

IN THE COUNTY COMMISSION OF WOOD COUNTY, WEST VIRGINIA

#1 COURT SQUARE, SUITE 203
PARKERSBURG, WV 26101

IN RE: MINUTES OF MEETING HELD
MONDAY, DECEMBER 30, 2019

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 regular session. They signed purchase orders, invoices and other correspondence.

AGENDA AND DISCUSSION ITEMS

At 9:30 A.M., Bob Fehrenbacher met with the commission to discuss the Manufacturing Growth Act bill regarding property tax on manufacturing machinery, equipment and inventory.


Having no further scheduled appointments or business to attend to, the County Commission adjourned at 11:00 A.M.

ORDERS APPROVED AND ATTACHED TO THESE MINUTES

M/4207

APPROVED:

THE COUNTY COMMISSION OF WOOD COUNTY



David Blair Couch, President



Robert K. Tebay, Commissioner



James Colombo, Commissioner

Wood County Commission Meeting
Held December 30, 2019

Please Print

1.	Robert Fehrenbacher
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Wood County Commission
Agenda

12/30/2019

1 Court Square, Suite 203
Parkersburg, WV 26101

9:30 A.M.	Discuss Manufacturing Growth Act bill regarding property tax on manufacturing machinery, equipment & inventory	Bob Fehrenbacher
	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

Manufacturing Growth Amendment of 2020

Support West Virginia's Future



Manufacturing Growth Amendment

Information Packet

Support West Virginia's Future



Manufacturing Growth Amendment

Why Manufacturing Matters

West Virginia must foster job growth that supports competitive wages, allowing workers to provide for their families and participate in the economy.

The average wage in manufacturing employment in West Virginia is more than \$70,000 per year, which is 25% higher than the average annual wage nationally.

Our Unique Tax Burden

Today, manufacturers are taxed for all inventory, machinery and equipment in West Virginia. Most other states do not tax manufacturers this way, which means companies in West Virginia must spend more on taxes, leaving less to reinvest in employees and operations than they can elsewhere.

This tax puts West Virginia at a disadvantage when it comes to business retention, growth and recruitment.

The Solution: Pass the Manufacturing Growth Amendment

West Virginia must amend its constitution to repeal the personal property tax on inventory, machinery and equipment for manufacturers. First, state lawmakers must approve the amendment during the 2020 legislative session. Then voters must do the same in the 2020 election cycle.

If we are successful in repealing this tax, manufacturing companies that already operate in the state will have additional resources for their employees and businesses. And West Virginia will look more attractive to new business investment because this tax is no longer a burden to overcome when recruiting manufacturers.



No New Taxes Needed

West Virginia's personal property tax on inventory, machinery and equipment long has been an unstable revenue source from the manufacturing sector. At the same, however, this tax has been a proven obstacle in business development. As such, the Manufacturing Growth Amendment of 2020 is specific to the manufacturing sector.

The MGA 2020 proposes a phase-out over four years and includes constitutional protections for the counties, schools and municipalities that benefit from personal property tax revenues. This methodical, thoughtful approach will eliminate any shock to county revenue streams, which also will be helped by anticipated business investment and an increased overall tax base over time. Best of all, stakeholders lock in existing revenue at current or potentially higher levels.

We Can't Afford NOT to Repeal This Tax

It is a well-established premise that West Virginia's economy needs more diversification. Leveling the playing field for manufacturers will allow companies to increase their investments in West Virginia and make us more attractive for business development and more good jobs. To grow our economy, we need more business activity, plain and simple. To do that, our regulatory structure – particularly business taxes – must more closely resemble our neighbors to eliminate those barriers to competition.

The vast majority of states do not tax manufacturers like West Virginia does. West Virginia is one of only eight states that assess a property tax on inventory, machinery and equipment, while only five states assess a partial tax. We are competing for investment every day in a global economy against states with lower overall tax burdens on capital-intensive industries.

The time is NOW to pass the Manufacturing Growth Amendment of 2020 and remove this impediment to our potential for growth in all corners of West Virginia.

Support the MGA 2020

You have an important role to play in modernizing West Virginia's tax structure. Support elimination of the personal property tax on inventory, machinery equipment for manufacturers in the 2020 legislative session.

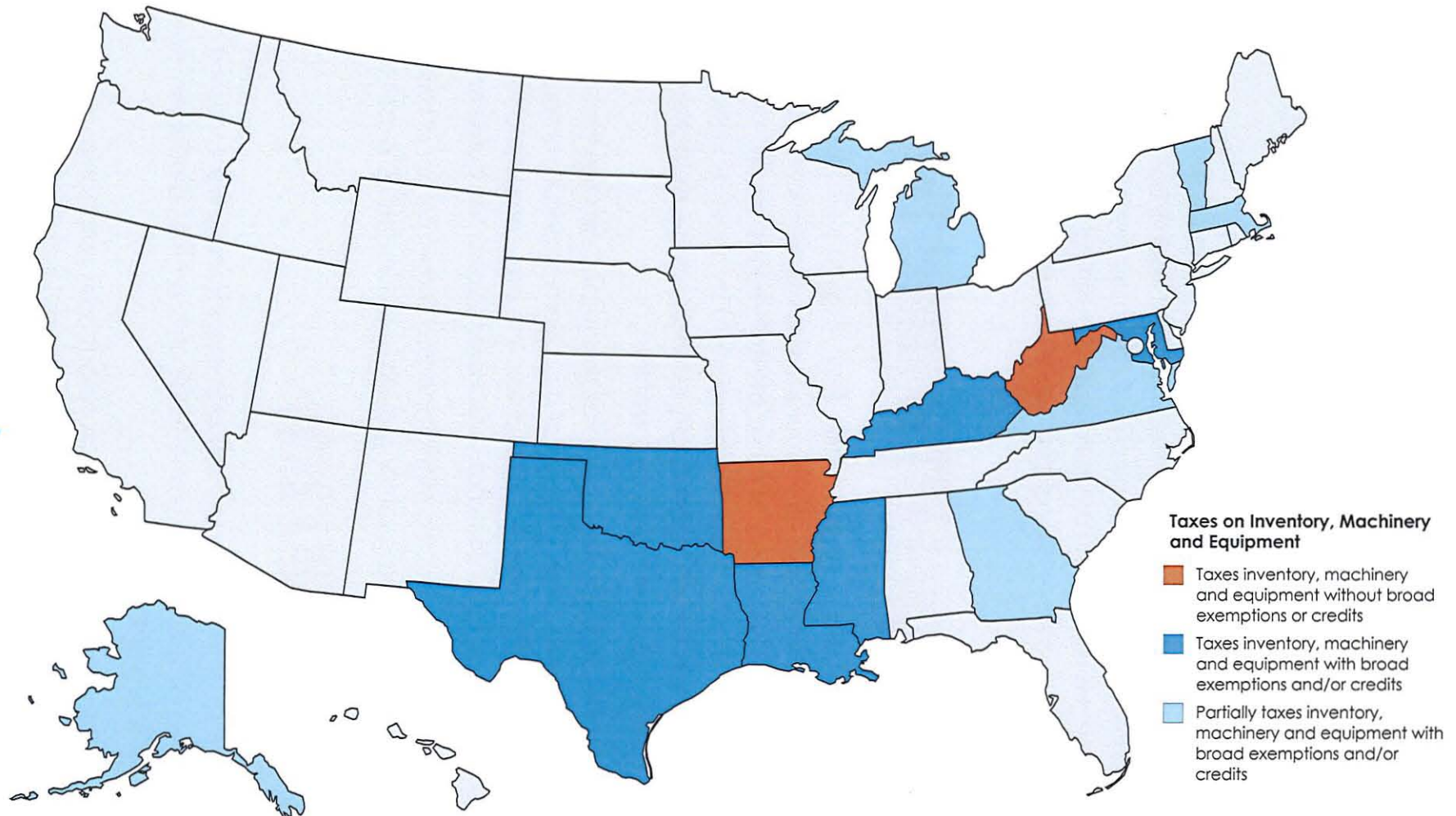
If you would like more information about how companies in your county are affected by this tax and what its repeal would mean for their future operations, call the West Virginia Manufacturers Association at (304) 342-2123.

Contact your legislators and tell them to support the Manufacturing Growth Amendment of 2020, and then be sure to vote **YES** when you visit the polls.



States that Tax Inventory, Machinery and Equipment

West Virginia manufacturers are taxed for any inventory, machinery and equipment that is on their property in West Virginia. Most other states do not tax manufacturers this way, which means companies in West Virginia must spend more on taxes, leaving less to reinvest in employees and operations than they can elsewhere. This tax puts West Virginia at a disadvantage when it comes to business retention, growth and recruitment.



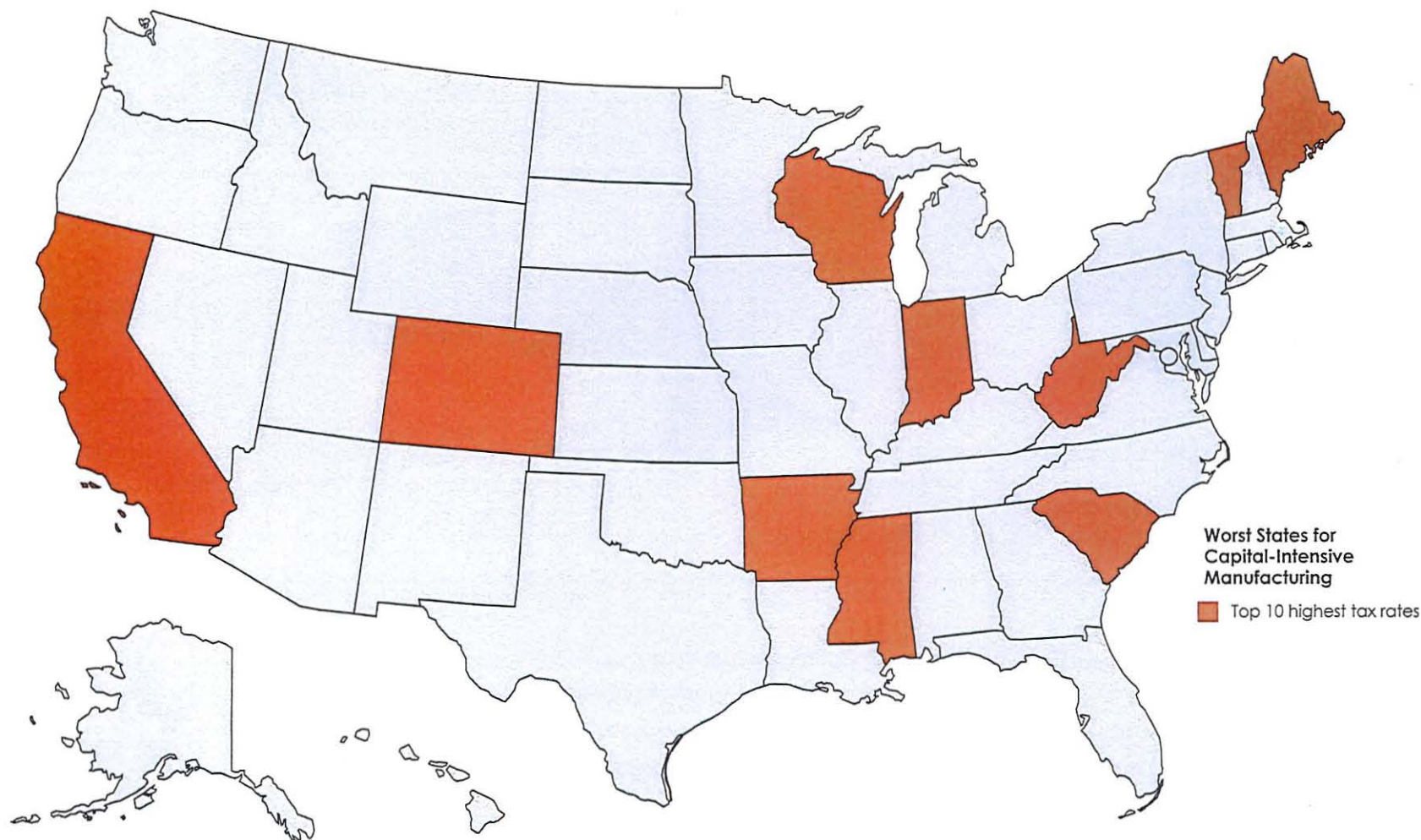
Support West Virginia's Future



Manufacturing Growth Amendment

Worst States for Capital-Intensive Manufacturing

West Virginia ranks 43rd-highest in total effective tax rates on capital-intensive manufacturing at 15.9%. West Virginia is surrounded by states with lower total effective tax rates. Four of the top 10 worst states for capital-intensive manufacturing also impose a personal property tax on inventory, machinery and equipment: Arkansas, Mississippi, West Virginia and Vermont.



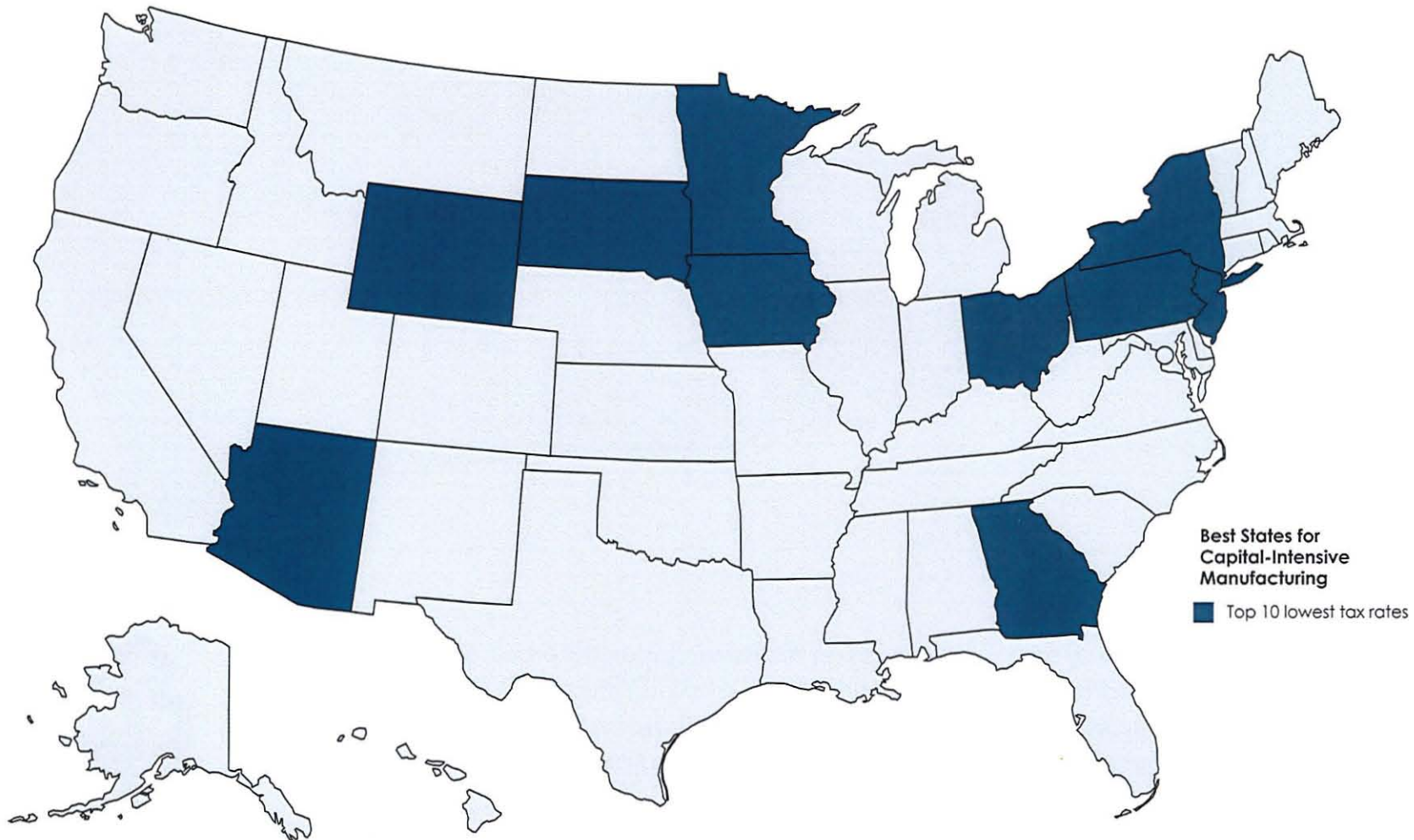
Support West Virginia's Future



Manufacturing Growth Amendment

Best States for Capital-Intensive Manufacturing

When looking at the total effective tax rates on capital-intensive manufacturing, West Virginia ranks in the top 10 worst states while our mid-Atlantic neighbors have some of the lowest rates in the country. None of the states with the top 10 lowest tax rates in the country impose a property tax on machinery, inventory and equipment apart from Georgia, which only assesses a partial tax.



Source: Based on data from the Tax Foundation

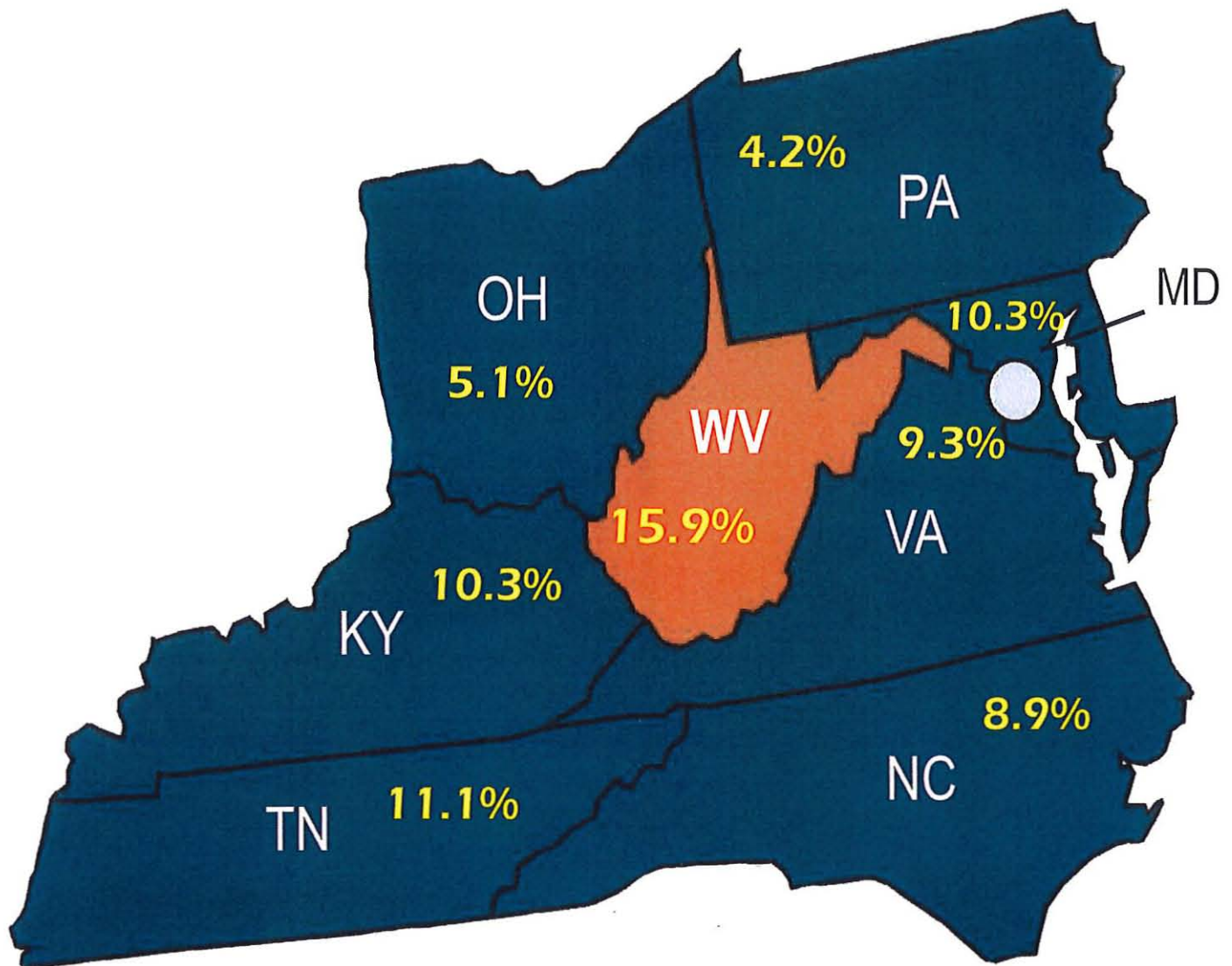
Support West Virginia's Future



Manufacturing Growth Amendment

Losing to Regional Competition

Comparing total effective tax rates on capital-intensive manufacturing facilities shows that West Virginia is at a distinct disadvantage regionally. All our neighboring states have lower effective total tax rates, and most states in our region do not assess property taxes on inventory, machinery and equipment. The two that do — Kentucky and Maryland — still post lower overall tax rates.



Source: Based on data from the Tax Foundation

Support West Virginia's Future

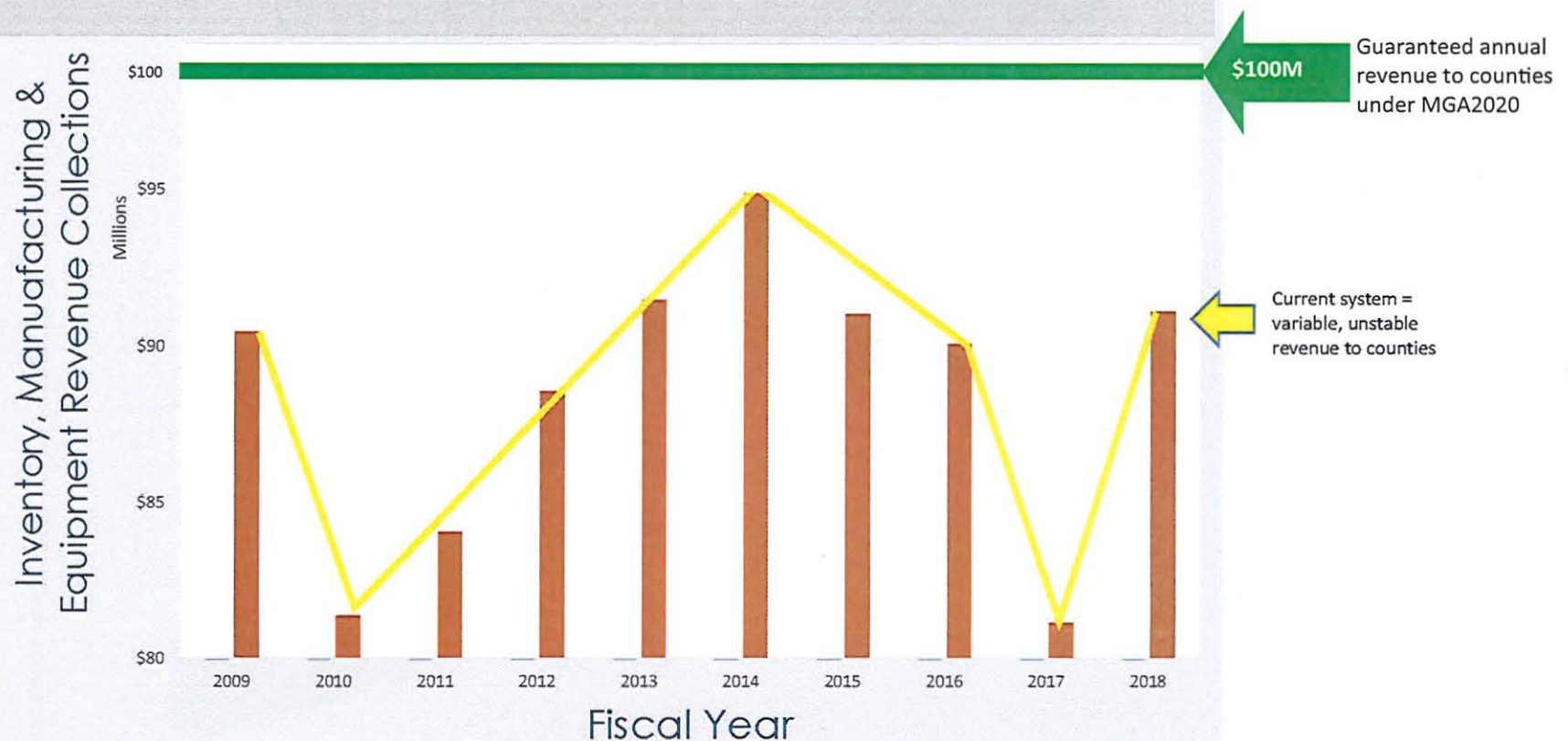


Manufacturing Growth Amendment

Manufacturing Growth Amendment Will Secure \$100M for Stakeholders

The Manufacturing Growth Amendment (MGA) gradually will remove the personal property tax on inventory, machinery and equipment. Beginning July 1, 2021, the tax on machinery and equipment owned prior to that date plus all inventory will be phased out over 4 years. All machinery and equipment purchased on or after July 1, 2021, will be exempted from the tax. The MGA makes stakeholders — municipalities, counties and schools — more than whole by requiring the governor to include replacement revenue from the elimination of the tax in his budget every year. The MGA sets the annual guaranteed property tax revenue to municipalities, counties and schools at \$100 million per year once the tax has been repealed completely for manufacturers.

MGA 2020 Guarantees \$100 Million for Municipalities, Counties and Schools



Source: Based on information from the West Virginia Tax Commission



Manufacturing Growth Amendment Will Secure \$100M for Stakeholders

The Manufacturing Growth Amendment sets the annual guaranteed property tax revenue to municipalities, counties and schools at \$100 million per year once the tax has been repealed completely for manufacturers. The revenue replacement plan for the four-year tax phase-out on manufacturers is more than covered by projected natural growth in West Virginia's General Revenue Budget.

MGA replaces revenue by appropriating:

- ♦ \$25 million for the fiscal year beginning on July 1, 2022 and ending June 30, 2023;
- ♦ \$50 million for the fiscal year beginning on July 1, 2023 and ending June 30, 2024;
- ♦ \$75 million for the fiscal year beginning on July 1, 2024 and ending June 30, 2025;
- ♦ \$100 million for the fiscal year beginning on July 1, 2025 and every fiscal year thereafter.

West Virginia General Revenue Budget

FY2019	Budgeted	\$4,439,920,000
FY2020	Recommended	\$4,675,820,000
FY2021	Projected	\$4,805,600,000
FY2022	Projected	\$4,926,430,000
FY2023	Projected	\$5,078,250,000
FY2024	Projected	\$5,240,580,000

Source: Based on information from the West Virginia Tax Commission

County	2015	2016	2017	2018	Average County Collections	Highest Collection
Barbour	\$ 54,660	\$ 58,568	\$ 48,916	\$ 49,272	\$ 52,854	\$ 58,568
Berkeley	\$ 3,352,307	\$ 3,268,612	\$ 3,300,858	\$ 4,329,284	\$ 3,562,765	\$ 4,329,284
Boone	\$ 23,877	\$ 24,131	\$ 23,287	\$ 22,304	\$ 23,400	\$ 24,131
Braxton	\$ 524,817	\$ 572,701	\$ 615,925	\$ 560,496	\$ 568,485	\$ 615,925
Brooke	\$ 5,897,910	\$ 5,733,726	\$ 5,914,448	\$ 6,151,029	\$ 5,924,278	\$ 6,151,029
Cabell	\$ 10,446,590	\$ 11,289,619	\$ 8,428,015	\$ 8,623,525	\$ 9,696,937	\$ 11,289,619
Calhoun	\$ 4,430	\$ 3,673	\$ 3,148	\$ 3,507	\$ 3,690	\$ 4,430
Clay	\$ 13,988	\$ 13,920	\$ 12,869	\$ 18,605	\$ 14,846	\$ 18,605
Doddridge	\$ 4,692	\$ 4,429	\$ 553	\$ 560	\$ 2,559	\$ 4,692
Fayette	\$ 1,625,579	\$ 1,315,601	\$ 1,619,691	\$ 1,560,923	\$ 1,530,449	\$ 1,625,579
Gilmer	\$ 245,630	\$ 245,340	\$ 227,271	\$ 106,012	\$ 206,063	\$ 245,630
Grant	\$ 150,592	\$ 138,034	\$ 134,349	\$ 98,029	\$ 130,251	\$ 150,592
Greenbrier	\$ 1,151,633	\$ 458,810	\$ 406,900	\$ 475,509	\$ 623,213	\$ 1,151,633
Hampshire	\$ 116,248	\$ 89,009	\$ 24,291	\$ 28,967	\$ 64,629	\$ 116,248
Hancock	\$ 5,469,335	\$ 5,341,212	\$ 5,086,002	\$ 5,513,422	\$ 5,352,493	\$ 5,513,422
Hardy	\$ 832,885	\$ 782,274	\$ 992,850	\$ 1,029,392	\$ 909,350	\$ 1,029,392
Harrison	\$ 2,245,881	\$ 1,813,988	\$ 1,890,257	\$ 1,374,843	\$ 1,831,242	\$ 2,245,881
Jackson	\$ 6,045,447	\$ 6,271,899	\$ 6,571,386	\$ 6,098,009	\$ 6,246,685	\$ 6,571,386
Jefferson	\$ 617,761	\$ 588,485	\$ 600,106	\$ 641,711	\$ 612,016	\$ 641,711
Kanawha	\$ 10,158,230	\$ 10,193,003	\$ 10,212,680	\$ 11,018,666	\$ 10,395,645	\$ 11,018,666
Lewis	\$ 35,658	\$ 28,294	\$ 30,470	\$ 39,498	\$ 33,480	\$ 39,498
Lincoln	\$ 4,649	\$ 4,233	\$ 5,299	\$ 4,083	\$ 4,566	\$ 5,299
Logan	\$ 201,717	\$ 206,294	\$ 186,176	\$ 171,380	\$ 191,392	\$ 206,294
Marion	\$ 1,523,531	\$ 1,229,019	\$ 1,032,169	\$ 1,048,171	\$ 1,208,223	\$ 1,523,531
Marshall	\$ 5,952,485	\$ 5,536,283	\$ 5,102,073	\$ 5,258,580	\$ 5,462,355	\$ 5,952,485
Mason	\$ 2,494,733	\$ 2,169,850	\$ 1,871,860	\$ 1,840,407	\$ 2,094,213	\$ 2,494,733
McDowell	\$ 15,622	\$ 35,945	\$ 9,159	\$ 14,580	\$ 18,827	\$ 35,945
Mercer	\$ 1,548,283	\$ 1,279,685	\$ 986,652	\$ 952,711	\$ 1,191,833	\$ 1,548,283
Mineral	\$ 1,705,519	\$ 1,647,260	\$ 1,583,770	\$ 1,780,171	\$ 1,679,180	\$ 1,780,171
Mingo	\$ 293,365	\$ 218,054	\$ 211,719	\$ 129,622	\$ 213,190	\$ 293,365
Monongalia	\$ 5,945,694	\$ 6,274,058	\$ 1,227,934	\$ 6,622,478	\$ 5,017,541	\$ 6,622,478
Monroe	\$ 244,524	\$ 240,978	\$ 239,754	\$ 298,814	\$ 256,018	\$ 298,814
Morgan	\$ 38,968	\$ 54,131	\$ 72,342	\$ 73,795	\$ 59,809	\$ 73,795
Nicholas	\$ 519,293	\$ 599,575	\$ 605,323	\$ 584,407	\$ 577,150	\$ 605,323
Ohio	\$ 1,110,295	\$ 1,172,270	\$ 1,136,766	\$ 1,130,275	\$ 1,137,402	\$ 1,172,270
Pendleton	\$ 89,127	\$ 108,097	\$ 105,361	\$ 103,572	\$ 101,539	\$ 108,097
Pleasants	\$ 1,808,036	\$ 1,907,284	\$ 1,962,241	\$ 2,312,511	\$ 1,997,518	\$ 2,312,511
Pocahontas	\$ 103,106	\$ 104,436	\$ 98,202	\$ 119,311	\$ 106,264	\$ 119,311
Preston	\$ 386,816	\$ 397,171	\$ 388,384	\$ 487,799	\$ 415,043	\$ 487,799
Putnam	\$ 3,867,816	\$ 4,956,935	\$ 4,557,989	\$ 6,293,902	\$ 4,919,161	\$ 6,293,902
Raleigh	\$ 1,260,814	\$ 1,240,565	\$ 994,247	\$ 940,186	\$ 1,108,953	\$ 1,260,814
Randolph	\$ 698,474	\$ 699,230	\$ 632,793	\$ 643,900	\$ 668,599	\$ 699,230
Ritchie	\$ 262,611	\$ 230,143	\$ 232,335	\$ 203,345	\$ 232,109	\$ 262,611
Roane	\$ 103,548	\$ 99,044	\$ 90,074	\$ 87,030	\$ 94,924	\$ 103,548
Summers	\$ 13,154	\$ 7,732	\$ 6,271	\$ 4,621	\$ 7,945	\$ 13,154
Taylor	\$ 225,159	\$ 34,877	\$ 36,197	\$ 138,526	\$ 108,690	\$ 225,159
Tucker	\$ 205,382	\$ 217,770	\$ 210,419	\$ 214,799	\$ 212,093	\$ 217,770
Tyler	\$ 983,241	\$ 904,900	\$ 909,151	\$ 1,137,575	\$ 983,717	\$ 1,137,575
Upshur	\$ 909,812	\$ 883,922	\$ 986,432	\$ 1,053,291	\$ 958,364	\$ 1,053,291
Wayne	\$ 2,113,041	\$ 1,983,179	\$ 2,300,770	\$ 2,390,605	\$ 2,390,605	\$ 2,390,605
Webster	\$ 49,160	\$ 46,492	\$ 97,891	\$ 74,209	\$ 66,938	\$ 97,891
Wetzel	\$ 80,800	\$ 92,105	\$ 95,683	\$ 95,732	\$ 91,080	\$ 95,732
Wirt	\$ 241	\$ 273	\$ 246	\$ 162	\$ 231	\$ 273
Wood	\$ 7,194,550	\$ 7,222,321	\$ 6,997,622	\$ 7,117,154	\$ 7,132,912	\$ 7,222,321
Wyoming	\$ 36,898	\$ 15,337	\$ 12,984	\$ 18,274	\$ 20,873	\$ 36,898
Totals	\$ 91,008,614	\$ 90,054,776	\$ 81,130,560	\$ 91,089,541	\$ 88,514,579	\$ 99,597,199

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Calhoun	\$ 4,430	\$ 3,673	\$ 3,148	\$ 3,507	\$ 3,690	\$ 4,430
Wirt	\$ 241	\$ 273	\$ 246	\$ 162	\$ 231	\$ 273
Totals	\$ 91,008,614	\$ 90,054,776	\$ 81,130,560	\$ 91,089,541	\$ 88,514,579	\$ 99,597,199

DECEMBER 30, 2019

IN THE COUNTY COMMISSION OF WOOD COUNTY, WEST VIRGINIA

IN RE: THE COUNTY COMMISSION WAS IN RECEIPT OF A CHECK
FROM THE STATE OF WV IN THE AMOUNT OF \$5,912.80
REPRESENTS REIMBURSEMENT IN REGARD TO THE VICTIMS
OF CRIME ASSISTANCE GRANT NUMBER 16-VA-114.

ORDER

On this date, the County Commission of Wood County was in receipt of a check from the State of West Virginia in the amount of five thousand nine hundred twelve dollars and eighty cents (\$5,912.80) which represents reimbursement to Wood County for expenses incurred during the month of September, 2019, in regard to the Victims of Crime Assistance Grant Number 16-VA-114. Receipt of the aforementioned check is pursuant to an Order appearing in Order Book 75, at Page 62 and bearing the date of October 17, 2019, at which time David Blair Couch, in his official capacity as President, and on behalf of the County Commission, was AUTHORIZED to EXECUTE the Request for Reimbursement.

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

APPROVED:

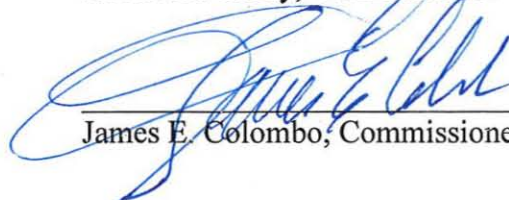
THE COUNTY COMMISSION OF WOOD COUNTY



David Blair Couch, President



Robert K. Tebay, Commissioner



James E. Colombo, Commissioner

M/4207

Mark Rhodes
WOOD County 02:36:34 PM
Instrument No 88195625
Date Recorded 12/30/2019
Document Type 000
Pages Recorded 1
Book-Page 75-69



CENTRAL TELECOMMUNICATIONS CENTER
OF WOOD COUNTY
911 Core Road, Parkersburg, WV 26101 • 304-420-0911

December 30, 2019

Wood County Commission
#1 Court Square
Parkersburg, WV 26101

Re: Final Pay

Dear Commissioners:

Please be advised that Hannah Grogg will complete her FMLA on Thursday (01-02-2020). She submitted a letter of her intention to resign as Full Time Telecommunicator and her desire to transition to Part Time Telecommunicator following the delivery of her firstborn and maternity leave (FMLA). She effectively will be on FMLA through and including Thursday (01-02-2020) and has requested to work a shift on Friday (01-03-2020) as a Part Time Telecommunicator.

She has exhausted all of her sick, vacation, and miscellaneous time and therefore is not due any final pay as a Full Time Telecommunicator.

Thank you for your attention to this matter.

Sincerely,

A handwritten signature in black ink, appearing to read "R Woodyard".

R Woodyard
Director

Central Telecommunications Center

A handwritten signature in black ink, appearing to be a stylized "R" or "P".

A handwritten signature in black ink, appearing to be a stylized "P" or "R".

WOOD County 10:33:31 AM
Instrument No 88196153
Date Recorded 12/30/2019
Document Type CDD
Pages Recorded 1
Book-Page 75-70



County of Wood

OFFICE OF THE CIRCUIT CLERK
Wood County Judicial Building – Room #133
#2 Government Square, Parkersburg, WV 26101-5353

Phone: 304-424-1700
FAX: 304-424-1804

CAROLE JONES
CIRCUIT CLERK

December 31, 2019

TO: WOOD COUNTY COMMISSION

RE: Dawn Miller

Please be advised that Dawn Miller will become a full time employee in my office, effective January 2, 2020, and is to receive an annual salary in the amount of \$27,500.00.

Thank you for your assistance in this matter.

Respectfully,

Carole Jones, Clerk
Circuit Court of Wood County

cc: Finance Office

Mark Rhodes
Wood County 11:01:46 AM
Instrument No 8819663
Date Recorded 12/30/2019
Document Type 000
Pages Recorded 1
Book-Page 75-70

Check Register Report for Wood County Commission

Check No	Vendor Id	Vendor Name	Type	Check Date	Check Amount	Rec
3095	CHILD	CHILD SUPPORT ENF DIV	REGULAR	12/31/2019	370.06	
3096	EMPOWER	EMPOWER RETIREMENT	REGULAR	12/31/2019	45.00	
3097	IRS-PAY	INTERNAL REVENUE SERVICE	REGULAR	12/31/2019	79,675.52	
3098	OH ST TX	TREASURER OF STATE OF OHIO	REGULAR	12/31/2019	552.44	
3099	WV ST TX	WV STATE TAX COMM-INCOME	REGULAR	12/31/2019	27,047.25	
169242	AMERICAN	AFLAC	REGULAR	12/31/2019	117.34	
169243	GREAT LAKES	GREAT LAKES HIGHER ED. GUARANTY CORPORATION	REGULAR	12/31/2019	177.70	
169244	NRS	NATIONWIDE RETIREMENT SOLUTIONS	REGULAR	12/31/2019	1,695.00	
169245	PHEAA	PHEAA	REGULAR	12/31/2019	302.80	
169246	WASHINGTONH	WASHINGTON NATIONAL INSURANCE CO.	REGULAR	12/31/2019	1,443.54	
169247	WESTERNSO	WESTERN & SOUTHERN LIFE	REGULAR	12/31/2019	306.36	
169248	WESTFIELD	LINCOLN FINANCIAL GROUP	REGULAR	12/31/2019	16.00	
169249	COPFEE	CITY OF PARKERSBURG	REGULAR	12/31/2019	5,821.08	

PAYROLL FUND Bank Id 101 Totals

117,570.09

Report Totals

117,570.09




Check Register Report for Wood County Commission

Check No	Vendor Id	Vendor Name	Type	Check Date	Check Amount	Rec
1553	FINLEY FI	FINLEY FIRE EQUIPMENT	REGULAR	12/26/2019	13,398.00	
1554	MOUNTAINEERG	MOUNTAINEER GAS COMPANY	REGULAR	12/26/2019	150.45	
1555	MSESC	MOUTAIN STATE EDUCATIONAL SERVICES	REGULAR	12/26/2019	40.00	
1556	TELECOM	TELECOM USA	REGULAR	12/26/2019	5.76	

FIRE SERVICE FEE Bank Id 120 Totals

13,594.21

Report Totals

13,594.21



Check Register Report for Wood County Commission

Check No	Vendor Id	Vendor Name	Type	Check Date	Check Amount	Rec
3094	FSA-W	WESBANCO INSURANCE SERVICES	HAND	12/25/2019	405.00	

PAYROLL FUND Bank Id 101 Totals

405.00

Report Totals

405.00

A large, stylized handwritten signature in black ink, located in the lower right quadrant of the page. The signature is fluid and appears to be a cursive representation of a name.