

IN THE COUNTY COMMISSION OF WOOD COUNTY, WEST VIRGINIA  
#1 COURT SQUARE, SUITE 203  
PARKERSBURG WV 26101

IN RE: MINUTES OF MEETING HELD  
THURSDAY, APRIL 18, 2013

PRESENT: WAYNE DUNN, PRESIDENT  
STEPHEN GAINER, COMMISSIONER  
DAVID BLAIR COUCH, COMMISSIONER

At 9:00 A.M., the County Commission of Wood County met in regular session. They signed purchase orders, invoices, orders and other correspondence.

Upon a motion duly made, seconded and passed, the County Commission approved minutes of April 15, 2013 and April 16, 2013.

Upon a motion duly made, seconded and passed, the County Commission approved Erroneous Assessment Applications in regard to personal property for Fenton Art Glass Company, Joyce Vest, Jeffrey Ruble (Copies Attached)

Upon a motion duly made, seconded and passed, the County Commission approved Erroneous Assessment Applications in regard to real property for Carl Tanner. (Copies Attached)

The County Commission denied Erroneous Assessment Applications in the name of Fenton Art Glass Company. (Order A/1095)

**AGENDA AND DISCUSSION ITEMS**

At 10:00 A.M., the County Commission signed a Resolution for the Wood County Home Consortium.

At 11:00 A.M., the County Commission held a hearing in regard to the Estate of Marylyn J. Sheppard. Paul Hicks, Attorney for Robert Sheppard requested that Jo Ann Hardin, Executrix of the estate, be removed. The County Commission adjourned so that Jason Wharton, Prosecuting

Attorney could prepare an order for the County Commission. (Information in regard to this hearing is on file in the Probate Office.)

At 11:15 A.M., the County Commission held a hearing in regard to the Estate of Anna L. Gent. Pauline M. Lewis, Beneficiary, stated she does not feel the appraisal and inventory, that were filed by Debra Lynn Hitt and Cheryl Anna Jones, Co-Executrices, are correct. The County Commission continued this matter until Thursday, May 16, 2013 at 10:30 A.M. (Information in regard to this hearing is on file the Probate Office.)

The County Commission announced two vacancies on the Wood County Local Emergency Planning Committee. (A/1093)

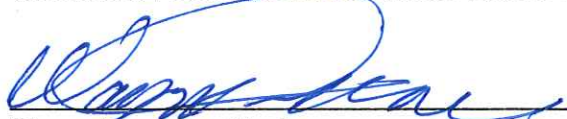
**ORDERS APPROVED AND ATTACHED TO THESE MINUTES**

A/1092, A/1094, A/1095 and M/2353

Having no further scheduled appointments or business to attend to, the County Commission adjourned at 12:14 P.M.

APPROVED:

THE COUNTY COMMISSION OF WOOD COUNTY



Wayne Dunn, President



Stephen Gainer, Commissioner



David Blair Couch, Commissioner

To listen to this meeting, please refer to DVD labeled April 18, 2013.

Wood County Commission Meeting  
Held April 18, 2013

Please Print

1.	Rich Shatter	Assessor
2.	Nancy Barton	
3.	Robert T. Stepanko	
4.	Paul Z. Plunk	
5.	John Hardin	
6.	Larry Hardin	
7.	Mark	
8.	C. Edw. Mize	
9.	Michael J. Hunt	
10.	Andrew Lewis	
11.	Debbie Hitt	
12.	Cheryl Jones	
13.		
14.		
15.		
16.		
17.		
18.		
19.		
20.		



# Wood County Commission Agenda

4/18/2013

1 Court Square, Suite 203  
Parkersburg, WV 26101

9:00 AM	Approve and sign minutes, orders, purchase orders, invoices, new road names, erroneous assessment applications and any other administrative duties	Marty Seufer, County Administrator
	Announce vacancies on E-911 Advisory Board	
	Consider adopting Resolution for Home Consortium Plan	
11:00 AM	Hearing to possibly remove Executrix in the estate of Marylyn J. Sheppard	Paul Hicks, Attorney
11:15 AM	Hearing to discuss the heir's disagreement with the appraisement and inventory in the estate of Anna L. Gent	Pauline Lewis



4/18/13  
70/275

APRIL 18, 2013

IN THE COUNTY COMMISSION OF WOOD COUNTY, WEST VIRGINIA

IN RE: THE COUNTY COMMISSION ANNOUNCED TWO VACANCIES  
ON THE WOOD COUNTY LOCAL EMERGENCY PLANNING  
COMMITTEE.

**ORDER**

On this date, the County Commission of Wood County, upon a motion made by Steve Gainer, seconded by Wayne Dunn and made unanimous by David Blair Couch, announced that two vacancies exist on the Wood County Local Emergency Planning Committee. Said vacancies are due to Eric Bucklin, Ohio Valley University (term will expire December 31, 2014) and Belinda Fetty, Mid-Ohio Valley Transportation Authority (term will expire December 31, 2013) no longer wishing to serve.

Said vacancies are pursuant to an Order appearing in Order Book 51, at Page 433 and bearing the date of April 1, 1991, dealing with the procedure policy for appointments to Boards and Authorities.

APPROVED:

THE COUNTY COMMISSION OF WOOD COUNTY

  
\_\_\_\_\_  
Wayne Dunn, President

  
\_\_\_\_\_  
Stephen Gainer, Commissioner

  
\_\_\_\_\_  
David Blair Couch, Commissioner

4/18/13  
70/275

APRIL 18, 2013

IN THE COUNTY COMMISSION OF WOOD COUNTY, WEST VIRGINIA

IN RE: THE COUNTY COMMISSION DID HEREBY EXECUTE A RESOLUTION THAT AUTHORIZED WAYNE DUNN, AS PRESIDENT, TO EXECUTE ALL DOCUMENTS IN REGARD TO THE COMMUNITY PARTICIPATION PROGRAM FOR THE SPRING GROVE CEMETERY ASSOCIATION (13LEDA0746).

**ORDER**

On this date, the County Commission of Wood County, upon a motion made by David Blair Couch, seconded by Stephen Gainer and made unanimous by Wayne Dunn, did hereby EXECUTE a RESOLUTION that hereby AUTHORIZES Wayne Dunn, in his official capacity as President and on behalf of the County Commission, to EXECUTE all necessary documents in regard to the Governor's Community Partnership Grant Program application for the Spring Grove Cemetery Association (13LEDA0746) in the amount of six thousand dollars and zero cents (\$6,000.00).

Pertinent documentation pertaining to the aforementioned Governor's Community Partnership Program Grant is on file in the Office of the County Administrator.

APPROVED:

THE COUNTY COMMISSION OF WOOD COUNTY

  
\_\_\_\_\_  
Wayne Dunn, President

  
\_\_\_\_\_  
Stephen Gainer, Commissioner

  
\_\_\_\_\_  
David Blair Couch, Commissioner

4/18/13  
70/275

APRIL 18, 2013

**COPY**

IN THE COUNTY COMMISSION OF WOOD COUNTY, WEST VIRGINIA

**RESOLUTION**

WHEREAS, the State of West Virginia is sponsoring the Governor's Community Partnership Grant Program; and

WHEREAS, the Governor's Community Partnership Grant Program is designed to provide assistance to Counties and Municipalities in West Virginia to address economic development projects; and,

WHEREAS, the County Commission of Wood County is an eligible applicant; and,

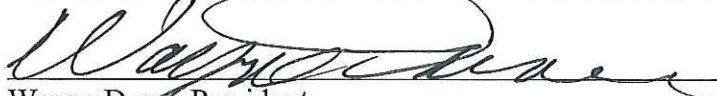
WHEREAS, the County Commission of Wood County possesses certain economic development needs which would qualify it for participation in the Governor's Community Partnership Grant Program,

NOW, THEREFORE, BE IT RESOLVED that Wayne Dunn, in his official capacity as President of the County Commission of Wood County, is hereby AUTHORIZED to execute all necessary documents in regard to the Governor's Community Partnership Grant Program for the following project:

**SPRING GROVE CEMTERY ASSOCIATION (13LEDA0746)  
\$6,000.00**

ADOPTED THIS 18th DAY OF APRIL, 2013.

THE COUNTY COMMISSION OF WOOD COUNTY

  
Wayne Dunn, President

  
Stephen Gainer, Commissioner

  
David Blair Couch, Commissioner

Certified to be a true copy of a Resolution adopted at a regular meeting of the County Commission of Wood County held on April 18, 2013.

  
Jamie Six, County Clerk



4/18/13  
70/275

APRIL 18, 2013

IN THE COUNTY COMMISSION OF WOOD COUNTY, WEST VIRGINIA

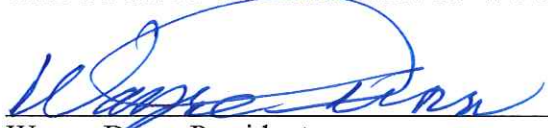
IN RE: THE COUNTY COMMISSION DENIED ERRONEOUS  
ASSESSMENT APPLICATIONS IN THE NAME OF FENTION  
ART GLASS COMPANY.

**ORDER**

On this date, the County Commission of Wood County, upon a motion duly made, seconded and passed, DENIED Erroneous Assessment Applications Nos. 602499, 702437, 502582 and 802424 pertaining to personal property in Williamstown Taxing District and bearing the dates of March 29, 2013 and April 10, 2013.. Said Erroneous Assessment Applications are in the name of Fenton Art Glass Company and were not signed by Assessor Rich Shaffer or Prosecuting Attorney Jason Wharton.

APPROVED:

THE COUNTY COMMISSION OF WOOD COUNTY

  
\_\_\_\_\_  
Wayne Dunn, President

  
\_\_\_\_\_  
Stephen Gainer, Commissioner

  
\_\_\_\_\_  
David Blair Couch, Commissioner

A/1095



4/18/13  
70/275

**WOOD COUNTY PROSECUTING ATTORNEY**

JASON A. WHARTON  
WOOD COUNTY PROSECUTING ATTORNEY

JUDGE DONALD F. BLACK  
COURTHOUSE ANNEX  
317 MARKET STREET  
PARKERSBURG, WV 26101

PHONE (304) 424-1776  
FAX (304) 424-1785

To: Wood County Commission  
From: Jason Wharton  
Re: Fenton Art Glass Erroneous Assessment Applications  
Ticket 802424 for tax year 2012  
Ticket 702437 for tax year 2011  
Ticket 602499 for tax year 2010  
Ticket 502582 for tax year 2009

Date: April 16, 2013

Based upon my discussion with the Wood County Assessor and my review of West Virginia Code 11-3-27 I have not signed the above-referenced applications for erroneous assessment.

The Assessor is not signing these exonerations. I do not feel this should be exonerated. I am required by code to submit the application when requested  
Rich Shaffer

RECEIVED

APR 16 '13

County Administrator



# Wood County Commission

TM  
AW

## Erroneous Assessment Application

Tax Type: **Personal Property**

Tax Ticket: **702437**

Tax Year: **2011**

Upon the application of **FENTON ART GLASS COMPANY** whose address is **700 ELIZABETH ST WILLIAMSTOWN, WV 26187-0000** aggrieved by an erroneous assessment in **WILLIAMSTOWN** District (13), in the County of Wood, for the **2011** tax year.

The County Commission therefore, orders that the said applicant be and hereby exonerated from the said erroneous assessment and from the payment of the taxes so assessed in and for the **2011** tax year.

If the taxes have been paid the Sheriff shall refund the same to them; or if more than a year from the time the property books were delivered to the Sheriff for the the affected tax year, the Sheriff shall allow a credit on future taxes payable.

TAXPAYER IS REQUESTING RELIEF. TAXPAYER STATES THAT COMPANY DID NOT CLASSIFY IDLE EQUIPMENT AS SALVAGE.

All of which is ordered to be certified to the Auditor of the State of West virginia and the Sheriff of WOOD County

Date	Transaction Type	Class	Amount	Tax Rate	Tax Class	Net Value
07/01/2011	BILLING	4	89,186.68	2.690800	4	3,314,504
03/28/2013	PENDING EXONERATION	4	-26,216.63	2.690800	4	-974,306
			Adjusted Net Taxes			Adjusted Net Value
			62,970.05 ✓			2,340,198

*George W. Fenton, Pres.*

Taxpayer

Prosecutor

Assessor

Commissioner

County Commission President

Commissioner

At a regular session of the County Commission of Wood County, West Virginia, held at the Courthouse of said County, The County Commission did approve this exoneration on \_\_\_\_\_.

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APR 16 '13

County Administrator

By: Sondi Wallace

Application Printed On

Friday, March 29, 2013 9:08 am

**Wood Tax Statement**

Type	Account	Year	Ticket
Personal Property	54130933	2011	702437

District 13-WILLIAMSTOWN

**Transaction History**

See attached sheet for detail property listing

Date	Transaction Type	1st Half	2nd Half
2011/07/01	BILLING	44593.34	44593.34
2013/03/28	PENDING EXONERATION	-13108.32	-13108.31

TAXPAYER IS REQUESTING RELIEF TAXPAYER STATES THAT COMPANY DID NOT CLASSIFY IDLE EQUIPMENT AS SALVAGE AND HAD UNUSABLE INVENTORY

Distribution of Original Base Taxes	Rate	Class	Gross Val.	Exemption	Net Val	
STATE	331.45	2.690800	4	3,314,504	0	3,314,504
COUNTY	17,421.03		<b>Total</b>	3,314,504	0	3,314,504
SCHOOL CURRENT	25,720.56					
SCHOOL EXCESS	24,341.72					
SCHOOL BONDS	4,799.40					
WILLIAMSTOWN CURRENT	16,572.52					

Payment Schedule				
If Paid By	First Half Due	Second Half Due	Full Year Due	
Thursday, September 1, 2011	43,478.51	43,478.51	86,957.02	
Friday, September 30, 2011	44,593.34	43,478.51	88,071.85	
Monday, October 31, 2011	44,927.79	43,478.51	88,406.30	
Wednesday, November 30, 2011	45,262.24	43,478.51	88,740.75	
Saturday, December 31, 2011	45,596.69	43,478.51	89,075.20	
Tuesday, January 31, 2012	45,931.14	43,478.51	89,409.65	
Tuesday, February 28, 2012	46,265.59	43,478.51	89,744.10	
Thursday, March 1, 2012	46,600.04	43,478.51	90,078.55	
Saturday, March 31, 2012	46,600.04	44,593.34	91,193.38	
Monday, April 30, 2012	46,934.49	44,927.79	91,862.28	

If paid in the month of March 2013 your amount due will be **\$99,240.18**

Make Checks Payable and Remit To:  
 K. D. MERRITT, SHERIFF  
 P O BOX 1985  
 PARKERSBURG WV 26102-1985

First Half Dates To Remember:  
 Payable beginning July 15, 2011  
 2 1/2% discount ends September 1, 2011  
 Interest charges begin October 1, 2011  
 Delinquent list published May 1, 2012

Second Half Dates To Remember:  
 Payable thru February 2012  
 2 1/2% discount ends March 1 2012  
 Interest charges begin April 1 2012  
 Delinquent list published May 1, 2012

**DELINQUENT PRIOR YEAR TAXES MUST BE PAID FIRST**

FENTON ART GLASS COMPANY  
 700 ELIZABETH ST  
 WILLIAMSTOWN WV 26187-0000



Statement Printed On

Thursday, March 28, 2013 2:40 pm

W D	Type	Account	Year	Ticket
Ta Office Statement	Personal Property	54130933	2011	702437

Additional Property Listing

District 13-WILLIAMSTOWN

Property Description	
1989 FORD F250	
VIN: 1FTEF26N3KNA58007	Value: 120
2000 OT - OTHE	
	Value: 11,454
2000 SPEC IALI	
	Value: 15,674
2000 OTHR OTHR	
	Value: 1,349,219
2000 ME - MACH	
	Value: 1,740,260
2000 FF - FURN	
	Value: 153,319
2000 CE - COMP	
	Value: 44,457



# F E N T O N

Handcrafted American Glass Artistry

Wood County Assessor  
Attn: Rich Shaffer  
1 Court Square, Suite 302  
Parkersburg, WV. 26101

Date: March 18, 2013

Dear Mr. Shaffer:

This letter is to request an exoneration of personal property taxes for the tax years 2012, 2011, 2010 and 2009 due to errors in reporting of machinery and equipment, furniture and fixtures, computers and inventory. Specifically:

1. The Company did not request adjustments of value due to "economic obsolescence" in the years of 2009 to 2011. The Company believed that the request made and accepted in 2008 was sufficient. The request in 2008 was based on the reduction of sales to that point and sales continued to decline in the subsequent years.
2. For tax year 2012 the Company did not classify as "salvage" its idle equipment after it shut down in mid June of 2011. It only learned this was appropriate after a discussion with the tax department in the fall of 2012.
3. The Company did not eliminate unusable inventory from its balance sheet and tax return for the tax year 2012 after it shut down production. The shutdown made many items unusable because there was no longer a possibility of making matching parts.

The amounts we are requesting for exoneration are shown in the following table:

Tax Year	Old Value	Amounts requested for exoneration		Total exoneration	New Value
		M&E, Furniture, Computers, Inventory, Vehicles (60%)	Inventory (60%)		
2009	\$3,511,735	\$1,120,913	\$0	\$1,120,913	\$2,390,822
2010	\$3,675,550	\$1,096,681	\$0	\$1,096,681	\$2,578,870
2011	\$3,314,504	\$974,306	\$0	\$974,306	\$2,340,197
2012	\$3,132,983	\$1,085,933	\$384,976	\$1,470,908	\$1,662,075

500,973  
T

- already exon 619,940

\$ 125,000  
tax relief

The attached spreadsheet shows the calculation of the specific amounts requested for exoneration relative to Machinery/Equipment, Furniture/Fixtures and Computers. Note: Inventory adjustment in 2012 is the same amount as granted for 2013 since the same amount unusable now would have been unusable after production stopped in late June of 2011.

Thank you for your consideration of this request. Best personal regards,

*George W. Fenton*  
George W. Fenton  
President





Request for exoneration based on obsolescence and salvage value on M&E, Furniture, and Computers

Tax Year return as of 7/1/xx	2012		2011		2010		2009		2008				
	Appraisal 100%	% of acquis	Acquisition Cost	Appraisal 100%	% of acquis	Acquisition Cost	Appraisal 100%	% of acquis	Acquisition Cost	Appraisal 100%	% of acquis	Acquisition Cost	
Machinery/Equipment			815127	2718577	2900433	37%	7760752	3322024	43%	775252	3404853	44%	7749362
Furniture/Fixtures			335471	254068	255532	26%	982473	269538	27%	982473	264576	27%	982473
Computer Equipment			126321	74097	74097	18%	411658	74097	18%	411658	74097	18%	411658
Salvage Value M&E			7885214										
Total			9162133	3046742	3230062		9154883	3665659		9149383	3743526		9143493
Revised:													
Machinery/Equipment	391261	48%	% on remaining M&E higher since it was newer	1435739	18.5%		1667379	21.5%			1704860	22%	
Furniture/Fixtures	46966	14%		137546	14%		137546	14%			137546	14%	
Computer Equipment	10106	8%		32933	8%		32933	8%			32933	8%	
Salvage Value M&E	788521	10%	Note: idle M&E moved to salvage after shutdown	0	10%		0	10%			0	10%	
Total	1236854			1606218			1637858				1875339		
Difference	\$ (1,809,888)			\$ (1,623,844)			\$ (1,627,801)				\$ (1,868,188)		
At 60%	\$ (1,085,933)			\$ (974,306)			\$ (1,096,681)				\$ (1,120,913)		
Basis of assessment change calculation:													
Tax Year	2008		2007										
Appraisal 100%	1787007	23%	7749067	3637844	47%	7739975							
Machinery/Equipment	136039	14%	982473	275696	28%	980701							
Furniture/Fixtures	37117	8%	441658	74591	18%	411658							
Computer Equipment	1960163		9173198	3988131		9132334							

Note: in 2008 we requested adjustment of tax assessment due to economic obsolescence. This request was granted and the chart to the left shows the change in assessment from 2007 to 2008. In calculating the assessment difference in subsequent years we used the same change ratio relative to % of acquisition as from 2007 to 2008.





**WOOD COUNTY PROSECUTING ATTORNEY**

JASON A. WHARTON  
WOOD COUNTY PROSECUTING ATTORNEY

JUDGE DONALD F. BLACK  
COURTHOUSE ANNEX  
317 MARKET STREET  
PARKERSBURG, WV 26101

PHONE (304) 424-1776  
FAX (304) 424-1785

To: Wood County Commission

From: Jason Wharton

Re: Fenton Art Glass Erroneous Assessment Applications  
Ticket 802424 for tax year 2012  
Ticket 702437 for tax year 2011  
Ticket 602499 for tax year 2010  
Ticket 502582 for tax year 2009

Date: April 16, 2013

Based upon my discussion with the Wood County Assessor and my review of West Virginia Code 11-3-27 I have not signed the above-referenced applications for erroneous assessment.

The Assessor is not  
signing these  
exonerations. I do not  
feel this should be  
exonerated. I am  
required by code to  
submit the application  
when requested

Rich Shaffer

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APR 16 '13

County Administrator

# Wood County Commission

*Handwritten initials*

## Erroneous Assessment Application

Tax Type: **Personal Property**

Tax Ticket: **502582**

Tax Year: **2009**

Upon the application of **FENTON ART GLASS COMPANY** whose address is **700 ELIZABETH ST WILLIAMSTOWN, WV 26187-0000** aggrieved by an erroneous assessment in **WILLIAMSTOWN** District (13), in the County of Wood, for the **2009** tax year.

The County Commission therefore, orders that the said applicant be and hereby exonerated from the said erroneous assessment and from the payment of the taxes so assessed in and for the **2009** tax year.

If the taxes have been paid the Sheriff shall refund the same to them; or if more than a year from the time the property books were delivered to the Sheriff for the the affected tax year, the Sheriff shall allow a credit on future taxes payable.

TAXPAYER IS REQUESTING RELIEF. TAXPAYER STATES THAT COMPANY DID NOT CLASSIFY IDLE EQUIPMENT AS SALVAGE. THIS IS THE SECOND EXONERATION FOR THIS TAX TICKET.

All of which is ordered to be certified to the Auditor of the State of West virginia and the Sheriff of WOOD County

Date	Transaction Type	Class	Amount	Tax Rate	Tax Class	Net Value
07/01/2009	BILLING	4	93,819.52	2.671600	4	3,511,735
09/16/2009	EXONERATION	4	-16,772.02	2.671600	4	-1,120,913
09/16/2009	EXONERATION	4	209.69			
04/10/2013	PENDING EXONERATION	4	-29,946.31			
			Adjusted Net Taxes			Adjusted Net Value
			47,310.88			2,390,822

*George W. Fenton, Pres.*  
Taxpayer

Prosecutor

Assessor

Commissioner

County Commission President

Commissioner

At a regular session of the County Commission of Wood County, West Virginia, held at the Courthouse of said County, The County Commission did approve this exoneration on \_\_\_\_\_.

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APR 16 '13

County Administrator

By: Sondi Wallace

Application Printed On

Wednesday, April 10, 2013 3:29 pm

Wood Tax Statement

District 13-WILLIAMSTOWN

Type  
Personal Property

Account  
54130933

Year  
2009

Ticket  
502582

Transaction History

See attached sheet for detail property listing

Date	Transaction Type	1st Half	2nd Half
2009/07/01	BILLING	46909.76	46909.76
2009/09/16	EXONERATION	-8281.17	-8281.16
2013/03/28	PENDING EXONERATION	-6692.00	-6691.99

TAXPAYER IS REQUESTING RELIEF TAXPAYER STATES THAT COMPANY DID NOT CLASSIFY IDLE EQUIPMENT AS SALVAGE AND HAD UNUSABLE INVENTORY THIS IS THE SECOND EXONERATION FOR THIS TAX TICKET

Distribution of Original Base Taxes

	Rate	Class	Gross Val.	Exemption	Net Val	
STATE	289.18	2.671600	4	3,511,735	0	3,511,735
COUNTY	15,199.27		Total	3,511,735	0	3,511,735
SCHOOL CURRENT	22,440.33					
SCHOOL EXCESS	21,237.34					
SCHOOL BONDS	4,314.56					
WILLIAMSTOWN CURRENT	13,776.51					

Payment Schedule

If Paid By	First Half Due	Second Half Due	Full Year Due
Tuesday, September 1, 2009	37,560.66	37,560.66	75,121.32
Wednesday, September 30, 2009	38,523.75	37,560.66	76,084.41
Saturday, October 31, 2009	38,812.68	37,560.66	76,373.34
Monday, November 30, 2009	39,101.61	37,560.66	76,662.27
Thursday, December 31, 2009	39,390.54	37,560.66	76,951.20
Sunday, January 31, 2010	39,679.47	37,560.66	77,240.13
Monday, March 1, 2010	40,257.33	37,560.66	77,817.99
Wednesday, March 31, 2010	40,257.33	38,523.75	78,781.08
Friday, April 30, 2010	40,546.26	38,812.68	79,358.94

If paid in the month of March 2013 your amount due will be \$99,604.04

Make Checks Payable and Remit To:  
K. D. MERRITT, SHERIFF  
P O BOX 1985  
PARKERSBURG WV 26102-1985

First Half Dates To Remember:  
Payable beginning July 15, 2009  
2 1/2% discount ends September 1, 2009  
Interest charges begin October 1, 2009  
Delinquent list published May 1, 2010

Second Half Dates To Remember:  
Payable thru February 2010  
2 1/2% discount ends March 1 2010  
Interest charges begin April 1 2010  
Delinquent list published May 1, 2010

DELINQUENT PRIOR YEAR TAXES MUST BE PAID FIRST

FENTON ART GLASS COMPANY  
700 ELIZABETH ST  
WILLIAMSTOWN WV 26187-0000



Statement Printed On  
Thursday, March 28, 2013 2:41 pm

WOOD	Type	Account	Year	Ticket
Tax Office Statement	Personal Property	54130933	2009	502582

Additional Property Listing

District 13-WILLIAMSTOWN

Property Description	
1987 FORD F250	
VIN: 1FTEF26N3HNA58007	Value: 120
2000 OT - OTHE	
	Value: 11,454
2000 SPEC IALI	
	Value: 15,674
2000 OTHR OTHR	
	Value: 1,238,371
2000 FF - FURN	
	Value: 158,747
2000 CE - COMP	
	Value: 44,457
2000 ME - MACH	
	Value: 2,042,912



Request for exoneration based on obsolescence and salvage value on M&E, Furniture, and Computers														
Tax Year	2012	2011	2012	2011	2010	2011	2010	2010	2009	2009	2009	2008		
return as of 7/1/xx	Appraisal 100%	Acquisition Cost	Appraisal 100%	Acquisition Cost	Appraisal 100%	Acquisition Cost	Appraisal 100%	Acquisition Cost	Appraisal 100%	Acquisition Cost	Appraisal 100%	Acquisition Cost		
	% of acquis	% of acquis	% of acquis	% of acquis	% of acquis	% of acquis	% of acquis	% of acquis	% of acquis	% of acquis	% of acquis	% of acquis		
	Salvage	Salvage	Salvage	Salvage	Salvage	Salvage	Salvage	Salvage	Salvage	Salvage	Salvage	Salvage		
Machinery/Equipment		815127	2718577	35%	7768002	2900433	37%	7760752	3322024	43%	7755252	3404853	44%	7749362
Furniture/Fixtures		335471	294068	26%	982473	255532	26%	982473	269538	27%	982473	264576	27%	982473
Computer Equipment		126321	74097	18%	411658	74097	18%	411658	74097	18%	411658	74097	18%	411658
Salvage Value M&E		7885214												
Total		9162133	3046742		9162133	3230062		9154883	3665659		9149383	3743526		9143493
Revised:														
Machinery/Equipment	391261			48%	% on remaining M&E higher since it was newer	1435739	18.5%		1667379	21.5%		1704660	22%	
Furniture/Fixtures	46966			14%		137546	14%		137546	14%		137546	14%	
Computer Equipment	10106			8%		32933	8%		32933	8%		32933	8%	
Salvage Value M&E	788521			10%	Note: ble M&E moved to salvage after shutdown	0	10%		0	10%		0	10%	
Total	1236854					1606238			1637858			1875339		
Difference At 60%	\$ (1,809,868)					\$ (1,623,844)			\$ (1,827,801)			\$ (1,868,188)		
	\$ (1,085,933)					\$ (974,308)			\$ (1,096,681)			\$ (1,120,913)		
Basis of assessment change calculation:														
Tax Year	2008	2007	2007	2007	2007	2007	2007	2007	2007	2007	2007	2007		
	Appraisal 100%	Acquisition Cost	Appraisal 100%	Acquisition Cost	Appraisal 100%	Acquisition Cost	Appraisal 100%	Acquisition Cost	Appraisal 100%	Acquisition Cost	Appraisal 100%	Acquisition Cost		
Machinery/Equipment	1787007	7749067	3637844	47%	7739975	3637844	47%	7739975	3637844	47%	7739975	3637844	47%	7739975
Furniture/Fixtures	136039	982473	275696	28%	980701	275696	28%	980701	275696	28%	980701	275696	28%	980701
Computer Equipment	37117	441658	74591	18%	411658	74591	18%	411658	74591	18%	411658	74591	18%	411658
	1960163	9173198	3988131		9132334	3988131		9132334	3988131		9132334	3988131		9132334

Note: in 2008 we requested adjustment of tax assessment due to economic obsolescence. This request was granted and the chart to the left shows the change in assessment from 2007 to 2008. In calculating the assessment difference in subsequent years we used the same change ratio relative to % of acquisition as from 2007 to 2008.





# F E N T O N

Handcrafted American Glass Artistry

Wood County Assessor  
Attn: Rich Shaffer  
1 Court Square, Suite 302  
Parkersburg, WV. 26101

Date: March 18, 2013

Dear Mr. Shaffer:

This letter is to request an exoneration of personal property taxes for the tax years 2012, 2011, 2010 and 2009 due to errors in reporting of machinery and equipment, furniture and fixtures, computers and inventory. Specifically:

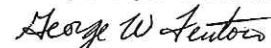
1. The Company did not request adjustments of value due to "economic obsolescence" in the years of 2009 to 2011. The Company believed that the request made and accepted in 2008 was sufficient. The request in 2008 was based on the reduction of sales to that point and sales continued to decline in the subsequent years.
2. For tax year 2012 the Company did not classify as "salvage" its idle equipment after it shut down in mid June of 2011. It only learned this was appropriate after a discussion with the tax department in the fall of 2012.
3. The Company did not eliminate unusable inventory from its balance sheet and tax return for the tax year 2012 after it shut down production. The shutdown made many items unusable because there was no longer a possibility of making matching parts.

The amounts we are requesting for exoneration are shown in the following table:

Tax Year	Old Value	Amounts requested for exoneration		Total exoneration	New Value
		M&E, Furniture, Computers, Inventory, Vehicles (60%)	Inventory (60%)		
2009	\$3,511,735	\$1,120,913	\$0	\$1,120,913	\$2,390,822
2010	\$3,675,550	\$1,096,681	\$0	\$1,096,681	\$2,578,870
2011	\$3,314,504	\$974,306	\$0	\$974,306	\$2,340,197
2012	\$3,132,983	\$1,085,933	\$384,976	\$1,470,908	\$1,662,075

The attached spreadsheet shows the calculation of the specific amounts requested for exoneration relative to Machinery/Equipment, Furniture/Fixtures and Computers. Note: Inventory adjustment in 2012 is the same amount as granted for 2013 since the same amount unusable now would have been unusable after production stopped in late June of 2011.

Thank you for your consideration of this request. Best personal regards,

  
George W. Fenton  
President





**WOOD COUNTY PROSECUTING ATTORNEY**

JASON A. WHARTON  
WOOD COUNTY PROSECUTING ATTORNEY

JUDGE DONALD F. BLACK  
COURTHOUSE ANNEX  
317 MARKET STREET  
PARKERSBURG, WV 26101

PHONE (304) 424-1776  
FAX (304) 424-1785

To: Wood County Commission

From: Jason Wharton

Re: Fenton Art Glass Erroneous Assessment Applications  
Ticket 802424 for tax year 2012  
✓ Ticket 702437 for tax year 2011  
✓ Ticket 602499 for tax year 2010  
Ticket 502582 for tax year 2009

Date: April 16, 2013

Based upon my discussion with the Wood County Assessor and my review of West Virginia Code 11-3-27 I have not signed the above-referenced applications for erroneous assessment.

The Assessor is not signing these exonerations. I do not feel this should be exonerated. I am required by Code to submit the application when requested.

Rich Shaffer

RECEIVED

APR 16 '13

County Administrator

# Wood County Commission

*DM TM*

## Erroneous Assessment Application

Tax Type: **Personal Property**

Tax Ticket: **802424**

Tax Year: **2012**

Upon the application of **FENTON ART GLASS COMPANY** whose address is **700 ELIZABETH ST WILLIAMSTOWN, WV 26187**- aggrieved by an erroneous assessment in **WILLIAMSTOWN District (13)**, in the County of Wood, for the **2012** tax year.

The County Commission therefore, orders that the said applicant be and hereby exonerated from the said erroneous assessment and from the payment of the taxes so assessed in and for the **2012** tax year.

If the taxes have been paid the Sheriff shall refund the same to them; or if more than a year from the time the property books were delivered to the Sheriff for the the affected tax year, the Sheriff shall allow a credit on future taxes payable.

TAXPAYER IS REQUESTING RELIEF. TAXPAYER STATES THAT COMPANY DID NOT CLASSIFY IDLE EQUIPMENT AS SALVAGE.

All of which is ordered to be certified to the Auditor of the State of West virginia and the Sheriff of WOOD County

Date	Transaction Type	Class	Amount	Tax Rate	Tax Class	Net Value
07/01/2012	BILLING	4	84,327.38	2.691600	4	3,132,983
03/29/2013	PENDING EXONERATION	4	-29,228.97	2.691600	4	-1,085,933
Adjusted Net Taxes			55,098.41 ✓	Adjusted Net Value		2,047,050

*George W. Lentz Pres*  
Taxpayer

Prosecutor

Assessor

Commissioner

County Commission President

Commissioner

At a regular session of the County Commission of Wood County, West Virginia, held at the Courthouse of said County, The County Commission did approve this exoneration on \_\_\_\_\_.

RECEIVED

APR 16 '13

County Administrator



**Wood Tax Statement****District 13-WILLIAMSTOWN****Type**  
Personal Property**Account**  
5413093S**Year**  
2012**Ticket**  
802424**Transaction History**

Date	Transaction Type	1st Half	2nd Half
2012/07/01	BILLING	42163.69	42163.69
2013/03/28	PENDING EXONERATION	-19795.48	-19795.48

See attached sheet for detail property listing

TAXPAYER IS REQUESTING RELIEF TAXPAYER STATES  
THAT COMPANY DID NOT CLASSIFY IDLE EQUIPMENT AS  
SALVAGE AND HAD UNUSABLE INVENTORY

**Distribution of Original Base Taxes**

	Rate	Class	Gross Val.	Exemption	Net Val	
STATE	313.30	2.691600	4	3,132,983	0	3,132,983
COUNTY	16,466.96					
SCHOOL CURRENT	24,311.95					
SCHOOL EXCESS	23,008.63					
SCHOOL BONDS	4,561.62					
WILLIAMSTOWN CURRENT	15,664.92					
<b>Total</b>				<b>3,132,983</b>	<b>0</b>	<b>3,132,983</b>

**Payment Schedule**

If Paid By	First Half Due	Second Half Due	Full Year Due
Saturday, September 1, 2012	41,109.60	41,109.60	82,219.20
Sunday, September 30, 2012	42,163.69	41,109.60	83,273.29
Wednesday, October 31, 2012	42,479.92	41,109.60	83,589.52
Friday, November 30, 2012	42,796.15	41,109.60	83,905.75
Monday, December 31, 2012	43,112.38	41,109.60	84,221.98
Thursday, January 31, 2013	43,428.61	41,109.60	84,538.21
Thursday, February 28, 2013	43,744.84	41,109.60	84,854.44
Friday, March 1, 2013	44,061.07	41,109.60	85,170.67
Sunday, March 31, 2013	44,061.07	42,163.69	86,224.76
Tuesday, April 30, 2013	44,377.30	42,479.92	86,857.22

If paid in the month of March 2013 your amount due will be **\$86,224.76**

**Make Checks Payable and Remit To:**

K. D. MERRITT, SHERIFF  
P O BOX 1985  
PARKERSBURG WV 26102-1985

**First Half Dates To Remember:**

Payable beginning July 15, 2012  
2 1/2% discount ends September 1, 2012  
Interest charges begin October 1, 2012  
Delinquent list published May 1, 2013

**Second Half Dates To Remember:**

Payable thru February 2013  
2 1/2% discount ends March 1 2013  
Interest charges begin April 1 2013  
Delinquent list published May 1, 2013

FENTON ART GLASS COMPANY  
700 ELIZABETH ST  
WILLIAMSTOWN WV 26187



Statement Printed On

Thursday, March 28, 2013 2:40 pm

WOOD

Tax Office Statement

Type  
Personal Property

Account  
5413093S

Year  
2012

Ticket  
802424

Additional Property Listing

District 13-WILLIAMSTOWN

Property Description

1989 FORD F250	
VIN: 1FTEF26N3KNA58007	Value: 120
OT - OTHE	Value: 11,454
SPEC IALI	Value: 15,674
OTHR OTHR	Value: 1,277,691
ME - MACH	Value: 1,631,147
CE - COMP	Value: 44,457
FF - FURN	Value: 152,442





# F E N T O N

Handcrafted American Glass Artistry

Wood County Assessor  
Attn: Rich Shaffer  
1 Court Square, Suite 302  
Parkersburg, WV. 26101

Date: March 18, 2013

Dear Mr. Shaffer:

This letter is to request an exoneration of personal property taxes for the tax years 2012, 2011, 2010 and 2009 due to errors in reporting of machinery and equipment, furniture and fixtures, computers and inventory. Specifically:

1. The Company did not request adjustments of value due to "economic obsolescence" in the years of 2009 to 2011. The Company believed that the request made and accepted in 2008 was sufficient. The request in 2008 was based on the reduction of sales to that point and sales continued to decline in the subsequent years.
2. For tax year 2012 the Company did not classify as "salvage" its idle equipment after it shut down in mid June of 2011. It only learned this was appropriate after a discussion with the tax department in the fall of 2012.
3. The Company did not eliminate unusable inventory from its balance sheet and tax return for the tax year 2012 after it shut down production. The shutdown made many items unusable because there was no longer a possibility of making matching parts.

The amounts we are requesting for exoneration are shown in the following table:

Tax Year	Old Value	Amounts requested for exoneration		Total exoneration	New Value
		M&E, Furniture, Computers, Inventory, Vehicles (60%)	Inventory (60%)		
2009	\$3,511,735	\$1,120,913	\$0	\$1,120,913	\$2,390,822
2010	\$3,675,550	\$1,096,681	\$0	\$1,096,681	\$2,578,870
2011	\$3,314,504	\$974,306	\$0	\$974,306	\$2,340,197
2012	\$3,132,983	\$1,085,933	\$384,976	\$1,470,908	\$1,662,075

500,973  
T

- already exon 619,940

\$ 125,000  
tax relief

The attached spreadsheet shows the calculation of the specific amounts requested for exoneration relative to Machinery/Equipment, Furniture/Fixtures and Computers. Note: Inventory adjustment in 2012 is the same amount as granted for 2013 since the same amount unusable now would have been unusable after production stopped in late June of 2011.

Thank you for your consideration of this request. Best personal regards,

*George W Fenton*  
George W. Fenton  
President



Request for exoneration based on obsolescence and salvage value on M&E, Furniture, and Computers													
Tax Year	2012	2011	2012	Original	2011	2010	2009	2008	2007	2006	2005	2004	
return as of 7/1/xx	Appraisal 100%	% of acquis	Salvage	Acquisition Cost	Appraisal 100%	% of acquis	Acquisition Cost	Appraisal 100%	% of acquis	Acquisition Cost	Appraisal 100%	% of acquis	Acquisition Cost
Machinery/Equipment	815127	35%	2718577	7768002	2900433	37%	7760752	3404853	43%	7755252	3404853	44%	7749362
Furniture/Fixtures	335471	26%	254068	982473	255532	26%	982473	264576	27%	982473	264576	27%	982473
Computer Equipment	126321	18%	74097	411658	74097	18%	411658	74097	18%	411658	74097	18%	411658
Salvage Value M&E	7885214												
Total	9162133		3046742	9162133	3230062		9154883	3665659		9149383	3743526		9143493
Revised:													
Machinery/Equipment	391261	46% on remaining M&E higher since it was newer			1435739	18.5%		1667379	21.5%		1704890	22%	
Furniture/Fixtures	46966	14%			137546	14%		137546	14%		137546	14%	
Computer Equipment	10106	8%			32933	8%		32933	8%		32933	8%	
Salvage Value M&E	788521	10% Note: idle M&E moved to salvage after shutdown			0	10%		0	10%		0	10%	
Total	1236854				1606218			1837858			1875339		
Difference At 60%	\$ (1,809,888)				\$ (1,623,844)			\$ (1,827,801)			\$ (1,868,188)		
	\$ (1,065,933)				\$ (974,306)			\$ (1,096,681)			\$ (1,120,913)		
Basis of assessment change calculation:													
Tax Year	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996
Appraisal 100%	1787007	3637844	7739975	980701	411658								
Machinery/Equipment	136039	275686	28%	980701	411658								
Furniture/Fixtures	37117	74591	18%	411658									
Computer Equipment	1960163	3988131		9132334									

Note: in 2008 we requested adjustment of tax assessment due to economic obsolescence. This request was granted and the chart to the left shows the change in assessment from 2007 to 2008. In calculating the assessment difference in subsequent years we used the same change ratio relative to % of acquisition as from 2007 to 2008.



**WOOD COUNTY PROSECUTING ATTORNEY**

JASON A. WHARTON  
WOOD COUNTY PROSECUTING ATTORNEY

JUDGE DONALD F. BLACK  
COURTHOUSE ANNEX  
317 MARKET STREET  
PARKERSBURG, WV 26101

PHONE (304) 424-1776  
FAX (304) 424-1785

To: Wood County Commission

From: Jason Wharton

Re: Fenton Art Glass Erroneous Assessment Applications  
Ticket 802424 for tax year 2012  
Ticket 702437 for tax year 2011  
Ticket 602499 for tax year 2010  
Ticket 502582 for tax year 2009

Date: April 16, 2013

Based upon my discussion with the Wood County Assessor and my review of West Virginia Code 11-3-27 I have not signed the above-referenced applications for erroneous assessment.

The Assessor is not  
signing these exonerations.  
I do not feel this  
should be exonerated.  
I am required by code  
to submit the application  
when requested  
Rich Shaffer

RECEIVED

APR 16 '13

County Administrator



# Wood County Commission

*QJM*

## Erroneous Assessment Application

Tax Type: **Personal Property**

Tax Ticket: **602499**

Tax Year: **2010**

Upon the application of **FENTON ART GLASS COMPANY** whose address is **700 ELIZABETH ST WILLIAMSTOWN, WV 26187-0000** aggrieved by an erroneous assessment in **WILLIAMSTOWN** District (13), in the County of Wood, for the **2010** tax year.

The County Commission therefore, orders that the said applicant be and hereby exonerated from the said erroneous assessment and from the payment of the taxes so assessed in and for the **2010** tax year.

If the taxes have been paid the Sheriff shall refund the same to them; or if more than a year from the time the property books were delivered to the Sheriff for the the affected tax year, the Sheriff shall allow a credit on future taxes payable.

TAXPAYER IS REQUESTING RELIEF. TAXPAYER STATES THAT COMPANY DID NOT CLASSIFY IDLE EQUIPMENT AS SALVAGE.

All of which is ordered to be certified to the Auditor of the State of West virginia and the Sheriff of WOOD County

Date	Transaction Type	Class	Amount	Tax Rate	Tax Class	Net Value
07/01/2010	BILLING	4	98,754.68	2.686800	4	3,675,550
03/28/2013	PENDING EXONERATION	4	-29,465.63	2.686800	4	-1,096,681
			Adjusted Net Taxes			Adjusted Net Value
			69,289.05 ✓			2,578,869

*George W. Tontore, Pres*  
Taxpayer

Prosecutor

Assessor

Commissioner

County Commission President

Commissioner

At a regular session of the County Commission of Wood County, West Virginia, held at the Courthouse of said County, The County Commission did approve this exoneration on \_\_\_\_\_.

RECEIVED

APR 16 '13

County Administrator

By: Sondi Wallace

Application Printed On

Friday, March 29, 2013 9:07 am



Wood Tax Statement

District	Type	Account	Year	Ticket
13-WILLIAMSTOWN	Personal Property	54130933	2010	602499

Transaction History			
Date	Transaction Type	1st Half	2nd Half
2010/07/01	BILLING	49377.34	49377.34
2013/03/28	PENDING EXONERATION	-14732.82	-14732.81

See attached sheet for detail property listing

TAXPAYER IS REQUESTING RELIEF TAXPAYER STATES THAT COMPANY DID NOT CLASSIFY IDLE EQUIPMENT AS SALVAGE AND HAD UNUSABLE INVENTORY

Distribution of Original Base Taxes		Rate	Class	Gross Val.	Exemption	Net Val
STATE	367.56	2.686800	4	3,675,550	0	3,675,550
COUNTY	19,318.69					
SCHOOL CURRENT	28,522.26					
SCHOOL EXCESS	26,993.24					
SCHOOL BONDS	5,542.73					
WILLIAMSTOWN CURRENT	18,010.20					
				<b>Total</b>	0	3,675,550

Payment Schedule			
If Paid By	First Half Due	Second Half Due	Full Year Due
Wednesday, September 1, 2010	48,142.91	48,142.91	96,285.82
Thursday, September 30, 2010	49,377.34	48,142.91	97,520.25
Sunday, October 31, 2010	49,747.67	48,142.91	97,890.58
Tuesday, November 30, 2010	50,118.00	48,142.91	98,260.91
Friday, December 31, 2010	50,488.33	48,142.91	98,631.24
Monday, January 31, 2011	50,858.66	48,142.91	99,001.57
Tuesday, March 1, 2011	51,599.32	48,142.91	99,742.23
Thursday, March 31, 2011	51,599.32	49,377.34	100,976.66
Saturday, April 30, 2011	51,969.65	49,747.67	101,717.32

If paid in the month of March 2013 your amount due will be \$118,772.50

Make Checks Payable and Remit To:  
K. D. MERRITT, SHERIFF  
P O BOX 1985  
PARKERSBURG WV 26102-1985

First Half Dates To Remember:  
Payable beginning July 15, 2010  
2 1/2% discount ends September 1, 2010  
Interest charges begin October 1, 2010  
Delinquent list published May 1, 2011

Second Half Dates To Remember:  
Payable thru February 2011  
2 1/2% discount ends March 1 2011  
Interest charges begin April 1 2011  
Delinquent list published May 1, 2011

DELINQUENT PRIOR YEAR TAXES MUST BE PAID FIRST

FENTON ART GLASS COMPANY  
700 ELIZABETH ST  
WILLIAMSTOWN WV 26187-0000



Statement Printed On  
Thursday, March 28, 2013 2:40 pm

WOOD

Tax Office Statement

Type  
Personal Property

Account  
54130933

Year  
2010

Ticket  
602499

Additional Property Listing

District 13-WILLIAMSTOWN

Property Description

1987 FORD F250	
VIN: 1FTEF26N3HNA58007	Value: 120
2000 OT - OTHE	
	Value: 11,454
2000 SPEC IALI	
	Value: 15,674
2000 OTHR OTHR	
	Value: 1,448,907
2000 CE - COMP	
	Value: 44,458
2000 FF - FURN	
	Value: 161,724
2000 ME - MACH	
	Value: 1,993,213



# F E N T O N

Handcrafted American Glass Artistry

Wood County Assessor  
Attn: Rich Shaffer  
1 Court Square, Suite 302  
Parkersburg, WV. 26101

Date: March 18, 2013

Dear Mr. Shaffer:

This letter is to request an exoneration of personal property taxes for the tax years 2012, 2011, 2010 and 2009 due to errors in reporting of machinery and equipment, furniture and fixtures, computers and inventory. Specifically:

1. The Company did not request adjustments of value due to "economic obsolescence" in the years of 2009 to 2011. The Company believed that the request made and accepted in 2008 was sufficient. The request in 2008 was based on the reduction of sales to that point and sales continued to decline in the subsequent years.
2. For tax year 2012 the Company did not classify as "salvage" its idle equipment after it shut down in mid June of 2011. It only learned this was appropriate after a discussion with the tax department in the fall of 2012.
3. The Company did not eliminate unusable inventory from its balance sheet and tax return for the tax year 2012 after it shut down production. The shutdown made many items unusable because there was no longer a possibility of making matching parts.

The amounts we are requesting for exoneration are shown in the following table:

Tax Year	Old Value	Amounts requested for exoneration		Total Exoneration	New Value
		M&E, Furniture, Computers, Inventory, Vehicles (60%)	Inventory (60%)	Total (60%)	
2009	\$3,511,735	\$1,120,913	\$0	\$1,120,913	\$2,390,822
2010	\$3,675,550	\$1,096,681	\$0	\$1,096,681	\$2,578,870
2011	\$3,314,504	\$974,306	\$0	\$974,306	\$2,340,197
2012	\$3,132,983	\$1,085,933	\$384,976	\$1,470,908	\$1,662,075

500,973  
↑  
- already exon 619,940  
\$ 100,000  
total

The attached spreadsheet shows the calculation of the specific amounts requested for exoneration relative to Machinery/Equipment, Furniture/Fixtures and Computers. Note: Inventory adjustment in 2012 is the same amount as granted for 2013 since the same amount unusable now would have been unusable after production stopped in late June of 2011.

Thank you for your consideration of this request. Best personal regards,

*George W. Fenton*  
George W. Fenton  
President





Request for exoneration based on obsolescence and salvage value on M&E, Furniture, and Computers													
Tax Year	2012	2011	2011	2011	2011	2010	2010	2010	2009	2009	2008	2008	
return as of 7/1/xx	Appraisal 100%	% of acquis	Acquisition Cost	Salvage 2011	Original 2011	Appraisal 100%	% of acquis	Acquisition Cost	Appraisal 100%	% of acquis	Acquisition Cost	Appraisal 100%	% of acquis
Machinery/Equipment			815127	2718577	7768002	2900433	37%	7760752	3322024	43%	7755252	3404853	44%
Furniture/Fixtures			335471	254068	982473	255532	26%	982473	269538	27%	982473	264576	27%
Computer Equipment			126321	74097	411658	74097	18%	411658	74097	18%	411658	74097	18%
Salvage Value M&E			7885214										
Total			9162133	3046742	9162133	3230062		9154883	3665659		9149383	3743526	9143493
Revised:													
Machinery/Equipment	391261	48%	% on remaining M&E higher since it was newer			1435739	18.5%		1667379	21.5%		1704860	22%
Furniture/Fixtures	46966	14%				137546	14%		137546	14%		137546	14%
Computer Equipment	10106	8%				32933	8%		32933	8%		32933	8%
Salvage Value M&E	788521	10%	Note: idle M&E moved to salvage after shutdown			0	10%		0	0		0	10%
Total	1236854					1606218			1837858			1875339	
Difference	\$ (1,809,886)					\$ (1,623,844)			\$ (1,827,801)			\$ (1,868,188)	
At 60%	\$ (1,085,933)					\$ (974,306)			\$ (1,096,681)			\$ (1,120,913)	
Basis of assessment change calculation:													
Tax Year	2008			2007			2007			2007			
	Appraisal 100%	% of acquis	Acquisition Cost	Appraisal 100%	% of acquis	Acquisition Cost	Appraisal 100%	% of acquis	Acquisition Cost	Appraisal 100%	% of acquis	Acquisition Cost	Appraisal 100%
Machinery/Equipment	1787007	23%	7749067	3637844	47%	7738975	1787007	23%	7749067	3637844	47%	7738975	1787007
Furniture/Fixtures	136039	14%	982473	275696	28%	980701	136039	14%	982473	275696	28%	980701	136039
Computer Equipment	37117	8%	441658	74591	18%	411658	37117	8%	441658	74591	18%	411658	37117
	1960163		9173198	3988131		9132334	1960163		9173198	3988131		9132334	1960163

Note: in 2008 we requested adjustment of tax assessment due to economic obsolescence. This request was granted and the chart to the left shows the change in assessment from 2007 to 2008. In calculating the assessment difference in subsequent years we used the same change ratio relative to % of acquisition as from 2007 to 2008.



4/18/13  
70/276

APRIL 18, 2013

IN THE COUNTY COMMISSION OF WOOD COUNTY, WEST VIRGINIA

IN RE: THE COUNTY COMMISSION WAS IN RECEIPT OF A CHECK FROM THE STATE OF WV IN THE AMOUNT OF \$3,397.51 WHICH REPRESENTS REIMBURSEMENT IN REGARD TO THE DIVISION OF CRIMINAL JUSTICE ASSISTANCE GRANT NUMBER 12-VA-008.


**ORDER**

On this date, the County Commission of Wood County was in receipt of a check from the State of West Virginia in the amount of three thousand three hundred ninety-seven dollars and fifty-one cents (\$3,397.51) which represents reimbursement to Wood County for expenses incurred during the month of February, 2013, in regard to the Strategic Prevention Framework State Incentive Grant Number 12-VA-008. Receipt of the aforementioned check is pursuant to an Order appearing in Order Book 70, at Page 258 and bearing the date of March 21, 2013, at which time Wayne Dunn, in his official capacity as President, and on behalf of the County Commission, was AUTHORIZED to EXECUTE the Request for Reimbursement.

Documentation pertaining to the WVDCJS Victims of Crime Advocate Grant is on file in the Office of the County Administrator.

APPROVED:

THE COUNTY COMMISSION OF WOOD COUNTY

  
Wayne Dunn, President

  
Stephen Gainer, Commissioner

  
David Blair Couch, Commissioner

M/2353

acknowledged a bond in the penalty of SEVEN HUNDRED THIRTY FOUR (\$734.00) Dollars, conditioned according to law.

Letters of administration are hereby granted the said CINDY L. PLANTS, upon the Estate of CASEY ROBERT GLENN BROWNING, deceased, in due form.

In accordance with Chapter 44, Article 1, Section 14 of the West Virginia Code, of 1931, as amended, effective July 9, 1993, the Personal Representative, after first being duly sworn, shall make a true and accurate appraisal of the Estate of CASEY ROBERT GLENN BROWNING, deceased, both real and personal, and will make their return thereof as required by law.

No reference is made to a Fiduciary Commissioner, for settlement, in this Estate.

There appearing no further business to claim the attention of this Commission, it is hereby ordered that this Commission, do now adjourn to meet in Regular Session, Thursday, April 18, 2013, at 9:00 o'clock A. M., and sitting in Special Session, Tuesday, April 16, 2013, at 9:00 o'clock A. M., to Lay the Levy and the Excess Levy.

  
President

APRIL TERM

TUESDAY, APRIL 16, 2013  
FOURTH DAY

APRIL 2013

At a Special Session of the County Commission, continued and held for the County of Wood, at the Courthouse thereof, Tuesday, April 16, 2013, to Lay the Levy and the Excess Levy, Present, Wayne Dunn, President of said Commission, and Stephen Gainer and David Blair Couch, Commissioners.

There appearing no further business to claim the attention of this Commission, it is hereby ordered that this Commission, do now adjourn to meet in Regular Session, Thursday, April 18, 2013, at 9:00 o'clock A. M.

  
President

APRIL TERM

THURSDAY, APRIL 18, 2013  
FIFTH DAY

APRIL 2013

At a Regular Session of the County Commission, continued and held for the County of Wood, at the Courthouse thereof, Thursday, April 18, 2013, Present, Wayne Dunn, President of said Commission, and Stephen Gainer and David Blair Couch, Commissioners.

The orders and proceedings of the previous session of this Commission, held on Monday, April 15, 2013 and Tuesday, April 16, 2013, were read before the County Commission, approved and ordered signed.

IN RE: ESTATE OF MARYLYN JANE SHEPPARD, DECEASED (HEARING PENDING-ORDER FROM PROSECUTING ATTORNEY)  
This day came Paul Hicks, Attorney for Robert Sheppard, before a hearing held Thursday, April 18, 2013, requesting that Jo Ann Hardin, Executrix for the Estate of MARYLYN JANE SHEPPARD, deceased, be removed.


Upon the motion of the County Commission, said hearing was adjourned, so that Jason Wharton, the Prosecuting Attorney could prepare an order for the County Commission.

IN RE: ESTATE OF ANNA L. GENT, DECEASED (HEARING CONTINUED)

This day came PAULINE M. LEWIS, beneficiary of the Estate of ANNA L. GENT, deceased, before a hearing held on Thursday, April 18, 2013, stating that she does not feel that the appraisal and inventory is correct, that was filed and recorded by DEBRA LYNN HITT and CHERYL ANNA JONES, the CO-EXECUTRICES of the Estate of ANNA L. GENT, deceased.

Upon the motion of the County Commission, said hearing was adjourned to be continued until Thursday, May 16, 2013, at 10:30 o'clock A. M.

There appearing no further business to claim the attention of this Commission, it is hereby ordered that this Commission, do now adjourn to meet in Regular Session, Monday, April 22, 2013, at 9:00 o'clock A.M.

  
President



# MID-OHIO VALLEY DAY REPORT CENTER

Wood County Office: 916 Market Street, Parkersburg, WV 26101

304-422-8570 \* Fax: 304-422-8579

4/18/13  
70/275

To: Wood County Commission  
From: Dennie Huggins, DRC Executive Director  
Date: 4/9/13  
Re: Wood County DRC Request to Hire

Please regard this notice as my request to hire Kelsey Preston as a full-time case manager for our Wood County site. In this capacity, Ms. Preston would earn an annual salary of \$29,580. She is eligible to begin employment with the DRC as soon as Monday 4/29/13.

This position is necessary in order to fill the vacancy created by the recent resignation of Rosalie Parsons. It should be noted that Ms. Preston is eligible to apply for the Advanced Alcohol and Drug Counselor (AADC) credential at least one year sooner than any other applicant for the position. I will be happy to provide any other information which you deem necessary in order to act on this request as quickly as possible.

RECEIVED  
APR 11 '13  
COUNTY  
ADMINISTRATOR



# Wood County Commission

TM  
[Handwritten signature]

## Erroneous Assessment Application

Tax Type: **Personal Property**

Tax Ticket: **802424**

Tax Year: **2012**

4/18/13

70/275

Upon the application of **FENTON ART GLASS COMPANY** whose address is **700 ELIZABETH ST WILLIAMSTOWN, WV 26187**- aggrieved by an erroneous assessment in **WILLIAMSTOWN District (13)**, in the County of Wood, for the **2012** tax year.

The County Commission therefore, orders that the said applicant be and hereby exonerated from the said erroneous assessment and from the payment of the taxes so assessed in and for the **2012** tax year.

If the taxes have been paid the Sheriff shall refund the same to them; or if more than a year from the time the property books were delivered to the Sheriff for the the affected tax year, the Sheriff shall allow a credit on future taxes payable.

TAXPAYER IS REQUESTING RELIEF. TAXPAYER STATES THAT COMPANY HAD UNUSABLE INVENTORY.

All of which is ordered to be certified to the Auditor of the State of West Virginia and the Sheriff of WOOD County

Date	Transaction Type	Class	Amount	Tax Rate	Tax Class	Net Value
07/01/2012	BILLING	4	84,327.38	2.691600	4	3,132,983
03/29/2013	PENDING EXONERATION	4	-29,228.97	2.691600	4	-1,085,933
03/29/2013	PENDING EXONERATION	4	-10,362.01	2.691600	4	-384,976
			Adjusted Net Taxes		Adjusted Net Value	
			44,736.40 ✓		1,662,074	

Taxpayer

Prosecutor

Assessor

Commissioner

County Commission President

Commissioner

At a regular session of the County Commission of Wood County, West Virginia, held at the Courthouse of said County, The County Commission did approve this exoneration on April 18, 2013

RECEIVED

APR 16 '13

County Administrator



# Wood County Commission

SW  
DW

## Erroneous Assessment Application

Tax Type: Personal Property

Tax Ticket: 806174

Tax Year: 2012

4/18/13  
70/275

Upon the application of **RUBLE JEFFREY L** whose address is **101 WOODCLIFF DR WASHINGTON, WV 26181-8284** aggrieved by an erroneous assessment in LUBECK District (03), in the County of Wood, for the **2012** tax year.

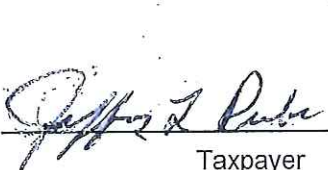
The County Commission therefore, orders that the said applicant be and hereby exonerated from the said erroneous assessment and from the payment of the taxes so assessed in and for the **2012** tax year.

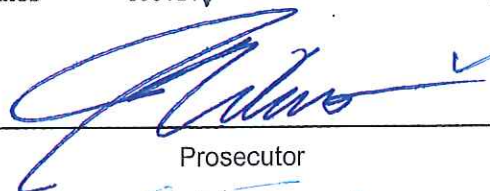
If the taxes have been paid the Sheriff shall refund the same to them; or if more than a year from the time the property books were delivered to the Sheriff for the the affected tax year, the Sheriff shall allow a credit on future taxes payable.

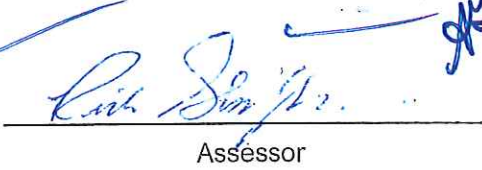
DUE TO A CLERICAL ERROR THE 2004 DODGE RAM WAS INCORRECTLY VALUED. SEE ATTACHED.

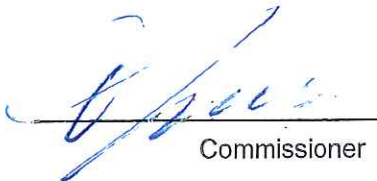
All of which is ordered to be certified to the Auditor of the State of West virginia and the Sheriff of WOOD County

Date	Transaction Type	Class	Amount	Tax Rate	Tax Class	Net Value
07/01/2012	BILLING	3	473.00	2.191600	3	21,582
04/05/2013	PENDING EXONERATION	3	-66.73 ✓	2.191600	3	-3,045
			Adjusted Net Taxes			Adjusted Net Value
			406.27 ✓			18,537

  
Taxpayer

  
Prosecutor

  
Assessor

  
Commissioner

  
County Commission President

  
Commissioner

At a regular session of the County Commission of Wood County, West Virginia, held at the Courthouse of said County, The County Commission did approve this exoneration on April 18, 2013

RECEIVED  
APR 11 13  
County Administrator

RECEIVED  
APR 11 13  
County Commission

By: Tessa Miller

# Wood County Commission

## Erroneous Assessment Application

Tax Type: **Personal Property**

Tax Ticket: **724271**

Tax Year: **2011**

4/18/13  
70/275

Upon the application of **VEST JOYCE** whose address is **51 WHISPERING PINES CT PARKERSBURG, WV 26104-0000** aggrieved by an erroneous assessment in **WILLIAMS** District (12), in the County of Wood, for the **2011** tax year.

The County Commission therefore, orders that the said applicant be and hereby exonerated from the said erroneous assessment and from the payment of the taxes so assessed in and for the **2011** tax year.

If the taxes have been paid the Sheriff shall refund the same to them; or if more than a year from the time the property books were delivered to the Sheriff for the the affected tax year, the Sheriff shall allow a credit on future taxes payable.

Joyce Vest did not purchase mobile home till 6/7/12; she did not own home on 7/1/10 therefore it was tax to her in error.

All of which is ordered to be certified to the Auditor of the State of West virginia and the Sheriff of WOOD County

Date	Transaction Type	Class	Amount	Tax Rate	Tax Class	Net Value
07/01/2011	BILLING	2	95.10	1.095400	2	8,682
08/20/2012	PENDING EXONERATION	2	-95.10	1.095400	2	-8,682
Adjusted Net Taxes			0.00	Adjusted Net Value		0

*Joyce L Vest*  
Taxpayer

*[Signature]*  
Prosecutor

*Rich Shuff*  
Assessor

*[Signature]*  
Commissioner

*[Signature]*  
County Commission President

*[Signature]*  
Commissioner

At a regular session of the County Commission of Wood County, West Virginia, held at the Courthouse of said County, The County Commission did approve this exoneration on April 18, 2013

RECEIVED

ELI LINCICOME

SEAL

RECEIVED

APR 15 '13

County Administrator



# Wood County Commission

## Erroneous Assessment Application

Tax Type: **Personal Property**

Tax Ticket: **824783**

Tax Year: **2012**

4/18/13  
70/275

Upon the application of **VEST JOYCE** whose address is **51 WHISPERING PINES CT PARKERSBURG, WV 26104**- aggrieved by an erroneous assessment in **WILLIAMS** District (12), in the County of Wood, for the **2012** tax year.

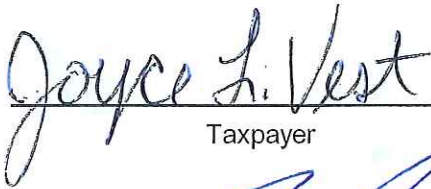
The County Commission therefore, orders that the said applicant be and hereby exonerated from the said erroneous assessment and from the payment of the taxes so assessed in and for the **2012** tax year.

If the taxes have been paid the Sheriff shall refund the same to them; or if more than a year from the time the property books were delivered to the Sheriff for the the affected tax year, the Sheriff shall allow a credit on future taxes payable.

Joyce Vest did not purchase mobile home till 6/7/12; she did not own home on 7/1/11 therefore it was tax to her in error.

All of which is ordered to be certified to the Auditor of the State of West virginia and the Sheriff of WOOD County

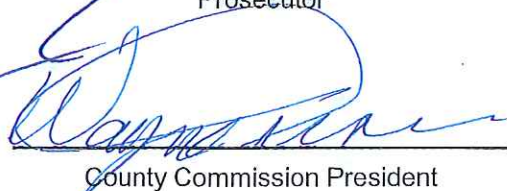
Date	Transaction Type	Class	Amount	Tax Rate	Tax Class	Net Value
07/01/2012	BILLING	2	90.08	1.095800	2	8,220
08/20/2012	PENDING EXONERATION	2	-90.07	1.095800	2	-8,220
Adjusted Net Taxes			0.01	Adjusted Net Value		0

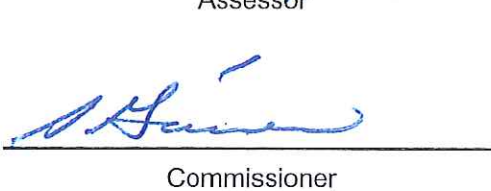
  
Taxpayer

  
Prosecutor

  
Assessor

  
Commissioner

  
County Commission President

  
Commissioner

At a regular session of the County Commission of Wood County, West Virginia, held at the Courthouse of said County, The County Commission did approve this exoneration on April 18, 2013

County Administrator

APR 11 2013

RECEIVED

# Wood County Commission

## Erroneous Assessment Application

Tax Type: **Real Estate**

Tax Ticket: **43760**

Tax Year: **2012**

**Description**

PT #57 SEC. B. EAST VIENNA  
GARDENS 50X125

4/18/13  
70/275

Upon the application of **TANNER CARL F** whose address is **2311 16TH AVE VIENNA, WV 26105-2335** aggrieved by an erroneous assessment in VIENNA District (10), in the County of Wood, for the **2012** tax year.

The County Commission therefore, orders that the said applicant be and hereby exonerated from the said erroneous assessment and from the payment of the taxes so assessed in and for the **2012** tax year.

If the taxes have been paid the Sheriff shall refund the same to them; or if more than a year from the time the property books were delivered to the Sheriff for the the affected tax year, the Sheriff shall allow a credit on future taxes payable.

DUE TO AN APPRAISAL ERROR THIS LOT WAS VALUED INCORECTLY FOR TAX YEAR 2012. THE LOT SHOULD HAVE BEEN VIEWED AS A LOT EXTENSION AND THEREFORE REDUCED IN VALUE BY FIFTY PERCENT. IT IS COMMON FOR ALL LOT EXTENSIONS TO BE VALUED AT A REDUCED RATE.

All of which is ordered to be certified to the Auditor of the State of West virginia and the Sheriff of WOOD County

Date	Transaction Type	Class	Amount	Tax Rate	Tax Class	Net Value
07/01/2012	BILLING	4	328.50	2.896800	4	11,340
02/28/2013	REGULAR PAYMENT	4	-328.50	2.896800	4	-5,700
02/28/2013	REGULAR PAYMENT	4	4.11			
02/28/2013	REGULAR PAYMENT	4	-6.15			
04/03/2013	PENDING EXONERATION	4	-165.12			
			Adjusted Net Taxes			Adjusted Net Value
						5,640

*Carl F. Tanner*

Taxpayer

*[Signature]*

Prosecutor

*[Signature]*

Assessor

*[Signature]*

Commissioner

*[Signature]*

County Commission President

*[Signature]*

Commissioner

At a regular session of the County Commission of Wood County, West Virginia, held at the Courthouse of said County, The County Commission did approve this exoneration on April 18, 2013

RECEIVED

RECEIVED

APR 05 '13

APR 15 '13

County Administrator

County Administrator

By: Andy Hartleben

Application Printed On

Wednesday, April 3, 2013 3:36 pm



# Wood County Commission

## Erroneous Assessment Application

Tax Type: **Real Estate**

Tax Ticket: **43764**

Tax Year: **2012**

**Description**

PT LOTS 56 57 & 58 E VIENNA  
GARDENS SEC B 50X150

4/18/13  
70/275

Upon the application of **TANNER CARL F** whose address is **2311 16TH AVE VIENNA, WV 26105-** aggrieved by an erroneous assessment in VIENNA District (10), in the County of Wood, for the **2012** tax year.

The County Commission therefore, orders that the said applicant be and hereby exonerated from the said erroneous assessment and from the payment of the taxes so assessed in and for the **2012** tax year.

If the taxes have been paid the Sheriff shall refund the same to them; or if more than a year from the time the property books were delivered to the Sheriff for the the affected tax year, the Sheriff shall allow a credit on future taxes payable.

DUE TO AN APPRAISAL ERROR THIS LOT WAS VALUED INCORECTLY FOR TAX YEAR 2012. THE LOT DOES NOT HAVE UTILITIES AND SHOULD HAVE BEEN APPRAISED ACCORDINGLY.

All of which is ordered to be certified to the Auditor of the State of West virginia and the Sheriff of WOOD County

Date	Transaction Type	Class	Amount	Tax Rate	Tax Class	Net Value
07/01/2012	BILLING	2	178.16	1.448400	2	12,300 ✓
02/28/2013	REGULAR PAYMENT	2	-178.16	1.448400	2	-9,240
02/28/2013	REGULAR PAYMENT	2	2.23			
02/28/2013	REGULAR PAYMENT	2	-3.35			
04/03/2013	PENDING EXONERATION	2	-133.83			
			Adjusted Net Taxes			3,060 <i>JK</i>

*Carl F James*

Taxpayer

*[Signature]*

Prosecutor

*Rich Staff*

Assessor

*[Signature]*

Commissioner

*[Signature]*

County Commission President

*[Signature]*

Commissioner

At a regular session of the County Commission of Wood County, West Virginia, held at the Courthouse of said County, The County Commission did approve this exoneration on April 18, 2013

RECEIVED

RECEIVED

APR 05 '13

APR 15 '13

County Administrator

County Administrator

By: Andy Hartleben

Application Printed On

Wednesday, April 3, 2013 3:33 pm



# Wood County Commission

## Erroneous Assessment Application

Tax Type: **Real Estate**

Tax Ticket: **43765**

Tax Year: **2012**

**Description**

PT LOTS 56 57 & 58 E VIENNA  
GARDENS SEC B 50X150

4/18/13  
70/275

Upon the application of **TANNER CARL F** whose address is **2311 16TH AVE VIENNA, WV 26105-** aggrieved by an erroneous assessment in VIENNA District (10), in the County of Wood, for the **2012** tax year.

The County Commission therefore, orders that the said applicant be and hereby exonerated from the said erroneous assessment and from the payment of the taxes so assessed in and for the **2012** tax year.

If the taxes have been paid the Sheriff shall refund the same to them; or if more than a year from the time the property books were delivered to the Sheriff for the the affected tax year, the Sheriff shall allow a credit on future taxes payable.

DUE TO AN APPRAISAL ERROR THIS LOT WAS VALUED INCORECTLY FOR TAX YEAR 2012. THE LOT DOES NOT HAVE UTILITIES AND SHOULD HAVE BEEN APPRAISED ACCORDINGLY.

All of which is ordered to be certified to the Auditor of the State of West virginia and the Sheriff of WOOD County

Date	Transaction Type	Class	Amount	Tax Rate	Tax Class	Net Value
07/01/2012	BILLING	2	178.16	1.448400	2	12,300
02/28/2013	REGULAR PAYMENT	2	-178.16	1.448400	2	-9,240
02/28/2013	REGULAR PAYMENT	2	2.23			
02/28/2013	REGULAR PAYMENT	2	-3.35			
04/03/2013	PENDING EXONERATION	2	-133.83			
			Adjusted Net Taxes			Adjusted Net Value
						3,060

*Carl F Tanner*

Taxpayer

*[Signature]*

Prosecutor

*Rich Shaffer*

Assessor

*[Signature]*

Commissioner

*[Signature]*

County Commission President

*[Signature]*

Commissioner

At a regular session of the County Commission of Wood County, West Virginia, held at the Courthouse of said County, The County Commission did approve this exoneration on April 18, 2013

RECEIVED

APR 05 '13

County Administrator

RECEIVED

APR 15 '13

County Administrator

By: Andy Hartleben

Application Printed On

Wednesday, April 3, 2013 3:30 pm

4/16/13  
701274

STATE OF WEST VIRGINIA  
COUNTY OF WOOD

}

TO - WIT:

I, Tammy Fordyce, do solemnly swear that I will support the Constitution of the United States, the Constitution of the State of West Virginia, and that I will faithfully and impartially discharge the duties of the office of Deputy Clerk in the Wood County Clerk's Office in and for Wood County, West Virginia, to the best of my skill and judgment, during my continuance in the same; SO HELP ME GOD.



Subscribed and sworn to, before County Commission of Wood County, West Virginia, this 16th day of April, 2013.



County Commission of Wood County