

IN THE COUNTY COMMISSION OF WOOD COUNTY, WEST VIRGINIA

#1 COURT SQUARE, SUITE 203
PARKERSBURG, WV 26101

IN RE: MINUTES OF SPECIAL MEETING HELD
THURSDAY, MAY 11, 2017

PRESENT: DAVID BLAIR COUCH, PRESIDENT
ROBERT K. TEBAY, COMMISSIONER
JAMES COLOMBO, COMMISSIONER

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

The County Commission, upon a motion duly made, seconded and passed, approved Erroneous Assessment Applications in regard to real and personal property. Copies are attached to these minutes and shall be made a part thereof.

AGENDA AND DISCUSSION ITEMS

At 9:30 A.M., the County Commission met with John Reed, Wood County Solid Waste Authority Director. Mr. Reed requested the Automatic External Defibrillators formerly used by the County, be donated to Parkersburg South High School for Erickson Field and Parkersburg High School Stadium Field. The County Commission authorized the donation. (Order M/3654-A)

At 9:33 A.M., the County Commission met with Mark Schwendeman from Schwendeman Insurance to discuss county employee insurance. At 10:00 A.M., the elected officials joined the discussion in lieu of a meeting of elected.

At 11:15 A.M., the County Commission, upon a motion duly made, seconded and passed, reappointed James Miracle and Philip Sturm to the Fort Boreman Historical Park Commission. (Order A/1745)

The County Commission, upon a motion duly made, seconded and passed, appointed Jeff Dimick, Kenny Harris, Todd Wines, Jeff McDougale, John Sikora, Larry Stephens, Terry Moore and Karen Elliott to the Wood County Local Emergency Planning Committee. (Order A/1746)


ORDERS APPROVED AND ATTACHED TO THESE MINUTES

M/3654-A, A/1746, A/1746

Having no further scheduled appointments or business to attend to, the County Commission adjourned at approximately 11:38 A.M.

APPROVED:

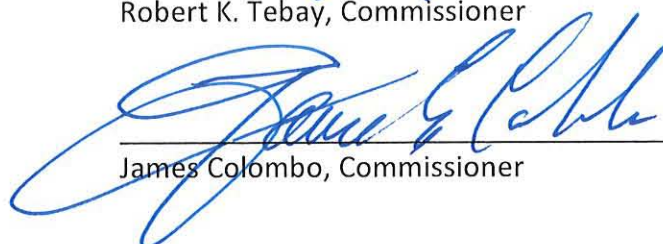
THE COUNTY COMMISSION OF WOOD COUNTY



David Blair Couch, President



Robert K. Tebay, Commissioner



James Colombo, Commissioner

To listen to this meeting, please refer to DVD labeled May 11, 2017.

Wood County Commission Meeting
Held May 11, 2017

Please Print

1.	STEPHEN SMITH
2.	DAVE MCCRAIDY
3.	JOHN REED
4.	MARK SCHWENDEMAN
5.	STEVE STEPHENS
6.	
7.	
8.	
9.	
10.	
11.	
12.	
13.	
14.	
15.	
16.	
17.	
18.	
19.	
20.	



Wood County Commission
Agenda

5/11/2017

1 Court Square, Suite 203
Parkersburg, WV 26101

9:30 A.M.	Insurance update	Schwendeman Insurance
	Discuss AEDs	
	Consider appointing Phil Sturm and Jim Miracle to the Fort Boreman Historical Park Commission	
	Consider appointing Jeff Dimick, Kenny Harris, Rodd Wines, Jeff McDougale, John Sikora, Larry Stephens, Terry Moore and Karen Elliott to the Wood County Local Emergency Planning Committee	
10:00 A.M.	Meeting with elected officials – 3 rd Floor – Buckley Room	
	Administrator's Report	Marty Seuffer, County Administrator
	County Commission Reports	

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

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

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

**Wood County Commission
Employee Benefits Summary
May 9, 2017**

Health Insurance

The Health Insurance plan for the Wood County Commission participants is comprised of two components: the health insurance policy from Highmark Blue Cross and Blue Shield and a health reimbursement arrangement (or HRA) administered through Wesbanco Benefits Administrators. The Health Insurance plan is a high deductible health plan and the HRA reimburses a portion of the deductible for the participants.

1. For the Health Insurance renewal for July 1, 2017, the Schwendeman Agency, Inc. went to the marketplace to survey carriers for plan designs and pricing. As a result, three carriers were worth reviewing for this year's renewal: Highmark Blue Cross and Blue Shield (the incumbent carrier), Cigna, and The Health Plan.
2. Highmark's renewal formula called for a 10.59% increase, which included a 1.48% increase for PPACA taxes. The claims experience dictated the amount of the renewal increase with incurred claims of \$2,590,135 as compared to \$3,256,360 in premium, for a 79.54% claims loss ratio – the best seen by the County over the past ten years.

Renewal Year	Loss Ratio
2017	79.54%
2016	105.98%
2015	91.41%
2014	127.67%
2013	84.18%
2012	85.96%
2011	97.83%
2010	89.47%
2009	88.52%
2008	85.62%

When adding retention (administration and claims underwriting margin) of approximately 13.82%, the total cost ratio was approximately 93.36%. The annual health inflation trend is 8.90% and the prescription inflation trend is 12.50%. The ACA taxes and fees accounted for an additional \$54,215.

3. Wood County had 15 high claimants, each with claims in excess of \$50,000. These individuals accounted for 54.05% of the incurred claims, or \$1,400,000.

Wood County Commission
Employee Benefits Summary
May 9, 2017

4. As mentioned above, both Cigna and The Health Plan returned competitive proposals, which were provided to Highmark for consideration. Through negotiation discussions with the Schwendeman Agency, competitive carrier proposals, and a stable loss ratio through February, Highmark's underwriter was comfortable holding the current health insurance rates, with no increase and a 10.59% reduction as compared to the original renewal.
5. For a comparison of the current and renewal plans, please refer to the accompanying spreadsheet indicating benefits and premiums along with HRA reimbursement estimates.
6. As an alternative to fully insured financing, partial self funding as a financing method was reviewed with Highmark. With partial self funding, the County should establish an adequate 'reserve' for the payment of incurred but not yet paid claims. Additionally, the potential total cost with partial self funding is greater than the fully insured financing method, i.e. if the claims cost is higher than anticipated, the County would pay more (to a cap) in costs during the year.

Likewise, if the County had a better claims year than anticipated, the County would pay less than the fully insured method of financing.

Since Highmark BCBS reduced the renewal rate to a 0% increase and there is potential for a greater cost liability with partial self funding, the decision was made to remain fully insured.

7. Employee Contributions for Health Insurance are currently \$10/pay for single coverage and \$148.55/pay for family coverage.

The plan design, insurance plan, and HRA plan that Wood County provides for its employees is excellent, and the employee contribution for the plan is very reasonable at \$10/pay for single coverage and \$148.55 for family coverage.

The deductibles for the health insurance plan after the HRA reimbursement are \$250 per individual and \$500 per family with maximum Out-of-Pocket costs of \$750 and \$1,500, respectively. Many Employer plan deductibles are in the range of \$500 to \$750 per individual and \$1,000 to \$1,500 per family with Out-of-Pocket costs in the \$2,000 to \$3,000 range for individuals.

**Wood County Commission
Employee Benefits Summary
May 9, 2017**

With the above in mind, the Commission may want to consider the following:

1. A slight increase in the employee contribution levels – see chart below.

Monthly	Employer Contribution	Employee Contribution	Employer Contribution	Employee Contribution	Employer Contribution	Employee Contribution
\$859.86	\$839.86	\$20.00	\$829.86	\$30.00	\$819.86	\$40.00
\$2,148.86	\$1,851.76	\$297.10	\$1,841.76	\$307.10	\$1,831.76	\$317.10
Monthly ER Contribution	\$243,409.40		\$241,559.40		\$239,709.40	
Annual ER Contribution	\$2,920,912.80		\$2,898,712.80		\$2,876,512.80	
Monthly EE Contribution	\$27,807.70		\$29,657.70		\$31,507.70	
Annual EE Contribution	\$333,692.40		\$355,892.40		\$378,092.40	
Annual ER Savings			\$22,200.00		\$44,400.00	

Table assumes 98 Single contracts and 87 Family contracts.

2. Rearranging the 'front end' and 'back end' deductible member responsibility with the Health Reimbursement Arrangement

- Member would pay \$500 'front-end' deductible
- HRA would pay next \$3,250 of deductible claims
- Member would pay \$250 'back end' deductible
- Total member Out of Pocket would remain at \$750
- Family Out of Pocket is double the above

Health Reimbursement Arrangement

The employees of Wood County Commission currently have a health reimbursement arrangement where they are responsible for out-of-pocket costs in the following manner:

- The employee pays the first \$250 of the deductible
- The employer pays the next \$3250 of the deductible via Wesbanco
- The employee pays the last \$500
- Thus, making the total out-of-pocket cost to the employee \$750
- The family out-of-pocket is double the above numbers

**Wood County Commission
Employee Benefits Summary
May 9, 2017**

The HRA reimbursements for the plan year ending June 30, 2016 were \$385,718. If the Commission chooses to modify the HRA this year, rearranging the member responsibility in the aforementioned manner could generate a net savings to the plan of approximately \$18,000 to \$20,000.

Dental Insurance

The dental insurance is currently self- insured through Renaissance.

1. Administrative fees – the administrative fees are decreasing 3.49% from \$5.16 per employee per month to \$4.98 per employee per month.
2. Claims and funding – the claims and administrative expenses from 1/1/16 through 12/31/16 were \$105,030, which are 17% higher than the previous year's expenses. Based on this expense, the rate equivalents per month are single are \$24.09 and family at \$65.78. The current rates used for funding are \$20.63 for single and \$56.42 per family creating total funding of \$90,050.

Because of the increased claims and administrative expenses, the Commission may wish to consider raising the funding factors to the rate equivalents of \$24.09 single and \$65.78 family, resulting in a 16.77% increase.

Vision Insurance

The vision insurance is provided for vision service plan and renews on September 1, 2017, and will be available in June. The current total annual premium for the vision insurance is approximately \$36,140.

Life Insurance Benefits

Life Insurance benefit of \$10,000 is provided through Dearborn National Life Insurance Company at a rate of \$0.16 per \$1,000 of benefit and \$0.024 per \$1,000 of accidental death and dismemberment benefit. These rates are guaranteed through June 30, 2018. The total annual premium for Life Insurance is approximately \$4,251. The supplemental employee life and dependent life insurance age bracket table will remain the same as it is currently.

**Wood County Commission
Employee Benefits Summary
May 9, 2017**

Section 125 Flexible Spending Account

The section 125 plan is currently administered through TASC. The 2017 TASC renewal came in at a 6.4% increase, with a \$6.10 Per Participant Fee and a \$203.75 Minimum Monthly Fee. Wood County's plan currently allows \$2,550 to be set aside, and the plan permits a \$500 carryover of unused funds from year to year. The maximum amount that can be set aside in 2017 per IRS guidelines is \$2,600, so the Commission could consider raising the annual permitted amount to \$2,600.

Three Year Strategy

The Schwendeman Agency, Inc. works with its clients to establish a three year 'Blueprint' strategy for total compensation and benefits planning. With the anticipated legislative and regulatory changes over the next few years, as well as the increasing cost challenge for medical and prescription drug services, we suggest that the County collaborate with our Agency to develop the Blueprint and establish the appropriate cost containment and plan design measures to best manage the County's plan of benefits.



Wood County Commissioners

Group Medical Plan Analysis

July 1, 2017 Renewal

Prepared: March 24, 2017

Prepared: March 24, 2017		07/01/16 - 06/30/17 Highmark BCBS Super Blue Plus 2000 - \$4,000 deductible		07/01/17 - 06/30/18 Highmark BCBS Super Blue Plus 2000 - \$4,000 deductible	
Benefits		In-Network	Out-of-Network	In-Network	Out-of-Network
Annual Deductible		Contract Year Deductible		Contract Year Deductible	
Single		\$4,000	\$8,000	\$4,000	\$8,000
Family		\$8,000	\$16,000	\$8,000	\$16,000
Coinsurance		0%	20%	0%	20%
Out-of-Pocket Maximum (Includes Deductible in OOP)		Medical OOP/Total OOP		Medical OOP/Total OOP	
Single		*\$4,000 / \$6,850	Unlimited	*\$4,000 / \$7,150	Unlimited
Family		*\$8,000 / \$13,700	Unlimited	*\$8,000 / \$14,300	Unlimited
Lifetime Maximum		Unlimited	Unlimited	Unlimited	Unlimited
Physician Office Visit					
Primary Care		\$15 Copay	\$15 + 20% coins	\$15 Copay	\$15 + 20% coins
Specialist		\$15 Copay	\$15 + 20% coins	\$15 Copay	\$15 + 20% coins
Preventative		Deductible Waived	Ded & coins	Deductible Waived	Ded & coins
Hospital Services					
Inpatient Hospital		0% after deductible	Ded & coins	0% after deductible	Ded & coins
Outpatient Hospital		0% after deductible	Ded & coins	0% after deductible	Ded & coins
Emergency Services					
Urgent Care		\$35 Copay	Ded & coins	\$35 Copay	Ded & coins
Emergency Room		\$150 Copay	\$150 Copay	\$150 Copay	\$150 Copay
Non Emergency Medical Care in ER		0% after deductible	Ded & coins	0% after deductible	Ded & coins
Notes:		Chiropractic Care / Manipulation Therapy, Occupational & Physical Therapy - 30 visit limit per benefit period.		Chiropractic Care / Manipulation Therapy, Occupational & Physical Therapy - 30 visit limit per benefit period.	
**Prescription Drugs					
Retail		\$10 or 30% min coinsurance, whichever is greater	Not covered	\$10 or 30% min coinsurance, whichever is greater	Not covered
		Retail & Mail Order Specialty Drugs: \$200 Copay	Not covered	Retail & Mail Order Specialty Drugs: \$200 Copay	Not covered
Mail Order					
Tier 1		\$15 Copay	Not covered	\$15 Copay	Not covered
Tier 2		\$75 Copay	Not covered	\$75 Copay	Not covered
Tier 3		\$150 Copay	Not covered	\$150 Copay	Not covered
Rates	Counts				
EE Only	98	\$859.89		\$859.86	
Family	87	\$2,148.86		\$2,148.80	
Estimated Monthly Premium		\$271,220.04		\$271,211.88	
Estimated Annual Premium		\$3,254,640.48		\$3,254,542.56	
Percentage Change From Current		0%		0.00%	
Annual Dollar Change From Current		\$0.00		(\$97.92)	

	HRA reimbursement \$2,250/\$4,500	HRA reimbursement \$3,250/\$6,500
HRA Fees	\$11,655.00 Wesbanco @ \$5.25 pepm	\$11,655.00 Wesbanco @ \$5.25 pepm
Total Fees and Premium	\$3,266,295.48	\$3,266,197.56
HRA Estimated Reimbursements	Actual Reimbursements from 07/15- 06/16 \$385,717.76	Actual Reimbursements from 07/15- 06/16 \$385,717.76
Reimbursements from 07/16 - 12/16 = \$212,650.56 \$212650.56 / 6 * 12 = \$425,301.12		
Total Premium, Reimbursements and Fees	\$3,652,013.24	\$3,651,915.32 0.00%

*Once the medical deductible has been met the medical & prescription drug copays apply to the additional OOPM.

** Certain prescription drugs require pre-certification and/or step therapy.

The Schedule of Benefits contains the complete listing of covered services, specific benefits, limitations and exclusions.



Wood County Commission

Group Dental Plan Analysis

July 1, 2017 Renewal

Prepared: May 10, 2017

	Current Renaissance	Renewal Renaissance
Benefits		
Annual Deductible		
Individual	\$50	\$50
Family	\$150	\$150
Annual Maximum	\$1,000	\$1,000
Preventive	100%	100%
Basic Services	80%	80%
Major Services	80% / 50%	80% / 50%
Orthodontic Services	50%	50%
Lifetime Maximum	\$1,000	\$1,000
Periodontic	Basic	Basic
Endodontic	Basic	Basic
Oral Surgery	Basic	Basic
Rates		
Single		
Counts		
93	\$20.63	\$24.09
Family		
99	\$56.42	\$65.78
Estimated Monthly Premium	\$7,504.17	\$8,752.59
Estimated Annual Premium	\$90,050.04	\$105,031.08
Percentage Change From Current		16.64%
Annual Dollar Change From Current		\$14,981.04

Administrative Service Fee			
		Current - \$5.16	Renewal - \$4.98
Monthly	192	\$990.72	\$956.16
Annual	192	\$11,888.64	\$11,473.92
			-3.49%

	ER Contribution	EE Contribution	ER Contribution	EE Contribution
Single	\$1,918.59	\$0.00	\$2,240.37	\$0.00
Family	\$4,344.12	\$1,241.46	\$5,270.76	\$1,241.46
Total Monthly Cost	\$6,262.71	\$1,241.46	\$7,511.13	\$1,241.46
Total Annual Cost	\$75,152.52	\$14,897.52	\$90,133.56	\$14,897.52

Rates based on current contract counts.

ER/EE Contributions are based on EE contribution is \$0.00 for Single and \$6.27 per pay period.

MAY 11, 2017

IN THE COUNTY COMMISSION OF WOOD COUNTY, WEST VIRGINIA

IN RE: THE COUNTY COMMISSION DID HEREBY AUTHORIZE
THE DONATION OF TWO AED UNITS

ORDER


On this date, the County Commission of Wood County, upon a motion made by James E. Colombo, seconded by Robert K. Tebay and made unanimous by David Blair Couch, did hereby AUTHORIZE the donation of two (2) Automated External Defibrillators (AED's) to the Wood County Board of Education to be utilized at the athletic facilities at Parkersburg High School and Parkersburg South High School.

APPROVED:

THE COUNTY COMMISSION OF WOOD COUNTY



David Blair Couch, President



Robert K. Tebay, Commissioner



James E. Colombo, Commissioner

M/3654-A

Mark Rhodes
WOOD COUNTY 02:10:25 PM
Instrument No 8750079
Date Recorded 05/11/2017
Document Type CDD
Pages Recorded 1
Book-Page 73-92

MAY 11, 2017

IN THE COUNTY COMMISSION OF WOOD COUNTY, WEST VIRGINIA

IN RE: THE COUNTY COMMISSION APPOINTED JEFF DIMICK, KENNY HARRIS, TODD WINES, JEFF MCDOUGLE, JOHN SIKORA, LARRY STEPHENS, TERRY MOORE AND KAREN ELLIOTT TO THE LOCAL EMERGENCY PLANNING COMMITTEE.

ORDER

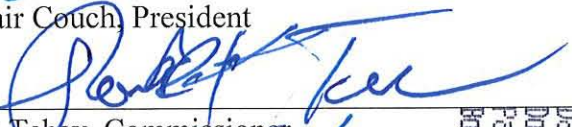
On this date, the County Commission of Wood County, upon a motion made by Robert K. Tebay, seconded by David Blair Couch, and made unanimous by James E. Colombo, appointed following to the Wood County Local Emergency Planning Committee: Jeff Dimick (OVU), Kenny Harris (Wood County Emergency Communications), Terry Moore (Community Representative), Todd Wines (American Red Cross); Jeff McDougale (Wood County Airport); John Sikora (National Weather Service); Larry Stephens (Camden Clark Memorial Hospital) and Karen Elliott (DuPont).

The appointments are pursuant to an Order appearing in Order Book 51, at Page 433 and bearing the date of April 1, 1991, dealing with the procedure policy for appointments to Boards and Authorities. New terms will expire December 31, 2018.

APPROVED:

THE COUNTY COMMISSION OF WOOD COUNTY


David Blair Couch, President


Robert K. Tebay, Commissioner


James E. Colombo, Commissioner

A/1746

Mark Rhodes
WOOD County 10:41:09 AM
Instrument No 8749528
Date Recorded 05/11/2017
Document Type ORD
Pages Recorded 1
Book-Page 73-62

MAY 11, 2017

IN THE COUNTY COMMISSION OF WOOD COUNTY, WEST VIRGINIA

IN RE: THE COUNTY COMMISSION REAPPOINTED JAMES MIRACLE
AND PHILIP STURM TO THE FORT BOREMAN HISTORICAL
PARK COMMISSION.

ORDER

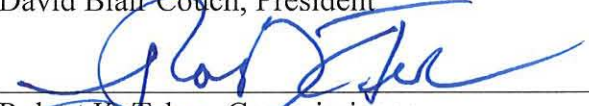
On this date, the County Commission of Wood County, upon a motion made by Robert K. Tebay, seconded by James E. Colombo, and made unanimous by David Blair Couch, reappointed James Miracle and Philip Sturm to the Fort Boreman Historical Park Commission. Said appointments are pursuant to an Order appearing in Order Book 51, at Page 433 and bearing the date of April 1, 1991, dealing with the procedure policy for appointments to Boards and Authorities. The new terms will expire on December 31, 2020.

APPROVED:

THE COUNTY COMMISSION OF WOOD COUNTY



David Blair Couch, President



Robert K. Tebay, Commissioner



James E. Colombo, Commissioner

A/1745

*mail signed
copies to Jim
& Phil*

Mark Rhodes
WOOD COUNTY 10:38:57 AM
Instrument No 8749526
Date Recorded 05/11/2017
Document Type CDD
Pages Recorded 1
Book-Page 73-61

Wood County Commission

Erroneous Assessment Application

Tax Type: **Personal Property**

Tax Ticket: **601296**

Tax Year: **2016**

Upon the application of **RURAL KING SUPPLY** whose address is **2721 MURDOCH AVE PARKERSBURG, WV 26101**- aggrieved by an erroneous assessment in **PARKERSBURG District (05)**, in the County of Wood, for the **2016** tax year.

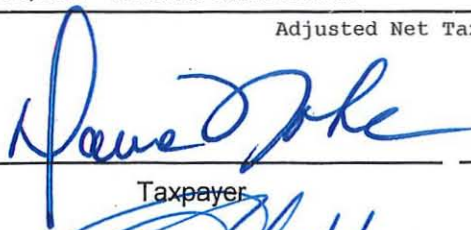
The County Commission therefore, orders that the said applicant be and hereby exonerated from the said erroneous assessment and from the payment of the taxes so assessed in and for the **2016** tax year.

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

DUE TO A CLERICAL ERROR RURAL KING WAS ASSESSED TWICE FOR THE 2016 TAX YEAR. SEE ATTACHED.

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

Date	Transaction Type	Class	Amount	Tax Rate	Tax Class	Net Value	
07/01/2016	BILLING	4	17,555.68	2.955500	4	594,000	
04/24/2017	PENDING EXONERATION	4	-17,555.68	2.955500	4	-594,000	
Adjusted Net Taxes			0.00	Adjusted Net Value			0



Taxpayer



Prosecutor



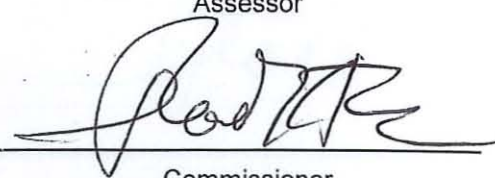
Assessor



Commissioner



County Commission President



Commissioner

At a regular session of the County Commission of Wood County, West Virginia, held at the Courthouse of said County, The County Commission did approve this exoneration on May 11, 2017

RECEIVED
APR 27 2017

County Administrator

RECEIVED
MAY 03 2017

County Administrator

RECEIVED
MAY 10 2017

County Administrator

Mark Rhodes
WOOD County 11:00:34 AM
Instrument No 8749531
Date Recorded 05/11/2017
Document Type CDD
Pages Recorded 1
Book-Page 73-63

AH

By: Sarah Edelen

Application Printed On

Monday, April 24, 2017 9:19 am

Wood County Commission

Erroneous Assessment Application

Tax Type: **Personal Property**

Tax Ticket: **601292** ✓

Tax Year: **2016** ✓

Upon the application of **RUAL KING SUPPLY** whose address is **4216 DEWITT AVE MATTOON, IL 61938**- aggrieved by an erroneous assessment in **PARKERSBURG District (05)** , in the County of Wood, for the **2016** 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 **2016** tax year.

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

DUE TO A TAXPAYER CLERICAL ERROR \$742,289 WAS REPORTED IN LEASEHOLD IMPROVEMENTS ON THE COMMERCIAL BUSINESS PERSONAL PROPERTY RETURN, WHEN IN FACT IT SHOULD HAVE BEEN VALUED AS PART OF THE REAL PROPERTY. PLEASE EXONERATE.

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
07/01/2016	BILLING	4	69,064.74	2.955500	4	2,336,821
04/24/2017	PENDING EXONERATION	4	-12,109.98	2.955500	4	-409,744
Adjusted Net Taxes			56,954.76	Adjusted Net Value		1,927,077

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 May 11, 2017

RECEIVED

APR 27 2017

County Administrator

RECEIVED

MAY 03 2017

County Administrator

RECEIVED

MAY 10 2017

County Administrator

Mark Rhodes
WOOD County 11:02:05 AM
Instrument No 8749533
Date Recorded 05/11/2017
Document Type CCD
Pages Recorded 1
Book-Page 73-64

By: Sarah Edelen

Application Printed On

Monday, April 24, 2017 9:38 am

Wood County Commission

Erroneous Assessment Application

Tax Type: Supplemental

Tax Ticket: 80018988

Tax Year: 2014

Upon the application of **SHAFFER LEO R** whose address is **494 ROSEMAR RD PARKERSBURG, WV 26104**- aggrieved by an erroneous assessment in **PARKERSBURG DISTRICT District (04)**, in the County of Wood, for the **2014** 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 **2014** tax year.

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

DUE TO A CLERICAL ERROR LEO SHAFFER WAS ASSESSED AND BILLED TWICE FOR THE 2014 TAX YEAR. SEE ATTACHED. **SUPPLEMENTAL WAS MADE FOR THE 1989 Chevy**

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
03/20/2017	BILLING	3	23.94	2.210400	3	1.080
04/03/2017	PENDING EXONERATION	3	-23.88	2.210400	3	-1.080
Adjusted Net Taxes			0.06	Adjusted Net Value		

Leo R Shaffer
304 6156019

Taxpayer

[Signature]

Prosecutor

[Signature]

Assessor

[Signature]

Commissioner

[Signature]

County Commission President

[Signature]

Commissioner

At a regular session of the County Commission of Wood County, West Virginia, held at the Courthouse of said County, The County Commission did approve this exoneration on **May 11, 2017**

APR 25 2017

County Administrator

RECEIVED

MAY 03 2017

County Administrator

RECEIVED

MAY 08 2017

RECEIVED
MAY 08 2017
WOOD County 11:03:23 AM
Instrument No 8749534
Date Recorded 05/11/2017
Document Type CDD
Pages Recorded 1
Book-Page 73-65
County Administrator
Mark Rhodes

By: Sarah Edelen

Application Printed On
Monday, April 3, 2017 11:28 am

Wood County Commission

Erroneous Assessment Application

Tax Type: Supplemental

Tax Ticket: 80015971

Tax Year: 2015

Upon the application of **SHAFFER LEO R** whose address is **494 ROSEMAR RD PARKERSBURG, WV 26104**- aggrieved by an erroneous assessment in **PARKERSBURG DISTRICT** District (04) , in the County of Wood, for the 2015 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 2015 tax year.

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

DUE TO A CLERICAL ERROR LEO SHAFFER WAS ASSESSED AND BILLED TWICE FOR THE 2015 TAX YEAR. SEE ATTACHED.

SUPPLEMENTAL WAS MADE FOR THE 1989 CHEVY

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

80016786

Date	Transaction Type	Class	Amount	Tax Rate	Tax Class	Net Value	
03/20/2017	BILLING	3	21.28	2.208400	3	960	
04/03/2017	PENDING EXONERATION	3	-21.20	2.208400	3	-960	
Adjusted Net Taxes			0.08	Adjusted Net Value			0

Leo R Shaffer 304 615 6014

Taxpayer

on

Prosecutor

Dave Nohle

Assessor

[Signature]

Commissioner

[Signature]

County Commission President

[Signature]

Commissioner

At a regular session of the County Commission of Wood County, West Virginia, held at the Courthouse of said County, The County Commission did approve this exoneration on **May 11, 2017**

RECEIVED

MAY 10 2017

RECEIVED

APR 25 2017

County Administrator

County Administrator

RECEIVED

MAY 03 2017

County Administrator

RECEIVED

MAY 08 2017

County Administrator

Mark Rhodes
WOOD County 11:05:17 AM
Instrument No 8749536
Date Recorded 05/11/2017
Document Type CDD
Pages Recorded 1
Book-Page 73-66

Application Printed On

Monday, April 3, 2017 11:33 am

By: Sarah Edelen

Wood County Commission

Erroneous Assessment Application

Tax Type: Supplemental

Tax Ticket: 80004093 ✓

Tax Year: 2016 ✓

Upon the application of **SHAFFER LEO R** whose address is **494 ROSEMAR RD PARKERSBURG, WV 26104**- aggrieved by an erroneous assessment in **PARKERSBURG DISTRICT** District (04) , in the County of Wood, for the **2016** 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 **2016** tax year.

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

DUE TO A CLERICAL ERROR LEO SHAFFER WAS ASSESSED AND BILLED TWICE FOR THE 2016 TAX YEAR. SEE ATTACHED.

SUPPLEMENTAL WAS MADE FOR THE 1989 CHEV.

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
03/20/2017	BILLING	3	23.76	2.206800	3	1,080
04/03/2017	PENDING EXONERATION	3	-23.76	2.206800	3	-1,080
Adjusted Net Taxes			0.00	Adjusted Net Value		

Leo R Shaffer 304 615-6014

Taxpayer

Prosecutor

David Phe

Assessor

[Signature]

Commissioner

[Signature]

County Commission President

[Signature]

Commissioner

At a regular session of the County Commission of Wood County, West Virginia, held at the Courthouse of said County, The County Commission did approve this exoneration on **May 11, 2017**

RECEIVED

MAY 10 2017

County Auditor

RECEIVED

APR 25 2017

County Auditor

MAY 03 2017

County Auditor

RECEIVED

MAY 08 2017

County Auditor

Mark Rhodes
WOOD County 11:08:05 AM
Instrument No 8749537
Date Recorded 05/11/2017
Document Type 000
Page Recorded 1
Book-Page 73-67

AX

By: Sarah Edelen

Application Printed On

Monday, April 3, 2017 1:55 pm

Wood County Commission

Erroneous Assessment Application

Tax Type: **Supplemental**

Tax Ticket: **80017201** ✓

Tax Year: **2013** ✓

Upon the application of **THOMAS DONALD D** whose address is **2202 9TH AVE VIENNA, WV 26105-1371** aggrieved by an erroneous assessment in VIENNA District (10), 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.

DUE TO A CLERICAL ERROR THIS TAX TICKET WAS GENERATED WHEN IN FACT IT WAS ALREADY PAID IN JACKSON COUNTY. SEE ATTACHED.

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

Date	Transaction Type	Class	Amount	Tax Rate	Tax Class	Net Value	
04/28/2015	BILLING	4	82.54	2.927100	4	2,820	
05/03/2017	PENDING EXONERATION	4	-82.54	2.927100	4	-2,820	
Adjusted Net Taxes			0.00	Adjusted Net Value			0

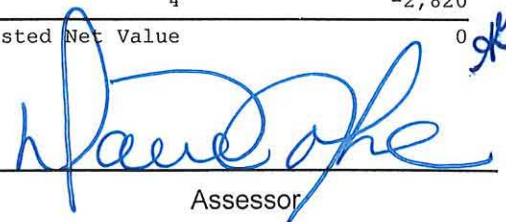


Taxpayer

(304) 893-1466



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 May 11, 2017

RECEIVED

MAY 08 2017

County Administrator

RECEIVED

MAY 10 2017

County Administrator

Mark Rhodes
WOOD County 11:09:43 AM
Instrument No 8749538
Date Recorded 05/11/2017
Document Type CDD
Pages Recorded 1
Book-Page 73-68

Application Printed On

Wednesday, May 3, 2017 12:19 pm

By: Erica Mercer

Wood County Commission

Erroneous Assessment Application

Tax Type: **Real Estate**

Description

50 J W DILS HRS ADN #2

Tax Ticket: **18910**

Tax Year: **2016**

Upon the application of **HANLON CAROLE B** whose address is **111 S COURT ST HARRISVILLE, WV 26362-1267** aggrieved by an erroneous assessment in **PARKERSBURG District (05) Map 63 Parcel 01100000**, in the County of Wood, for the **2016** 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 **2016** tax year.

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

DUE TO A CLERICAL ERROR THE ABOVE-MENTIONED PROPERTY WAS ASSESSED INCORRECTLY. THE PROPERTY WAS BUILT IN 1930 AS THE B'NAI ISRAEL TEMPLE. THE PROPERTY WAS ASSESSED AS A TAX-EXEMPT PROPERTY UNTIL TAX YEAR 2016. THIS PARCEL IN COMBINATION WITH THREE OTHER PARCELS SOLD FOR \$68,000 IN AUGUST 2014. THE USE TYPES ASSOCIATED WITH A RELIGIOUS INSTITUTION REMAINED ON THE RECORD CARD. THE UPDATED ASSESSED VALUE ACCURAEY REFLECTS MARKET VALUE.

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
07/01/2016	BILLING	4	289.06	2.955500	4	9,780
04/24/2017	PENDING EXONERATION	4	-117.04	2.955500	4	-3,960
Adjusted Net Taxes			172.02	Adjusted Net Value		5,820

Map 63 Parcel 01100000

Carole Hanlon

Taxpayer

Prosecutor

Have Nole

Assessor

[Signature]

Commissioner

[Signature]

County Commission President

[Signature]

Commissioner

At a regular session of the County Commission of Wood County, West Virginia, held at the Courthouse of said County, The County Commission did approve this exoneration on **May 11, 2017**

REC-100

APR 27 2017

County Administrator

RECEIVED

MAY 10 2017

County Administrator

MAY 03 2017

County Administrator

Mark Rhodes
WOOD County 11:13:56 AM
Instrument No 8749540
Date Recorded 05/11/2017
Document Type CDD
Pages Recorded 1
Book-Page 73-69

By: Andy Hartleben

Application Printed On

Monday, April 24, 2017 4:44 pm

Wood County Commission

Erroneous Assessment Application

Tax Type: **Real Estate**

Tax Ticket: **18909** ✓

Tax Year: **2016** ✓

Description

#48 & #49 DILS HRS ADN #2
INCLUDES 63/109

Upon the application of **HANLON CAROLE B** whose address is **111 S COURT ST HARRISVILLE, WV 26362-1267** aggrieved by an erroneous assessment in **PARKERSBURG District (05) Map 63 Parcel 01080000**, in the County of Wood, for the **2016** 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 **2016** tax year.

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

DUE TO A CLERICAL ERROR THE ABOVE-MENTIONED PROPERTY WAS ASSESSED INCORRECTLY. THE PROPERTY WAS BUILT IN 1930 AS THE B'NAI ISRAEL TEMPLE. THE PROPERTY WAS ASSESSED AS A TAX-EXEMPT PROPERTY UNTIL TAX YEAR 2016. THE PROPERTY SOLD FOR \$68,000 IN AUGUST 2014. THE USE TYPES ASSOCIATED WITH A RELIGIOUS INSTITUTION REMAINED ON THE RECORD CARD. THE UPDATED ASSESSED VALUE ACCURATELY REFLECTS MARKET VALUE.

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
07/01/2016	BILLING	4	5,030.86	2.955500	4	170,220 ✓
04/24/2017	PENDING EXONERATION	4	-4,002.34	2.955500	4	-135,420
Adjusted Net Taxes			1,028.52	Adjusted Net Value		34,800 ✓

Map 63 Parcel 01080000

Carole Hanlon

Taxpayer

[Signature]

Prosecutor

[Signature]

Assessor

[Signature]

Commissioner

[Signature]

County Commission President

[Signature]

Commissioner

At a regular session of the County Commission of Wood County, West Virginia, held at the Courthouse of said County, The County Commission did approve this exoneration on **May 11, 2017**

RECEIVED
MAY 10 2017

County Administrator

RECEIVED
APR 27 2017

County Administrator

RECEIVED
MAY 05 2017

County Administrator

RECEIVED
MAY 03 2017
County Administrator
Book-Page
Page Recorded 1
Date Recorded 05/11/2017
Document Type CDO
73-70
Mark Rhodes
WOOD County 11:16:15 AM
Instrument No 8749541

By: Andy Hartleben

Application Printed On

Monday, April 24, 2017 4:42 pm

Wood County Commission

Erroneous Assessment Application

Tax Type: **Real Estate**

Tax Ticket: **27701**

Tax Year: **2016**

Description

PT 28 NEALS PARDON COOK ADN 45

X100 SWANN ST & PT 28 NEALS

PARDON COOK ADN 50X200X45-100X

Upon the application of **TUCKER JEFFERY E** whose address is **1417 20TH ST PARKERSBURG, WV 26101**- aggrieved by an erroneous assessment in **PARKERSBURG District (05) Map 77 Parcel 00790000**, in the County of Wood, for the **2016** 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 **2016** 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.

THIS PROPERTY WAS SOLD FOR 2008-2016 DELINQUENT TAXES BY G RUSSELL ROLLYSON IN DEED BOOK 1261 PAGE 423. THEREFORE, THIS TICKET NEEDS TO BE EXONORATED.

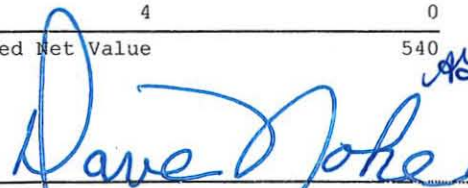
All of which is ordered to be certified to the Auditor of the State of West virginia and the Sheriff of WOOD County

Date	Transaction Type	Class	Amount	Tax Rate	Tax Class	Net Value	
07/01/2016	BILLING	4	15.96	2.955500	4	540	
04/28/2017	PENDING EXONERATION	4	-15.96	2.955500	4	0	
Adjusted Net Taxes			0.00	Adjusted Net Value			540

Map 77 Parcel 00790000


Taxpayer


Prosecutor

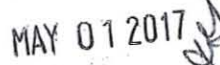

Assessor

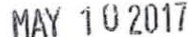

Commissioner


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 **May 11, 2017**


County Administrator


County Auditor

Mark Rhodes
WOOD County 11:18:25 AM
Instrument No 8749542
Date Recorded 05/11/2017
Document Type 000
Pages Recorded 1
Book-Page 73-71

By: Dede Tranquill

Application Printed On

Friday, April 28, 2017 9:25 am