

## MINUTES

### PROPERTY VALUATION TRAINING AND PROCEDURES COMMISSION (PVC)

WV State Office Building  
Clarksburg, West Virginia

November 29, 2017

Presiding: Jeff Amburgey  
Chairman, Property Valuation Training and Procedures Commission  
Director, Property Tax Division

#### Quorum Present:

Hon. Mickey Brown, Boone County Commissioner  
Hon. Jason Nettles, Assessor of Calhoun County  
Hon. Harvey "Eddie" Young, Assessor of Fayette County  
Hon. Joe Alongi, Assessor of Hancock County  
Kurt Donaldson, GISP / Citizen Member  
Dr. Calvin Kent, Citizen Member  
Janice LaRue, Citizen Member  
Drema Evans, Citizen Member  
Jonathan Cavendish, Certified Appraiser / Citizen Member

#### Members Absent:

Dick Waybright, Jackson County Commissioner

#### Guests Present:

Amy Jacobs, Secretary, PVC / Office Manager, Property Tax Division  
Travis Payne, Mined Minerals/GIS Property Tax Division  
Leroy Barker, Appraiser Chief, Property Tax Division  
Nita King, Appraisal Services, Property Tax Division  
Mary Smith, Appraisal Services, Property Tax Division  
Nicholas Soto, Mined Minerals/GIS Property Tax Division  
Rocky Romano, Assessor of Harrison County  
Tammy Renzelli, Harrison County Assessor's Office  
John Breen, Assessor of Lewis County  
Kris Liller, Monongalia County Assessor's Office  
Patrick Tenney, Monongalia County Assessor's Office  
Phyllis Yokum, Assessor of Randolph County  
Christa Kinsey, Assessor of Taylor County  
Dustin Zickefoose, Assessor of Upshur County  
Scott Lemley, Assessor of Wetzel County

Recognizing the presence of a quorum, Jeff Amburgey called the meeting to order at 9:17 a.m.

1. Minutes of January 19, 2017 Meeting of the Property Valuation Training and Procedures Commission

Jeff Amburgey stated that the draft of the meeting minutes had been emailed to all of the PVC members for their review prior to the meeting.

**Cal Kent made a motion to accept the minutes of the January 19, 2017 PVC meeting. Janice LaRue seconded the motion. With no further discussion and all members voting in favor, the motion carried.**

2. Tax Year 2017 Mapping/Drafting Monitoring Reports

Jeff Amburgey introduced Travis Payne to discuss the map monitoring. Mr. Payne stated that 21 counties or approximately 1/3 of the State were monitored each year (on a 3-year cycle) and that if a county failed in a given year they would be re-visited and monitored the following year. For Tax Year 2017 the following counties were monitored: Boone, Brooke, Greenbrier, Hampshire, Hancock, Lincoln, Marion, Mercer, Mineral, Mingo, Monongalia, Nicholas, Ohio, Pocahontas, Preston, Randolph, Summers, Taylor, Upshur, Webster, and Wyoming. Mr. Payne introduced Nick Soto, one of the Property Tax Division employees who assisted in performing the monitoring. The 21 counties were monitored in the following categories:

- Map Maintenance – This area should reflect the tax map changes that were made to the parcels and the parcels are current.
  - All counties passed this category.
- Map Design and Content – This area follows the design and content that was passed by the PVC in Rule 189-3. All counties passed with the exception of Mingo County. The county did not have a set of master maps on file and were using working copies with hand-drawn changes.
- Map Submission – This applies to paper maps only.
  - All counties passed this category.
- Digital Parcel Submission – This applies to GIS. All counties passed with the exception of Greenbrier County, who failed to meet the deadline for digital parcel submissions. Shape files were submitted late on June 6, 2017.

**Kurt Donaldson complimented the monitoring reports. No motion was necessary.**

3. Tax Year 2017 County Appraisal Monitoring Reports

Jeff Amburgey started the discussion by reminding the members of the monitoring process and that due to decreasing staff there was a motion that was passed at the November 2014 PVC meeting which stated that any county that had passed their monitoring the previous year would not be monitored. Therefore, there were 27 counties that were not monitored for Tax Year 2017.

Every year all counties were still monitored for sales ratio. He then introduced Leroy Barker, Appraiser Manager of the Appraisal Services Unit, who gave the report to the members.

Mr. Barker started the discussion with an update from last year stating that Wetzel County had finally passed their monitoring after being on the deficiency list for 6 years. Mr. Barker explained that counties are monitored in 8 categories, 6 of which materially affect value.

Mr. Barker discussed the counties with deficiencies, or that failed their monitoring, which were:

*1<sup>st</sup> Year* – Calhoun, Clay, Hancock, Jefferson and Wood

*2<sup>nd</sup> Year* – Braxton, Ohio and Wirt Lewis, Marshall, Morgan and Webster

*3<sup>rd</sup> Year* – Lewis and Marshall

Jeff Amburgey reminded the members that standard practice for the past several years the counties with no deficiencies would be sent an “Atta-boy” letters from the Tax Department. Counties with 1<sup>st</sup> and 2<sup>nd</sup> year deficiencies would be mailed letters requesting they respond in letter form to the PVC with their plans to correct the deficiencies. Counties with 3<sup>rd</sup> year or more deficiencies the assessor, or a knowledgeable member of their staff, would be asked to appear at the next PVC meeting to explain their plan to correct their deficiency(ies).

Leroy Barker discussed in detail all counties with 1, 2 and 3 year deficiencies. With respect to the 3<sup>rd</sup> year deficiencies:

- Lewis County failed the category entitled, “Appraisal Uniformity” for the third year in a row.
- Marshall County failed the category entitled, “Appraisal Evaluation” for the third year in a row.

**Cal Kent made a motion to approve the counties with no deficiencies (or with recommendations) and have the Tax Department mail them the “Atta-boy” letters. Counties with 1<sup>st</sup> and 2<sup>nd</sup> year deficiencies would be mailed letters requesting they respond in letter form to the PVC with their plans to correct the deficiencies. Lewis and Marshall County would be asked to appear at the next PVC meeting and explain their plan to correct their deficiencies and letters would be sent to all of their levying bodies. Eddie young seconded the motion. With no further discussion and all members voting in favor, the motion carried.**

#### 4. Budget Revisions for FY2017-2018

Jeff Amburgey addressed the topic of budget revision approvals for Fiscal Year 2017 – 2018, reminding the members that in October of each year the Property Tax Division received a statement from Ora Ash in the State Auditor’s Office stating that the county clerk had provided the county financial statement reflecting the actual account balance as of the end of July of that year. That figure is compared to the county’s estimated budget carryover amount and a budget revision is requested (from the Property Tax Division to the county) for the difference of the two amounts, whether it be more or less. These letters are commonly referred to as the “More or Less Letters”.

Mr. Amburgey informed the members that they were reviewing both budget revisions that were included in the “More or Less” letters and some that were submitted do to other reasons. He further explained that the numbers simply are what they are and the PVC generally has no other option than to approve the revisions.

**Cal Kent made a motion to approve all of the Fiscal Year 2017 – 2018 budget revisions. Drema Evans seconded the motion. With no further discussion and all members voting in favor, the motion carried.**

## 5. Other Business

- PVC Subcommittee Meeting Results

Mr. Amburgey spoke generally about the budget documents and how, in the past, counties were called to appear to explain their budget carryover. At the January 2017 PVC meeting, a subcommittee was formed to examine this process. Dr. Cal Kent, Chairman of the Subcommittee, gave the subcommittee’s recommendations as follows:

- 1) The Tax Department will continue to circulate to the PVC members the proposed budgets that have a carryover of over 50% in any of the past 3 years.
- 2) The Tax Department will circulate proposed budgets that have had a carryover of over \$350,000 in each of the past 3 years.
- 3) The PVC will continue to require 2 member’s concurrence in order to call a county in to explain their budget/carryover.

**Cal Kent made a motion to move forward with the subcommittee recommendations. Kurt Donaldson stated that a second was not necessary to accept a recommendation from the subcommittee. With no further discussion and all members voting in favor, the motion carried.**

- Mapping Vendor Bid

Travis Payne discussed the state mapping vendor. Procedural Rule 189-3-11.7 states in pertinent part, “...The State Department of Revenue, Property Tax Division, shall serve as a central receiving location for any county that desires “manual” maintenance services performed by a vendor under contract with the Property Tax Division...”

The contract for the State Tax Department’s mapping vendor for the maintenance of tax maps expired as of October 10, 2017, and was put out for bid twice. There were no bids received. This currently affects Braxton, Jackson, McDowell, Pleasants, Roane, and Tucker Counties. Mr. Payne stated that Jackson and Tucker Counties were working toward going digital, so the list would continue to get smaller.

**Kurt Donaldson made a motion to establish a subcommittee to review Procedural Rule 189-3 and bring back recommendations to the PVC. Mr. Donaldson volunteered to chair the subcommittee. Cal Kent seconded the motion. With no further discussion and all members voting in favor, the motion carried.** Additionally, the subcommittee will consist of Joe Alongi, Jason Nettles, Cal Kent and Travis Payne (and other members of the Property Tax Division GIS staff, if necessary).

- Hiring Approval Discussion

Jeff Amburgey spoke about what appears to be a pattern of county assessors avoiding the PVC hiring approval rules concerning advertising of positions. Previously, the PVC approved a motion allowing for part-time positions to not be advertised in the newspaper. Once an employee has been approved by the PVC to be hired by the county and paid out of the Valuation Fund, an assessor may transfer that employee to a full-time status with no further action required by the PVC. Additionally, employees hired out of the General Fund are routinely transferred to the Valuation Fund, also possibly skirting newspaper advertisement, depending on the county's hiring rules. While no motion was suggested at the meeting, this topic was subject to much discussion among the members, and is to be discussed again at the January 2018 PVC meeting.

**Mickey Brown made a motion to adjourn the meeting.**