

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

IN RE: MINUTES OF MEETING HELD  
MONDAY, JANUARY 5, 2015

PRESENT: STEPHEN GAINER, COMMISSIONER  
DAVID BLAIR COUCH, COMMISSIONER  
ROBERT K. TEBAY, COMMISSIONER

At 9:30 A.M., the County Commission of Wood County met in regular session. They signed purchase orders, invoices, orders and other correspondence.

The County Commission, upon a motion duly made, seconded and passed, approved minutes of December 18 and 22, 2014.

Tim Flinn was sworn in as a member of the Wood County Airport Authority.

Dana Craven was sworn in as a Holding Center Officer on January 2, 2015. His oath was put on today's Order Book.

**AGENDA AND DISCUSSION ITEMS**

At 9:30 A.M., Commissioner Robert K. "Bob" Tebay was sworn in on the Courthouse steps by his son, Rob Tebay.

At 9:38 A.M., the County Commission voted on the first of the year order. Upon a motion made by David Blair Couch, seconded by Robert K. Tebay and made unanimous by Stephen Gainer, the County Commission of Wood County did hereby ORDER that the President for the calendar year 2015 will be Stephen Gainer. Upon a motion made by Stephen Gainer, seconded by Robert K. Tebay and made unanimous by David Blair Couch, the County

Commission of Wood County did hereby ORDER that the President Pro Tem for the calendar year 2015 will be David Blair Couch.

Upon a motion made by Stephen Gainer, seconded by Robert K. Tebay and made unanimous by David Blair Couch, it is hereby agreed that the Commission terms are to be held on Mondays from 9:30 A.M. until 1:00 P.M. or until finished; the first Thursday of the month for planning meetings, and if needed, go over the agenda items; and on the third Thursday of the month for Probate, with the prosecuting attorney present if possible. The remaining Thursdays will be used as needed and if needed. Anytime there is a holiday on a Monday, the Commission will automatically meet on the Thursday of the same week. Upon a motion made by David Blair Couch, seconded by Robert K. Tebay and made unanimous by Stephen Gainer, the County Commission did hereby Order that all Special and Emergency Meetings held before the County Commission of Wood County will be in accordance with Chapter 7, Article 1, Section 2 of the West Virginia Code. The agenda for all regularly scheduled meetings held before the County Commission of Wood County on their regularly scheduled meeting days will be available to the public by the posting on the doors of the Wood County Courthouse, in the Office of the County Administrator and on the Internet at [woodcountywv.com](http://woodcountywv.com).

Upon a motion made by David Blair Couch, seconded by Stephen Gainer and made unanimous by Robert K. Tebay, the County Commission of Wood County did hereby agreed to continue all existing contracts and agreements.

Upon a motion made by David Blair Couch, seconded by Stephen Gainer and made unanimous by Robert K. Tebay, the County Commission President Stephen Gainer made the

following appointments to the various committees: Wood County Recreation Commission – David Blair Couch, Wood County Airport Authority – Robert K. Tebay, Wood County Commission On Crime, Delinquency And Correction – Robert K. Tebay, Wood County Planning Commission – Stephen Gainer, Wood County Development Authority – Robert K. Tebay, West Virginia Extension Service Committee – Robert K. Tebay, Enhanced 911 Communications Advisory Board – Stephen Gainer, Local Emergency Planning Committee (Lepc) – Stephen Gainer, Wood County Parks & Recreation Commission (Mountwood Park) – David Blair Couch, Work Force Investment Act – Robert K. Tebay, Wood County Solid Waste Authority – David Blair Couch, Veterans Park Advisory Board – Stephen Gainer, Fort Boreman Historical Park Committee – Robert K. Tebay, Parkersburg-Wood County Visitors And Convention Bureau – David Blair Couch, Mid-Ohio Valley Board Of Health – David Blair Couch, Mid-Ohio Valley Regional Council – Robert K. Tebay, Downtown Task Force – Stephen Gainer, Community Corrections Board – David Blair Couch, Mid-Ohio Valley Regional Airport Authority – Stephen Gainer, Wood-Washington-Wirt Interstate Planning Commission - Stephen Gainer.

The County Commission of Wood County, by Order duly recorded in the official records of the County Commission and pursuant to the Code of West Virginia, 1931, as amended, has created numerous boards, commissions and/or committees, and in which they hereby make appointments of members to such boards, commissions and/or committees. Therefore, the County Commission requests that a member of the following boards, commissions, and/or committees deliver meeting minutes to the County Commission, during regular session, and give a brief update at that time: Mid-Ohio Valley Board of Health, Parkersburg/Wood County Visitors & Convention Bureau (quarterly), Wood County Alternative Transportation System



Council, Wood County Building Commission (if meeting is called), Wood County Community Resources (quarterly), Wood County Historic Landmark Commission (quarterly), Wood County Parks and Recreation Commission (quarterly), Wood County Solid Waste Authority (quarterly), Wood County Development Authority and the WWW Planning Commission. (Order M/First of year 2015)

At 9:47 A.M., the County Commission met with Attorney Blaine Myers who discussed a possible appointment to the 4<sup>th</sup> Circuit Public Defender Corporation Board. He asked that Randall E. Snyder from Community Bank to be appointed to the Board. The County Commission, upon a motion duly made, seconded and passed, placed Randall Snider in nomination for appointment. (Order A/1382)

At 10:01 A.M., the County Commission met with Jeff D'Costa to discuss his request for an Erroneous Assessment Application for taxes regarding Atlas Steel. After discussion, the County Commission denied his request. (Order A/ 1381)

At 10:26 A.M., the County Commission discussed the fee structure for the County park shelter and meeting rooms. After discussion, the County Commission authorized the continuance of the fee structure. (M/3013)

At 10:27 A.M., the County Commission approved the hiring of Kayla Meeks in the Prosecuting Attorney's Office.

At 10:30 A.M., Commissioner Tebay mentioned that the sign on the Underwood Shelter at Fort Boreman Park is coming down and needs repaired. He also stated the Judge Donald F. Black Annex needs painted or power washed.



ORDERS APPROVED AND ATTACHED TO THESE MINUTES

M/First of Year 2015, M/3013, A/1381, A/1382

Having no further scheduled appointments or business to attend to, the County Commission adjourned at 10:47 A.M.

APPROVED:

THE COUNTY COMMISSION OF WOOD COUNTY



Stephen Gainer, President



David Blair Couch, Commissioner



Robert K. Tebay, Commissioner

To listen to this meeting, please refer to DVD labeled January 5, 2015.

Wood County Commission Meeting  
Held January 5, 2015

Please Print

1.	BLAINE MYERS
2.	JEFF D'GOSTA
3.	Rich Stoff - Assessor
4.	Jaime Wolfe - Assessor's Office
5.	Jim Miracola
6.	
7.	
8.	
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11.	
12.	
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20.	



Wood County Commission  
Agenda

01/05/2015

1 Court Square, Suite 203  
Parkersburg, WV 26101

9:30 A.M.	Oath of office for Robert K. Tebay, Jr.	
	First of Year Order	
	Discuss & consider appointment to 4 <sup>th</sup> Circuit Public Defender Board	C. Blaine Myers
	Discuss exoneration of Atlas Steel property	Jeff D'Costa
	Discuss parks and meeting rooms fee structure (as per order dated 4/21/14)	
	Consider request to hire Kayla Meeks, part-time support staff for Prosecutor's office - \$9.61/hour	
	Administrator's Report	Marty Seufer, County Administrator
	County Commission Reports	

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**Discussion, Review and Approval of expenditures and disbursements identified on Exhibit 1, hereto attached**

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**Correspondence for this meeting will be available for public review during regular office hours in Room 205 of the Wood County Courthouse two (2) days prior to the meeting**

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**Exhibit 1**

**Discussion, Review and Approval of the following items may be included during this meeting and are available for public inspection in the Office of the County Administrator two days prior to this meeting.**

**Budget revisions**

**Purchase orders and requisitions**

**Revisions, reimbursement requests, resolutions and correspondence for grants**

**Grant disbursements to other entities**

**Invoices for expenditures to be paid**

**Reimbursements for travel expenses**

**Bid specifications and procedures for bids previously authorized by the Commission**

**Monthly Hotel Occupancy Tax Collection disbursements**

**Disbursements for previously approved Innovative Programming Grants**

**Tax refunds, exonerations, improprieties and consolidations**

**Probate items, including settlements, petitions and Fiduciary Commissioner reports**

**General Fund disbursements to entities**

**Funding requests from local organizations by written form**

**Payroll modification as submitted by elected officials**

1/5/15  
71/2

JANUARY 5, 2015

IN THE COUNTY COMMISSION OF WOOD COUNTY, WEST VIRGINIA

**ORDER**

IN RE: PRESIDENT OF THE COUNTY COMMISSION -  
STEPHEN GAINER (2015)

Upon a motion made by David Blair Couch, seconded by Robert K. Tebay and made unanimous by Stephen Gainer, the County Commission of Wood County did hereby ORDER that the President for the calendar year 2015 will be Stephen Gainer.

IN RE: PRESIDENT PRO TEM OF THE WOOD COUNTY COMMISSION -  
DAVID BLAIR COUCH (2015)

Upon a motion made by Stephen Gainer, seconded by Robert K. Tebay and made unanimous by David Blair Couch, the County Commission of Wood County did hereby ORDER that the President Pro Tem for the calendar year 2015 will be David Blair Couch.

IN RE: COURT TERMS AND HOURS OF THE WOOD COUNTY COMMISSION  
(2015)

Upon a motion made by Stephen Gainer, seconded by Robert K. Tebay and made unanimous by David Blair Couch, it is hereby agreed that the Commission terms are to be held on Mondays from 9:30 A.M. until 1:00 P.M. or until finished; the first Thursday of the month for planning meetings, and if needed, go over the agenda items; and on the third Thursday of the month for Probate, with the prosecuting attorney present if possible. The remaining Thursdays will be used as needed and if needed. Anytime there is a holiday on a Monday, the Commission will automatically meet on the Thursday of the same week.

IN RE: SPECIAL MEETINGS AND EMERGENCY MEETINGS

Upon a motion made by David Blair Couch, seconded by Robert K. Tebay and made unanimous by Stephen Gainer, the County Commission did hereby Order that all Special and Emergency Meetings held before the County Commission of Wood County will be in accordance with Chapter 7, Article 1, Section 2 of the West Virginia Code.

IN RE: AGENDA

The agenda for all regularly scheduled meetings held before the County Commission of Wood County on their regularly scheduled meeting days will be available to the public by the posting on the doors of the Wood County Courthouse, in the Office of the County Administrator and on the Internet at woodcountywv.com.

IN RE: CONTRACT AND AGREEMENT RENEWALS

Upon a motion made by David Blair Couch, seconded by Stephen Gainer and made unanimous by Robert K. Tebay, the County Commission of Wood County did hereby agreed to continue all existing contracts and agreements:

Upon a motion made by David Blair Couch, seconded by Stephen Gainer and made unanimous by Robert K. Tebay, the County Commission President Stephen Gainer made the following appointments to the various committees:

IN RE: WOOD COUNTY RECREATION COMMISSION – DAVID BLAIR COUCH

IN RE: WOOD COUNTY AIRPORT AUTHORITY – ROBERT K. TEBAY

IN RE: WOOD COUNTY COMMISSION ON CRIME, DELINQUENCY AND  
CORRECTION – ROBERT K. TEBAY

IN RE: WOOD COUNTY PLANNING COMMISSION – STEPHEN GAINER

IN RE: WOOD COUNTY DEVELOPMENT AUTHORITY –  
ROBERT K. TEBAY

IN RE: WEST VIRGINIA EXTENSION SERVICE COMMITTEE –  
ROBERT K. TEBAY

IN RE: ENHANCED 911 COMMUNICATIONS ADVISORY BOARD –  
STEPHEN GAINER

IN RE: LOCAL EMERGENCY PLANNING COMMITTEE (LEPC) –  
STEPHEN GAINER

IN RE: WOOD COUNTY PARKS & RECREATION COMMISSION  
(MOUNTWOOD PARK) – DAVID BLAIR COUCH

IN RE: WORK FORCE INVESTMENT ACT – ROBERT K. TEBAY

IN RE: WOOD COUNTY SOLID WASTE AUTHORITY – DAVID BLAIR COUCH

IN RE: VETERANS PARK ADVISORY BOARD – STEPHEN GAINER

IN RE: FORT BOREMAN HISTORICAL PARK COMMITTEE –  
ROBERT K. TEBAY

IN RE: PARKERSBURG-WOOD COUNTY VISITORS AND CONVENTION  
BUREAU – DAVID BLAIR COUCH



IN RE: MID-OHIO VALLEY BOARD OF HEALTH – DAVID BLAIR COUCH

IN RE: MID-OHIO VALLEY REGIONAL COUNCIL – ROBERT K. TEBAY

IN RE: DOWNTOWN TASK FORCE – STEPHEN GAINER

IN RE: COMMUNITY CORRECTIONS BOARD – DAVID BLAIR COUCH

IN RE: MID-OHIO VALLEY REGIONAL AIRPORT AUTHORITY – STEPHEN  
GAINER

IN RE: WOOD-WASHINGTON-WIRT INTERSTATE PLANNING COMMISSION  
- STEPHEN GAINER

The County Commission of Wood County, by Order duly recorded in the official records of the County Commission and pursuant to the Code of West Virginia, 1931, as amended, has created numerous boards, commissions and/or committees, and in which they hereby make appointments of members to such boards, commissions and/or committees. Therefore, the County Commission requests that a member of the following boards, commissions, and/or committees deliver meeting minutes to the County Commission, during regular session, and give a brief update at that time.

Mid-Ohio Valley Board of Health  
Parkersburg/Wood County Visitors & Convention Bureau (quarterly)  
Wood County Alternative Transportation System Council  
Wood County Building Commission (if meeting is called)  
Wood County Community Resources (quarterly)  
Wood County Historic Landmark Commission (quarterly)  
Wood County Parks and Recreation Commission (quarterly)  
Wood County Solid Waste Authority (quarterly)  
Wood County Development Authority  
WWW Planning Commission

APPROVED:

THE COUNTY COMMISSION OF WOOD COUNTY



Stephen Gainer, President



David Blair Couch, Commissioner



Robert K. Tebay, Commissioner

1/5/15  
71/1

JANUARY 5, 2015

IN THE COUNTY COMMISSION OF WOOD COUNTY, WEST VIRGINIA

IN RE: THE COUNTY COMMISSION DID HEREBY AUTHORIZE A CONTINUATION OF THE FEE STRUCTURE FOR UTILIZATION FOR THE COUNTY MEETING ROOMS AND PARK SHELTERS.

**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 Robert K. Tebay, did hereby AUTHORIZE a continuance of the fee structure for all county meeting rooms and county park shelters.

Said fee structure was APPROVED on April 21, 2014.

A copy of the adopted fee structure is attached to this Order and should be made a part thereof.

APPROVED:

THE COUNTY COMMISSION OF WOOD COUNTY

  
\_\_\_\_\_  
Stephen Gainer, President

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

  
\_\_\_\_\_  
Robert K. Tebay, Commissioner

M/3013

1/5/15  
7/1/1

4/21/14  
70/478

## ADOPTED FEE STRUCTURE

### **COUNTY MEETING ROOMS:**

#### FORT BOREMAN ROOM

- \$125.00/DAY
- \$25.00/HOUR

#### KURY MCDONOUGH ROOM

- \$50.00/DAY
- \$10.00/HOUR

#### JACK BUCKLEY ROOM

- \$50.00/DAY
- \$10.00/HOUR

### **COUNTY PARK SHELTERS:**

#### FORT BOREMAN HISTORICAL PARK

- \$100.00/DAY (OVER 4 HOURS)
- \$50.00/HALF DAY (4 HOURS)
- \$10.00/HOUR

#### VETERAN'S MEMORIAL PARK

- \$50.00/DAY (OVER 4 HOURS)
- \$25.00/HALF DAY (4 HOURS)
- NO HOURLY RATE

\*Wood County non-profit organizations are exempt.

Effective July 1, 2014



1/5/15  
7/1

JANUARY 5, 2015

IN THE COUNTY COMMISSION OF WOOD COUNTY, WEST VIRGINIA


IN RE: THE COUNTY COMMISSION DENIED ERRONEOUS  
ASSESSMENT APPLICATIONS IN THE NAME OF GREEN  
SUSTAINABLE SOLUTION LLC.

**ORDER**

On this date, the County Commission of Wood County, upon a motion made by Stephen Gainer, seconded by David Blair Couch and made unanimous by Robert K. Tebay, DENIED Erroneous Assessment Application Nos. 800877 and 900829 pertaining to personal property in Parkersburg Taxing District and bearing the date of December 12, 2014. Said Erroneous Assessment Applications are in the name of Green Sustainable Solution LLC and were not signed by Assessor Rich Shaffer or Prosecuting Attorney Jason Wharton.

APPROVED:

THE COUNTY COMMISSION OF WOOD COUNTY

  
\_\_\_\_\_  
Stephen Gainer, President

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

  
\_\_\_\_\_  
Robert K. Tebay, Commissioner

A/1381



Rich Shaffer  
ASSESSOR

THE COUNTY OF WOOD  
OFFICE OF THE ASSESSOR  
PERSONAL PROPERTY DIVISION

321 Market Street  
Parkersburg, WV 26101

1/5/15  
7/1

PHONE: (304) 424-1875

December 15, 2014

In regard to the exoneration for Atlas Steel, the Assessor is not going to sign the exoneration. After Ted Gateman sold the business to Green Sustainable Solutions we called numerous times to obtain information on the business assets of the business. A letter was mailed to them with the business form requesting them to file the form with us, we followed up with a certified letter telling them we would estimate the personal property if they did not file the return. The certified letter also advised them they would lose their right to appeal if they failed to file the return. We then made numerous phone calls to the local business as well as the corporate office pleading for the return to be filed. After we were unable to get the information we copied the return from the prior year and added ten percent as the code required. We went above and beyond in our efforts to obtain the information for the return so an accurate value could be assessed.

Sincerely,

Rich Shaffer

Wood County Assessor

# Wood County Commission

## Erroneous Assessment Application

Tax Type: **Personal Property**

Tax Ticket: **900829**

Tax Year: **2013**

Upon the application of **GREEN SUSTAINABLE SOLUTION LLC** whose address is **1624 STAUNTON AVE PARKERSBURG, WV 26104**- aggrieved by an erroneous assessment in **PARKERSBURG District (05)**, in the County of Wood, for the **2013** tax year.

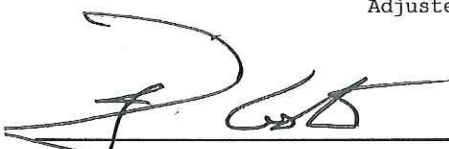
The County Commission therefore, orders that the said applicant be and hereby exonerated from the said erroneous assessment and from the payment of the taxes so assessed in and for the **2013** tax year.

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 FOR ATLAS STEEL AND SUPPLY, LLC. NO FILING WAS PROVIDED AND WV STATE CODE 11-3-10 WAS FOLLOWED.**

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
07/01/2013	BILLING	4	49,862.94	2.929600	4	1,702,039
12/12/2014	PENDING EXONERATION	4	-38,187.14	2.929600	4	-1,303,493
			Adjusted Net Taxes			Adjusted Net Value
			11,675.80			398,546



Taxpayer  
304-210-7779

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 \_\_\_\_\_.





be grounds upon which the County Assessor may reject this return. If you need forms or assistance, contact the County Assessor.

I, \_\_\_\_\_ (president, treasurer, manager, owner or other title)

do affirm that the information on this return, to the best of my knowledge and judgment, is true in all respects; that it contains a statement of all the real estate and personal property, including credits and investments belonging to the business; that the value affixed to such property is, in my opinion, its true and actual value, by which I mean the price at which it would sell if voluntarily offered for sale on such terms as are usually employed in selling such property, and not the price which might be realized at a forced or auction sale; and said business has not, to my knowledge, during the sixty-day period immediately prior to the first day of the assessment year converted any of its assets into nontaxable securities or notes or other evidence of indebtedness for the purpose of evading the assessment of taxes thereon.

Signed \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_  
Non Filer 2012 Estimate Compared to  
Atlas Steel + Supply Inc  
2578,847  
0525170

Previous

NEW YEAR 12  
COMMERCIAL BUSINESS  
PROPERTY RETURN  
0070409

For Internal Use  
NAICS

ACCOUNT NUMBER  
Green Sustainable  
NAME  
Solutions LLC,  
MAILING ADDRESS  
FKA-Atlas Steel +  
Supply Inc  
CITY  
1624 Staunton Ave  
COUNTY  
Pking 24101  
DISTRICT

FEDERAL EMPLOYERS IDENTIFICATION NUMBER  
IS REQUIRED  
BUSINESS REGISTRATION  
ACCOUNT ID  
FILING LATE OR FAILURE TO FILE BY  
SEPTEMBER 1 MAY RESULT IN A PENALTY OF \$25-  
\$100

FOR ASSESSOR'S USE

LEA "SEE ATTACHED" ---  
RE/ ACCEPTED ONLY IF ---  
CL/ ATTACHMENT ---  
A-N IS IN SAME FORMAT ---  
A-F

A-LEASEHOLD IMPROV. \_\_\_\_\_  
A-COMPUTER \_\_\_\_\_  
A-HIGH TECH PROP. \_\_\_\_\_  
B-INVENTORIES \_\_\_\_\_  
C-MACH. & TOOLS N/INST. \_\_\_\_\_  
D-OTHER PROPERTY \_\_\_\_\_  
E-VEHICLES \_\_\_\_\_  
F-INC. CONSTRUCTION \_\_\_\_\_  
G-SALVAGE MACH. & EQUIP. \_\_\_\_\_  
H-POLLUTION FACILITIES \_\_\_\_\_  
TOTAL CLASS 3 OR 4 \_\_\_\_\_

NON Filer  
Estimate

2578,847



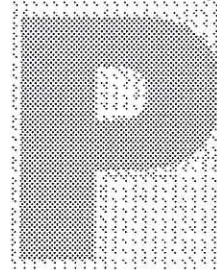
Wood Tax Statement

Type	Account	Year	Ticket
Personal Property	0070409	2013	900829

District: 05-PARKERSBURG

Transaction History				Property Description	
Date	Transaction Type	1st Half	2nd Half		
2013/07/01	BILLING	24943.97	24943.97	0	NON- FILE

Value: 1,702,039



TAXPAYER IS REQUESTING RELIEF FOR ATLAS STEEL AND SUPPLY, LLC. NO FILING WAS PROVIDED AND WV STATE CODE 11-3-10 WAS FOLLOWED.

Distribution of Original Base Taxes		Rate	Class	Gross Val.	Exemption	Net Val
STATE	170.20	2.929600	4	1,702,039	0	1,702,039
COUNTY	8,945.92		<b>Total</b>	<b>1,702,039</b>	<b>0</b>	<b>1,702,039</b>
SCHOOL CURRENT	13,207.81					
SCHOOL EXCESS	12,499.78					
SCHOOL BONDS	2,307.97					
PARKERSBURG CITY CURRENT	8,510.20					
PARKERSBURG CITY EXCESS	3,853.42					

Payment Schedule			
If Paid By	First Half Due	Second Half Due	Full Year Due

If paid in the month of December 2014 your amount due will be \$54,395.70

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, 2013  
 2 1/2% discount ends September 1, 2013  
 Interest charges begin October 1, 2013  
 Delinquent list published May 1, 2014

Second Half Dates To Remember:  
 Payable thru February 2014  
 2 1/2% discount ends March 1 2014  
 Interest charges begin April 1 2014  
 Delinquent list published May 1, 2014

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

GREEN SUSTAINABLE SOLUTION LLC  
 "NO APPEAL"  
 & SUPPLE INC  
 1624 STAUNTON AVE  
 PARKERSBURG WV 26104



Statement Printed On  
 Friday, December 12, 2014 10:10 am

**STATE OF WEST VIRGINIA**  
**Office of County Assessor**  
**Commercial Business Property Return**

For Internal Use
NAICS

THIS RETURN IS TO BE FILED AS SOON AS POSSIBLE AFTER JULY 1, BUT NO LATER THAN SEPTEMBER 1. IF YOU ARE THE OWNER OF INDUSTRIAL BUSINESS PROPERTY YOU NEED NOT COMPLETE THIS FORM. CONTACT THE PROPERTY TAX DIVISION OF THE DEPARTMENT OF TAX AND REVENUE CONCERNING FORM STC 12.321 FOR INDUSTRIAL PROPERTY. FILING LATE OR FAILURE TO FILE MAY RESULT IN A PENALTY OF \$25 TO \$100.

The following is a complete and accurate report of all property owned by the undersigned at this location on July 1, 2012. ACCT# \_\_\_\_\_  
This business is in the County of WOOD; District of \_\_\_\_\_; Town/City of PARKERSBURG.

BASIC BUSINESS INFORMATION	
(PP11) BUSINESS NAME AND MAILING ADDRESS	(PP51) AGENT OR PREPARER'S NAME AND ADDRESS
NAME ATLAS STEEL & SUPPLY, LLC	NAME
ADDRESS 8815 CENTRE PARK DR. SUITE 400	ADDRESS
CITY COLUMBIA	CITY
STATE MD ZIP CODE 21045	STATE ZIP CODE
PHONE ( 410 ) 674-5600 EXTENSION 43	PHONE ( ) EXTENSION
Federal Employers Identification Number (FEIN) REQUIRED: 45-2702529	PLACE WHERE RECORDS ARE KEPT
BUSINESS REGISTRATION ACCOUNT ID:	PHONE ( )
PRIMARY OWNER NAME AND ADDRESS (IF NOT SAME AS MAILING ADDRESS)	(PP11) PHYSICAL LOCATION OF BUSINESS IN WEST VIRGINIA (IF NOT THE SAME AS MAILING ADDRESS)
NAME	ADDRESS 625 DEPOT ST.
ADDRESS	CITY PARKERSBURG
CITY	STATE WV ZIP CODE 26101
STATE ZIP CODE	EMAIL:
PHONE ( ) EXTENSION	

Return is to be filed by all non-utility businesses; incorporated and unincorporated, except Railroad, Telegraph and Express Companies, Telephone Companies, Pipe Line, Car Line Companies and other Public Utility Companies. The Law provides that every incorporated or unincorporated Company, foreign or Domestic liable to taxation shall make a report of his property, in writing, to the Assessor whether called upon by the assessor or not. West Virginia Code Chapter 11, Article 3, Section 12, and Chapter 11, Article 3, Section 15 as amended. **PERSONAL PROPERTY NOT OWNED** - If you have possession, charge or control of any personal property as executor, administrator, guardian, committee, trustee, receiver, bailee, agent, attorney or in any representative or fiduciary capacity, you must file a separate report with the assessor. Banks, Realtors, Property Managers or others in charge of leasing or renting real estate are required to make a complete list of all furniture, fixtures and other personal property and an itemized list of the items.

**(PP13) REPORT OF PROPERTY YOU LEASE FROM OTHERS**  
This space is provided for the reporting of property "in charge of but not owned by" the entity completing this form (as Agent, Bailee, Lessee or other representative capacity) such as, but not limited to, leased machinery, business or data processing equipment, vending machines, etc. Indicate the name and address of owner, the property leased, the gross annual rent, estimated value. Attach additional sheets if needed.

NAME, ADDRESS AND TELEPHONE NUMBER OF PROPERTY OWNER	TYPE OF PROPERTY	GROSS ANNUAL RENT	ESTIMATED VALUE	ASSESSOR'S USE

**REAL ESTATE**  
List Real Estate situated in this county as required. The value estimate is your opinion of market value as of July 1, this year.

ITEM 1 - DESCRIPTION SHOWN ON LAND BOOKS OR TAX STATEMENTS	SURFACE Only (✓)	MINERAL Only (✓)	In FEE (✓)	QUANTITY IN ACRES	OWNER'S VALUE LAND	OWNER'S VALUE BLDGS	TOTAL OWNER'S VALUE	ASSESSOR'S USE
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				0	
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				0	

ITEM 2 - If you have added or deleted buildings (if deleted, identify as such) whereby the value of the real property has been altered by more than \$1,000 since last return, describe the improvement or deletion and the location. Owner's value should reflect both material and labor. If work is in progress on July 1 of this year, then report on Schedule E.

DESCRIPTION OF IMPROVEMENT OR DELETION	LOCATION	OWNER'S VALUE	ASSESSOR'S USE

**(PP 13 or PP17) BUILDINGS ON LEASED LAND**  
Building permanently fixed or intended for permanent fixture to land which is not owned by entity which owns the building(s). The lease must be a contract which transfers all or part of the right to use of the land, exclusion and disposition from owner to tenant in exchange for a promise to pay rent

NAME AND ADDRESS OF LAND OWNER	OWNER'S VALUE BUILDING	ASSESSOR'S USE

Note: Other leasehold improvements, to be reported on SCHEDULE A, are improvements and/or additions exclusive of buildings, to leased property which have been made by the lessee.







**PROPERTY INFORMATION**

**SCHEDULE B INVENTORY, CONSIGNED INVENTORY, PARTS, SUPPLIES**  
(PP13 or PP17)

Taxpayer is to report all consigned goods, all inventory and merchandise, including parts, for resale; and all supplies and parts held for owner's use, in warehouse or in storage. Dealers of new and used motor vehicles, motorcycles, RV's, trailers, motor boats, mobile homes and manufactured homes are to complete and attach the Vehicle Dealers Inventory Worksheet in lieu of Schedule B. Daily passenger rental car inventory companies should complete and attach the Rental Car Inventory Worksheet in lieu of Schedule B.

DESCRIPTION	ADDRESS OF CONSIGNORS OR FURTHER DESCRIPTION	ACQUISITION COST	OWNER'S VALUE	ASSESSOR'S USE
COST OF INVENTORY AS OF JULY 1		386421	386421	
INVENTORIES CONSIGNED TO YOU				
PARTS HELD FOR OWNER'S USE				
SUPPLIES HELD FOR OWNER'S USE				
<b>TOTALS</b>		<b>386,421</b>	<b>386,421</b>	

The Warehouse Freeport Tax Amendment of 1986 provided that, "Personal property which is moving in interstate commerce through or over the State of West Virginia, or which was consigned to a warehouse, public or private, within the State from outside the State for storage in transit to a final destination outside the State, whether specified when transportation begins or afterward, shall be exempt from ad valorem taxation. Provided, that property shall be deprived of such exemption if a new or a different product is created. Personal property of inventories of natural resources shall not be exempt from ad valorem taxation unless required by paramount federal law. Such exemption shall not apply to inventories of natural resources held for the manufacturing and sale of energy." If you have reported assets on "Schedule B" which you believe are exempt under the Freeport Amendment, enter the dollar value of the assets at 100 percent of acquisition cost.

Acquisition Cost \$ \_\_\_\_\_ Owner's Value \$ \_\_\_\_\_ Assessor's Use \_\_\_\_\_

**SCHEDULE C MACHINERY & TOOLS IN PROCESS OF INSTALLATION**  
(PP13 or PP17)

Machinery or tools purchased but not yet installed are reported here.

DESCRIPTION OF PROPERTY	ACQUISITION COST	OWNER'S VALUE	ASSESSOR'S USE
MACHINERY IN PROCESS OF INSTALLATION OR CONSTRUCTION			
TOOLS IN PROCESS OF INSTALLATION OR CONSTRUCTION			

**SCHEDULE D OTHER PERSONAL PROPERTY**  
(PP13 or PP17)

All other property not reported on other schedules of this return should be listed here. Other personal property may include business libraries, reference books, storage buildings, furniture and fixtures in process, household goods leased out for gain, etc. If you need additional space, please attach a list with acquisition date, acquisition cost and owner's value. For oil and natural gas drilling rigs please complete the supplemental schedule.

DESCRIPTION OF PROPERTY	ACQUISITION DATE	ACQUISITION COST	OWNER'S VALUE	ASSESSOR'S USE
STORAGE BUILDINGS				
FURNITURE & FIXTURES IN PROCESS OF CONSTRUCTION				
OIL & NATURAL GAS DRILLING RIGS				
OTHER PERSONAL PROPERTY - DESCRIBE				
<b>TOTALS</b>		<b>0</b>	<b>0</b>	

**SCHEDULE E VEHICLES (PP16), TRAILERS, BOATS, AIRCRAFT (PP13 or PP17) & MOBILE HOMES (CA12, CA24 & PP13)**  
(Provide Additional Copies for Each Location)

Property Location: \_\_\_\_\_  
Street Address \_\_\_\_\_ City \_\_\_\_\_ Zip Code \_\_\_\_\_

(List only those properties that are titled in the name of the business as shown on Page 1. Property you are leasing must be reported on Page 1 in section titled Report of Property You Lease from Others. Properties disposed of after July 1 are taxable for the year and must be listed below.) If needed, attach additional sheets. If vehicles are assigned to company employees or officers, then provide name and address. Vehicle Identification Numbers can be found on the registration card. List all vehicles such as boats, boat trailers, motorized golf carts, mobile campers, truck mounted campers, motorcycles, motor scooters, utility trailers, recreational vehicles, all terrain vehicles (ATV's), travel trailers, snowmobiles, aircraft, or personal watercraft (jet skis). Include trailers used in Interstate Commerce. **DO NOT INCLUDE VEHICLES WITH APPORTIONED PLATES.**

TYPE	MAKE	MODEL	YEAR	MOBILE HOME DIMENSIONS OR VEHICLE ID NUMBER	TRUCK GROSS VEHICLE WGT	ACQ. DATE	ACQ. COST	OWNER'S VALUE	ASSESSOR'S USE
						06/11	5000	3600	4000
						06/12	8150	8150	7335
								11335	

West Virginia Code Chapter 11, Article 6H provides that the value of special aircraft property shall be its salvage value. Special aircraft property is defined to be "all aircraft owned or leased by commercial airlines or private carriers." Private carrier means "any firm, partnership, joint venture, joint stock company, any public or private corporation, cooperative, trust, business trust or any other group or combination acting as a unit that is engaged in a primary business other than commercial air transportation that operates an aircraft for the transportation of employees or others for business purposes." If you have reported aircraft on "Schedule E" which you believe to be special aircraft property, enter the dollar value of the aircraft at 100 percent of acquisition cost.

Acquisition Cost \$ \_\_\_\_\_ Owner's Value \$ \_\_\_\_\_ Assessor's Use \_\_\_\_\_

NUMBER OF SHEEP AND GOATS OF BREEDING AGE: Sheep \_\_\_\_\_ (number) Goats \_\_\_\_\_ (number)

Please include a \$1.00 fee for each head with this completed form.

Handwritten: 23,853

Handwritten: 6801

2012 FEDERAL DEPRECIATION SCHEDULE

Statement as of 12/31/2012

ATLAS STEEL & SUPPLY, LLC

FEIN No.

45-2702529

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST BASIS	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
6	GOODWILL	6/30/11		\$ 219,079	\$ 219,079	\$ 7,303	S/L	15		\$ 14,605
	TOTAL AMORTIZATION			\$ 219,079	\$ 219,079	\$ 7,303				\$ 14,605
24	TRUCKS	6/30/12		\$ 8,150	\$ 8,150	\$ -	200DB HY	5	0.40000	\$ 1,630
5	TRUCKS	6/30/11		\$ 5,000	\$ 5,000	\$ 500	200DB HY	5	0.40000	\$ 1,800
	TOTAL AUTO/TRANS. EQUIP.			\$ 13,150	\$ 13,150	\$ 500				\$ 3,430
4	FUR & FIX	6/30/11		\$ 317,500	\$ 317,500	\$ 22,678	200DB HY	7	0.28571	\$ 84,234
	TOTAL FURNITURE & FIXTURE			\$ 317,500	\$ 317,500	\$ 22,678				\$ 84,234
32	IMPROVEMENTS	6/30/12		\$ 22,546	\$ 22,546	\$ -	S/L MM	39	0.02600	\$ 313
	TOTAL IMPROVEMENTS			\$ 22,546	\$ 22,546	\$ -				\$ 313
28	MACHINERY & EQUIPMENT	6/30/12		\$ 2,997	\$ 2,997	\$ -	200DB HY	7	0.2857	\$ 428
	TOTAL MACHINERY			\$ 2,997	\$ 2,997	\$ -				\$ 428
	TOTAL			\$ 356,193	\$ 356,193	\$ 23,178				\$ 88,405



# Atlas Steel & Supply LLC

Balance Sheet as of 30th June, 2012

Properties & Assets	Amount
<i>Current Assets</i>	
United Bank & Cash on Hand	\$ 90,502.46
Accounts Receivable	\$ 237,142.16
Note Receivable	\$ 635,198.96
Inventory	\$ 386,421.00
<b>Total Current Assets</b>	<b>\$ 1,349,264.58</b>
<i>Fixed Assets</i>	
Building Improvement	\$ 22,546.00
Machinery & Equipment	\$ 2,997.00
Office Equipment	\$ 17,500.00
Furniture & Fixtures	\$ 300,000.00
Trucks	\$ 13,150.00
<b>Total Fixed Assets</b>	<b>\$ 356,193.00</b>
Less: Accumulated Depreciation	\$ 67,380.50
<b>Net Fixed Assets</b>	<b>\$ 423,573.50</b>
<i>Other Assets</i>	
Goodwill	\$ 219,079.02
Less: Accumulated Amortization	\$ 14,605.00
<b>Net Other Assets</b>	<b>\$ 204,474.02</b>
<b>Total Properties &amp; Assets</b>	<b>\$ 1,977,312.10</b>
<i>Capital &amp; Liabilities</i>	
<i>Current Liabilities</i>	
Accounts Payable - Trade	\$ 25,603.34
Accrued Expenses	\$ 17,253.60
<b>Total Current Liabilities</b>	<b>\$ 42,856.94</b>
<i>Capital</i>	
Equity	\$ 1,722,014.71
Retained Earnings	\$ 157,341.24
Contribution to Parent Company	\$ (8,869.14)
Current Interdivisional	\$ 63,968.35
<b>Total Capital</b>	<b>\$ 1,934,455.16</b>
<b>Total Capital &amp; Liabilities</b>	<b>\$ 1,977,312.10</b>



PROPERTY INFORMATION

**SCHEDULE F INCOMPLETE CONSTRUCTION**  
(PP13 or PP17)

Material costs for these buildings, additions or improvements which are incomplete and hence have not been assessed as real property must be reported here. A rider must be attached to this statement showing the address of such buildings by year of construction.

DESCRIPTION OF PROPERTY	ACQUISITION COST	OWNER'S VALUE	ASSESSOR'S USE
BUILDINGS, ADDITIONS, OR IMPROVEMENTS NOT FINISHED AT MATERIAL COST			

**SCHEDULE G SALVAGE VALUE MACHINERY AND EQUIPMENT**  
(PP13 or PP17)

This is machinery and equipment which has been fully depreciated and is no longer used as part of a production process. Do not report these items on "Schedule A". If you need additional space, please attach a list with acquisition date, acquisition cost and owner's value.

DESCRIPTION OF PROPERTY	ACQUISITION DATE	ACQUISITION COST	OWNER'S VALUE	ASSESSOR'S USE

**SCHEDULE H POLLUTION CONTROL FACILITIES**  
(PP13 or PP17)

If required, provide additional copies for each location. List all pollution control facilities installed after July 1, 1973 and approved by either the Office of Water Resources or the Office of Air Quality, both of the Division of Environmental Protection, as a pollution control facility. If the pollution control facility is not on the pre-approved pollution equipment list, a letter from either the Office of Water Resources or the Office of Air Quality, as the case may be, must accompany this form.

LOCATION OF PROPERTY	DESCRIPTION OF PROPERTY	YEAR INSTALLED	ACQUISITION COST	ASSESSOR'S USE

**OTHER INFORMATION REQUIRED WITH THIS RETURN**

Type of Business Entity (Check One): Corporation  Partnership  Sole Proprietor  Other: LLC

Description of Business Activity: \_\_\_\_\_

Enter Federal Employers Identification Number (FEIN) REQUIRED: 45-2702529

Business Registration Account ID: \_\_\_\_\_

Please insert North American Industry Classification System Code (NAICS), if known: \_\_\_\_\_

DEPRECIATION SCHEDULE Attached? Yes  No  (Explain) \_\_\_\_\_

BALANCE SHEET Attached? Yes  No  (Explain) \_\_\_\_\_

In lieu of a balance sheet, a Profit or Loss Statement (Schedule C) from your Federal Income Tax Return may be submitted. Failure to attach these items will be grounds upon which the County Assessor may reject this return. If you need forms or assistance, contact the County Assessor.

I, SAURABH NAIK, (president, treasurer, manager, owner or other title) MEMBER of ATLAS STEEL & SUPPLY, LLC, do affirm that the information on this return, to the best of my knowledge and judgment, is true in all respects; that it contains a statement of all the real estate and personal property, including credits and investments belonging to the business; that the value affixed to such property is, in my opinion, its true and actual value, by which I mean the price at which it would sell if voluntarily offered for sale on such terms as are usually employed in selling such property, and not the price which might be realized at a forced or auction sale; and said business has not, to my knowledge, during the sixty-day period immediately prior to the first day of the assessment year converted any of its assets into nontaxable securities or notes or other evidence of indebtedness for the purpose of evading the assessment of taxes thereon.

Signed [Signature] Title MEMBER Date 8/29/12

**LATE FILER**

DEC 11 2014

YEAR \_\_\_\_\_

COMMERCIAL BUSINESS PROPERTY RETURN

For Internal Use NAICS

ACCOUNT NUMBER \_\_\_\_\_

NAME \_\_\_\_\_

DBA \_\_\_\_\_

MAILING ADDRESS \_\_\_\_\_

CITY \_\_\_\_\_

COUNTY \_\_\_\_\_

WOOD \_\_\_\_\_

DISTRICT \_\_\_\_\_

FEDERAL EMPLOYERS IDENTIFICATION NUMBER IS REQUIRED 45-2702529

BUSINESS REGISTRATION ACCOUNT ID \_\_\_\_\_

PLING LATE OR FAILURE TO FILE BY SEPTEMBER 1 MAY RESULT IN A PENALTY OF \$25 - PER MONTH FOR ASSESSOR'S USE

LEASED PROPERTY \_\_\_\_\_

REAL ESTATE CLASS 3 OR 4 \_\_\_\_\_ SCHEDULES

A-MACH & EQUIPMENT \_\_\_\_\_

A-FURN. & FIXTURES \_\_\_\_\_

A-LEASEHOLD IMPROV. \_\_\_\_\_

A-COMPUTER \_\_\_\_\_

A-HIGH TECH PROP. \_\_\_\_\_

B-INVENTORIES \_\_\_\_\_

C-MACH & TOOLS INST. \_\_\_\_\_

D-OTHER PROPERTY \_\_\_\_\_

E-VEHICLES \_\_\_\_\_

F-INC. CONSTRUCTION \_\_\_\_\_

G-SALVAGE MACH & EQUIP. \_\_\_\_\_

H-POLLUTION FACILITIES \_\_\_\_\_

TOTAL CLASS 3 OR 4 \_\_\_\_\_



Rich Shaffer  
ASSESSOR

**THE COUNTY OF WOOD  
OFFICE OF THE ASSESSOR  
PERSONAL PROPERTY DIVISION**

321 Market Street  
Parkersburg, WV 26101

PHONE: (304) 424-1875

December 15, 2014

In regard to the exoneration for Atlas Steel, the Assessor is not going to sign the exoneration. After Ted Gateman sold the business to Green Sustainable Solutions we called numerous times to obtain information on the business assets of the business. A letter was mailed to them with the business form requesting them to file the form with us, we followed up with a certified letter telling them we would estimate the personal property if they did not file the return. The certified letter also advised them they would lose their right to appeal if they failed to file the return. We then made numerous phone calls to the local business as well as the corporate office pleading for the return to be filed. After we were unable to get the information we copied the return from the prior year and added ten percent as the code required. We went above and beyond in our efforts to obtain the information for the return so an accurate value could be assessed.

Sincerely,

A handwritten signature in cursive script that reads "Rich Shaffer".

Rich Shaffer

Wood County Assessor

# Wood County Commission

## Erroneous Assessment Application

Tax Type: **Personal Property**

Tax Ticket: **800877**

Tax Year: **2012**

Upon the application of **GREEN SUSTAINABLE SOLUTION LLC** whose address is **1624 STAUNTON AVE PARKERSBURG, WV 26104-** aggrieved by an erroneous assessment in **PARKERSBURG District (05)**, 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 FOR ATLAS STEEL AND SUPPLY, LLC. NO FILING WAS PROVIDED AND WV STATE CODE 11-3-10 WAS FOLLOWED.**

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	45,062.56	2.912320	4	1,547,308
12/12/2014	PENDING EXONERATION	4	-32,771.24	2.912320	4	-1,125,262
			Adjusted Net Taxes			Adjusted Net Value
			12,291.32			422,046

  
~~304-210 - 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 \_\_\_\_\_.



**STATE OF WEST VIRGINIA**  
**Office of County Assessor**  
**Commercial Business Property Return**

For Internal Use
NAICS

**THIS RETURN IS TO BE FILED AS SOON AS POSSIBLE AFTER JULY 1, BUT NO LATER THAN SEPTEMBER 1. IF YOU ARE THE OWNER OF INDUSTRIAL BUSINESS PROPERTY YOU NEED NOT COMPLETE THIS FORM. CONTACT THE PROPERTY TAX DIVISION OF THE DEPARTMENT OF TAX AND REVENUE CONCERNING FORM STC 12:32I FOR INDUSTRIAL PROPERTY. FILING LATE OR FAILURE TO FILE MAY RESULT IN A PENALTY OF \$25 TO \$100.**

The following is a complete and accurate report of all property owned by the undersigned at this location on July 1, 2011. ACCT# \_\_\_\_\_  
This business is in the County of WOOD; District of \_\_\_\_\_; Town/City of PARKERSBURG.

BASIC BUSINESS INFORMATION								
<b>(PP11) BUSINESS NAME AND MAILING ADDRESS</b>					<b>(PP51) AGENT OR PREPARER'S NAME AND ADDRESS</b>			
NAME <u>ATLAS STEEL &amp; SUPPLY, LLC</u>					NAME _____			
ADDRESS <u>8815 CENTRE PARK DR. SUITE 400</u>					ADDRESS _____			
CITY <u>COLUMBIA</u>					CITY _____			
STATE <u>MD</u> ZIP CODE <u>21045</u>					STATE _____ ZIP CODE _____			
PHONE ( <u>410</u> ) <u>674-5600</u> EXTENSION <u>43</u>					PHONE ( ) _____ EXTENSION _____			
Federal Employers Identification Number (FEIN) REQUIRED: <u>45-2702529</u>					PLACE WHERE RECORDS ARE KEPT _____			
BUSINESS REGISTRATION ACCOUNT ID: _____					PHONE ( ) _____			
PRIMARY OWNER NAME AND ADDRESS (IF NOT SAME AS MAILING ADDRESS)								
NAME _____					<b>(PP11) PHYSICAL LOCATION OF BUSINESS IN WEST VIRGINIA (IF NOT THE SAME AS MAILING ADDRESS)</b>			
ADDRESS _____					ADDRESS <u>625 DEPOT ST.</u>			
CITY _____					CITY <u>PARKERSBURG</u>			
STATE _____ ZIP CODE _____					STATE <u>WV</u> ZIP CODE <u>26101</u>			
PHONE ( ) _____ EXTENSION _____					EMAIL _____			
Return is to be filed by all non-utility businesses; incorporated and unincorporated, except Railroad, Telegraph and Express Companies, Telephone Companies, Pipe Line, Car Line Companies and other Public Utility Companies. The Law provides that every incorporated or unincorporated Company, foreign or Domestic liable to taxation shall make a report of his property, in writing, to the Assessor whether called upon by the assessor or not. West Virginia Code Chapter 11, Article 3, Section 12, and Chapter 11, Article 3, Section 15 as amended. <b>PERSONAL PROPERTY NOT OWNED</b> - If you have possession, charge or control of any personal property as executor, administrator, guardian, committee, trustee, receiver, bailee, agent, attorney or in any representative or fiduciary capacity, you must file a separate report with the assessor. Banks, Realtors, Property Managers or others in charge of leasing or renting real estate are required to make a complete list of all furniture, fixtures and other personal property and an itemized list of the items.								
<b>(PP13) REPORT OF PROPERTY YOU LEASE FROM OTHERS</b>								
This space is provided for the reporting of property "in charge of but not owned by" the entity completing this form (as Agent, Bailee, Lessee or other representative capacity) such as, but not limited to, leased machinery, business or data processing equipment, vending machines, etc. Indicate the name and address of owner, the property leased, the gross annual rent, estimated value. Attach additional sheets if needed.								
NAME, ADDRESS AND TELEPHONE NUMBER OF PROPERTY OWNER			TYPE OF PROPERTY		GROSS ANNUAL RENT	ESTIMATED VALUE	ASSESSOR'S USE	
<b>REAL ESTATE</b>								
List Real Estate situated in this county as required. The value estimate is your opinion of market value as of July 1, this year.								
ITEM 1 - DESCRIPTION SHOWN ON LAND BOOKS OR TAX STATEMENTS	SURFACE Only (✓)	MINERAL Only (✓)	In FEB (✓)	QUANTITY IN ACRES	OWNER'S VALUE LAND	OWNER'S VALUE BLDGS	TOTAL OWNER'S VALUE	ASSESSOR'S USE
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				0	
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				0	
ITEM 2 - If you have added or deleted buildings (if deleted, identify as such) whereby the value of the real property has been altered by more than \$1,000 since last return, describe the improvement or deletion and the location. Owner's value should reflect both material and labor. If work is in progress on July 1 of this year, then report on Schedule E.								
DESCRIPTION OF IMPROVEMENT OR DELETION			LOCATION		OWNER'S VALUE		ASSESSOR'S USE	
<b>(PP 13 or PP17) BUILDINGS ON LEASED LAND</b>								
Building permanently fixed or intended for permanent fixture to land which is not owned by entity which owns the building(s). The lease must be a contract which transfers all or part of the right to use of the land, exclusion and disposition from owner to tenant in exchange for a promise to pay rent.								
NAME AND ADDRESS OF LAND OWNER					OWNER'S VALUE BUILDING		ASSESSOR'S USE	
Note: Other leasehold improvements, to be reported on SCHEDULE A, are improvements and/or additions exclusive of buildings, to leased property which have been made by the lessee.								





**PROPERTY INFORMATION**

**SCHEDULE B INVENTORY, CONSIGNED INVENTORY, PARTS, SUPPLIES**  
(PP13 or PP17)

Taxpayer is to report all consigned goods, all inventory and merchandise, including parts, for resale; and all supplies and parts held for owner's use, in warehouse or in storage. Dealers of new and used motor vehicles, motorcycles, RV's, trailers, motor boats, mobile homes and manufactured homes are to complete and attach the Vehicle Dealers Inventory Worksheet in lieu of Schedule B. Daily passenger rental car inventory companies should complete and attach the Rental Car Inventory Worksheet in lieu of Schedule B.

DESCRIPTION	ADDRESS OF CONSIGNORS OR FURTHER DESCRIPTION	ACQUISITION COST	OWNER'S VALUE	ASSESSOR'S USE
COST OF INVENTORY AS OF JULY 1		421,542	421,542	
INVENTORIES CONSIGNED TO YOU				
PARTS HELD FOR OWNER'S USE				
SUPPLIES HELD FOR OWNER'S USE				
<b>TOTALS</b>		421,542	421,542	

*X 6000  
252,925*

The Warehouse Freeport Tax Amendment of 1986 provided that, "Personal property which is moving in interstate commerce through or over the State of West Virginia, or which was consigned to a warehouse, public or private, within the State from outside the State for storage in transit to a final destination outside the State, whether specified when transportation begins or afterward, shall be exempt from ad valorem taxation. Provided, that property shall be deprived of such exemption if a new or a different product is created. Personal property of inventories of natural resources shall not be exempt from ad valorem taxation unless required by paramount federal law. Such exemption shall not apply to inventories of natural resources held for the manufacturing and sale of energy." If you have reported assets on "Schedule B" which you believe are exempt under the Freeport Amendment, enter the dollar value of the assets at 100 percent of acquisition cost.

Acquisition Cost \$ \_\_\_\_\_ Owner's Value \$ \_\_\_\_\_ Assessor's Use \_\_\_\_\_

**SCHEDULE C MACHINERY & TOOLS IN PROCESS OF INSTALLATION**  
(PP13 or PP17)

Machinery or tools purchased but not yet installed are reported here.

DESCRIPTION OF PROPERTY	ACQUISITION COST	OWNER'S VALUE	ASSESSOR'S USE
MACHINERY IN PROCESS OF INSTALLATION OR CONSTRUCTION			
TOOLS IN PROCESS OF INSTALLATION OR CONSTRUCTION			

**SCHEDULE D OTHER PERSONAL PROPERTY**  
(PP13 or PP17)

All other property not reported on other schedules of this return should be listed here. Other personal property may include business libraries, reference books, storage buildings, furniture and fixtures in process, household goods leased out for gain, etc. If you need additional space, please attach a list with acquisition date, acquisition cost and owner's value. For oil and natural gas drilling rigs please complete the supplemental schedule.

DESCRIPTION OF PROPERTY	ACQUISITION DATE	ACQUISITION COST	OWNER'S VALUE	ASSESSOR'S USE
STORAGE BUILDINGS				
FURNITURE & FIXTURES IN PROCESS OF CONSTRUCTION				
OIL & NATURAL GAS DRILLING RIGS				
OTHER PERSONAL PROPERTY - DESCRIBE				
<b>TOTALS</b>		0	0	

**SCHEDULE E VEHICLES (PP16), TRAILERS, BOATS, AIRCRAFT (PP13 or PP17) & MOBILE HOMES (CA12, CA24 & PP13)**  
(Provide Additional Copies for Each Location)

Property Location: \_\_\_\_\_  
Street Address \_\_\_\_\_ City \_\_\_\_\_ Zip Code \_\_\_\_\_

(List only those properties that are titled in the name of the business as shown on Page 1. Property you are leasing must be reported on Page 1 in section titled Report of Property You Lease from Others. Properties disposed of after July 1 are taxable for the year and must be listed below. ) If needed, attach additional sheets. If vehicles are assigned to company employees or officers, then provide name and address. Vehicle Identification Numbers can be found on the registration card. List all vehicles such as boats, boat trailers, motorized golf carts, mobile campers, truck mounted campers, motorcycles, motor scooters, utility trailers, recreational vehicles, all terrain vehicles (ATV's), travel trailers, snowmobiles, aircraft, or personal watercraft (jet skis). Include trailers used in Interstate Commerce. **DO NOT INCLUDE VEHICLES WITH APPORTIONED PLATES.**

TYPE	MAKE	MODEL	YEAR	MOBILE HOME DIMENSIONS OR VEHICLE ID NUMBER	TRUCK GROSS VEHICLE WGT	ACQ. DATE	ACQ. COST	OWNER'S VALUE	ASSESSOR'S USE
						06/30/11	5,000	5,000	
								4500	

*X 6000  
4500  
6000  
6000*

West Virginia Code Chapter 11, Article 6H provides that the value of special aircraft property shall be its salvage value. Special aircraft property is defined to be "all aircraft owned or leased by commercial airlines or private carriers." Private carrier means "any firm, partnership, joint venture, joint stock company, any public or private corporation, cooperative, trust, business trust or any other group or combination acting as a unit that is engaged in a primary business other than commercial air transportation that operates an aircraft for the transportation of employees or others for business purposes." If you have reported aircraft on "Schedule E" which you believe to be special aircraft property, enter the dollar value of the aircraft at 100 percent of acquisition cost.

Acquisition Cost \$ \_\_\_\_\_ Owner's Value \$ \_\_\_\_\_ Assessor's Use \_\_\_\_\_

NUMBER OF SHEEP AND GOATS OF BREEDING AGE: Sheep \_\_\_\_\_ (number) Goats \_\_\_\_\_ (number)

Please include a \$1.00 fee for each head with this completed form.



2011 FEDERAL DEPRECIATION SCHEDULE

Statement as of 12/31/2011

ATLAS STEEL & SUPPLY, LLC

FEIN No.

45-2702529

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST BASIS	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
6	GOODWILL	6/30/11		\$ 219,079	\$ 219,079	\$ -	S/L	15		\$ 7,303
	TOTAL AMORTIZATION			\$ 219,079	\$ 219,079	\$ -				\$ 7,303
5	TRUCKS	6/30/11		\$ 5,000	\$ 5,000	\$ -	200DB HY	5	0.40000	\$ 500
	TOTAL AUTO/TRANS. EQUIP.			\$ 5,000	\$ 5,000	\$ -				\$ 500
4	FUR & FIX	6/30/11		\$ 317,500	\$ 317,500	\$ -	200DB HY	7	0.28571	\$ 22,678
	TOTAL FURNITURE & FIXTURE			\$ 317,500	\$ 317,500	\$ -				\$ 22,678
	TOTAL			\$ 322,500	\$ 322,500	\$ -				\$ 23,178



**ATLAS STEEL AND SUPPLY, LLC.**

December 11, 2014

Wood County Assessor's office  
Rich Shaffer

Dear Mr. Shaffer:

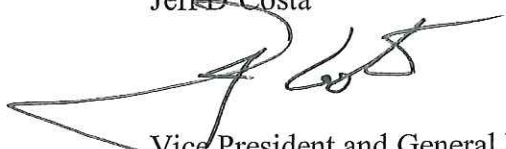
I am writing in request that Atlas Steel and Supply, LLC be exonerated for a portion of its personal property taxes for the years 2011, and 2012. Ticket numbers 800877, 900829 respectively.

Our corporation has found that a clerical error was made and the tax filings were not provided as timely as we had expected. Due to the clerical error, I am providing the filings for 2011 and 2012 that shows the true valuation of the personal property. Clerical errors were made in conjunction with the acquisition of the companies June 28, 2011.

This clerical error has further complicated our operations as a suspension of our business license has been enforced. We are eager and engaged with a prompt resolution to this matter.

Please contact me if you further information or assistance.

Jeff D'Costa



Vice President and General Manager  
SirNaik, LLC

304-210-7779  
[jeff@sirnaik.com](mailto:jeff@sirnaik.com)

Address 625 Depot Street, Parkersburg, WV 26101  
PH: 304-422-8481



# Atlas Steel & Supply LLC

Balance Sheet as of 30th June, 2011

Properties & Assets		Amount
<i>Current Assets</i>		
United Bank & Cash on Hand	\$	-
Accounts Receivable	\$	237,142.16
Inventory	\$	421,542.00
<b>Total Current Assets</b>	<b>\$</b>	<b>658,684.16</b>
<i>Fixed Assets</i>		
Office Equipment	\$	17,500.00
Furniture & Fixtures	\$	300,000.00
Trucks	\$	5,000.00
<b>Total Fixed Assets</b>	<b>\$</b>	<b>322,500.00</b>
Less: Accumulated Depreciation	\$	-
<b>Net Fixed Assets</b>	<b>\$</b>	<b>322,500.00</b>
<i>Other Assets</i>		
Goodwill	\$	219,079.02
Less: Accumulated Amortization	\$	-
<b>Net Other Assets</b>	<b>\$</b>	<b>219,079.02</b>
<b>Total Properties &amp; Assets</b>	<b>\$</b>	<b>1,200,263.18</b>
Capital & Liabilities		Amount
<i>Current Liabilities</i>		
Accounts Payable - Trade	\$	211,567.00
Accrued Expenses	\$	-
<b>Total Current Liabilities</b>	<b>\$</b>	<b>211,567.00</b>
<i>Capital</i>		
Equity	\$	988,696.18
Retained Earnings	\$	-
Current Interdivisional	\$	-
<b>Total Capital</b>	<b>\$</b>	<b>988,696.18</b>
<b>Total Capital &amp; Liabilities</b>	<b>\$</b>	<b>1,200,263.18</b>

PROPERTY INFORMATION

SCHEDULE F

INCOMPLETE CONSTRUCTION

(PP13 or PP17)

Material costs for these buildings, additions or improvements which are incomplete and hence have not been assessed as real property must be reported here. A rider must be attached to this statement showing the address of such buildings by year of construction.

DESCRIPTION OF PROPERTY	ACQUISITION COST	OWNER'S VALUE	ASSESSOR'S USE
BUILDINGS, ADDITIONS, OR IMPROVEMENTS NOT FINISHED AT MATERIAL COST			

SCHEDULE G

SALVAGE VALUE MACHINERY AND EQUIPMENT

(PP13 or PP17)

This is machinery and equipment which has been fully depreciated and is no longer used as part of a production process. Do not report these items on "Schedule A". If you need additional space, please attach a list with acquisition date, acquisition cost and owner's value.

DESCRIPTION OF PROPERTY	ACQUISITION DATE	ACQUISITION COST	OWNER'S VALUE	ASSESSOR'S USE

SCHEDULE H

POLLUTION CONTROL FACILITIES

(PP13 or PP17)

If required, provide additional copies for each location. List all pollution control facilities installed after July 1, 1973 and approved by either the Office of Water Resources or the Office of Air Quality, both of the Division of Environmental Protection, as a pollution control facility. If the pollution control facility is not on the pre-approved pollution equipment list, a letter from either the Office of Water Resources or the Office of Air Quality, as the case may be, must accompany this form.

LOCATION OF PROPERTY	DESCRIPTION OF PROPERTY	YEAR INSTALLED	ACQUISITION COST	ASSESSOR'S USE

OTHER INFORMATION REQUIRED WITH THIS RETURN

Type of Business Entity (Check One): Corporation  Partnership  Sole Proprietor  Other: LLC  
 Description of Business Activity: \_\_\_\_\_  
 Enter Federal Employers Identification Number (FEIN) REQUIRED: 45-2702529  
 Business Registration Account ID: \_\_\_\_\_  
 Please insert North American Industry Classification System Code (NAICS), if known: \_\_\_\_\_  
 DEPRECIATION SCHEDULE Attached? Yes  No  (Explain) \_\_\_\_\_  
 BALANCE SHEET Attached? Yes  No  (Explain) \_\_\_\_\_  
 In lieu of a balance sheet, a Profit or Loss Statement (Schedule C) from your Federal Income Tax Return may be submitted. Failure to attach these items will be grounds upon which the County Assessor may reject this return. If you need forms or assistance, contact the County Assessor.

I, SAURABH NAIK, (president, treasurer, manager, owner or other title) MEMBER

of ATLAS STEEL & SUPPLY, LLC, do affirm that the information on this return, to the best of my knowledge and judgment, is true in all respects; that it contains a statement of all the real estate and personal property, including credits and investments belonging to the business; that the value affixed to such property is, in my opinion, its true and actual value, by which I mean the price at which it would sell if voluntarily offered for sale on such terms as are usually employed in selling such property, and not the price which might be realized at a forced or auction sale; and said business has not, to my knowledge, during the sixty-day period immediately prior to the first day of the assessment year converted any of its assets into nontaxable securities or notes or other evidence of indebtedness for the purpose of evading the assessment of taxes thereon.

Signed [Signature] Title MEMBER Date 9/01/11

**LATE  
FILER**

DEC 11 2014

YEAR \_\_\_\_\_  
 COMMERCIAL BUSINESS  
 PROPERTY RETURN

For Internal Use  
 NAICS \_\_\_\_\_

ACCOUNT NUMBER \_\_\_\_\_  
 NAME \_\_\_\_\_  
 DBA \_\_\_\_\_  
 MAILING ADDRESS \_\_\_\_\_  
 CITY \_\_\_\_\_  
 COUNTY \_\_\_\_\_  
 WOOD \_\_\_\_\_  
 DISTRICT \_\_\_\_\_

FEDERAL EMPLOYERS IDENTIFICATION NUMBER  
 IS REQUIRED 45-2702529  
 BUSINESS REGISTRATION  
 ACCOUNT ID \_\_\_\_\_  
 FILING DATE OR FAILURE TO FILE BY  
 SEPTEMBER 1 MAY RESULT IN A PENALTY OF \$25-  
 \$100  
 FOR ASSESSOR'S USE

LEASED PROPERTY \_\_\_\_\_  
 REAL ESTATE \_\_\_\_\_  
 CLASS 3 OR 4 \_\_\_\_\_ SCHEDULES \_\_\_\_\_  
 A-MACH & EQUIPMENT \_\_\_\_\_  
 A-FURN & FIXTURES \_\_\_\_\_  
 A-LEASEHOLD IMPROV \_\_\_\_\_  
 A-COMPUTER \_\_\_\_\_  
 A-HIGH TECH PROP \_\_\_\_\_  
 B-INVENTORIES \_\_\_\_\_  
 C-MACH & TOOLS N/INST \_\_\_\_\_  
 D-OTHER PROPERTY \_\_\_\_\_  
 E-VEHICLES \_\_\_\_\_  
 F-INC. CONSTRUCTION \_\_\_\_\_  
 G-SALVAGE MACH & EQUIP \_\_\_\_\_  
 H-POLLUTION FACILITIES \_\_\_\_\_  
 TOTAL CLASS 3 OR 4 \_\_\_\_\_

**IMPORTANT: Save this receipt and present it when making an inquiry.**  
 If a postmark on the Certified Mail receipt is not needed, detach and affix label with postage and mail.  
 If a postmark on the Certified Mail receipt is needed, please present the article at the post office for postmarking. If a postmark on the Certified Mail endorsement is not needed, detach and affix label with postage and mail.  
 If a postmark on the Certified Mail receipt is needed, please present the article at the post office for postmarking. If a postmark on the Certified Mail endorsement is not needed, detach and affix label with postage and mail.

Final fee, delivery may be restricted to the addressee or restricted agent. Advise the clerk or mark the mailpiece with the "Restricted Delivery" postmark on your Certified Mail receipt. For a Return Receipt, a USPS® postmark on your Certified Mail receipt is required to provide proof of delivery. If a Return Receipt is requested, please complete and attach a Return Receipt to the article and add applicable postage to cover the fee. For a Return Receipt, a USPS® postmark on your Certified Mail receipt is required to provide proof of delivery. If a Return Receipt is requested, please complete and attach a Return Receipt to the article and add applicable postage to cover the fee. For a Return Receipt, a USPS® postmark on your Certified Mail receipt is required to provide proof of delivery. If a Return Receipt is requested, please complete and attach a Return Receipt to the article and add applicable postage to cover the fee.

**GREEN SUSTAINABLE SOLUTION**  
**LLC 7 LOCATIONS**  
**1624 STAUNTON AVE**  
**PARKERSBURG, WV 26101**

2. Article Number  
 (Transfer from service label)  
 PS Form 3811, February 2004

7012 1640 0000  
 Domestic Return Receipt

3. Service Type  
 Certified Mail  
 Registered Mail  
 Insured Mail  
 Express Mail  
 Return Receipt for Merchandise  
 C.O.D.  
 Yes
4. Restricted Delivery? (Extra Fee)  
 1-88-88-1  
 Yes

**SECTION ON DELIVERY**

A. Signature  
 x *[Signature]*

B. Received by (Printed Name)  
 [Name]

C. Date of Delivery  
 10/17

D. Is delivery address different from item 1?  
 If YES, enter delivery address below:

Agent  
 Addressee

**Important Reminders:**  
 ■ A record of delivery kept by the Postal Service  
 ■ A unique identifier for your mailpiece  
 ■ A mailing receipt  
 ■ A Return Receipt (Form 3811) to the article and add applicable postage to cover the fee. For a Return Receipt, a USPS® postmark on your Certified Mail receipt is required to provide proof of delivery. If a Return Receipt is requested, please complete and attach a Return Receipt to the article and add applicable postage to cover the fee.



be grounds upon which the County Assessor may reject this return. If you need forms or assistance, contact the County Assessor.

I, \_\_\_\_\_ (president, treasurer, manager, owner or other title)

of \_\_\_\_\_ do affirm that the information on this return, to the best of my knowledge and judgment, is true in all respects; that it contains a statement of all the real estate and personal property, including credits and investments belonging to the business; that the value affixed to such property is, in my opinion, its true and actual value, by which I mean the price at which it would sell if voluntarily offered for sale on such terms as are usually employed in selling such property, and not the price which might be realized at a forced or auction sale; and said business has not, to my knowledge, during the sixty-day period immediately prior to the first day of the assessment year converted any of its assets into nontaxable securities or notes or other evidence of indebtedness for the purpose of evading the assessment of taxes thereon.

Signed \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_  
Non Filer 2012 Estimate Compared to  
Atlas Steel & Supply Inc. 2578,847  
0528170

Previous

NEW YEAR 12  
COMMERCIAL BUSINESS  
PROPERTY RETURN  
0070409

For Internal Use  
NAICS

ACCOUNT NUMBER  
NAME Green Sustainable Solutions LLC  
MAILING ADDRESS FKA-Atlas Steel & Supply Inc  
CITY  
COUNTY  
DISTRICT 1624 Staunton Ave Pbung 24101

FEDERAL EMPLOYERS IDENTIFICATION NUMBER IS REQUIRED  
BUSINESS REGISTRATION  
ACCOUNT ID  
FILING LATE OR FAILURE TO FILE BY SEPTEMBER 1 MAY RESULT IN A PENALTY OF \$25-\$100

FOR ASSESSOR'S USE  
LE/ "SEE ATTACHED"  
RE/ ACCEPTED ONLY IF  
CL/ ATTACHMENT  
A-N/ IS IN SAME FORMAT  
A-F/ \_\_\_\_\_  
A-LEASEHOLD IMPROV. \_\_\_\_\_  
A-COMPUTER \_\_\_\_\_  
A-HIGH TECH PROP. \_\_\_\_\_  
B-INVENTORIES \_\_\_\_\_  
C-MACH. & TOOLS N/INST. \_\_\_\_\_  
D-OTHER PROPERTY \_\_\_\_\_  
E-VEHICLES \_\_\_\_\_  
F-INC. CONSTRUCTION \_\_\_\_\_  
G-SALVAGE MACH. & EQUIP. 2578,847  
H-POLLUTION FACILITIES \_\_\_\_\_  
TOTAL CLASS 3 OR 4 \_\_\_\_\_

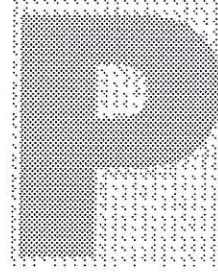
Wood Tax Statement

District 05-PARKERSBURG      Type      Account      Year      Ticket  
 Personal Property      0070409      2012      800877

Transaction History      Property Description

Date	Transaction Type	1st Half	2nd Half	Property Description
2012/07/01	BILLING	22531.28	22531.28	0 NON- FILE

Value: 1,547,308



Distribution of Original Base Taxes		Rate	Class	Gross Val	Exemption	Net Val
STATE	154.73	2.912320	4	1,547,308	0	1,547,308
COUNTY	8,132.65					
SCHOOL CURRENT	12,007.11					
SCHOOL EXCESS	11,363.43					
SCHOOL BONDS	2,252.88					
PARKERSBURG CITY CURRENT	7,736.54					
PARKERSBURG CITY EXCESS	3,415.22					
			<b>Total</b>	<b>1,547,308</b>	<b>0</b>	<b>1,547,308</b>

Payment Schedule

If Paid By	First Half Due	Second Half Due	Full Year Due
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If paid in the month of December 2014 your amount due will be \$53,193.60

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

GREEN SUSTAINABLE SOLUTION LLC  
 "NO APPEAL"  
 & SUPPLE INC  
 1624 STAUNTON AVE  
 PARKERSBURG WV 26104



Statement Printed On  
 Friday, December 12, 2014 8:31 am





**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  
DATE: DECEMBER 18, 2014

RE: ERRONEOUS ASSESSMENT APPLICATIONS  
GREEN SUSTAINABLE SOLUTION LLC

I have reviewed the two erroneous assessment applications as well as the memos from Assessor Shaffer. In addition I requested certain documents from his office that I am attaching to my memo. The documents are letters dated November 28, 2011 and October 15, 2012 along with the records related to the delivery or refusal to accept delivery of the letters which were mailed by certified mail.

The letters are identical except for their dates. The first was mailed November 28, 2011 relating to 2012 the required Commercial Property Return and the second was mailed October 15, 2012 relating to the 2013 required Commercial property return.

The letter related to 2012 was not accepted and returned to the assessor and marked unclaimed and refused.

The letter related to 2013 was accepted by an individual who's signature appears to be Judy Kidder on October 17, 2012.

The letters advise that business must file returns listing personal property and real property by the September 1 deadline. The letters further quote West Virginia Code 11-3-10 and advise that upon willfully failing to furnish a proper list of real estate or personal property for



taxation that any such person or corporation shall be denied the remedy provided by law to contest any assessment made by the assessor. The letter further advises that the assessor will assert the provision of the law if a property tax return is not filed within fifteen days of receipt of the letter. This is the time period prescribed by the statute.

No property returns were filed. As such, I have not signed the application.

Pursuant to In re Eastern Associated Coal Corp., , 204 S.E.2d 71 (1974), the Commission should schedule a hearing and allow the taxpayer the opportunity to offer evidence on its alleged failure or refusal to furnish information prior to denying the relief requested.

**Wood Tax Statement**

District 05-PARKERSBURG      Type: Personal Property      Account: 0070409      Year: 2014      Ticket: 400472

Transaction History				Property Description	
Date	Transaction Type	1st Half	2nd Half		
2014/07/01	BILLING	6810.79	6810.79	0	FLET 1 Value: 6,012
				0	OTHR OTHR Value: 285,008
				0	ME - MACH Value: 1,421
				0	LI - LEAS Value: 11,363
				0	FF - FURN Value: 160,020

Distribution of Original Base Taxes		Rate	Class	Gross Val.	Exemption	Net Val.
STATE	46.38	2.936800	4	463,824	0	463,824
COUNTY	2,437.86		<b>Total</b>	<b>463,824</b>	<b>0</b>	<b>463,824</b>
SCHOOL CURRENT	3,599.27					
SCHOOL EXCESS	3,406.32					
SCHOOL BONDS	662.34					
PARKERSBURG CITY CURRENT	2,319.12					
PARKERSBURG CITY EXCESS	1,050.10					

Payment Schedule			
If Paid By	First Half Due	Second Half Due	Full Year Due
Saturday, January 31, 2015	7,015.11	6,640.52	13,655.63
Saturday, February 28, 2015	7,066.19	6,640.52	13,706.71
Sunday, March 1, 2015	7,117.27	6,640.52	13,757.79
Tuesday, March 31, 2015	7,117.27	6,810.79	13,928.06
Thursday, April 30, 2015	7,168.35	6,861.87	14,030.22

If paid in the month of January 2015 your amount due will be **\$13,655.63**

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, 2014  
 2 1/2% discount ends September 1, 2014  
 Interest charges begin October 1, 2014  
 Delinquent list published May 1, 2015

Second Half Dates To Remember:  
 Payable thru February 2015  
 2 1/2% discount ends March 1 2015  
 Interest charges begin April 1 2015  
 Delinquent list published May 1, 2015

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

ATLAS STEEL & SUPPLY LLC  
 8815 CENTRE PAKR DR STE 400  
 COLUMBIA MD 21045



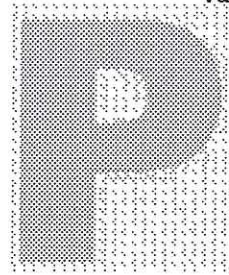
Statement Printed On  
 Monday, January 5, 2015 8:57 am

**Wood Tax Statement**

District 05-PARKERSBURG      Type: Personal Property      Account: 0070409      Year: 2013      Ticket: 900829

Transaction History				Property Description
Date	Transaction Type	1st Half	2nd Half	
2013/07/01	BILLING	24943.97	24943.97	0 NON- FILE
2014/12/12	PENDING EXONERATION	-19093.57	-19093.57	

Value: 1,702,039



TAXPAYER IS REQUESTING RELIEF FOR ATLAS STEEL AND SUPPLY, LLC. NO FILING WAS PROVIDED AND WV STATE CODE 11-3-10 WAS FOLLOWED.

Distribution of Original Base Taxes		Rate	Class	Gross Val.	Exemption	Net Val
STATE	170.20	2.929600	4	1,702,039	0	1,702,039
COUNTY	8,945.92					
SCHOOL CURRENT	13,207.81					
SCHOOL EXCESS	12,499.78					
SCHOOL BONDS	2,307.97					
PARKERSBURG CITY CURRENT	8,510.20					
PARKERSBURG CITY EXCESS	3,853.42					
<b>Total</b>				<b>1,702,039</b>	<b>0</b>	<b>1,702,039</b>

Payment Schedule			
If Paid By	First Half Due	Second Half Due	Full Year Due

If paid in the month of January 2015 your amount due will be \$54,769.68

<p><b>Make Checks Payable and Remit To:</b>                  K. D. MERRITT, SHERIFF                  P O BOX 1985                  PARKERSBURG WV 26102-1985</p>	<p><b>First Half Dates To Remember:</b>                  Payable beginning July 15, 2013                  2 1/2% discount ends September 1, 2013                  Interest charges begin October 1, 2013                  Delinquent list published May 1, 2014</p>	<p><b>Second Half Dates To Remember:</b>                  Payable thru February 2014                  2 1/2% discount ends March 1 2014                  Interest charges begin April 1 2014                  Delinquent list published May 1, 2014</p>
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**DELINQUENT PRIOR YEAR TAXES MUST BE PAID FIRST**

GREEN SUSTAINABLE SOLUTION LLC  
 "NO APPEAL"  
 & SUPPLE INC  
 1624 STAUNTON AVE  
 PARKERSBURG WV 26104



Statement Printed On  
 Monday, January 5, 2015 8:57 am



**Wood Tax Statement**

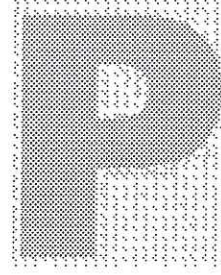
**District 05-PARKERSBURG**      **Type** Personal Property      **Account** 0070409      **Year** 2012      **Ticket** 800877

**Transaction History**      **Property Description**

Date	Transaction Type	1st Half	2nd Half
2012/07/01	BILLING	22531.28	22531.28
2014/12/12	PENDING EXONERATION	-16385.62	-16385.62

0      NON- FILE

**Value:** 1,547,308



TAXPAYER IS REQUESTING RELIEF FOR ATLAS STEEL AND SUPPLY, LLC. NO FILING WAS PROVIDED AND WV STATE CODE 11-3-10 WAS FOLLOWED.

Distribution of Original Base Taxes		Rate	Class	Gross Val.	Exemption	Net Val.
STATE	154.73	2.912320	4	1,547,308	0	1,547,308
COUNTY	8,132.65		<b>Total</b>	<b>1,547,308</b>	<b>0</b>	<b>1,547,308</b>
SCHOOL CURRENT	12,007.11					
SCHOOL EXCESS	11,363.43					
SCHOOL BONDS	2,252.88					
PARKERSBURG CITY CURRENT	7,736.54					
PARKERSBURG CITY EXCESS	3,415.22					

**Payment Schedule**

If Paid By	First Half Due	Second Half Due	Full Year Due
------------	----------------	-----------------	---------------

If paid in the month of January 2015 your amount due will be **\$53,531.56**

**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

GREEN SUSTAINABLE SOLUTION LLC  
 "NO APPEAL"  
 & SUPPLE INC  
 1624 STAUNTON AVE  
 PARKERSBURG WV 26104



**Statement Printed On**  
 Monday, January 5, 2015 8:56 am

Dear Business Owner,

I have prepared this pamphlet to assist you in completing your business personal property return. I applaud your efforts and contributions to our community as a business owner. It is important to me that our business community continues to thrive and create jobs for our citizens and your business helps accomplish this vital goal. As your Assessor, I am directed by West Virginia State Law to have businesses file returns listing personal property and real property by the deadline October 1. The State law also directs the Assessor to prepare estimated returns for those businesses that do not respond by the October 1 deadline. Therefore, previous filers who file late or do not file will have a 10% increase added to the prior tax year's value. In addition, West Virginia State Code 11-3-10 directs the Assessor to impose a fine of \$25-\$100 for non-filers. Most importantly, you forfeit the right to challenge erroneous or over-estimated values. It is important to note that the State law mandates these regulations. As your Assessor, my number one priority is to serve the citizens of Wood County as fairly and honestly as possible. My staff stands ready to assist you in a courteous and helpful manner. If you have any questions, please stop by my office or call (304) 424-1875.

Sincerely,



Rich Shaffer, Assessor Wood County

Your Assessor does not set your property tax. Your tax bill is determined by multiplying a tax rate against your assessed value (60% of market value). Remember, the Assessor determines your assessed value and the levy rate is determined by the Legislature (for the Board of Education), the County Commission and the municipalities. Levy rate sheets are prepared for your convenience and may be obtained in the Assessor's Office.

---

### **What are leasehold improvements?**

#### **(page 2)**

Leasehold improvements are any permanent improvements and/or additions to leased property, exclusive of buildings, which have been made by the lessee. Some examples of this would be adding a new bathroom, a commercial exhaust system or additional interior walls. All leasehold improvements are to be reported on Schedule A.

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### **Schedule B (page 3)**

#### **Inventory, Consigned Inventory, Parts and Supplies**

Taxpayer is to report all consigned goods, all supplies, parts and all inventory of merchandise for resale; in warehouse or in storage.

---

### **Vehicle-Mobile Home-Manufactured Home Dealers**

Dealers of new and used motor vehicles, motorcycles, RV's, trailers, mobile homes and manufactured homes are required to complete and attach the "Vehicle Dealers Inventory Worksheet" in place of Schedule B. Please read the instructions on this worksheet carefully before completing it, as some exemptions apply. **All dealers must submit an Income Statement to support information appearing on the worksheet.**

---

### **Warehouse Freeport Tax Amendment (page 3)**

Goods which have been moved to a warehouse or storage facility, at which no substantial alteration takes place, to await shipment to a destination outside this state are deemed to be moving in interstate commerce over the territory of the state and therefore are exempt from ad valorem property tax and do not have a tax situs in West Virginia for purposes of ad valorem taxation.

This exemption generally applies to industrial accounts that are assessed by the State. **The Freeport Exemption does NOT apply to inventory of Natural Resources or Raw Materials.**



**COPY**

*Office of the County Commission of Wood County, West Virginia*

*Commissioners*  
David Blair Couch  
Wayne Dunn  
Steve Gainer



No. 1 Court Square  
Suite 203  
Parkersburg, WV 26101  
Phone 304-424-1984

December 23, 2014

Atlas Steel and Supply, LLC  
Attn: Jeff D'Costa, Vice President & General Manager  
SirNaik, LLC  
625 Depot Street  
Parkersburg, WV 26101

Dear Mr. D'Costa,

The Wood County Commission would like to invite you to meet with them to discuss the basis for filing an Erroneous Assessment Application and seeking relief for Atlas Steel and Supply, LLC.

If you would like to schedule a hearing for a Monday morning between 9:30am-11:00am, please call this office at 304-424-1976.

Thank you, and we look forward to speaking with you.

Sincerely,



Marty Seuffer  
Wood County Administrator

MS/ad



1/5/15  
7/3

JANUARY 5, 2015

IN THE COUNTY COMMISSION OF WOOD COUNTY, WEST VIRGINIA

IN RE: THE COUNTY COMMISSION PLACED RANDALL SNIDER IN  
NOMINATION FOR APPOINTMENT TO THE NEWLY  
CREATED 4<sup>TH</sup> CIRCUIT PUBLIC DEFENDER CORPORATION  
BOARD.

**ORDER**

On this date, the County Commission of Wood County, upon a motion made by David Blair Couch, seconded by Bob Tebay and made unanimous by Stephen Gainer, placed Randall Snider in nomination for appointment to the newly created 4<sup>th</sup> Circuit Public Defender Corporation Board. Said vacancy is 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

  
\_\_\_\_\_  
Stephen Gainer, President

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

  
\_\_\_\_\_  
Robert K. Tebay, Commissioner

A/1382

United States of America  
State of West Virginia



*Handwritten signature or initials, possibly 'Jee' and 'Rice'.*

Check Register

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Check No.	Type	Check Date	Employee Id	Employee Name	Amount
17970	R	Wednesday, December 31, 2014	COUCDAVI	COUCH DAVID BLAIR	\$1,292.48
17971	R	Wednesday, December 31, 2014	FORSBARB	FORSHEY BARBARA S.	\$692.87
17972	R	Wednesday, December 31, 2014	JONECARO	JONES CAROLE S.	\$935.46
17973	R	Wednesday, December 31, 2014	SMITJANE	SMITH JANET	\$246.02
17974	R	Wednesday, December 31, 2014	STEPGENE	STEPHENS GENEVA A.	\$223.70
17975	R	Wednesday, December 31, 2014	WILLTRAC	WILLIAMS TRACY A.	\$926.40
17976	R	Wednesday, December 31, 2014	SHAFROBE	SHAFFER ROBERT D.	\$1,497.54
17977	R	Wednesday, December 31, 2014	VALESTEV	VALENTINE STEVEN M.	\$954.40
17978	R	Wednesday, December 31, 2014	ALLEJASO	ALLEN JASON WAYNE	\$1,422.08
17979	R	Wednesday, December 31, 2014	FRAZRONA	FRAZIER RONALD CHARLES	\$1,255.45
17980	R	Wednesday, December 31, 2014	JOHNCHAR	JOHNSON CHARLES J.	\$871.29
17981	R	Wednesday, December 31, 2014	MASSDAVI	MASSEY II DAVID C.	\$1,203.68
17982	R	Wednesday, December 31, 2014	MURPJAME	MURPHY JAMES T.	\$1,341.42
17983	R	Wednesday, December 31, 2014	RIFFWILL1	RIFFLE WILLIAM B.	\$1,464.92
17984	R	Wednesday, December 31, 2014	SMITJOAN	SMITH JOANNE	\$828.83
17985	R	Wednesday, December 31, 2014	SMITMATT	SMITH MATTHEW F.	\$670.56
17986	R	Wednesday, December 31, 2014	STEPKENT	STEPHENS KENT MICHAEL	\$1,206.09
17987	R	Wednesday, December 31, 2014	WILFGARY	WILFONG GARY F.	\$775.92
17988	R	Wednesday, December 31, 2014	SAMPPONN	SAMPSON PONNIE J.	\$173.42
17989	R	Wednesday, December 31, 2014	WOODRICK	WOODYARD RICKEY L.	\$1,357.17
138794	R	Wednesday, December 31, 2014	DENNAMAN	DENNIS AMANDA JO	\$879.98
138795	R	Wednesday, December 31, 2014	DUNNWAYN	DUNN WAYNE PATRICK	\$1,126.07
138796	R	Wednesday, December 31, 2014	FLEASTAC	FLEAK STACEY LYNN	\$711.38
138797	R	Wednesday, December 31, 2014	GAINSTEP	GAINER STEPHEN E.	\$596.82
138798	R	Wednesday, December 31, 2014	GALBJAME	GALBREATH JAMES R.	\$242.97
138799	R	Wednesday, December 31, 2014	GERLROBE	GERLACH ROBERT L	\$328.41
138800	R	Wednesday, December 31, 2014	GRAHANGE	GRAHAM ANGELA M.	\$668.97
138801	R	Wednesday, December 31, 2014	REEDJOHN	REED JOHN T.	\$1,240.84
138802	R	Wednesday, December 31, 2014	SEUFMART	SEUFER MARTIN A.	\$1,954.86



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<u>Check No</u>	<u>Type</u>	<u>Check Date</u>	<u>Employee Id</u>	<u>Employee Name</u>	<u>Amount</u>
38803	R	Wednesday, December 31, 2014	WHITCHRI1	WHITTAKER CHRISTOPHER H.	\$1,076.99
38804	R	Wednesday, December 31, 2014	YONIMICH	YONIS III MICHAEL F.	\$700.80
38805	R	Wednesday, December 31, 2014	ATKICARA	ATKINSON CARA	\$1,101.55
38806	R	Wednesday, December 31, 2014	BEARELIZ	BEARY ELIZABETH	\$893.62
38807	R	Wednesday, December 31, 2014	BECKCARO	BECKETT CAROLYN J.	\$912.10
38808	R	Wednesday, December 31, 2014	BLONBREN	BLONDIN BRENDA S.	\$976.12
38809	R	Wednesday, December 31, 2014	DEVOMART	DEVORE MARTHA JANE	\$970.29
38810	R	Wednesday, December 31, 2014	DOTSLESL	DOTSON LESLIE RENEE	\$528.03
38811	R	Wednesday, December 31, 2014	EMRIKATH	EMRICK KATHRYN S.	\$1,049.95
38812	R	Wednesday, December 31, 2014	FORDTAMM	FORDYCE TAMMY L.	\$923.61
38813	R	Wednesday, December 31, 2014	GARRDIAN	GARRETT DIANA KAY	\$1,068.57
38814	R	Wednesday, December 31, 2014	GIVEPENN	GIVENS PENNY G.	\$1,029.98
38815	R	Wednesday, December 31, 2014	JOHNBARB	JOHNSTON BARBARA A.	\$1,064.82
38816	R	Wednesday, December 31, 2014	MCBRRUTH	MCBRIDE RUTH A.	\$1,044.15
38817	R	Wednesday, December 31, 2014	RHODMARK	RHODES MARK D.	\$1,545.33
38818	R	Wednesday, December 31, 2014	ROSSMELO	ROSS MELODY L.	\$1,018.75
38819	R	Wednesday, December 31, 2014	SCHUDENI	SCHUCK DENISE E.	\$1,311.83
38820	R	Wednesday, December 31, 2014	SHRISAMM	SHRIVER SAMMATHA A.	\$996.26
38821	R	Wednesday, December 31, 2014	BEEJANE	BEESON JANET C.	\$596.88
38822	R	Wednesday, December 31, 2014	BONNLIND	BONNETT LINDA L.	\$702.50
38823	R	Wednesday, December 31, 2014	BUTCTIFF	BUTCHER TIFFANY J.	\$981.54
38824	R	Wednesday, December 31, 2014	ELROMARJ	ELROD MARJORIE D.	\$673.03
38825	R	Wednesday, December 31, 2014	JACKDEBO	JACKS DEBORAH KAY	\$701.55
38826	R	Wednesday, December 31, 2014	KAUFDENI	KAUFMAN DENISE A.	\$695.15
38827	R	Wednesday, December 31, 2014	REEDMEGA	REEDER MEGAN N.	\$665.90
38828	R	Wednesday, December 31, 2014	RIDGCELE	RIDGWAY CELESTE A.	\$311.62
38829	R	Wednesday, December 31, 2014	ROBIMICH	ROBINSON MICHELE LYNN	\$1,034.25
38830	R	Wednesday, December 31, 2014	WALTTERE	WALTERS TERESA G.	\$817.41
38831	R	Wednesday, December 31, 2014	BALOMARY	BALOG MARY JANE	\$859.80
38832	R	Wednesday, December 31, 2014	BURDAPRI	BURDETTE APRIL D.	\$893.11
38833	R	Wednesday, December 31, 2014	DUFFDEBR	DUFFELMEYER DEBRA KAY	\$898.63
38834	R	Wednesday, December 31, 2014	FLORMARS	FLORENCE MARSHA K.	\$711.29
38835	R	Wednesday, December 31, 2014	GIBSCAND	GIBSON CANDACE M.	\$550.96
38836	R	Wednesday, December 31, 2014	HENDPAUL	HENDERSHOT PAULA J.	\$595.98
38837	R	Wednesday, December 31, 2014	HUGGTRAC	HUGGINS TRACIE M.	\$743.60



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Check No	Type	Check Date	Employee Id	Employee Name	Amount
138838	R	Wednesday, December 31, 2014	LOUGMEAG	LOUGH MEAGAN N.	\$1,026.50
138839	R	Wednesday, December 31, 2014	MACEJEFF	MACE JEFFREY S.	\$582.73
138840	R	Wednesday, December 31, 2014	MERCSTAC	MERCER STACIE D.	\$696.33
138841	R	Wednesday, December 31, 2014	MERRKENN	MERRITT KENNETH D.	\$1,512.65
138842	R	Wednesday, December 31, 2014	STEPSAND	STEPHENS SANDRA K.	\$771.98
138843	R	Wednesday, December 31, 2014	TRANROBE	TRANQUILL ROBERT J.	\$1,790.08
138844	R	Wednesday, December 31, 2014	BOYLJODI	BOYLEN JODIE	\$1,819.96
138845	R	Wednesday, December 31, 2014	CORNAMAN	CORNELL AMANDA	\$273.31
138846	R	Wednesday, December 31, 2014	FRANSEAN	FRANCISCO SEAN D.	\$1,785.12
138847	R	Wednesday, December 31, 2014	GUICRHEA	GUICE RHEA LYNN	\$137.33
138848	R	Wednesday, December 31, 2014	JOHNJENN	JOHNSON JENNIFER L	\$875.96
138849	R	Wednesday, December 31, 2014	KIGETIFF	KIGER TIFFANY F.	\$1,046.75
138850	R	Wednesday, December 31, 2014	LEFEKIRS	LEFEBURE KIRSTEN R.	\$1,552.39
138851	R	Wednesday, December 31, 2014	LEFEPATR	LEFEBURE PATRICK O.	\$2,107.52
138852	R	Wednesday, December 31, 2014	LEWIA	LEWIS A. RACHEL	\$1,067.77
138853	R	Wednesday, December 31, 2014	MCGHNANC	MCGHEE NANCY L.	\$1,368.82
138854	R	Wednesday, December 31, 2014	ROUSPATR	ROUSH PATRICIA A.	\$732.91
138855	R	Wednesday, December 31, 2014	RYDEDEBR	RYDER DEBRA K.	\$1,035.26
138856	R	Wednesday, December 31, 2014	SKOGRUSS	SKOGSTAD RUSSELL J.	\$1,551.21
138857	R	Wednesday, December 31, 2014	UNDEMEGA	UNDERWOOD MEGAN E.	\$1,432.70
138858	R	Wednesday, December 31, 2014	WHARJASO	WHARTON JASON ANDREW	\$2,353.82
138859	R	Wednesday, December 31, 2014	WOLFJERE	WOLFE JEREMY B.	\$1,511.81
138860	R	Wednesday, December 31, 2014	BOWMDONN	BOWMAN DONNA M.	\$579.59
138861	R	Wednesday, December 31, 2014	COLEG	COLE G. MICHELL	\$476.23
138862	R	Wednesday, December 31, 2014	ENOCKIMB	ENOCH KIMBERLY	\$761.17
138863	R	Wednesday, December 31, 2014	JORDPATR	JORDAN PATRICIA D.	\$702.09
138864	R	Wednesday, December 31, 2014	MILLTESS	MILLER TESSA JO	\$743.56
138865	R	Wednesday, December 31, 2014	SHAFRICH	SHAFFER RICHARD A.	\$353.47
138866	R	Wednesday, December 31, 2014	WALLSOND	WALLACE SONDRRA	\$869.07
138867	R	Wednesday, December 31, 2014	WOLFJAIM	WOLFE JAIME	\$661.47
138868	R	Wednesday, December 31, 2014	BUCKCYNT	BUCKINGHAM CYNTHIA A.	\$1,007.85
138869	R	Wednesday, December 31, 2014	COTTLARR	COTTRELL LARRY DEAN	\$1,487.80
138870	R	Wednesday, December 31, 2014	DEGRKARE	DEGRAEF KAREN SUE	\$761.47
138871	R	Wednesday, December 31, 2014	GRIMDONA	GRIMM DONALD M.	\$832.76
138872	R	Wednesday, December 31, 2014	HARTANDR	HARTLEBEN ANDREW P.	\$1,074.10

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<u>Check No</u>	<u>Type</u>	<u>Check Date</u>	<u>Employee Id</u>	<u>Employee Name</u>	<u>Amount</u>
138873	R	Wednesday, December 31, 2014	LINCKERR	LINCICOME KERRI	\$1,158.23
138874	R	Wednesday, December 31, 2014	MCINRAYM	MCINTIRE RAYMOND JUNIOR	\$1,361.00
138875	R	Wednesday, December 31, 2014	RADESTEV	RADER STEVE E.	\$672.95
138876	R	Wednesday, December 31, 2014	TENNKEVI	TENNANT KEVIN D.	\$1,009.79
138877	R	Wednesday, December 31, 2014	BRADRISH	BRADFORD RISHA LYNN	\$775.09
138878	R	Wednesday, December 31, 2014	MARKREBE	MARKS REBECCA A.	\$393.13
138879	R	Wednesday, December 31, 2014	SHAWLIND	SHAWVER LINDSEY A	\$700.33
138880	R	Wednesday, December 31, 2014	HINECHRI	HINES CHRISTOPHER A.	\$637.30
138881	R	Wednesday, December 31, 2014	JONEJOHN	JONES II JOHN DAVID	\$1,017.86
138882	R	Wednesday, December 31, 2014	JONERONA	JONES JR RONALD L.	\$952.87
138883	R	Wednesday, December 31, 2014	SPRADAVI	SPRAGUE DAVID A.	\$906.04
138884	R	Wednesday, December 31, 2014	SWIGMELV	SWIGER MELVIN L.	\$1,544.66
138885	R	Wednesday, December 31, 2014	TRAVSTEV	TRAVIS STEVEN W.	\$927.06
138886	R	Wednesday, December 31, 2014	ALLEPEGG	ALLEN PEGGY SUE	\$1,025.50
138887	R	Wednesday, December 31, 2014	ALLETIMO	ALLEN TIMOTHY L.	\$1,023.69
138888	R	Wednesday, December 31, 2014	BLATWILL	BLATT WILLIAM ANTHONY	\$1,274.31
138889	R	Wednesday, December 31, 2014	BROOMICH	BROOKOVER MICHAEL B.	\$926.21
138890	R	Wednesday, December 31, 2014	BUSSDAVI	BUSSEY DAVID	\$1,106.72
138891	R	Wednesday, December 31, 2014	BUTCBRIA	BUTCHER BRIAN M.	\$1,039.01
138892	R	Wednesday, December 31, 2014	COCHMICH	COCHRAN MICHAEL L.	\$1,050.03
138893	R	Wednesday, December 31, 2014	CROSDERE	CROSS DEREK B.	\$1,040.37
138894	R	Wednesday, December 31, 2014	DAVIMICH	DAVIS MICHAEL E.	\$557.18
138895	R	Wednesday, December 31, 2014	DEEMGARY1	DEEM GARY MICHAEL	\$1,848.05
138896	R	Wednesday, December 31, 2014	DEVORICK	DEVORE RICKY J.	\$219.64
138897	R	Wednesday, December 31, 2014	EATOMICH	EATON MICHAEL W.	\$260.92
138898	R	Wednesday, December 31, 2014	FOXGEOR	FOX GEORGE B.	\$594.61
138899	R	Wednesday, December 31, 2014	GABBONEY	GABBERT ONEY JACOB	\$280.58
138900	R	Wednesday, December 31, 2014	GEORRICH	GEORGE RICHARD A.	\$1,272.99
138901	R	Wednesday, December 31, 2014	HAMRJEFF	HAMRIC JEFFREY K.	\$1,240.95
138902	R	Wednesday, December 31, 2014	HOFMWALT	HOFMANN WALTER E.	\$303.37
138903	R	Wednesday, December 31, 2014	HUPPMATT	HUPP MATTHEW C.	\$1,298.86
138904	R	Wednesday, December 31, 2014	KEARLARR	KEARNS LARRY DEAN	\$942.64
138905	R	Wednesday, December 31, 2014	KINGMARK	KING MARK E.	\$955.08
138906	R	Wednesday, December 31, 2014	KOCHHANS	KOCHERSPERGER HANS RANDALL	\$1,200.72
138907	R	Wednesday, December 31, 2014	LANDWILL	LANDERS WILLIAM M.	\$604.31



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<u>Check No</u>	<u>Type</u>	<u>Check Date</u>	<u>Employee Id</u>	<u>Employee Name</u>	<u>Amount</u>
138908	R	Wednesday, December 31, 2014	LOCKGREG	LOCKHART GREGORY L.	\$399.12
138909	R	Wednesday, December 31, 2014	MATHDELL	MATHENY DELLA DESIREE	\$1,101.26
138910	R	Wednesday, December 31, 2014	MODESHAN	MODESITT SHANA L.	\$685.65
138911	R	Wednesday, December 31, 2014	PICKBRET	PICKENS BRETT A.	\$1,440.62
138912	R	Wednesday, December 31, 2014	SCHAZACH	SCHAAD ZACHARY M.	\$1,651.10
138913	R	Wednesday, December 31, 2014	SHRIANDR	SHRIVER ANDREW C.	\$1,349.11
138914	R	Wednesday, December 31, 2014	SIMSROBE	SIMS ROBERT GENE	\$1,268.99
138915	R	Wednesday, December 31, 2014	SIXCORY	SIX CORY B	\$1,106.99
138916	R	Wednesday, December 31, 2014	SWIGBRIA	SWIGER BRIAN A.	\$1,031.75
138917	R	Wednesday, December 31, 2014	TENNDAVI	TENNANT DAVID L.	\$690.18
138918	R	Wednesday, December 31, 2014	TICEBICK	TICE BICKFORD LEE	\$763.31
138919	R	Wednesday, December 31, 2014	TRANDEID	TRANQUILL DEIDRA	\$904.42
138920	R	Wednesday, December 31, 2014	UTTNATH	UTT NATHAN D.	\$1,204.43
138921	R	Wednesday, December 31, 2014	WADETERE	WADE TERESA JEAN	\$975.26
138922	R	Wednesday, December 31, 2014	WALDCAMI	WALDRON CAMILLE S.	\$1,360.68
138923	R	Wednesday, December 31, 2014	WETZJOHN	WETZEL JOHN CALEB	\$958.40
138924	R	Wednesday, December 31, 2014	WHITROBE	WHITE, JR. ROBERT V.	\$209.02
138925	R	Wednesday, December 31, 2014	WINDRYAN	WINDLAND RYAN D.	\$1,179.97
138926	R	Wednesday, December 31, 2014	YONARONA	YONALEY RONALD L.	\$700.09
138927	R	Wednesday, December 31, 2014	MERCSTEV	MERCER STEVEN E.	\$657.16
138928	R	Wednesday, December 31, 2014	SAMSJULI	SAMS JULIA ANN	\$985.37
138929	R	Wednesday, December 31, 2014	SAMSCURT	SAMS JR CURTIS M	\$103.22
138930	R	Wednesday, December 31, 2014	ALLEJOHN	ALLEN JOHN C.	\$790.44
138931	R	Wednesday, December 31, 2014	ALLETHOM	ALLEN JR. THOMAS L.	\$756.16
138932	R	Wednesday, December 31, 2014	BEATPATR	BEATY PATRICK A	\$802.46
138933	R	Wednesday, December 31, 2014	BOLEDONA	BOLEY JR DONALD	\$590.73
138934	R	Wednesday, December 31, 2014	BROGGREG1	BROGDON GREGORY SCOTT	\$1,343.63
138935	R	Wednesday, December 31, 2014	BROGGREG	BROGDON II GREGORY S	\$818.17
138936	R	Wednesday, December 31, 2014	FORDDANI	FORDYCE DANIELLE D.	\$771.54
138937	R	Wednesday, December 31, 2014	HARRMARK	HARRIS MARK C.	\$990.22
138938	R	Wednesday, December 31, 2014	HELMSAND	HELMAN SANDRA KAY	\$753.12
138939	R	Wednesday, December 31, 2014	JACOJEFF	JACOBY JEFFREY S.	\$785.22
138940	R	Wednesday, December 31, 2014	MYERLEE	MYERS LEE G.	\$752.79
138941	R	Wednesday, December 31, 2014	PRUNJASO	PRUNTY JASON L.	\$928.24
138942	R	Wednesday, December 31, 2014	SOMEBRIA	SOMERVILLE BRIAN L.	\$881.78



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Check No.	Type	Check Date	Employee Id	Employee Name	Amount
138943	R	Wednesday, December 31, 2014	STEPSTEV	STEPHENS STEVEN A.	\$986.09
138944	R	Wednesday, December 31, 2014	THORCHAR	THORNTON CHARLES B.	\$875.15
138945	R	Wednesday, December 31, 2014	BALLBREN	BALL BRENDA L.	\$670.12
138946	R	Wednesday, December 31, 2014	CONNSCOT	CONNOLLY SCOTT M.	\$686.94
138947	R	Wednesday, December 31, 2014	FARNSARA	FARNSWORTH SARAH JANE	\$709.90
138948	R	Wednesday, December 31, 2014	JOYDAVI	JOY JR DAVID LEE	\$880.95
138949	R	Wednesday, December 31, 2014	RADEBRIA	RADER BRIAN E.	\$897.79
138950	R	Wednesday, December 31, 2014	HUPPEDWA	HUPP EDWARD H.	\$1,220.92
138951	R	Wednesday, December 31, 2014	BLEVSARA	BLEVINS SARA DAWN	\$376.18
138952	R	Wednesday, December 31, 2014	CUMBWHIT	CUMBERLEDGE WHITNEY M.	\$556.46
138953	R	Wednesday, December 31, 2014	DOTSDEBO	DOTSON DEBORA L.	\$900.31
138954	R	Wednesday, December 31, 2014	DOTSTHOM	DOTSON THOMAS E.	\$1,059.39
138955	R	Wednesday, December 31, 2014	FLEECARL	FLEENOR CARL AARON	\$926.91
138956	R	Wednesday, December 31, 2014	GASKANTH	GASKINS ANTHONY P.	\$732.14
138957	R	Wednesday, December 31, 2014	HOCKRUSS	HOCKENBERRY RUSSELL W.	\$1,243.82
138958	R	Wednesday, December 31, 2014	JEFFMARY	JEFFERS MARY BETH	\$872.45
138959	R	Wednesday, December 31, 2014	JONEDUAN	JONES DUANE EARL	\$1,255.74
138960	R	Wednesday, December 31, 2014	KERNTERE	KERNS TERESA S.	\$1,010.72
138961	R	Wednesday, December 31, 2014	KUHLJASO	KUHL JASON A.	\$918.13
138962	R	Wednesday, December 31, 2014	MARSROGE	MARSHALL ROGER L.	\$993.66
138963	R	Wednesday, December 31, 2014	MATHDUST	MATHENY DUSTIN S.	\$918.68
138964	R	Wednesday, December 31, 2014	MERCROBE	MERCER ROBERT E.	\$1,135.14
138965	R	Wednesday, December 31, 2014	MOORDOUG	MOORE DOUGLAS I.	\$854.53
138966	R	Wednesday, December 31, 2014	MOORMICH	MOORE MICHAEL LEE	\$232.90
138967	R	Wednesday, December 31, 2014	MORRSHIR	MORRIS SHIRLEY GILCHRIST	\$990.79
138968	R	Wednesday, December 31, 2014	MURPJILL	MURPHY JILLIAN L.	\$1,020.87
138969	R	Wednesday, December 31, 2014	NOKLADRI	NOKLEBY ADRIEN J.	\$1,257.36
138970	R	Wednesday, December 31, 2014	PARRDANI	PARRISH DANIELLE	\$1,151.93
138971	R	Wednesday, December 31, 2014	RIFFWILL	RIFFLE WILLIAM H.	\$1,159.92
138972	R	Wednesday, December 31, 2014	SHEPRAND	SHEPHERD RANDALL F.	\$934.52
138973	R	Wednesday, December 31, 2014	STAACHEL	STAATS CHELCIE S.	\$920.08
138974	R	Wednesday, December 31, 2014	STALSARA	STALNAKER SARA S.	\$902.06
138975	R	Wednesday, December 31, 2014	STONCLIF	STONE CLIFFTON W.	\$879.84
138976	R	Wednesday, December 31, 2014	SWIGTERE	SWIGER TERESA D.	\$914.76
138977	R	Wednesday, December 31, 2014	WINTGARY	WINTERS GARY D.	\$957.76

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138978	R	Wednesday, December 31, 2014	BUNNTRAV	BUNNER TRAVIS N.	\$850.41
138979	R	Wednesday, December 31, 2014	CHURAMY	CHURCH AMY SPENCER	\$1,233.28
138980	R	Wednesday, December 31, 2014	EASTAMY	EASTHOM AMY JEANNETTE	\$1,001.47
138981	R	Wednesday, December 31, 2014	ESCAHERN	ESCANDON HERNANDO	\$1,499.77
138982	R	Wednesday, December 31, 2014	HINTROBE	HINTON JR ROBERT R.	\$782.72
138983	R	Wednesday, December 31, 2014	LEMLLIND	LEMLEY LINDY ROCHELLE	\$802.98
138984	R	Wednesday, December 31, 2014	LYNCPATR	LYNCH PATRICA R.	\$813.23
138985	R	Wednesday, December 31, 2014	MALCMARK	MALCOMB MARK S.	\$462.20
138986	R	Wednesday, December 31, 2014	MURPDEBO	MURPHY DEBORAH KAY	\$900.16
138987	R	Wednesday, December 31, 2014	NGUYOUYE	NGUYEN QUYEN T.	\$316.98
138988	R	Wednesday, December 31, 2014	NUTTKATI	NUTTER KATIE J.	\$816.64
138989	R	Wednesday, December 31, 2014	PAXTHEAT	PAXTON HEATHER L.	\$1,002.25
138990	R	Wednesday, December 31, 2014	PRESKELS	PRESTON KELSEY A.	\$999.21
138991	R	Wednesday, December 31, 2014	SAUNMEGA	SAUNDERS MEGAN L.	\$430.85
138992	R	Wednesday, December 31, 2014	SINGJANA	SINGER-DOWLER JANA L.	\$1,224.20
138993	R	Wednesday, December 31, 2014	THOMJAME	THOMAS JAMES X	\$506.36
138994	R	Wednesday, December 31, 2014	WISESHER	WISE SHERRY L.	\$1,092.38
138995	R	Wednesday, December 31, 2014	CROSJERE	CROSS JEREMY W.	\$1,523.66
<b>Total Net Pay</b>					<b>207,155.80</b>

12/29/2014

<u>State</u>	<u>State Gross</u>	<u>State W/H</u>
OH	<u>15,294.32</u>	<u>348.83</u>
WV	<u>281,766.39</u>	<u>12,039.99</u>
<b>Grand Total:</b>	<u><u>297,060.71</u></u>	<u><u>12,388.82</u></u>

# Check Register Report for Wood County Commission

Check No	Vendor Id	Vendor Name	Type	Check Date	Check Amount	Rec
6060	CAS CABLE	CAS CABLE	REGULAR	12/30/2014	557.58	
6061	DIRECTV	DIRECTV	REGULAR	12/30/2014	6.36	
6062	DOMINIONH	DOMINION HOPE	REGULAR	12/30/2014	45.93	
6063	SMC	SMC COMMUNICATIONS	REGULAR	12/30/2014	70.95	
6064	SUDDENLINKD	SUDDENLINK	REGULAR	12/30/2014	136.16	
6065	WINANS	WINANS SERVICES	REGULAR	12/30/2014	230.35	
6066	WV ENHANC	WV ENHANCED 9-1-1 COUNCIL	REGULAR	12/30/2014	70.00	
<b>E-911 FUND Bank Id 107 Totals</b>					<b>1,117.33</b>	



Two handwritten signatures in black ink are present in the lower right quadrant of the page. The top signature is a cursive name, and the bottom signature is a stylized, blocky name.



# Check Register Report for Wood County Commission

Check No	Vendor Id	Vendor Name	Type	Check Date	Check Amount	Rec
5782	SINGERJ	JANA SINGER-DOWLER	REGULAR	12/30/2014	27.02	
COMM.CRIMINAL JUSTICE FUND Bank Id 172 Totals					<u>27.02</u>	
Report Totals					<u>88,300.42</u>	

Two handwritten signatures in black ink, one above the other, located in the lower right quadrant of the page.

# Check Register Report for Wood County Commission

*DR* *RKA*

Check No	Vendor Id	Vendor Name	Type	Check Date	Check Amount	Rec
157401	BHFI	BLENNERHASSETT HISTORICAL FOUNDATION INC	REGULAR	12/30/2014	2,411.50	
157402	GRAINGER	GRAINGER	REGULAR	12/30/2014	75.12	
157403	HEAVENLY HAM	THE HONEY BAKED HAM COMPANY	REGULAR	12/30/2014	137.24	
157404	JCSO	JACKSON COUNTY SHERIFF'S DEPT	REGULAR	12/30/2014	520.78	
157405	PARKPOLICE	PARKERSBURG POLICE DEPARTMENT	REGULAR	12/30/2014	1,774.02	
157406	RAVENSWOOD	RAVENSWOOD POLICE DEPARTMENT	REGULAR	12/30/2014	429.00	
157407	RESULT R	RESULTS RADIO	REGULAR	12/30/2014	300.00	
157408	RIPLEY	RIPLEY POLICE DEPARTMENT	REGULAR	12/30/2014	2,498.16	
157409	RITCHIE CO	RITCHIE COUNTY SHERIFF'S DEPT	REGULAR	12/30/2014	861.58	
157410	ROANE CO	ROANE COUNTY SHERIFF'S DEPT	REGULAR	12/30/2014	1,091.25	
157411	SPENCER	SPENCER-ROANE COUNTY VFD	REGULAR	12/30/2014	65.00	X
157411	SPENCER	SPENCER-ROANE COUNTY VFD	VOID	12/30/2014	(65.00)	X
157412	SPENCER PD	SPENCER POLICE DEPARTMENT	REGULAR	12/30/2014	364.86	
157413	ST MARYS	ST MARYS POLICE DEPARTMENT	REGULAR	12/30/2014	348.75	
157414	VIENNA	VIENNA POLICE DEPT.	REGULAR	12/30/2014	988.81	
157415	WESBANCO	WESBANCO	REGULAR	12/30/2014	50,000.00	
157416	WNRJ	WNRJ	REGULAR	12/30/2014	50.00	
157417	WOOD CO P	WOOD COUNTY PARKS & RECREATION COMM.	REGULAR	12/30/2014	25,000.00	
157418	WVVV	WVVV-FM - V96.9	REGULAR	12/30/2014	240.00	
157419	SPENCER PD	SPENCER POLICE DEPARTMENT	REGULAR	12/30/2014	65.00	
<b>GENERAL FUND Bank Id 101 Totals</b>					87,156.07	
<b>Report Totals</b>					87,156.07	

# Check Register Report for Wood County Commission


Check No	Vendor Id	Vendor Name	Type	Check Date	Check Amount	Rec
157387	AMERICAN	AFLAC	REGULAR	12/31/2014	275.34	
157388	CONSECOLIFE	CONSECO LIFE INSURANCE COMPANY	REGULAR	12/31/2014	169.04	
157389	EQUITABLE	THE EQUITABLE	REGULAR	12/31/2014	23.76	
157390	INGNATIONAL	VOYA FINANCIAL	REGULAR	12/31/2014	45.00	
157391	MOVUNITED	UNITED WAY ALLIANCE OF THE MOV INC.	REGULAR	12/31/2014	45.00	
157392	NRS	NATIONWIDE RETIREMENT SOLUTIONS	REGULAR	12/31/2014	2,985.83	
157393	OH ST TX	TREASURER OF STATE OF OHIO	REGULAR	12/31/2014	723.71	
157394	PHEAA	PHEAA	REGULAR	12/31/2014	163.00	
157395	PUBLIC DE	ONE COMMUNITY FEDERAL CREDIT UNION	REGULAR	12/31/2014	16,186.00	
157396	WASHINGTONH	WASHINGTON NATIONAL INSURANCE CO.	REGULAR	12/31/2014	1,459.30	
157397	WESTERNSO	WESTERN & SOUTHERN LIFE	REGULAR	12/31/2014	549.38	
157398	WESTFIELD	LINCOLN FINANCIAL GROUP	REGULAR	12/31/2014	62.00	
157399	WVLOAN	WV CONSOLIDATED PUBLIC RETIREMENT BOARD	REGULAR	12/31/2014	780.48	
157400	COPFEE	CITY OF PARKERSBURG	REGULAR	12/31/2014	6,037.46	

**PAYROLL FUND Bank Id 101 Totals**

29,505.30

**Report Totals**

29,505.30



# Check Register Report for Wood County Commission

Check No	Vendor Id	Vendor Name	Type	Check Date	Check Amount	Rec
1558	TASC	TASC	REGULAR	12/26/2014	1,270.50	X
1558	TASC	TASC	VOID	12/26/2014	(1,270.50)	X
1559	FSA	TASC	REGULAR	12/26/2014	1,270.50	

**GENERAL FUND Bank Id 101 Totals**      1,270.50

**Report Totals**      1,270.50



A handwritten signature in black ink, appearing to be 'J. R. R.', is located in the lower right quadrant of the page.

1/5/15  
7/1/1

STATE OF WEST VIRGINIA  
COUNTY OF WOOD

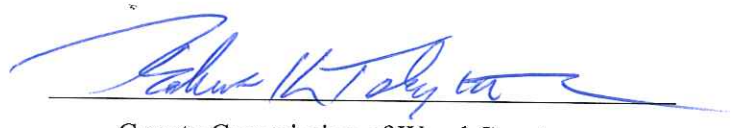
}

TO - WIT:

I, ROBERT K. TEBAY, JR., 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 Wood County Commissioner 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 5 day of January, 2015.



County Commission of Wood County

1/5/15  
7:1/1

STATE OF WEST VIRGINIA  
COUNTY OF WOOD

}

TO - WIT:

I, Tim Flinn, 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 the Wood County Airport Authority 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.

Tim Flinn

Subscribed and sworn to, before \_\_\_\_\_ of Wood County, West Virginia, this 5<sup>th</sup> day of January, 2014.

[Signature]  
County Commission of Wood County



1/5/15  
7/1/1

STATE OF WEST VIRGINIA  
COUNTY OF WOOD

}

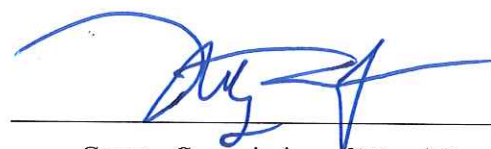
TO -WIT:

I, DANA CRAVEN, 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 Wood County Holding Center Officer 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 2<sup>nd</sup> day of

January, 2015.

  
\_\_\_\_\_  
County Commission of Wood County