IN THE COUNTY COMMISSION OF WOOD COUNTY, WEST VIRGINIA IN RE: Minutes of the Meeting held December 4, 1980

Present: President Pro-Tem, Holmes R. Shaver Commissioner, William C. Parrish

At 10:07 a.m. the Commission met with Mr. Larry Greiner, Vice-President of the Core Road School P.T.A. and Sheriff, L. W. Bechtold. The purpose of the meeting was to discuss the need for a crossing guard at School Street and Highland Avenue on Core Road. Sheriff Bechtold stated that there were other areas in the county that were dangerous, but that he would get in touch with Mr. Staats or Mr. Stoops and see if he could get the problem solved.

Also the Commission received various 1980 Personal Property Tax Tickets and Erroneous Assessments to be impropered for various clerical errors. The Commission received and approved the tickets and forwarded them to the Probate Office to be recorded. Copies are in attachment.

The Commission also received notification from the State Tax Department in reference to a letter submitted from the Commission. The reply stated that the Commission did not need the approval from the State Tax Department to transfer the amount of \$51,241.84, from Revenue Sharing Fund to the General County Fund. A copy of this ORDER is in attachment.

The following Purchase Orders were received and approved by this Commission:

Purchase Order #4396, to R. D. Wilson, in the amount of \$32.48, for the Correctional Center.

Purchase Order #4397, to General Glass, in the amount of \$18.40, for the Sheriff's Department.

Purchase Order #4398, to National Muffler, in the amount of \$63.00, for the Sheriff's Department.

Purchase Order #4399, to Mullen Motors, in the amount of \$80.00, for the Sheriff's Department.

Purchase Order #4400, to H & I Wholesale, in the amount of \$99.35, for the Sheriff's Department.

Purchase Order #4401, to Park Chem, in the amount of \$22.50, for the Sheriff's Department.

Purchase Order #4402, to R. D. Wilson, in the amount of \$9.76, for the Maintenance Department.

Purchase Order #4403, to Park Chem, in the amount of \$100.62, for the Maintenance Department.

Purchase Order #4404, to Parkersburg Office Supply, in the amount of \$9.01, for the Assessor's Office.

Approved:

THE COUNTY COMMISSION OF WOOD COUNTY

President Pro-Tem, Holmes R. Shaver

Commissioner, William C. Parrish

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2346 WOOD COUNTY COURT ERRONEOUS ASSESSMENT State of West Virginia County of Wood Upon the application of L who is aggrieved by an erroneous assessment upon real estate in a District, in the County of Wood, for the year  $19 \times 0$ , the attorney for the State being present and accepting due and sufficient notice of the filing of this application and defending the same as required by law; and it appearing to the court that this application is made within less than one year after the Commissioner's real estate book for said year was certified. It is ordered by the court that the said real estate be exonerated from payment. And the Court doth certify the following as the fact upon which it grants said relief; That said ht 41-A Ron 2 lst + tot 300+204302,2 × 20,02 Joys su hall 36.29 bonce All of which is ordered to be certified to the Auditor of the State and the Sheriff of the County. LUGENE A. KNOTTS, Assessor Wood County Commissioners 2385 WOOD COUNTY COURT una, W ERRONEOUS ASSESSMENT 2.6111 at 15 State of West Virginia County of Wood who is Upon the application of <u>CRA</u> District, in the County of Wood, aggrieved by an erroneous assessment upon real estate in \_ for the year 19 22 the attorney for the State being present and accepting due and sufficient notice of the filing of this application and defending the same as required by law; and it appearing to the court that this applicaion is made within less than one year after the Commissioner's real estate book for said year was certified. It is ordered by the court that the said real estate be exonerated from payment. And the Court doth certify the following as the fact upon which it grants said relief; That said 1.0 DAM aurla 231 ALLER ... All of which is ordered to be certified to the Auditor of the State and the Sheriff of the County EUGENE A. KNOTTS, Assessor 1108 Wood County Commissioners WCA-1 (12/77)

WOOD COUNTY COURT 2347 ERRONEOUS ASSESSMENT State of West Virginia County of Wood Upon the application of who is aggrieved by an erroneous assessment upon real estate District, in the County of Wood, ín for the year  $19 \cancel{20}$ , the attorney for the State being present and accepting due and sufficient notice of the filing of this application and defending the same as required by law; and it appearing to the court that this application is made within less than one year after the Commissioner's real estate book for said year was certified. It is ordered by the court that the said real estate be exonerated from payment. And the Court doth certify the following as the fact upon which it grants said relief; That said 363<u>×140 × --</u> All of which is ordered to be certified to the Auditor of the State and the Sheriff of the County. EUGENE A. KNOTTS, Assessor Wood County Commissioners # 3279 ida L WOOD COUNTY COURT 2354 ERRONEOUS ASSESSMENT instour 2618 State of West Virginia County of Wood Upon the application of who is District, in the County of Wood, aggrieved by an erroneous assessment upon real estate in for the year 19\_80, the attorney for the State being present and accepting due and sufficient notice of the filing of this application and defending the same as required by law; and it appearing to the court that this application is made within less than one year after the Commissioner's real estate book for said year was certified. It is ordered by the court that the said real estate be exonerated from payment. And the Court doth certify the following as the fact upon which it grants said relief. That said 4/2 At. Val: 5380 Cl. 4 Taxes 392.6x58,4x363,44X64 exponente lilas All of which is ordered to be certified to the Auditor of the State and the Sheriff of the County EUCENE A. KNOTTS, Assessor Wood County Commissioners E. 1

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## December 4, 1980

## IN THE COUNTY COMMISSION OF WOOD COUNTY, WEST VIRGINIA

IN RE: STATE TAX DEPARTMENT - NO APPROVAL NEEDED FOR TRANSFER OF \$51,241.84, FROM REVENUE SHARING FUND TO COUNTY GENERAL FUND.

## <u>O R D E R</u>

This day the County Commission of Wood County received a letter from the State Tax Department of West Virginia, bearing the date of November 25, 1980, the letter stated that they did not need to give their approval for the transfer of \$51,241.84, from the Revenue Sharing Fund to the County General Fund. The letter from the Commission requesting the budget transfer was received on November 18, 1980.

It is hereby ORDERED by this Commission that a copy of the letter from the State Tax Department be filed.

Approved:

THE COUNTY COMMISSION OF WOOD COUNTY

President Pro-Tem, Holmes R. Shaver

Commissioner, William C. Parrish

ENTER: DECEMBER 4, 1980



## State Tax Department of West Virginia

Charleston 25305

DAVID C. HARDESTY, JR. COMMISSIONER

November 25, 1980

Members of the Wood County Commission Wood County Courthouse Parkersburg, West Virginia 26101

Gentlemen:

I have your letter of November 18, 1980 concerning a budget transfer request which I have denied in part. Your letter says that you believe you were misunderstood concerning the transfer you requested in your letter dated October 9, 1980. You request that a total of \$51,241.84 be transferred from the Revenue Sharing Fund to the County General Fund to reimburse the General Fund for expenditures of that amount made from the General Fund which were supposed to be made from the Revenue Sharing Fund.

The Tax Department assumes that the Wood County Commission has budgeted sufficient amount in the proper line items in their Revenue Sharing Fund to pay for the two invoices in question which total \$51,241.84. The fact that the invoices were paid out of the County General Fund gives rise to the necessity for a transfer of monies from one fund to the other, but does not give rise to revising the budget document.

If the Tax Department would have accepted the budget revision from the Wood County Commission to transfer \$51,241.84 to the General Fund, this budget transaction would have unrealistically inflated the total monies available in the General Fund by the amount of the transfer.

On Thursday, October 9, 1980 I talked with Mrs. Castle of your staff. I told Mrs. Castle that a well-documented fund transfer to repay the General Fund for a Revenue Sharing expenditure can be accomplished by the County Commission with no prior written approval of the State Tax Commissioner. Members of the Wood County Commission November 25, 1980 Page Two

This is because, by making the reimbursement, you are saying that the Revenue Sharing Fund acutally made the payment it was supposed to. This office will not, however, allow any fiscal body to transfer Revenue Sharing Funds to the General Fund as a "budget transfer" which shows as an expenditure for the Revenue Sharing Fund, in this case, and as additional revenue for the General Fund.

I am sure what you as Commissioners are basically interested in is getting the \$51,241.84 back in the General Fund. I agree; go ahead and do it. I hope you can see my point that such a transfer does not in itself change the budget.

If my letter is not clear, please arrange a conference call with me at your convenience.

Sincerely,

John R. Melton Director Local Government Relations Division

JRM/ps