A-3-44-45 did hold an auction sale of certain parcels of delinquent land in Jefferson County, WV, said purchases subject to the approval of the Auditor of the State of West Virginia and the failure to be redeemed.

That I attended the said auction and upon the commencement of said auction and upon those present being queried by the Agent for the WV State Auditor's Office as to there being any questions regarding the sale, I did ask the Auditor's Agent about whether tax assessment levies, such as those accruing during the period of time during which the State of West Virginia held the parcels as delinquent, would or would not encumber the parcels subsequent to their conveyance to the buyer, and in particular, whether any "back taxing" of prior tax years during the time the parcels were held delinquent by the State of West Virginia would encumber them. The agent responded by saying that in truth, the WV State Auditor's opinion was that the first tax bill assessed to a potential buyer should be on July 1, 2012 for Tax Year 2013, July 1, the assessment date of July 1, 2011 assessment for Tax Year 2012, having passed. Further however, she stated that the Jefferson County Assessor might have a differing interpretation of the law and that whether or not the Jefferson County Assessor would in fact "back tax" was outside the control and purview of the WV State Auditor's Office and that in effect, Mr. Orser must "take his chances." At this point the auction sale proceeded.

Thereupon, Mr. Orser made bids and was the high bidder on the following six parcels:

Certificate No.	District/Map/Parcel	Legal Description
19786	CTD/23F/0149	Section 15J, Lot 55, Shannondale
19793	HFD/13H/0153	Section B, Lot 209, Westridge Hills
19794	HFD/13H/0154	Section B, Lot 210, Westridge Hills
19795	HFD/13H/0177	Section B, Lot 116, Westridge Hills
19796	HFD/13H/0178	Section B, Lot 115, Westridge Hills
19797	HFD/13H/0179	Section B, Lot 114, Westridge Hills

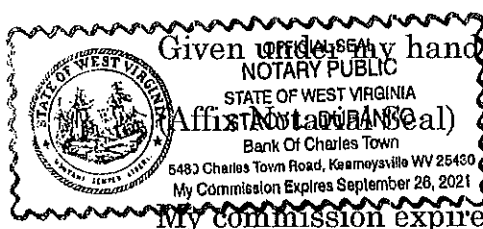
That upon September 19, 2011 the West Virginia State Auditor's Office did approve the said sales, contingent upon the payment of certain fees by Mr. Orser and his providing the State Auditor's Office with those to be served Notice for each said parcel and upon the expiration of the period for redemption, deeds conveying the said parcels from G. Russell Rollyson, Jr., Deputy Commissioner of Delinquent and Nonentered Lands of Jefferson County, West Virginia, to Donald J. Orser dated January 24, 2012, were recorded among the land records of Jefferson County on February 14, 2012 and subsequently delivered to Donald J. Orser by first class mail.   
 & MARCH 8, 2012 NYO  
 MARCH 14, 2012 NYO

Given freely by my hand this 6<sup>th</sup> day of March 2014.

Donald J. Orser (SEAL)  
 Donald J. Orser

STATE OF WEST VIRGINIA  
 COUNTY OF JEFFERSON, to wit:

I, Stacy Duranko, a Notary Public in and for the County of Jefferson and State of West Virginia, do hereby certify that Donald J. Orser whose name is signed to the foregoing writing, has this day acknowledged the same before me in my said County and State.



Given freely by my hand this 6<sup>th</sup> day of March 2014.

Stacy L. Duranko (SEAL)  
 Notary Public

My commission expires September 26, 2021







**AGENDA REQUEST FORM**  
[www.jeffersoncountywv.org](http://www.jeffersoncountywv.org)



Name: Commissioner Patricia Noland

Department or Organization: **County Commission**

Estimation of amount of time needed for appointment: 30 minutes

Date Requested – 1<sup>st</sup> Choice: Next available **7-31-14** **8-7-14**  
*If a specific date is needed, please provide reason for specific date:* Click here to enter text.

Date Requested – 2<sup>nd</sup> Choice: Annual performance review of County Administrator

Subject (*Wording to be placed on agenda*): Annual performance review of County Administrator (Executive Session)

Please provide the County Commission with a description of your request or presentation, including any background information:  
Conduct the annual performance review of the County Administrator.

Is this a funding request? Y/N No.  
If so, how much? \$Click here to enter text.

Recommended motion (*Please type out the wording of the motion that you would like the Commission to approve*): I move the recommendation of continued employment of the county administrator at the current annual salary of \$97,000.

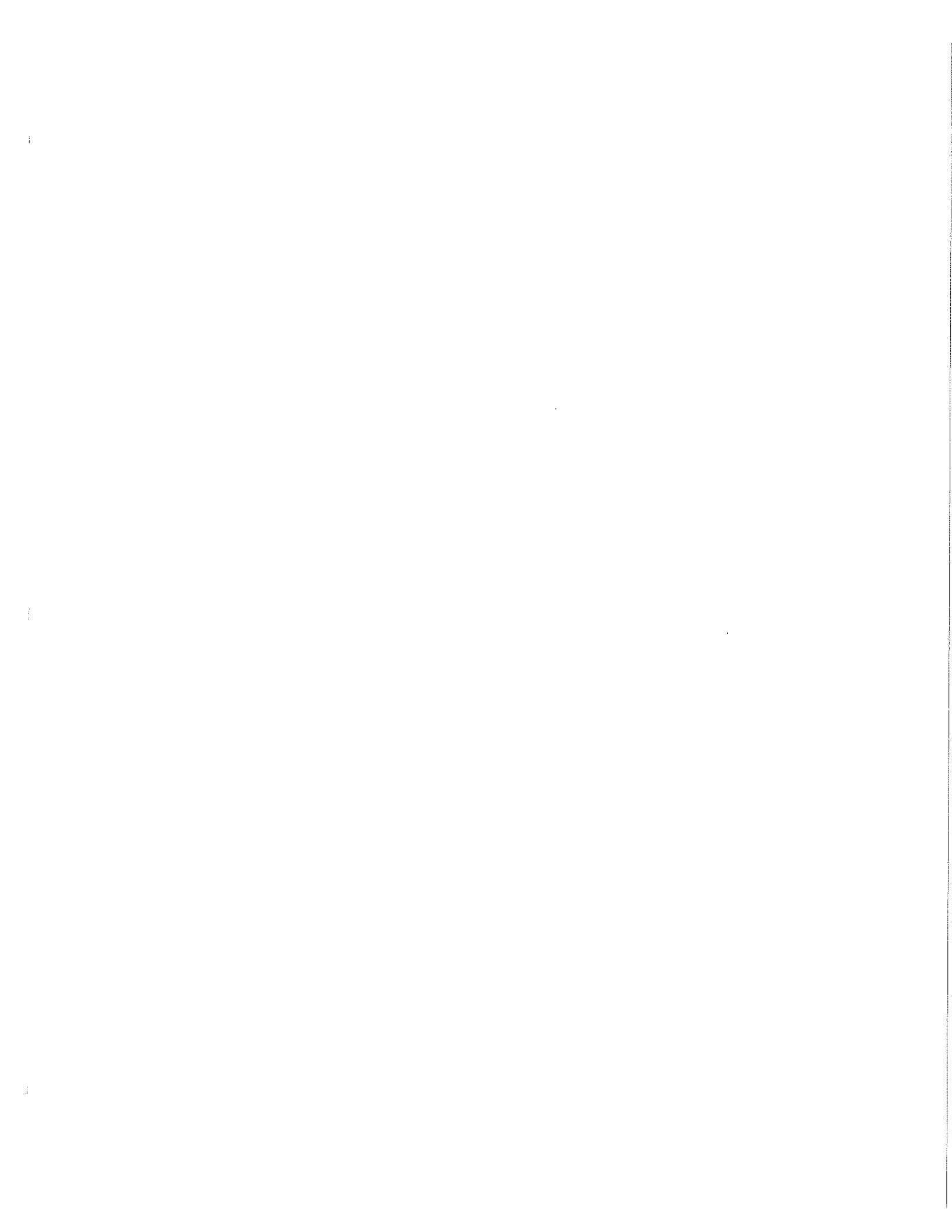
Attach supporting documents for request, or request may be denied.  
If not attached, explain: Click here to enter text.

Is equipment needed? No Projector Y/N Click here to enter text. Internet/Wi Fi Y/N Click here to enter text.  
Telephone for conference call Y/N Click here to enter text.

Contact information:  
Email address: commissionerpnoland@gmail.com. Phone Number: 304-725-2341

FOR COMMISSION STAFF USE ONLY – FINANCIAL IMPACT/COMMENTS

Click here to enter text.



**AGENDA REQUEST FORM**  
[www.jeffersoncountywv.org](http://www.jeffersoncountywv.org)



Name: Lyn Widmyer

Department or Organization: County Commission

Estimation of amount of time needed for appointment: 15 minutes

Date Requested – 1<sup>st</sup> Choice: Aug. 7, 2014

*If a specific date is needed, please provide reason for specific date:*

Date Requested – 2<sup>nd</sup> Choice:

Subject (*Wording to be placed on agenda*):

Request WV PSC for Operational/Performance Audit

Please provide the County Commission with a description of your request or presentation, including any background information:

I move to request the West Va. PSC to perform an operational/performance audit of the Jefferson County PSD.

Is this a funding request? Y/N No.

If so, how much? \$

Recommended motion (*Please type out the wording of the motion that you would like the Commission to approve*):

Attach supporting documents for request, or request may be denied.

If not attached, explain: Attached

Is equipment needed? Projector  Y/N. Internet/Wi Fi  Y/N. Telephone for conference call  Y/N

Contact information:

Email address:.

Phone Number:

FOR COMMISSION STAFF USE ONLY – FINANCIAL IMPACT/COMMENTS

<u>FOR COMMISSION STAFF USE ONLY – FINANCIAL IMPACT/COMMENTS</u>



**AGENDA REQUEST FORM**  
[www.jeffersoncountywv.org](http://www.jeffersoncountywv.org)



Name: Walt Pellish

Department or Organization: County Commission

Estimation of amount of time needed for appointment: 10 minutes

Date Requested – 1<sup>st</sup> Choice: August 7, 2014

*If a specific date is needed, please provide reason for specific date:*

Date Requested – 2<sup>nd</sup> Choice:

Subject (*Wording to be placed on agenda*):

Discussion for the potential request of \$2,000 to be donated for security cameras for the purpose of capturing video of those that litter.

Please provide the County Commission with a description of your request or presentation, including any background information:

Is this a funding request? Y/N Yes

If so, how much? \$

Recommended motion (*Please type out the wording of the motion that you would like the Commission to approve*):

Attach supporting documents for request, or request may be denied.

If not attached, explain: Attached

Is equipment needed? Projector  Y/N. Internet/Wi Fi  Y/N. Telephone for conference call  Y/N

Contact information:

Email address:.

Phone Number:

FOR COMMISSION STAFF USE ONLY – FINANCIAL IMPACT/COMMENTS

Monies not currently budgeted. Will need to take from another source.



**AGENDA REQUEST FORM**  
[www.jeffersoncountywv.org](http://www.jeffersoncountywv.org)



Name: Tim Stanton, Finance Director

Department or Organization: County Commission

Estimation of amount of time needed for appointment: 45 minutes

Date Requested – 1<sup>st</sup> Choice: August 7, 2014

*If a specific date is needed, please provide reason for specific date:* Click here to enter text.

Date Requested – 2<sup>nd</sup> Choice: Click here to enter text.

Subject (*Wording to be placed on agenda*):

- ↓ FY14 year-end Overview
- ↓ Amended Purchasing Policy
- ↓ Audit Engagement Letter
- ↓ Discussion Management Representation Letter
- ↓ Budget Revisions
- ↓ Review of Capital Outlay Fund

Please provide the County Commission with a description of your request or presentation, including any background information:

Is this a funding request? Y/N Click here to enter text.

If so, how much? \$Click here to enter text.

Recommended motion (*Please type out the wording of the motion that you would like the Commission to approve*):

- Motion to accept revised purchasing policy
- Motion authorizing Commission President to sign Audit Engagement Letter
- Motion to accept State Budget Revision number 3 of General Fund

Attach supporting documents for request, or request may be denied.

If not attached, explain: Click here to enter text.

Is equipment needed? Projector Y/N Click here to enter text. Internet/Wi Fi Y/N Click here to enter text.

Telephone for conference call Y/N Click here to enter text.

Contact information:

Email address: Click here to enter text. Phone Number: Click here to enter text.

**FOR COMMISSION STAFF USE ONLY -- FINANCIAL IMPACT/COMMENTS**

Director of Finance Summary  
August 7, 2014

As of August 1, 2014 the cash balance in the General Fund is \$1,404,540 and Capital Outlay is \$4,648,084. The cash balance in the General Fund is consistent with cash flow projections and is at or near its low point. There is an additional \$705,000 representing taxes received in July that will be soon received from the Tax Office that is not reflected in the above cash balance.

Year to date financial reports as of June 30<sup>th</sup> with transactions posted as of August 1st reflects revenue exceeding expenditures by \$13,534. This figure will continue to change over the next 30 days as the County is required to keep their books open in order to post the correct revenue and expenditures to the appropriate year, however it is clear that reoccurring revenue will closely match reoccurring expenditures in FY14, which is an indication that budget reductions made during FY14 were effective.

**Purchase Orders**

Attached is an amended Purchase Order Policy for your consideration for approval. The current policy is listed in black with the lined out items representing the deletions and the added language listed in red. The reasons for the edits are as follows:

- The current policy was not being followed in the majority of the purchases. When reviewing invoices the purchases were being made prior to the purchase orders being approved. This defeats the purpose of the purchase orders.
- Purchase orders places an administrative burden on the County's Clerk's Office with duplicate keying of both the purchase orders and invoices.
- The accounting software does not have programmed within it appropriate error edits dealing with year-end cut off of entering purchase orders. It is easy to enter purchase orders in the wrong year and liquidate them in a different year. Correcting a purchase order input requires the overriding of control accounts and programming.
- The use of purchase orders has not eliminated departments from exceeding specific line items within their budgets.

The suggested best practice would be for purchase orders to be used only at a higher dollar limit with invoices only processed when there are available funds within the budgeted line item. Any invoice submitted that does not have available funding within the appropriate line item is held for payment until the Department Manager takes corrective action concerning their budget. This method will require Department Managers to be proactive with their budgets to insure that they do not exceed their budget. If they exceed their budget they will be contacted by the Accounts Payable Department at which time they will need to contact the Finance Director or seek approval from the Commission for additional funding.

### **Audit Engagement Letter and Management Representation Letter**

Attached is the Audit Engagement letter which needs signed by the Commission President. The Audit Engagement is a standard document and normally contains the following:

- Specification of the responsibilities of the auditor and the County.
- Constraints on the accounting firm – such as the lack of access to records can delay the audit.
- Deadlines – estimated date of audit completion and production of audited financial statements.
- Description of assistance by the client.
- A disclaimer describing the limits of the audit.
- Disclosure of the fees for the audit.
- Ownership of the files of the auditor.

The attached letter meets the normal standards of an audit engagement letter with the exception that they have deleted any reference to deadlines, being the estimated date of audit completion and production of audited financial statements.

I would encourage the Commission to read the section titled Management Responsibilities, contained in the Audit Engagement letter, as you are acknowledging those responsibilities by signing this letter. You should also review the 48 representations that you will be attesting to in the Management Representation letter which is also attached. This letter will be provided to you to sign near the completion of the audit. Management Representation letters follow standard formats and the attached is in the standard format. During an audit, management is required to provide representations in writing to the auditing firm. If management would refuse to sign the representations then the auditor has an opportunity to either withdraw from the audit engagement or to provide a qualified audit opinion. It is also unlawful for any officer to mislead an auditor during the audit process or to provide any misrepresentation. As a result firms always strive to maintain the best practices in place so they adhere to all the statements that are contained in the Management Representation letter and Audit Engagement letter. Normally the Management Representation letter has two signature lines on it consistent with the attached letter from the State of West Virginia. The two signatures normally are the CEO and CFO of a firm. In organizations that have elected boards it would be the Board President and the other individual would be the individual in the organization that has the most knowledge of accounting and financial statements. However, in the State of West Virginia the Auditor's Office only asks for the signature of the Commission President.

**Budget Transfers**

The following FY15 budget transfer is requested to be approved:

State Budget Revision # 3 of General Fund – The following items were expected to be paid in FY14, as a result the items were not budgeted in the FY15 budget. However, they have been expended in July or soon will be expended.

Natural Gas Study	\$20,000
Website design	\$23,450
Computer Hardware	\$ 5,000
Homeland Security Contract	<u>\$ 5,000</u>
Total	\$53,450

The Homeland Security Department and Technology Department has positive budget variances in the FY14 budget as the above was not spent in FY14. The Natural Gas Study was never budgeted in FY14, however it was approved for payment in FY14 by the Commissioners with funding to be determined at the time of payment.

As a result the above \$53,450 needs to be added to the FY15 budget with the recommendation that the funding come from the budget line Transfer to Financial Stabilization Fund. After this budget transfer is made the Commission still has \$321,151 available as contingency reserves prior to using prior year's fund balance.

**Capital Outlay Fund**

Attached is a copy of the reconciliation of the Capital Outlay Fund. This was presented to you several weeks ago with your request to place it on the agenda again in August for additional discussion.

Respectfully Submitted



Tim A. Stanton

<i>Jefferson County Policies &amp; Procedures</i>			
Policy Name:	Purchase Order Policy	Revised:	8-07-2014
Policy Number:	Finance – 305	Author:	Stanton
Associated:	Pink Purchase Order 4 Part-Form from Accounts Payable		

The purpose of this policy is to establish a uniform procedure for processing all purchase orders **and invoices** for the County. A purchase order is to be used for all items **which have a cost of \$5,000 or greater. Please note that items should not be purchased separately to avoid the \$5,000 limit when ordering in bulk. For example, a department needing five computers at \$1,000 each should not purchase the computers separately to avoid the PO policy.** ~~to be purchased.~~ Reimbursements ~~do not need to be on a purchase order, but must be submitted with an expense report, along with itemized receipts and supervisor's approval.~~ **All purchases of goods or services at or above \$5,000 require the approval of the County Commission.**

~~Purchase orders must be written for any items to be purchased. Items at or below \$250 require a purchase order to be approved by the County Administrator. Purchased items at or above \$250 require County Commission approval, which is also the same level established for the PCard Program. Please note items should not be purchased separately to avoid the \$250 limit when ordering in bulk.~~

The process for Purchase Orders (PO) at or above ~~\$250~~ **\$5,000** is as follows:

- The PO is to be completed in its entirety including the budget line item from which the expense should be paid. **The account coding on the PO must represent the appropriate account classification for the item being purchased.**
- The PO is submitted to the Commission Staff to be included on the next Commission Meeting Agenda.
- Once the PO is approved, the Commission Staff sends the entire PO to Accounts Payable.
- Accounts Payable will distribute a pink and white copy back to the originator indicating the purchase has been approved. (Accounts Payable keeps the blue and yellow copies).
- ONLY** at that point, should the originator of the PO purchase the item(s). Once the item is purchased and an invoice is obtained, the white copy of the purchase order with ~~an itemized receipt~~ **the invoice** attached should be returned to the Accounts Payable department. ~~If the budgeted line item has the appropriate funds, Accounts Payable will then process the payment.~~ A check, along with the invoice will be mailed to the vendor. Accounts Payable will keep one copy of the invoice and one copy of the purchase order for their files for auditing purchases.
- All purchases must be for reasonable and necessary costs. No purchases shall be made in excess of the amount approved by the Commission, unless the difference is strictly due to state tax and shipping costs.

~~--If the budgeted line item does not have the necessary funds to pay for the total invoice, the invoice will be denied by Accounts Payable and returned to the PO originator. It will be the purchaser's responsibility to complete a Budget Revision Form and appear before the Commission to have monies moved within their budget to accommodate the purchase.~~

The process for invoices without Purchase Orders (purchases less than \$5,000) are as follows:

--The invoice is to be signed by the appropriate department manager or person designated by the department manager. This signature provides the authorization that it was approved by the department for payment.

--The individual signing the invoice is to also write on the invoice the budget account number that is to be charged in their budget. The account coding on the invoice must represent the appropriate account classification for the item being purchased. For example if supplies are coded to professional services the invoice will be declined for misclassification of the expenditure type. When coding invoices the departments are required to write in the following budget code format on the invoice XXX-XXX. Where the first set of three numbers represent the department number and the second set of three numbers represent the object code of the expenditure. For example if the Sheriff's Office was purchasing supplies the coding would be 700-341. In this example 700 is the department number of the Sheriff's Office and 341 is the number for office supplies. If any department is paying an invoice from a fund other than the General Operating Budget of the County then it needs to be clearly written on the invoice which fund is being charges, as an example the Coal Severance Fund.

--Reimbursements must be submitted with an expense report, along with itemized receipts and supervisor's approval.

--If the budgeted line item does not have the necessary funds to pay the invoice the invoice will not be processed for payment. It will be the purchaser's responsibility to complete a budget revision form, and obtain the signature of the Finance Director. The Department Manager may also have to appear before the Commission to have monies moved within the budget to accommodate the purchase.

--Payments will not be made off statements unless the department attaches the detail to the statement which would be the individual invoices or individual receipts.

-- Any request for payment not submitted in the appropriate format is subject to being held by the Accounts Payable Department pending resolution of the Department Manager.

--Any late charges will be charged to the department that incurred the purchase. These late charges include late charges incurred by late submission of invoices; invoices that are being held for lack of budgeted funds; or requests for payments that are being held because they are in the wrong format.

--Departments should refrain from using other credit cards other than the Pcard. These other credit cards would include credit cards such as Staples and Home Depot. Any rewards program incentives from any credit card other than the Pcard are to be used only for authorized County purchases.

--If the purchase was not authorized by the Commission or **If** there are insufficient funds within their overall department budget to purchase the item, **and a budget transfer is not approved by the Commission then** it is the responsibility of the purchaser to either return the product or be personally responsible.

~~While purchase orders serve an important purpose for being able to place orders with vendors, every consideration should be given for utilizing the Jefferson County PCard. By utilizing the Pcard, it provides a rebate for the County which is additional revenue. This revenue is returned into the General Fund.~~

Exceptions **to Purchase Orders**: If the purchase is a required emergency for continued employee productivity or our citizens' use of our services and buildings, the maintenance department manager (in conjunction with the County Administrator) has the authority to spend up to \$10,000, if time is of the essence. Examples of exceptions would be, but not limited to, heating and air conditioning of the buildings, elevators for the public, car repairs for the deputies, or weather emergencies. If the purchase is above \$10,000, the maintenance department manager would be required to email the Commissioners to seek approval. Either exception requires the maintenance department manager to submit the PO through the agenda at the next regularly scheduled meeting for approval/ratification.



## State of West Virginia

**Glen B. Gainer III**

**State Auditor and  
Chief Inspector**

Office of the State Auditor  
Chief Inspector Division  
1900 Kanawha Boulevard, East  
State Capitol, Building 1, Suite W-100  
Charleston, West Virginia 25305

Toll Free: (877) 982-9148  
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July 16, 2014

Mr. Dale Manuel, President  
Jefferson County Commission  
P.O. Box 250  
Charles Town, WV 25414

We are pleased to confirm our understanding of the services we are to provide the Jefferson County Commission for the fiscal year ended June 30, 2013. We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the Jefferson County Commission's basic financial statements as of and for the year ended June 30, 2013. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Jefferson County Commission's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Jefferson County Commission's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's discussion and analysis (if applicable).
2. GASB required supplementary pension information (if applicable).
3. Schedule of funding progress – OPEB (if applicable).

We have also been engaged to report on supplementary information other than RSI that accompanies Jefferson County Commission's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements:

1. Rate covenant compliance (if applicable).
2. Combining statements and supplementary schedules (if applicable).

## **Audit Objectives**

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the Jefferson County Commission and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of Jefferson County Commission's financial statements. Our report will be addressed to the governing board of the Jefferson County Commission. We will make reference to Teed & Associates, PLLC's audit of Jefferson County Development Authority and Perry & Associates, CPAs, A.C.'s audit of Jefferson County Farmland Protection Board in our report on your financial statements. Our audit will also include performing procedures, or requesting other auditors to perform procedures, on the financial information of the Jefferson County Board of Health, Jefferson County Parks & Recreation Commission, Jefferson County Historic Landmark Commission and Jefferson County Emergency Ambulance Authority to enable us to express such an opinion. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that Jefferson County Commission is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

## **Management Responsibilities**

Management is responsible for the financial statements and all accompanying information as well as all representations contained therein.

Management is responsible for establishing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management is reliable and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements,

(2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving: (a) management, (b) employees who have significant roles in internal control and, (c) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

You are responsible for the preparation of the supplementary information in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information

#### **Audit Procedures – General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

#### **Audit Procedures -- Internal Control**

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

#### **Audit Procedures – Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Jefferson County Commission's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

#### **Audit Administration, Fees, and Other**

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing. We will provide copies of our reports to the Jefferson County Commission. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of the West Virginia State Auditor's Office and constitutes confidential information. However, subject to applicable laws or regulations, we may be requested to make certain audit documentation available to a federal oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Governmental Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of the West Virginia State Auditor's Office personnel.

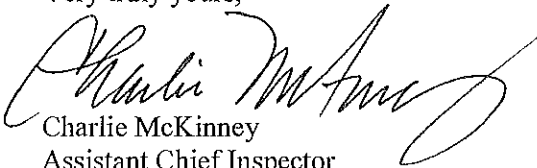
Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. *Government Auditing Standards* require we provide our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. A copy of our most recent external peer review report is available at our website (<http://www.wvsao.gov/ChiefInspector/AdvisoryMemos.aspx>) or can be obtained by contacting our office.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our auditors, Troy Kesner and Samantha Woods, have been assigned to conduct your audit and expect to begin the engagement on approximately June 26, 2014. To enable the auditors to work more efficiently, we would appreciate it if you would provide them with suitable office space that is quiet and has access to a telephone. Our fee for these services will be \$34,600 for the audit. Our invoices for these fees will be rendered periodically as work progresses and are payable on presentation. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new contract price before we incur the additional costs.

We appreciate the opportunity to be of service to the Jefferson County Commission and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and provide it to the auditor. If the auditor is not available, please return it to us to the attention of Cathy Pierce.

Very truly yours,



Charlie McKinney  
Assistant Chief Inspector  
Chief Inspector's Division  
West Virginia State Auditor's Office

RESPONSE:

This letter correctly sets forth the understanding of the Jefferson County Commission.

By: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

## Management Representation Letter – Non-Single Audit

[Letterhead of Governmental Unit]

[Today's Date]

West Virginia State Auditor's Office  
Chief Inspector Division  
Building 1, Room W-420  
Charleston, WV 25305

This representation letter is provided in connection with your audit(s) of the financial statements of [Name of Governmental Unit], which comprise the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information as of June 30, [Fiscal Year(s)] and the respective changes in financial position and, where applicable, cash flows for the period(s) then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of [date of this letter], the following representations made to you during your audit(s).

### Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated [date of engagement letter].
- 2) The financial statements referred to above are fairly presented in conformity with U.S. generally accepted accounting principles and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates are reasonable.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- 7) All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed. No events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements or in the schedule of findings and questioned costs.

- 8) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements for each opinion unit. A list of the uncorrected misstatements is attached to the representation letter.
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 10) Guarantees, whether written or oral, under which the government is contingently liable, if any, have been properly recorded or disclosed.

### **Information Provided**

- 11) We have provided you with:
  - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters [and all audit or relevant monitoring reports, if any, received from funding sources].
  - b. Additional information that you have requested from us for the purpose of the audit.
  - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
  - d. Minutes of the meetings of the government or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal awards.
- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
  - a. Management,
  - b. Employees who have significant roles in internal control, or
  - c. Others where the fraud could have a material effect on the financial statements.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the entity's financial statements communicated by employees, former employees, regulators or others.
- 16) We have disclosed to you all known instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 17) We have disclosed to you all actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 18) We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

## Government – specific

- 19) We have made available to you all financial records and related data (and all audit or relevant monitoring reports, if any, received from funding sources).
- 20) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 21) We have taken timely and appropriate steps to remedy fraud, violations of laws, regulations, contracts, or grant agreements, or abuse that you have reported to us. [Omit or modify this item if these findings are not reported].
- 22) We have a process to track the status of audit findings and recommendations. [Omit or modify this item if there are no audit findings].
- 23) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 24) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrected actions, for the report. [Omit or modify this item if there are no audit findings, or responses were not provided to the auditor].
- 25) The government has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
- 26) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and we have identified and disclosed to you all laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.
- 27) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 28) As part of your audit, you assisted with preparation of the financial statements and related notes [and schedule of expenditures of federal awards]. We have designated an individual with suitable skill, knowledge, or experience to oversee your services and have made all management decisions and performed all management functions. We have reviewed, approved, and accepted responsibility for those financial statements and related notes and schedule of expenditures of federal awards.
- 29) The government has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 30) The government has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 31) We have followed all applicable laws and regulations in adopting, approving and amending budgets.
- 32) The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 33) The financial statements properly classify all funds and activities.
- 34) All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to

financial statement users.

- 35) Components of net assets (net investments in capital assets, restricted, and unrestricted) and equity amounts are properly classified and, if applicable, approved.
- 36) Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
- 37) Provisions for uncollectible receivables have been properly identified and recorded.
- 38) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 39) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 40) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 41) Special and extraordinary items are appropriately classified and reported. [Omit or modify this item if there are no special or extraordinary items].
- 42) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- 43) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable depreciated.
- 44) The government meets the GASB-established requirements for accounting for eligible infrastructure assets using the modified approach. [Omit this item if the modified approach is not used].
- 45) We have appropriately disclosed the government's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available and have determined that net assets were properly recognized under the policy.
- 46) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurements and presentation of the RSI.
- 47) With respect to the supplementary information (SI), we acknowledge our responsibility for presenting the SI in accordance with accounting principles generally accepted in the United States of America, and we believe the SI, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the SI have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the SI.
- 48) Actuarial assumptions used to measure pension and OPEB liabilities and costs are appropriate. [Omit this item if the entity is a participating government].

Signed: \_\_\_\_\_

Signed: \_\_\_\_\_

Title: \_\_\_\_\_

Title: \_\_\_\_\_

**REQUEST FOR REVISION TO APPROVED BUDGET**

CONTROL NUMBER

Ora Ash, Director  
 West Virginia State Auditor's Office  
 200 West Main Street  
 Clarksburg, WV 26302  
 Phone: 627-2415 ext. 5114  
 Fax: 627-2417

Subject to approval of the state auditor, the governing body requests that the budget be revised prior to the expenditure or obligation of funds for which no appropriation or insufficient appropriation currently exists. (§ 11-8-26a)

**2015**  
 FY  
**1**  
 FUND  
**3**  
 REV. NO.  
**1 of 1**  
 PG. OF NO.

Jefferson County Commission  
 GOVERNMENT ENTITY

Person To Contact Regarding  
 Budget Revision: **Tim Stanton**  
 Phone: **304-724-8425 ext 1008**  
 Fax: **304-725-7916**

P.O. Box 250  
 STREET OR PO BOX  
 Charles Town  
 CITY  
 25414  
 ZIP CODE

COUNTY  
 Government Type

**REVENUES: (net each acct.)**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	PREVIOUSLY APPROVED AMOUNT	(INCREASE)	(DECREASE)	REVISED AMOUNT
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				

**NET INCREASE/(DECREASE) Revenues (ALL PAGES)**

COUNTIES-TRANSFERS TO THE GENERAL FUND FROM OTHER FUNDS MUST HAVE PRIOR APPROVAL OF AUDITOR'S OFFICE

**EXPENDITURES: (net each account category)**

(WV CODE 7-1-9)

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	PREVIOUSLY APPROVED AMOUNT	(INCREASE)	(DECREASE)	REVISED AMOUNT
428	Data Processing	305,546	28,450		333,996
431	Economic Development	434,310	20,000		454,310
696	Transfer to Financial Stabilization Fund	1,143,382		53,450	1,089,932
711	Emergency Services	264,887	5,000		269,887
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				

**NET INCREASE/(DECREASE) Expenditures**

APPROVED BY THE STATE AUDITOR

BY: \_\_\_\_\_ Date \_\_\_\_\_  
 Director, Local Government Services Division

AUTHORIZED SIGNATURE  
 OF ENTITY

APPROVAL  
 DATE

RESOLUTION

At a regular session of the Jefferson County Commission, held on the 7th day of August 2014, the following Order was made and entered:

SUBJECT: The revision of the Levy Estimate (Budget) for the County of Jefferson. The following resolution was offered.

RESOLVED: That subject to approval of the State Auditor as ex officio chief inspector of public offices, the Jefferson County Commission does hereby direct that the budget be revised as shown on budget revision number #3 to the General County Fund, a copy of which is entered as part of this record.

The adoption of the foregoing Resolution having been moved by \_\_\_\_\_, and duly seconded by \_\_\_\_\_ the vote was as follows:

Dale Manuel	_____
Jane Tabb	_____
Patsy Noland	_____
Walter Pellish	_____
Lyn Widmyer	_____

Whereupon, Commissioner Pellish declared said Resolution duly adopted, and it is therefore ADJUDGED and ORDERED that said Resolution be, and the same is, hereby adopted as so stated above, and Walter Pellish, President of the Jefferson County Commission, is authorized to affix his signature to the attached "Request for Revision to Approved Budget" to be sent to the State Auditor for approval.

\_\_\_\_\_  
Walter Pellish, President  
Jefferson County Commission

## Budget Revision Summary

### Budget Revision #3 of FY15

The following was expected to be paid from the FY14 budget and therefore was not budgeted for in FY15. These expenditures will occur in FY15 as a result there needs to be budget adjustments.

The following accounts are to be increased:

001-431-02-223-000-GG-000	Economic Development Professional Services	\$20,000
001-428-02-223-000-GG-000	Technology Professional Services	\$23,450
001-428-03-354-000-GG-000	Technology Hardware	\$ 5,000
001-711-02-223-000-PS-000	Homeland Security Professional Services	\$ 5,000

Account to decrease is:

001-696-05-566-000-GG-000	Transfer to Financial Stabilization Fund	\$53,450
---------------------------	--	----------

Capital Outlay Fund  
Updated 8/1/14

Cash and Investments as of 8/1/14	\$	4,648,084
CAD amount remaining to be paid	\$	251,245
Shepherdstown Bike Path	\$	30,000
JCESA Mortgage	\$	81,000
Courthouse Landscaping	\$	61,700
Emergency Reserve	\$	2,000,000
Funds available less approved items	\$	2,224,139
Hunter House Renovation	\$	125,000
Mason Bldg elevator	\$	250,000
Assessor Renovations	\$	75,000
Tax Office Renovations	\$	150,000
Possible pending items (unapproved)	\$	600,000
Net Balance	\$	1,624,139

**Not included in the above is \$2.4 million to \$8 million needed on building construction/purchase/renovation**

Approved

Possible Pending items discussed by Commissioners

Committed under Commissioner approved policy number 307

**AGENDA REQUEST FORM**  
[www.jeffersoncountywv.org](http://www.jeffersoncountywv.org)



Name: Annette Gavin

Department or Organization: **Jefferson County Convention & Visitor's Bureau**

Estimation of amount of time needed for appointment: 30-45 minutes (depending on questions)

Date Requested – 1<sup>st</sup> Choice: **August 7, 2014**

*If a specific date is needed, please provide reason for specific date: **Marketing agency is coming to help with presentation and JCCVB Board is scheduled to be present.***

Date Requested – 2<sup>nd</sup> Choice: Click here to enter text.

Subject (*Wording to be placed on agenda:* JCCVB Marketing update

Please provide the County Commission with a description of your request or presentation, including any background information: The JCCVB will deliver a presentation on our Marketing Strategy to include website, all assets, and Marketing campaigns. CEO will also report on the state of our CVB.

Is this a funding request? Y/N No  
If so, how much? \$Click here to enter text.

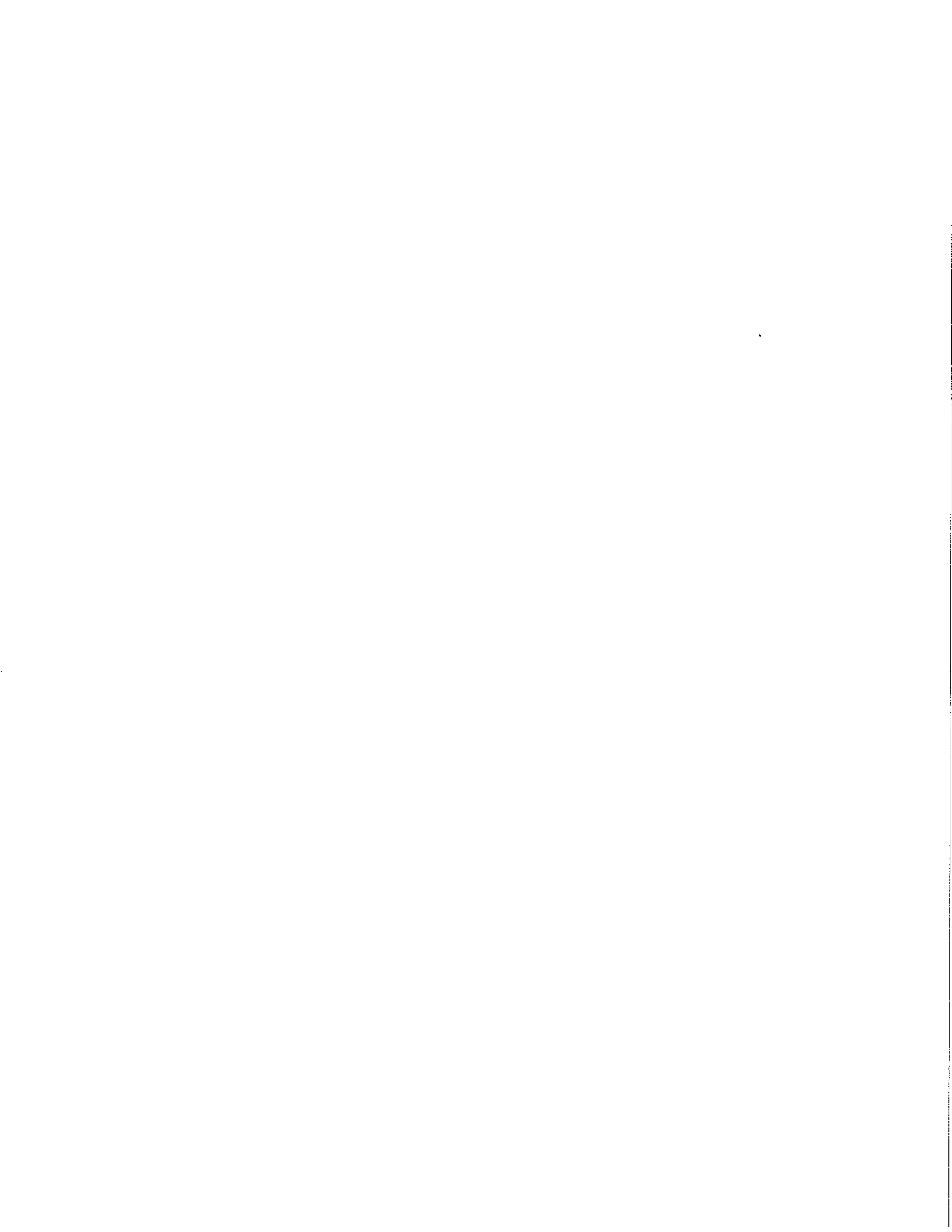
Recommended motion (*Please type out the wording of the motion that you would like the Commission to approve*): Click here to enter text.

Attach supporting documents for request, or request may be denied.  
If not attached, explain: Working with marketing agency and the presentation is not yet available.

Is equipment needed? Projector Y/N Click here to enter text. Internet/Wi Fi Y/N Yes. Telephone for conference call Y/N Click here to enter text.

Contact information:  
Email address: [Annette.gavin@jccvb.com](mailto:Annette.gavin@jccvb.com) Phone Number: 304-279-3637

**FOR COMMISSION STAFF USE ONLY – FINANCIAL IMPACT/COMMENTS**



**Quarterly Report**  
Jefferson County Historic Landmarks Commission  
April 1, 2014 through June 30, 2014  
July 2014

**1. Projects Undertaken**

- a. Cement Mill Property transfer to NPS
- b. Grant sponsor for purchase of Gibson property, Harpers Ferry
- c. Peter Burr Farm - ongoing
- d. Snow Hill/Poor House Improvements – ongoing
- e. WV GeoExplorer project – sponsor and coordinate
- f. Site Reviews

**2. Projects Completed**

- a. JCHLC presentation to JC Planning Commission on Historic Preservation ordinance.
- b. Submission of National Register nomination in Maryland for Packhorse Ford

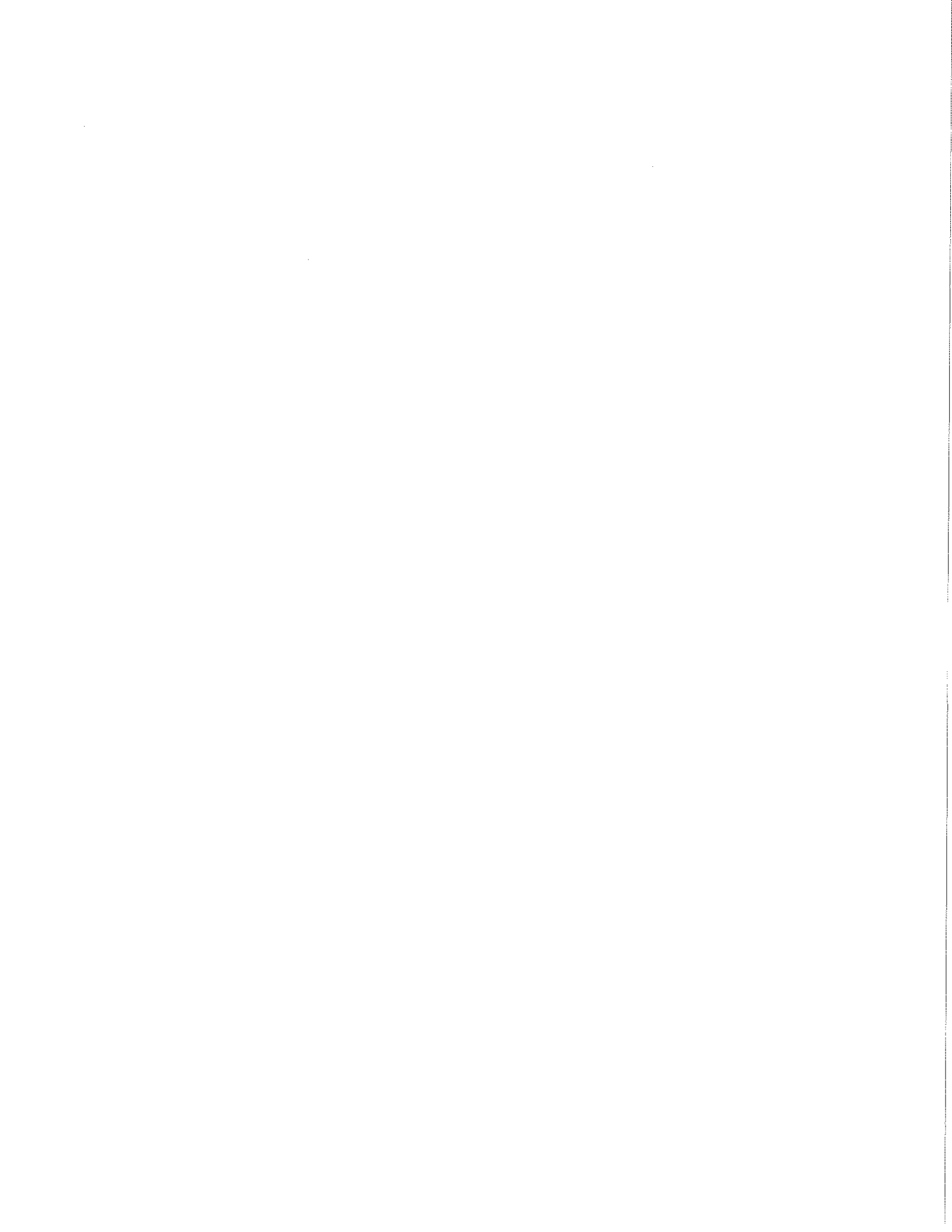
**3. Projects Proposed**

- a. Development of historic preservation curriculum for fourth and eighth graders in conjunction with JC Schools
- b. Documentation of significant barns and farmsteads
- c. Amending WV Code definition of “Certified historic structure” during 2015 legislative session

**4. Items Requiring Jefferson County Commission Attention**

- a. None at this time

Submitted by  
Martin Burke  
Chairman, JCHLC





Received

JUL 28 2014

Jefferson County Commission

STATE OF WEST VIRGINIA  
OFFICE OF THE GOVERNOR  
1900 KANAWHA BOULEVARD, EAST  
CHARLESTON, WV 25305  
(304) 558-2000

EARL RAY TOMBLIN  
GOVERNOR

July 23, 2014

The Honorable Walter Pellish  
President  
Jefferson County Commission  
124 East Washington Street  
Charles Town, West Virginia 25414

Dear Commissioner Pellish:

I am pleased to inform you that I have approved a Community Corrections (CC) program grant award, to the Jefferson County Commission in the amount of \$150,000. These funds will be utilized for the continued operation of a community corrections program in Berkeley, Jefferson, and Morgan Counties.

Please let me know if our Division of Justice and Community Services' staff or I can be of further assistance.

Sincerely,

A handwritten signature in blue ink that reads "Earl Ray Tomblin".

Earl Ray Tomblin  
Governor

ERT/amw

c: Ronda Eddy

**STATE OF WEST VIRGINIA**  
**At CHARLESTON**  
**EXECUTIVE ORDER NO. 5-14**  
**By the Governor**

**WHEREAS**, on June 16, 2011, Governor Tomblin issued Executive Order 2-11, creating the West Virginia Statewide Interoperable Radio Network ("SIRN") for first responders to help assure the safety of all citizens in the event of a disaster or emergency; and

**WHEREAS**, SIRN operates in over seventy locations and provides coverage throughout most of West Virginia; and

**WHEREAS**, any public safety agency (federal, state, county, and municipal) that operates in West Virginia may utilize SIRN; and

**WHEREAS**, Executive Order 2-11 tasks the West Virginia Homeland Security Advisor to consult with the Statewide Interoperability Coordinator ("SWIC") as a prerequisite for presenting recommendations to the Governor for determining "statewide priorities related to interoperable communications"; and

**WHEREAS**, it is necessary to develop a long term plan to ensure the sustainability of SIRN and clarify its governance structure.

**NOW, THEREFORE, I, EARL RAY TOMBLIN**, pursuant to the authority vested in me as the Governor of West Virginia, do hereby **ORDER**:

1. That Executive Order 2-11 be continued to the extent it is not contradicted herein.

2. That, pursuant to § 15-5-21 of the West Virginia Code, the Director of Homeland Security and Emergency Management, working in conjunction with the SWIC and the Statewide Interoperability Executive Committee ("SIEC"), present to the Governor no later than October 31, 2014, the following:

a. An inventory of all properties and equipment owned or utilized by SIRN, including all related agreements;

b. An inventory of all SIRN users and tenants, including information regarding their particular responsibilities in connection with SIRN;

c. An estimated budget for the continued sustainability of SIRN, specifically detailing participation by all departments and agencies that will participate and will continue to participate in the logistical and financial support of SIRN;

d. A detailed report of current support for SIRN by all State departments and agencies, including number of personnel and funding committed;

e. An itemization of funding spent by all executive branch agencies on two way radio communications systems and the number of personnel currently dedicated to maintaining those systems;

f. Recommended legislation for the long term financial sustainability, organizational structure, and ongoing governance of SIRN; and

g. An inventory of any dispatch or other location that has radio equipment directly connected to the Core switches that operate SIRN.

3. That the Director of Homeland Security and Emergency Management, within 15 days of this Executive Order, establish a task force to continue the existing expansion and maintenance of SIRN. This task force shall coordinate on a daily basis with the SWIC for the normal maintenance and operational activities of SIRN. The task force shall be comprised of all supervisors, technicians, and other personnel that are currently working on SIRN. These individuals shall be assigned full time to this task force and shall remain employees of their respective agencies and continue to be paid and receive all normal benefit and administrative support by their respective agencies. Funding currently being provided by various departments and agencies shall be continued to support the task force and SIRN. All Cabinet Secretaries shall ensure compliance with this Executive Order and provide the necessary financial and other information that may be necessary for the completion of the report.

4. That the Director of Homeland Security and Emergency Management, who has been designated the First Net State Single Point of Contact for the necessary planning and deployment of the National Public Safety Broadband Network in West Virginia, appoint, in collaboration with the Governor's office, a committee to work on First Net related issues and serve as the advisory board for First Net in West Virginia.

5. That members of the SIEC serve without compensation, provided that each member of the SIEC may receive reimbursement for travel expenses in accordance with state travel guidelines.

6. That state agencies and spending units obtain the prior written approval of the SWIC to purchase radios, microwave, or satellite equipment and related goods and services. This requirement specifically includes purchases of equipment not included on the SIEC's Approved Compatibility Equipment List when made by local entities using federal or state funds.

7. That the SWIC review and approve any contracts or agreements not utilizing the SIEC pre-approved template, including the purchase and use of radios, microwave, or satellite equipment and related goods and services to ensure compatibility with SIRN.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the Great Seal of the State of West Virginia to be affixed.



DONE at the Capitol, in the City of Charleston, State of West Virginia, this ninth day of July, in the year of our Lord, Two Thousand Fourteen, and in the One Hundred Fifty-Second year of the State.

*Earl Ray Tomblin*  
GOVERNOR

By the Governor  
*Natalie E. Emmert*  
SECRETARY OF STATE

# Jefferson County

## FY2015 Event Schedule



October 8, 2014	Wear Your Favorite Sports Team Paraphernalia & Chili Cook-off Day	11:30 – 2:00 p.m.
December 18, 2014	Holiday Breakfast	7:45 – 9:30 a.m.

Wear Your Favorite Sports Team Paraphernalia and Chili Cook-Off – All employees wishing to wear their favorite sports team paraphernalia to work are asked to pay \$1.00 for the privilege. (Sports can include your favorite gear for tennis, golf, NASCAR, etc.). Your \$1.00 donation should be given to Jessica Carroll. The monies will help to pay for this and other events.

You should also notify Jessica if you are bringing a pot of chili so we can plan appropriately. We estimate we will need at least 10 crock pots of chili to feed our attendees. All employees wishing to enter the Chili Cook-Off should bring their crock pot and spoon to the Maintenance Porch (behind the Hunter House) by 11:15. You should label your chili with a name for the ballot. Ballots will be available for employees to vote for the best chili. Employees attending the lunch and not interested in preparing a crock pot full of chili are encouraged to bring other items complimentary to chili such as cheese, onions, corn bread, etc. Look forward to seeing you there! If it rains, it will be in the Library Conference Room.

Christmas Breakfast – Christmas Breakfast will be provided by the Commissioners and prepared by the Commissioners. The event will take place at the Bardane Maintenance Conference Room. The breakfast will consist of pancakes, sausage, eggs and sausage gravy. It will be held from 7:45 a.m. to 9:30 a.m. There will also be an opportunity for department and individual pictures to be taken with Santa.

**Remember to start decorating or purchasing your ugliest sweater for the 2014 Ugliest Holiday Sweater Contest to be held at 8:40 a.m. during the Christmas breakfast.**

**Questions regarding the events should be directed to Sandy McDonald, Jessica Carroll or Debbie Keyser. Mark your calendar now. Look forward to seeing you then!!!**



Received

JUL 28 2014

WEST VIRGINIA DEPARTMENT OF TRANSPORTATION

Division of Highways

Jefferson County Commission

1900 Kanawha Boulevard East • Building Five • Room 110  
Charleston, West Virginia 25305-0430 • (304) 558-3505

Earl Ray Tomblin  
Governor

Paul A. Mattox, Jr., P. E.  
Secretary of Transportation/  
Commissioner of Highways

July 21, 2014

To Whom It May Concern:

The Statewide Transportation Improvement Program (STIP) is a financially constrained document required to show planned Federal Highway Administration (FHWA) and Federal Transit Administration (FTA) expenditures for federal fiscal years 2014-2019. One of the requirements to funding any project with FHWA or FTA funds is that each proposed project undergoes a public "review and comment period". Therefore, additions or deletions to the STIP and certain changes to projects currently in the STIP must meet this requirement before federal funds can be obtained. Accordingly, I am again requesting your assistance in making available (to anyone who wishes to review them) the attached listing of proposed amendment to the approved 2014-2019 STIP.

All written comments are to be received no later than August 6, 2014, and should be mailed to:

Anthony J. Carovillano, P.E., P.S.  
Programming Division  
West Virginia Division of Highways  
Building 5, Room A-816  
1900 Kanawha Boulevard, East  
Charleston, West Virginia 25305-0430

Should you have any questions, please contact Mr. Carovillano at (304) 558-9736.

Very truly yours,

Original signed by:

Robert L. Pennington, P.E.

Robert L. Pennington, P. E.  
Acting Deputy State Highway Engineer –  
Planning and Programming

RLP:Cs

Attachment

- ✓ cc: Mr. Kevin Burgess, Federal Highway Administration – w/ attachment
- Ms. Brigid Hynes Cherin, Federal Transit Administration – w/ attachment
- Ms. Kathleen Zubrzycki, Federal Transit Administration – w/ attachment
- Ms. Susan O'Connell, Division of Public Transit – w/ attachment

**STATEWIDE TRANSPORTATION IMPROVEMENT PROGRAM (STIP) FFY 2014-2019  
PROGRAM AMENDMENT**

COUNTY	FFY	DISTRICT	GROUP	FUNDING OBLIGATION DATE	FUND TYPE	PHASE	ROUTE	PROJECT NAME	TYPE OF WORK	STATE PROJ. NUMBER	FEDERAL PROJECT NUMBER	FEDERAL DOLLAR COST	TOTAL PHASE COST	FEDERAL COST CHANGE
<b>PROJECT COMMENTS</b>														
GRANT	2014	5		8/28/2014	RR/HWY XING	CON	US220	US 220, PETERSBURG RAILROAD SIGNAL &	UPGRADE CROSSING & SIGNALS	U312 220 ?????	RHCH02207??	\$247,500	\$275,000	\$0
<b>ADD NEW PROJECT</b>														
GREENBRIER	2014	9		8/28/2014	RR/HWY XING	CON	US060	US 60 RUPERT RR XING	UPGRADE CROSSING	U313 60 ?????	RHCH00607??	\$14,400	\$16,000	\$0
<b>ADD NEW PROJECT</b>														
HARDY	2014	5		8/28/2014	RR/HWY XING	CON	US220	US 220, PETERSBURG GAP RAILROAD SIGNAL	UPGRADE SIGNALS	U316 220 ?????	RHPD02207??	\$10,800	\$12,000	\$0
<b>ADD NEW PROJECT</b>														
HARRISON	2016	4		11/28/2015	TAP	CON	NA	BRIDGEPORT ROUTE 58 PED WALKWAY 2013	CONST SW	U317 BR/DG 7 00	TEA2014136D	\$110,000	\$137,500	\$0
<b>ADD NEW PROJECT (REDUCED ALLOCATION)</b>														
HARRISON	2015	4		11/28/2014	TAP	ENG	NA	BRIDGEPORT ROUTE 58 PED WALKWAY 2013	CONST SW	U317 BR/DG 7 00	TEA2014082TCD	\$50,000	\$50,000	\$0
<b>ADD NEW PROJECT (REDUCED ALLOCATION)</b>														
LOGAN	2015	2		12/28/2014	NHPP	CON	WV010	PECKS MILL SIGNAL	REN EX. TRAFFIC SIGNALS	S323 10 ?????	NHPP00107??	\$120,000	\$150,000	\$0
<b>ADD NEW PROJECT (REDUCE ALLOCATION)</b>														
MERCER	2015	10		11/28/2014	NHPP	CON	US460	US 460 DIP REPAIR	FILL RR TUNNEL W/ GROUT, RESURF	S328 460 02570 00	NHPP0460057D	\$320,000	\$400,000	\$0
<b>ADD NEW PROJECT</b>														
MINGO	2015	2		6/28/2015	TAP	CON	NA	GILBERT SIDEWALK ENHANCEMENT 2013	CONST SW	U330 GIL/BE 2 00	TEA2014141D	\$165,000	\$206,250	\$0
<b>ADD NEW PROJECT</b>														
MINGO	2015	2		10/28/2014	TAP	ENG	NA	GILBERT SIDEWALK ENHANCEMENT 2013	CONST SW	U330 GIL/BE 2 00	TEA2014088TCD	\$75,000	\$75,000	\$0
<b>ADD NEW PROJECT</b>														
RANDOLPH	2014	8		8/28/2014	RR/HWY XING	CON	US250	US 250, CHEAT BRIDGE RAILROAD SIGNAL &	UPGRADE SIGNALS & CROSSING	U342 250 ?????	RHCH02507??	\$234,000	\$260,000	\$0
<b>ADD NEW PROJECT</b>														
RITCHIE	2016	3		11/28/2015	TAP	CON	NA	HARRISVILLE SIDEWALK IMP 2013	CONST SW	U343 HAR/RI 2 00	TEA2014103D	\$133,100	\$166,375	\$0
<b>ADD NEW PROJECT (REDUCED ALLOCATION)</b>														
RITCHIE	2015	3		11/28/2014	TAP	ENG	NA	HARRISVILLE SIDEWALK IMP 2013 (TOLL CREDITS)	CONST SW	U343 HAR/RI 2 00	TEA2014095TCD	\$60,500	\$60,500	\$0
<b>ADD NEW PROJECT (REDUCED ALLOCATION)</b>														
RITCHIE	2014	3		8/28/2014	NHPP	CON	US050	PENNSBORO-GREENWOOD	RESURF (1.5" HMA)	S343 50 ?????	NHPP00507??	\$1,600,000	\$2,000,000	\$0
<b>ADD NEW PROJECT</b>														

**AMENDMENT #**

Print Date: 7/18/2014

Page 1 of 2

**STATEWIDE TRANSPORTATION IMPROVEMENT PROGRAM (STIP) FFY 2014-2019  
PROGRAM AMENDMENT**

COUNTY	FFY	DISTRICT	GROUP	FUNDING OBLIGATION DATE	FUND TYPE	PHASE	ROUTE	PROJECT NAME	TYPE OF WORK	STATE PROJ. NUMBER	FEDERAL PROJECT NUMBER	FEDERAL DOLLAR COST	TOTAL PHASE COST	FEDERAL COST CHANGE
<b>PROJECT COMMENTS</b>														
ROANE	2015	3		12/28/2014	STP	CON	US119	KANAWHA LINE-AMBLER RIDGE	CIR	S344 119 00000 00	STP0119405D	\$2,600,000	\$3,250,000	\$0
<b>ADD NEW PROJECT</b>														
SUMMERS	2014	9		7/28/2014	ARMARK / GRAN	CON	NA	JOHN HENRY PARK KIOSKS	DES & INST 15 INTERPRETIVE PANELS	U345 LGRSB 1 00	S811WW006D	\$12,080	\$12,080	\$0
<b>CANCEL</b>														
STATEWIDE	2015	89		6/28/2015	HSIP	CON	NA999	RWIS INSTALL	INSTALL WEATHER STATIONS	U399 RWIS 1 05	HSIP2008038D	\$616,500	\$685,000	\$0
<b>CANCEL</b>														



Received

JUL 28 2014

Jefferson County Commission

*State of West Virginia*  
**Glen B. Gainer III**

Office of the State Auditor  
County Collections Division  
1900 Kanawha Boulevard, East  
State Capital, Building 1, Suite W-118  
Charleston, West Virginia 25305

**State Auditor and  
Commissioner of Delinquent  
and Nonentered Lands**

Toll Free: (888) 509-6568  
Telephone: (304) 558-2262  
FAX: (304) 558-4156  
[www.wvsao.gov](http://www.wvsao.gov)

July 22, 2014

Honorable Peter Dougherty  
Sheriff and Treasurer  
of Jefferson County  
P O Box 9  
Charles Town, WV 25414

Re: Jefferson County Notice of Auction of  
Delinquent and Nonentered Lands

Dear Sheriff Dougherty:

Enclosed is the list of properties that will be offered for sale on August 28, 2014.

Should you have any knowledge that any of these properties should not be included in the Sale, please contact this office as soon as possible. The Auditor's Office does not wish to include any properties in the Sale that shouldn't be sold. Please note that properties who status indicate that they have been deeded, redeemed, dismissed, suspended, or suspended because of bankruptcy will not be offered for sale.

If you have any questions please feel free to contact me.

Sincerely yours,

Russell Rollyson  
Deputy State Auditor  
County Collections Division

Encl(s)

cc: Honorable Jennifer Maghan, County Clerk  
Honorable Laiura Ratteni, Circuit Clerk  
Honorable Angela Banks, Assessor  
Honorable Ralph Lorenzetti, Prosecuting Attorney  
Honorable Walt Pellish, President of the Jefferson County Commission

**Jefferson County  
Delinquent and Nonentered Land Sale  
August 28, 2014**

<b>CERT NO</b>	<b>YEAR SOLD</b>	<b>NAME1</b>	<b>NAME2</b>	<b>DESCRIPTION</b>	<b>DISTRICT</b>	<b>MUNICIPALITY</b>	<b>STATUS</b>
190652	1993	Jefferson Investors Inc		Residue #1 (.003 A) Ambrose	Charles Town	Ranson	
191003	2010	Dan Ryan Builders Inc		Blk 99 Lt C (.33AC) Brickyard	Charles Town	Ranson	
191004	2010	Dan Ryan Builders Inc		Lt D Ranson Estates	Charles Town	Ranson	
191005	2010	Dan Ryan Builders Inc		SWM Ranson Estates Phase II	Charles Town	Ranson	
191008	2011	Bitto Edward J & Iris M		Sec 21J #62 Shannondale	Charles Town		
191009	2011	Dillow Gardner 2011-12	Shenandoah Mini Home LLC 2013	Blk 15 #4, 5 (#6244 6245 6248)	Charles Town		
191010	2011	Dillow Gardner 2011-12	Shenandoah Mini Home LLC 2013	Blk 15 #3 (#6247 6246)	Charles Town		
191011	2011	Grimes Wiley E Jr & Penny S		Sec 11H #73 Shannondale	Charles Town		
191012	2011	Grimes Wiley E Jr & Penny S		Sec 15J #56 Shannondale	Charles Town		
191013	2011	Hentschel Linda J & Michael W		Sec 4J #3 Shannondale	Charles Town		
191014	2011	Hough Louann		Blk 4 #17 Shenandoah Junction	Charles Town		
191015	2011	Pocock Thomas G		Sec 4J #14 Shannondale	Charles Town		
191016	2011	Tull Richard E Jr-Estate		Lt "D" or 1/2 A S&W Enterprises	Charles Town		
191017	2011	Beavers Robert S & Louise		Sec G #104 SCJ	Harpers Ferry		
191018	2011	Carter Terry L		Sec X #119 SCJ	Harpers Ferry		
191019	2011	Carter Terry L		Sec X #123 SCJ	Harpers Ferry		
191020	2011	Chappelle Louise L		Sec B Blk B #84 85 86 87 SCJ	Harpers Ferry		
191021	2011	Craig Roy T		Sec 1 #4A Keyes Ferry Acres	Harpers Ferry		

CERT NO	YEAR SOLD	NAME1	NAME2	DESCRIPTION	DISTRICT	MUNICIPALITY	STATUS
191022	2011	Craig Roy T Sr Et Al 2011	Craig Roy T Sr Estate Et Al 2012- 13	Sec D #46 SCJ	Harpers Ferry		
191023	2011	Craig Roy T Sr Et Al 2011	Craig Roy T Sr Estate Et Al 2012- 13	Sec E #38 39 40 41 - SCJ (#5462 & 6524)	Harpers Ferry		
191024	2011	Daster Limited Inc		Sec F #19 Westridge Hills	Harpers Ferry		
191025	2011	Dillow Gardner W 2011-12	Shenandoah Mini Home LLC 2013	1 1/5 A Millville Ashbaugh Dillow	Harpers Ferry		
191026	2011	Dillow Gardner W 2011-12	Shenandoah Mini Home LLC 2013	1 3/5 A Painter Dillow	Harpers Ferry		
191027	2011	Edmond Joseph & Domie A		Sec M #31 SCJ	Harpers Ferry		
191028	2011	Eye Douglas M Jr & Charles R		Sec 1 #2-Keys Ferry Acres	Harpers Ferry		
191029	2011	Fries Kery & George		Sec X #8 SCJ	Harpers Ferry		
191030	2011	Hymiller Michael & Valerie S		Sec B Blk A #64 65 66 SCJ	Harpers Ferry		
191031	2011	Masser Robert M & Teresa R		Sec 5 #521 Blue Ridge Acres	Harpers Ferry		
191032	2011	Masser Robert M & Teresa R		Sec 5 #525 Blue Ridge Acres	Harpers Ferry		
191033	2011	Orser Donald J		.13 Ac Blue Ridge Ac Residue	Harpers Ferry		
191034	2011	Orser Donald J		1 Parcel - Westridge Hills	Harpers Ferry		
191035	2011	Orser Donald J		Sec G #34 (Long) Westridge Hills	Harpers Ferry		
191036	2011	Orser Donald J		Sec G #28 Westridge Hills	Harpers Ferry		
191037	2011	Orser Donald J		Sec E #13 Westridge Hills	Harpers Ferry		
191038	2011	Pearl Bessie J Est		2.18 Ac-Mountain	Harpers Ferry		
191039	2011	Pearl Bessie J Est		2.06 Ac Mt-Pearl	Harpers Ferry		
191040	2011	Sullivan Timothy M		Sec 2 - SWM Lot Schaeffers Crossroads	Harpers Ferry		

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191041	2011	Thompson Dean A		Lt #9 Wide River Farm	Harpers Ferry		
191042	2009	Turbyfill Nathan D		Po Box 242 Harbeson DE 19951 BT2009- 2010 2 A Mountain 2011- 2013	Harpers Ferry		
191043	2011	Uniwest Sanitary Systems		10.10 Ac-Weller Rawlings	Harpers Ferry		
191044	2011	Valentine Ormonde J & Florence L		Sec I #12 Westridge Hills	Harpers Ferry		
191045	2011	Worthington Frank S & Audrey K		Sec J #6 7 8 Westridge Hills	Harpers Ferry		
191046	2011	Worthington Frank S & Audrey K		Sec J #9 Westridge Hills	Harpers Ferry		
191047	2011	Johnson Charles W		Sec 5L #7 Shannondale	Kabletown		
191048	2011	Johnson Charles W		Sec 5L Outlot #7A Shannondale	Kabletown		
191049	2011	McCauley Richard A II & Tracey L		Sec 4F #13 Shannondale	Kabletown		
191050	2011	Means Rothey A		1/4 Ac Mt Pleasant Tolson	Kabletown		
191051	2011	Orser Donald J		Sec 16F #23 24 Shannondale	Kabletown		
191052	2011	Orser Donald J		Sec 17F #46 Shannondale	Kabletown		
191053	2011	Orser Donald J		Sec 2B #7 Shannondale	Kabletown		
191054	2011	Steiner Robert F & Ethel F - Trustees		Sec 6F #24 Shannondale	Kabletown		
191055	2011	Steiner Robert F & Ethel F - Trustees		Sec 6F #25 Shannondale	Kabletown		
191056	2011	Thrall Gentry H & Dorothy V		Sec 1G #14 Shannondale	Kabletown		

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191057	2011	Woolwine Jean P		Sec 23F #29 Shannondale	Kabletown		
191058	2011	Karns Eric W & Deborah K		Lt #11 Wide Horizon Sec Pt 1 Hidden River	Middleway		
191059	2011	Scott Kelly L 2011-12	Keegin Timothy F 2013	1/4 Ac Kearn	Middleway		
191060	2011	Cape Edward J III		Lt #11 Rosewood Court	Charles Town	Ranson	
191061	2011	Cape Edward J III		Lt #15 Rosewood Court	Charles Town	Ranson	
191062	2011	Ford Melvin E & Dorothy A		Blk 132 #19 20	Charles Town	Ranson	
19739	1996	Baldwin, Richard T. & Kathryn J.		Swm & Common Area Bon Aire Village	Shepherdstown		
19763	2004	Kilham Dixie Donald		1 Lt Ridge St Bluff	Harpers Ferry	Harpers Ferry	
19764	2004	Brown C M B		Blk 157, #24	Charles Town	Ranson	
19766	2004	Kilham Dixie D		Blk 130 #45	Charles Town	Ranson	
19767	2004	Ranson Ests LTD Liability Co.		Open ares A, B, & Mail/Bus Stop (.207 AC)	Charles Town	Ranson	
19771	2007	Hatcher Ruth		Sec H #22- Westridge Hills	Harpers Ferry		
19772	2007	Morgan Mary A		1/5 Ac Halltown	Harpers Ferry		
19774	2007	Worthington Frank S III & Chris D		Sec J #1 Westridge Hills	Harpers Ferry		
19779	2008	Ashbaugh Paul & Donna		Common Area Ashland Village	Harpers Ferry	Bolivar	
19780	2008	C&R Development LLC		.73 A Mission Ridge - Park	Charles Town		
19782	2008	McLaughlin James M		Pt Lt #25 McLaughlin	Charles Town		
19783	2008	McLaughlin James M		Pt Lt #29 McLaughlin	Charles Town		
19784	2008	McLaughlin James M		Pt Lt #32 McLaughlin	Charles Town		
19787	2008	Burnett Marguerite		Open Space & Swm Greenfield	Charles Town	Charles Town	

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19788	2008	Albert Jeffrey B 2008	Vehicle Donation Processing Center 2009 Harris Randy C & Sarka 2010	Sec B #58 Westridge Hills	Harpers Ferry		
19792	2008	Harpers Ferry Mountain Club Inc		Sec L #33 SCJ	Harpers Ferry		
19798	2008	Learnard Steven		Sec A Blk B #61 SCJ	Harpers Ferry		
19799	2008	Learnard Steven		Sec J #203 SCJ	Harpers Ferry		
19814	2008	Stanton John		Sec 16F #45 Shannondale	Kabletown		
19815	2008	Stanton John		Sec 16F #46 Shannondale	Kabletown		
19817	2008	Zwog West LLC		Sec 15F #3 Shannondale	Kabletown		
19818	2008	Zwog West LLC		Sec 15F #2 Shannondale	Kabletown		
19820	2009	Dillow Gardner & Sylvia R		Sec 5J #27 Shannondale	Charles Town		
19828	2009	Tri-State Homes Inc		1.05 Ac - Rt 9 Wysong SWM & Park - Robelei Subd	Charles Town		
19861	2009	Dillow Gardner & Sylvia R		Sec B #48 Westridge Hills	Harpers Ferry		
19862	2009	Dillow Gardner & Sylvia R		Sec J #3 Westridge Hills	Harpers Ferry		
19863	2009	Dillow Gardner & Sylvia R		Sec F #17 Westridge Hills	Harpers Ferry		
19864	2009	Dillow Gardner W		Sec A #76 Westridge Hills	Harpers Ferry		Redeemed
19865	2009	Dillow Gardner W		Sec A #77 Westridge Hills	Harpers Ferry		Redeemed
19866	2009	Dillow Gardner W		Sec H #25 Westridge Hills	Harpers Ferry		
19867	2009	Dillow Gardner W		Sec F #16- Westridge Hills	Harpers Ferry		
19870	2009	Flores Daisy 2009	Klein Nancy L 2011	Sec X #125x127x SCJ	Harpers Ferry		

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19872	2009	Griffith Thomas		Sec F #15- Westridge Hills	Harper Ferry		
19879	2009	Rider Raymond		Sec P #61 62 SCJ	Harpers Ferry		
19880	2009	Rider Raymond		Sec P #67 68 SCJ #6761	Harpers Ferry		
19896	2009	Penwell Eric Lee		Sec 21F #31 Shannondale	Kabletown		
19897	2009	Penwell Eric Lee		Sec 21F #32 Shannondale	Kabletown		
19898	2009	Quick Phillip D Jr		Sec 9F #10 Shannondale	Kabletown		
19908	2009	Weller Susan G		Blk 142 #5	Charles Town	Ranson	
19910	2009	Hartzell Gardens LLC		.78 Ac Hartzell Gardens	Shepherdstown		
19914	2010	Briar Run Estates Owners Association Inc		Pcl A (SWM) & Bus Stop Briar Run Estates	Charles Town		
19916	2010	Firestone Myrna O & Joan E O'Dell		Sec 6H #16, 17 Shannondale	Charles Town		
19918	2010	Firestone Myrna O & Joan E O'Dell		Sec 21J #44 Shannondale	Charles Town		
19919	2010	Harvey Charles A & Helen P		Sec 18J #46 Shannondale	Charles Town		
19920	2010	Harvey Charles A & Helen P		Sec 18J #45 Shannondale	Charles Town		
19929	2010	Braxton Donald M & Betty A		Pt Lts #7, 8, 9, 10 Northwest Terrace	Charles Town	Charles Town	
19930	2010	Burnett Marguerite 2010-11	Clark James D 2012	Commercial Lt (.36 A) Greenfield	Charles Town	Charles Town	
19931	2010	Fries George & Kery		1 Lot Water St - Ridedutt	Charles Town	Charles Town	
19935	2010	Williams Orrin P		1/4 Bloomery Road	Charles Town	Charles Town	
19938	2010	Dan Ryan Builders Inc		1.31 Ac SWM Amber Knolls	Harpers Ferry		
19939	2010	Daskievige Mark & Lisa F		Sec B #59, 60 - Westridge Hills	Harpers Ferry		
19944	2010	Eusini John		Sec H #8 Westridge Hills	Harpers Ferry		

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19945	2010	Eusini John		Sec H #9 Westridge Hills	Harpers Ferry		
19948	2010	Fries George E & Kery A		Sec 11 #42 Blue Ridge Acres	Harpers Ferry		
19949	2010	Fries George E & Kery A		Sec 11 #43 Blue Ridge Acres	Harpers Ferry		
19951	2010	Fries George E & Kery A		Sec I Pt Lt #14 - Westridge Hills	Harpers Ferry		
19952	2010	Fries George E & Kery A		Sec I #5 - Westridge Hills	Harpers Ferry		
19956	2010	Monfordini Daniel R		Sec 17 #5 Keyes Ferry Acres	Harpers Ferry		
19957	2010	Monfordini Daniel R		Sec 24 #15 Keyes Ferry Acres	Harpers Ferry		
19958	2010	O'Dell Joan E		Sec B #251 Westridge Hills	Harpers Ferry		
19959	2010	O'Dell Joan E		Sec H #14 Westridge Hills	Harpers Ferry		
19960	2010	O'Dell Joan E		Sec D #23 Westridge Hills	Harpers Ferry		
19961	2010	O'Dell Joan E		Sec D #24 Westridge Hills	Harpers Ferry		
19962	2010	O'Dell Joan E		Sec D #25 Westridge Hills	Harpers Ferry		
19963	2010	O'Dell Joan E		Sec D #26 Westridge Hills	Harpers Ferry		
19964	2010	O'Dell Joan E		Sec D #27 Westridge Hills	Harpers Ferry		
19965	2010	O'Dell Joan E		Sec D #28 Westridge Hills	Harpers Ferry		
19973	2010	Fries George E & Kery A		Lt #1 Blk G Hamilton & Pell St	Harpers Ferry	Harpers Ferry	
19977	2010	Champion Clarence P & Doris E		Sec 16F #22 Shannondale	Kabletown		
19987	2010	Orser Donald J		Sec 15F #10 Shannondale	Kabletown		
19988	2010	Orser Donald J		Sec 3G #36 & Parcel Shannondale	Kabletown		
19994	2010	Tobin Richard L		Sec 11F #31 Shannondale	Kabletown		

CERT NO	YEAR SOLD	NAME1	NAME2	DESCRIPTION	DISTRICT	MUNICIPALITY	STATUS
19995	2010	Tobin Richard		Sec 11F #32 Shannondale	Kabletown		

**WEST VIRGINIA LOTTERY  
WEEKLY SETTLEMENT FOR CHARLES TOWN**

Week Ending Date	FY15 July 26, 2014
To be Deposited on:	August 1, 2014
Amount Played	61,575,846.43
Amount Won	55,469,864.48
Amount Promo	243,496.00
MWAP Contribution	<u>2,982.70</u>
Adjusted Gross Terminal Revenue	<u>5,859,503.25</u>
Administrative Costs @ 4%	234,380.13
Excess Lottery Fund @ 4%	<u>0.00</u>
Net Terminal Revenue	<u>5,625,123.12</u>
Surcharge @ 10%	0.00
State Share Excess @ 58%	0.00
Track Share of Capital Reinvestment @ 42%	<u>0.00</u>
<i>Track Share of Capital Reinvestment @ 42% - 96%</i>	<i>0.00</i>
<i>Track Share of Capital Reinvestment @ 42% - 4%</i>	<i>0.00</i>
Adjusted Net Terminal Revenue	<u>5,625,123.12</u>
Racetrack @ 46.50% / 42%	2,615,682.25
Lottery Fund @ 30% / 0%	1,687,536.90
Excess Lottery Fund @ 0% / 41%	0.00
Excess Lottery Fund @ 12.85% / 9.55%	722,828.33
Race Track Purses @ 7% / 4%	354,382.76
Workers' Compensation Debt Reduction @ 7% / 4%	0.00
Employee Pension Fund @ 1% / .5%	56,251.24
Greyhound Development @ .75%	37,969.58
Thoroughbred Development @ .75%	37,969.58
Racing Commission @ 1%	0.00
County/Municipality @ 2%	112,502.48
3% Funds:	
Tourism Promotion Fund @ 1.375%	0.00
Development Office Promotion Fund @ .375%	0.00
Research Challenge Fund @ .5%	0.00
Capitol Renovation and Improvement Fund @ .6875%	0.00
2004 Capitol Complex Parking Garage Fund @ .0625%	0.00
1% Funds:	
State Capitol Complex Parking Garage @ 1%	0.00
Cultural Facilities and Capitol Resources @ .5%	0.00
Capitol Dome and Capitol Improvements @ .5% / 1%	<u>0.00</u>
	<u>5,625,123.12</u>

WEST VIRGINIA LOTTERY  
 First Benchmark  
 Charles Town  
 County / City Split  
 Fiscal Year 2015

Charles Town  
 1999 Net Terminal Revenue \$ 45,603,174  
 Benchmark Goal @ 2% \$ 912,063.48

DATE	2% OF ADJ. NET REVENUE	TO JEFFERSON COUNTY	TO FIVE CITIES	BOLIVAR 7.93%	CHARLES TOWN 39.90%	HARPERS FERRY 2.17%	RANSON 33.68%	SHEPHERDS TOWN 16.32%
5 days ending: 07/05/14	\$ 106,819.12	\$ 106,819.12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Week ending: 07/12/14	\$ 111,792.16	\$ 111,792.16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
07/19/14	\$ 116,320.32	\$ 116,320.32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
07/26/14	\$ 112,502.48	\$ 112,502.48	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 447,434.08	\$ 447,434.08	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Benchmark Goal @ 2% \$ 912,063.48

Remainder until 1% / 1% Split \$ 464,629.40

**VIDEO LOTTERY REPORT**

FY 2011		FY 2012		FY 2013		FY 2014		FY 2015	
Date	Amount	Date	Amount	Date	Amount	Date	Amount	Date	Amount
7/3/2010	115,402.58	7/1-2/2011	69,824.12	7/7/2012	161,637.92	7/6/2013	123,196.88	7/5/2014	106,819.12
7/10/2010	205,731.64	7/9/2011	171,717.28	7/14/2012	129,458.04	7/13/2013	128,060.40	7/12/2014	111,792.16
7/17/2010	161,386.76	7/16/2011	143,019.52	7/21/2012	130,037.00	7/20/2013	115,128.84	7/19/2014	116,320.32
7/24/2010	160,368.28	7/23/2011	146,508.00	7/28/2012	137,164.44	7/27/2013	123,049.56	7/26/2014	112,502.48
7/31/2010	157,802.08	7/30/2011	144,510.28	8/4/2012	132,931.16	8/3/2013	116,180.80		
8/7/2010	136,494.98	8/6/2011	151,495.28	8/11/2012	134,212.88	8/10/2013	120,078.64		
8/14/2010	78,376.68	8/13/2011	117,350.38	8/18/2012	110,241.90	8/17/2013	124,888.56		
8/21/2010	76,199.02	8/20/2011	71,614.12	8/25/2012	66,209.90	8/24/2013	89,882.12		
8/28/2010	72,460.03	8/27/2011	63,432.14	9/1/2012	67,133.42	8/31/2013	58,913.18		
9/4/2010	76,362.84	9/3/2011	80,837.76	9/8/2012	74,029.40	9/7/2013	67,758.74		
9/11/2010	82,969.36	9/10/2011	84,845.80	9/15/2012	61,838.04	9/14/2013	53,374.22		
9/18/2010	67,638.78	9/17/2011	66,748.62	9/22/2012	56,996.90	9/21/2013	54,277.94		
9/25/2010	70,435.06	9/24/2011	68,929.80	9/29/2012	61,611.40	9/28/2013	54,881.50		
10/2/2010	71,013.86	10/1/2011	68,871.64	10/6/2012	62,715.20	10/5/2013	55,950.74		
10/9/2010	69,311.50	10/8/2011	70,866.90	10/13/2012	60,710.18	10/12/2013	55,837.92		
10/16/2010	75,234.62	10/15/2011	75,262.66	10/20/2012	62,333.08	10/19/2013	61,327.20		
10/23/2010	70,290.80	10/22/2011	68,757.72	10/27/2012	58,073.54	10/26/2013	52,854.06		
10/30/2010	65,615.04	10/29/2011	60,507.98	11/3/2012	56,545.30	11/2/2013	57,543.54		
11/6/2010	61,337.62	11/5/2011	70,673.88	11/10/2012	56,110.96	11/9/2013	54,666.76		
11/13/2010	64,595.28	11/12/2011	67,627.10	11/17/2012	57,432.36	11/16/2013	56,495.96		
11/20/2010	56,010.08	11/19/2011	60,690.60	11/24/2012	65,888.86	11/23/2013	48,628.62		
11/27/2010	71,170.90	11/26/2011	74,140.54	12/1/2012	50,243.34	11/30/2013	59,645.66		
12/4/2010	53,215.08	12/3/2011	59,429.94	12/8/2012	50,770.96	12/7/2013	47,306.24		
12/11/2010	46,944.00	12/10/2011	51,395.44	12/15/2012	47,022.38	12/14/2013	29,229.02		
12/18/2010	42,076.76	12/17/2011	55,981.32	12/22/2012	46,838.96	12/21/2013	44,581.02		
12/25/2010	50,450.28	12/24/2011	54,248.62	12/29/2012	59,697.22	12/28/2013	62,117.14		
1/1/2011	85,152.12	12/31/2011	94,661.00	1/5/2013	71,673.52	1/4/2014	62,963.88		
1/8/2011	54,301.30	1/7/2012	74,863.40	1/12/2013	50,416.30	1/11/2014	37,935.94		
1/15/2011	54,005.90	1/14/2012	58,901.92	1/19/2013	51,211.88	1/18/2014	49,418.64		
1/22/2011	60,924.74	1/21/2012	61,819.92	1/26/2013	46,966.26	1/25/2014	42,720.80		
1/29/2011	48,036.94	1/28/2012	62,898.78	2/2/2013	52,067.92	2/1/2014	47,681.60		
2/5/2011	60,777.44	2/4/2012	72,154.66	2/9/2013	52,222.20	2/8/2014	45,434.52		
2/12/2011	67,471.84	2/11/2012	66,429.04	2/16/2013	64,243.52	2/15/2014	41,076.08		
2/19/2011	72,018.54	2/18/2012	77,455.88	2/23/2013	64,115.70	2/22/2014	61,523.98		
2/26/2011	75,544.02	2/25/2012	77,611.78	3/2/2013	62,602.74	3/1/2014	57,744.78		
3/5/2011	74,535.34	3/3/2012	75,963.86	3/9/2013	59,213.26	3/8/2014	50,439.94		
3/12/2011	66,979.48	3/10/2012	76,808.62	3/16/2013	62,366.36	3/15/2014	54,414.66		
3/19/2011	73,113.26	3/17/2012	76,883.92	3/23/2013	59,841.02	3/22/2014	50,734.62		
3/26/2011	68,490.80	3/24/2012	72,108.36	3/30/2013	57,567.98	3/29/2014	51,174.60		
4/2/2011	70,846.58	3/31/2012	74,244.22	4/6/2013	63,108.84	4/5/2014	55,229.90		
4/9/2011	67,076.78	4/7/2012	75,382.98	4/13/2013	56,849.30	4/12/2014	48,653.18		
4/16/2011	64,698.56	4/14/2012	71,065.34	4/20/2013	55,432.12	4/19/2014	54,469.22		
4/23/2011	67,674.14	4/21/2012	68,055.08	4/27/2013	58,612.74	4/26/2014	51,637.18		

4/30/2011	66,807.50	4/28/2012	72,880.66	5/4/2013	61,102.92	5/3/2014	54,757.72
5/7/2011	66,379.74	5/5/2012	71,582.30	5/11/2013	57,428.70	5/10/2014	51,011.76
5/14/2011	66,699.76	5/12/2012	63,357.92	5/18/2013	61,172.80	5/17/2014	51,148.34
5/21/2011	63,210.44	5/19/2012	78,984.36	5/25/2013	57,131.24	5/24/2014	53,082.60
5/28/2011	64,724.06	5/26/2012	67,396.24	6/1/2013	65,920.66	5/31/2014	62,642.98
6/4/2011	74,952.34	6/2/2012	76,959.44	6/8/2013	55,233.74	6/7/2014	49,517.18
6/11/2011	62,203.12	6/9/2012	63,584.86	6/15/2013	54,067.52	6/14/2014	50,266.50
6/18/2011	61,200.76	6/16/2012	59,436.12	6/22/2013	54,690.28	6/21/2014	48,768.14
6/25/2011	65,470.44	6/23/2012	55,921.30	6/29/2013	55,991.38	6/28/2014	49,250.32
6/30/2011	34,351.16	6/30/2012	58,207.40	6/30/2013	11,509.54	6/30/2014	12,010.70

**TOTALS 4,016,541.01**

**4,124,906.80**

**3,580,645.18**

**3,261,565.02**

**447,434.08**

## Table Game Revenue

<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>
July/August, 2010	154,185.68	July, 2011	141,718.01	July, 2012	138,663.64	July, 2013	99,274.36
September, 2010	94,247.84	August, 2011	137,473.92	August, 2012	133,245.83	August, 2013	111,427.75
October, 2010	105,903.60	September, 2011	110,375.25	September, 2012	127,532.40	September, 2013	80,857.74
November, 2010	108,717.67	October, 2011	124,273.94	October, 2012	126,482.02	October, 2013	81,066.09
December, 2010	118,721.11	November, 2011	121,118.87	November, 2012	134,443.93	November, 2013	79,853.94
January, 2011	106,189.21	December, 2011	140,509.93	December, 2012	146,677.92	December, 2013	79,617.31
February, 2011	105,776.45	January, 2012	137,812.68	January, 2013	132,650.35	January, 2014	75,093.81
March, 2011	120,927.10	February, 2012	142,770.01	February, 2013	121,636.62	February, 2014	75,170.90
April, 2011	130,654.61	March, 2012	151,845.46	March, 2013	149,033.62	March, 2014	78,201.51
May, 2011	130,492.02	April, 2012	127,862.26	April, 2013	105,545.23	April, 2014	72,380.72
June, 2011	121,576.41	May, 2012	137,905.13	May, 2013	109,747.38	May, 2014	93,191.89
		June, 2012	129,235.38	June, 2013	104,803.37	June, 2014	72,350.70
<b>Total 2010-2011</b>	<b>1,297,391.70</b>	<b>Total 2011-2012</b>	<b>1,602,900.84</b>	<b>Total 2012-2013</b>	<b>1,530,462.31</b>	<b>Total 2013-2014</b>	<b>998,486.72</b>

**Table Game Revenue Distribution - Jefferson County School Board**

<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>
July, 2011	425,154.03	July, 2012	415,990.92	July, 2013	297,823.08
August, 2011	412,421.76	August, 2012	399,737.49	August, 2013	334,283.25
September, 2011	331,125.75	September, 2012	382,597.20	September, 2013	242,573.22
October, 2011	372,821.82	October, 2012	379,446.06	October, 2013	243,198.27
November, 2011	363,356.61	November, 2012	403,331.79	November, 2013	239,561.82
December, 2011	421,529.79	December, 2012	440,033.75	December, 2013	238,851.93
January, 2012	413,438.04	January, 2013	397,951.05	January, 2014	225,281.43
February, 2012	428,310.03	February, 2013	381,857.07	February, 2014	225,512.70
March, 2012	455,536.38	March, 2013	447,100.86	March, 2014	234,604.53
April, 2012	383,586.78	April, 2013	316,635.69	April, 2014	217,142.18
May, 2012	413,715.39	May, 2013	329,242.14	May, 2014	279,575.67
June, 2012	387,706.12	June, 2013	314,410.11	June, 2014	217,052.10
<b>Total 2011-2012</b>	<b>4,808,702.50</b>	<b>Total 2012-2013</b>	<b>4,608,334.13</b>	<b>Total 2013-2014</b>	<b>2,995,460.18</b>