STATE OF WEST VIRGINIA RANDOLPH COUNTY COMMISSION SS:

At a special session of the County Commission in and for the aforesaid County and State, at the James Cain Court House Annex, on the 31st day of January, 2017 at 10:00 A.M.

Present: Michael Taylor, President of the Randolph County Commission and Mark Scott and Chris See Commissioners thereof.

Randolph County Assessor, Phyllis Yokum and Appraisers, Phil Isner and Lance Marcum were also present.

Commissioner Taylor called the meeting to order for the 2017 session of the Board of Equalization and Review.

County Clerk, Brenda Wiseman, swore in Phyllis Yokum, Phil Isner and Lance Marcum

Commissioner Taylor said there is no one scheduled for today.

Assessor Yokum gave each Commissioner a packet to review with tax changes and updates. She said the land tables did not change this year. The values are where they should be. She said there are 55 neighborhoods in Randolph County with like properties valued the same.

Assessor Yokum said they mailed about 600 increase notices this year which is lot less than usual.

Assessor Yokum said for several years they have known that they need to evaluate RV Parks so this past year they started doing it. She said there are 20 RV parks in Randolph County and they have completed 13 of them so far.

Commissioner Taylor said Randolph County is in the shape it is in because of Assessor Phyllis Yokum and her staff.

No one appeared before the Commission.

12:00 P.M. - Commissioner See moved to go into recess until February 2, 2017 at 10:00 A.M.

FEBRUARY 2, 2017 10:00 A.M.

Present: Randolph County Commission President, Michael Taylor and Commissioners Chris See and Mark Scott

Also present were Assessor Yokum and Appraisers Charles Keller, Phil Isner and Lance Marcum. County Clerk Brenda Wiseman swore in Charles Keller that was absent at the first meeting.

Commissioner Taylor called the meeting to order

10:00 A.M. - James McFarland Elkins Corp. B-5 Lots 1-2 Weese Addn.

County Clerk, Brenda Wiseman swore in James McFarland.

Commissioner Taylor explained the process of the meeting and said the burden of proof is on the taxpayer.

Mr. McFarland said he owns property on Harrison Avenue and it is considered brown fields by the State and EPA because of old gas tanks in the ground. He said there is not a bank anywhere that will loan money on this property because it is brown fields. He said it is probably worth 200 to 300 thousand dollars but the way it is he can't sell it because no one can get a loan for it. He said he had to mortgage his house to put a roof on it recently. He said he filled the gas tanks with sand and they have been there for 40-50 years and they can't hurt anything. He said he wishes he would have made them take them out now. He said he feels like he is in a box with no way out of this situation. He said he would sell it today for \$110,000.00 and would finance it himself.

Assessor Yokum said she agreed to reduce the value by 20% but that is all she can do. The 2017 taxes show a value of \$158,700.00 on his property.

Discussion followed. Commissioner Taylor asked if he had any documentation from the State saying that it was a brown field property? Mr. McFarland did not. Commissioner Taylor said this is a very unique circumstance and the Assessor is doing her job but he feels like something else needs done. Assessor Yokum said she feels that Mr. McFarland has a problem but she has done everything she can without any documentation. Commissioner Taylor said the Commission will give Mr. McFarland until February 21, 2017 to get some kind of documentation and bring it back to them.

12:00 P.M. - Commissioner See moved to go into recess until February 6, 2017 at 10:00 A.M.

FEBRUARY 6, 2017 10:00 A.M.

All three Commissioners and Assessor and Appraisers were present.

No one appeared on this date.

12:00 P.M. – Commissioner See moved to go into recess until February 9, 2017 at 6:00 P.M.

FEBRUARY 9, 2017 6:00 P.M.

All three Commissioners and Assessor and appraisers were present.

No one appeared before the Commission.

8:00 P.M. — Commissioner See moved to go into recess until February 15, 2017 at 10:00 A.M.

FEBRUARY 15, 2017 10:00 A.M.

All three Commissioners and Assessor and appraisers were present,

No one appeared before the Commission.

12:00 P.M. Commissioner See moved to go into recess until February 21, 2017 at 10:00 A.M.

FEBRUARY 21, 2017 10:00 A.M.

Commissioners Chris See and Mark Scott present. Commissioner Michael Taylor was absent. Assessor and appraisers were present.

Assessor Yokum said that Mr. McFarland never got back to her with anything regarding his property.

Commissioner Scott moved to rule against Mr. McFarland's request to lower his tax value and to keep it the same as the Assessor has it valued at.

All yes – Motion passed unanimously

Commissioner See said Assessor Yokum did another good job this year.

12:00 P.M. Commissioner Scott moved that the Board of Review and Equalization for the year 2017 adjourn Sine Die.

All yes - Motion passed unanimously

ATTEST: Child See