STATE OF WEST VIRGINIA RANDOLPH COUNTY COMMISSION SS:

At a special session of the Randolph County Commission in and for the aforesaid County and State, at the James F. Cain Courthouse Annex, on the 30th day of May, 2019 at 10:00 a.m.

PRESENT: Mark Scott, President of the Randolph County Commission and Commissioner Chris See. Commissioner David Kesling was absent

Meeting called to order by Commissioner Scott

CONSIDER NEW HIRE FOR PROSECUTING ATTORNEY'S OFFICE (See letter attached)

Randolph County Prosecuting Attorney, Michael Parker appeared before the Commission. He said his office has a vacant position for Juvenile Coordinator with Peggy Burgess leaving and going to work at the probation office. He said he advertised for the position and received numerous resumes. He said after reviewing the resumes and conducting interviews he would like to request the hiring of Jacqueline K. Hall. The Sheriff's Office conducted a background investigation and no records were located on Mrs. Hall. He would like her to begin working on May 31, 2019 with a starting salary of \$30,000.00 per year will full benefits and she will be placed on a 90 probationary period. Commissioner See moved to approve the hiring of Jacqueline K. Hall as the Juvenile Coordinator for the Randolph County Prosecuting Attorney's Office with an effective date of hire of May 31, 2019 and with a starting salary of \$30,000.00 per year with full benefits and she will be placed on a 90 probationary period. All yes – Motion passed unanimously

HEARING ON ELKINS FORDLAND TAX EXONERATION REQUEST (See copy attached)

Randolph County Prosecuting Attorney, Michael Parker appeared before the Commission. He said Mr. James Jackson, owner of Elkins Fordland, submitted an exoneration request to the Commission due to the fact that when Elkins Fordland moved outside the City of Elkins the taxes continued to be paid at the City of Elkins rate in Elkins Corporation District rather that the Leadsville District rate. He said this resulted in an overpayment of .5% per year on taxes that Mr. Jackson was required to pay. Upon learning of this Mr. Jackson filed paperwork for an exoneration of taxes from 2018 back to 2010. He said the County Commission already exonerated the taxes for 2018 but not for the prior years. Mr. Parker said he contacted the WV State Tax Department and spoke to Leroy Barker who is the assistant director and he advised that it would be correct to exonerate the taxes. Mr. Parker also discussed this with Assessor, Phyllis Yokum. Mr. Parker said he spoke to Mr. Jackson and drew up this memorandum of understanding which would exonerate the tax years 2017, 2016 & 2015, in the total amount of \$24,700.06. Assessor Phyllis Yokum said Mr. Parker covered it very well. She said she tax class is very important. She said she has a pamphlet in her office for the public and it says to review your statement for accuracy. She said she has two ladies in

her office that encodes about 15,000 personal property taxes every year. As the information rollovers from the previous year it goes back into the same district. She said if it wasn't brought to their attention they would never notice it. She said it is an overpayment and agrees with what Mr. Parker said. Sheriff Mark Brady said his office will adhere to whatever the County Commission decides to do with the advice of the Prosecuting Attorney. Mr. James Jackson said the agreement is reasonable, a lot more taxes were paid but he is okay with it. He said it was an oversight that could have been his responsibility and he has two accountants that should have caught it. Sheriff Brady said he thinks a refund check should be given instead of a tax credit. All this should come out of the City of Elkins tax monies. Commissioner Scott said this is a very unique case and he doesn't know if it has ever happened before. He said it made it very difficult to figure out what to do. He told Mr. Jackson that he appreciates him agreeing to the memorandum of understanding. Commissioner See said he appreciates Mr. Jackson working with them and Michael Parker and Phyllis Yokum and everybody working together to get it resolved.

Commissioner See moved to approve the memorandum of understanding with Elkins Fordland regarding their tax exoneration request.

All yes - Motion passed unanimously

Commissioner See moved that the exoneration to Elkins Fordland be made as a refund and not as a tax credit.

All yes - Motion passed unanimously

ADJOURN THE MEETING:

Commissioner See moved to adjourn the meeting. All yes—Motion passed unanimously

Attest:	
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