

IN THE COUNTY COMMISSION OF WOOD COUNTY, WEST VIRGINIA

IN RE: MINUTES OF MEETING HELD  
THURSDAY, APRIL 11, 1996

PRESENT: JEAN GRAPES, PRESIDENT  
STEVEN A. GRIMM, COMMISSIONER  
HOLMES R. SHAVER, COMMISSIONER

On this date, the County Commission of Wood County met in regular session. They signed purchase orders, invoices and other correspondence.

On this date, the County Commission, upon a motion made by Holmes R. Shaver, seconded by Steven A. Grimm and passed, approved minutes from Monday, January 22, 1996; upon a motion made by Steven A. Grimm, seconded by Holmes R. Shaver, and passed, the County Commission approved minutes from Thursday, January 25, 1996 and Monday, January 29, 1996.

At 9:15 A.M., the County Commission held a press conference with Michele Rusen, Prosecuting Attorney and S.F. Greiner, Assessor. Ms. Rusen stated that they were there to talk about the special audit report issued by the State Tax Department; specifically they are going to discuss the findings concerning exonerations and procedures that have been used on said exonerations; this is the only part of the Special Audit that concerns the County Commission; an exoneration is a form used to correct a mistake that has been made in taxing property; these mistakes can occur for a variety of reasons; Mr. Greiner told her there are about 55,000 parcels of property on the books in Wood County, obviously there are going to be mistakes; when the taxpayer and the Assessor discover the mistake, the Assessor's Office fills out the form, it states the problem, describes how it

should be dealt with and then the form goes to the County Commission, who reviews it and approves it; exonerations have been handled this way for as long as anyone can remember; the procedure on how exonerations are handled in Wood County has been thoroughly looked at by the tax department; they looked at every single exoneration from July 1, 1992 to December 31, 1994, personal and real estate and even some for 1995; they found problems which have been detailed in the audit report; basically exonerations given that the tax department felt shouldn't have been; the primary mistake was the homestead exemption being credited to the wrong year; other things like taxpayers signature missing; the tax department even went so far as to look at the form and decided that the form wasn't correct; they made suggestions for changes in the form; they found deficiencies in exonerations from 1992, 1993, 1994 and 1995; it should be said that apparently the State has never before looked at Wood County's exoneration procedures, although they come in and do an audit every year, they have never cited the County for doing anything wrong with regard to exonerations only in the 1994 and 1995 regular audits, which were released the same day as the special audit; the results of the regular audits and the special audit revealed that the procedures used for twenty or more years were found not to be correct, this was true beginning in the Assessor's Office where they decide what type of matters would be sent to the Commission; she has met with Mr. Greiner and it is her understanding that procedures have been changed and corrected in the Assessor's Office; she has met with the County Commissioners, they reviewed the exonerations that were

supplied by the tax department and they understand where the problems lie, they are going to address those matters, the main thing that they (Commission) will do is ask more questions and require more details when they feel it is appropriate and the Assessor told her he is willing to provide the information; it is clear from the audit report and reviewing all of the documents on the exonerations that the tax department felt that the Assessor's Office and the County Commission have for a lot of years, interpreted and applied the law on exonerations differently from what the State feels it should be; the bottom line, from her point of view, is that the procedures have been cleaned up and no one in this room will guarantee that there will never be another mistake or that the tax department will never say that they don't agree with them on something; the Commission and Mr. Greiner have resolved to keep exonerations on track which is already occurring; there is going to be an impact on the taxpayer, the deadlines on filing homestead exemptions and other deadlines are going to be strictly enforced and the tax department has said that the Assessor and the County Commission shouldn't have a leeway to allow exonerations when things aren't properly filed; so, although historically in Wood County it has been a more relaxed less formal approach to these matters, in the future we're not going to see that and that has its upsides and its downsides; the tax commissioner, as of this morning, has apparently gone on the record and stated very clearly that these exonerations and the problems that are noted with them are not a criminal matter, there is no crime here, the County Commission is not being accused of a crime; she agrees with the tax

commissioner and further, since the errors involved were by the County, we are not going to back tax anyone; the tax commissioner has not said that they should; as far as she is concerned this part of the audit is over and this would end the Prosecuting Attorney's office involvement with respect to any problems regarding exonerations. Mr. Greiner stated his office lately has been giving the County Commission more documentation, and sometimes it is not clear, so if anyone has any questions, just let them know; the workers in his office will sign each exoneration so that the Commission can ask them or himself; the important thing is that when the taxpayer comes in, they have got to go by the cut off dates, which they started doing before the auditors came in; people have to understand that if they come in after the cut off dates; maybe everyone should get together with the newspapers and let people know when these dates are; last year they made phone calls, sent reminder letters, etc.; a lot of these exonerations, where they did the uncollectibles, he will get with the Commissioners at another time and explain them a little better; they are going to change some of the policy in regard to property being in the wrong class; you can only go back five years according to the law; there are a lot of legal tax breaks you can get; you probably shouldn't buy a vehicle until after July 1, 1996 because everything is based on what you own July 1, 1996; he understands that when the taxpayers insist they still have the right to fill out an exoneration, the Assessor's office has to allow them to fill it out; however, if his (Assessor) signature is not on it then they should know that something is wrong;

the code also says that he (the Assessor) is supposed to sign; so if he doesn't sign it, then the Commission should know there is a problem; a couple of months ago the State was in and they worked on a new form for exonerations; there is now one form for Personal Property and Real Estate. Ms. Rusen stated she is still not real happy with it. More discussion took place. Mr. Greiner stated that there are many elderly people who won't sign up for the Homestead because they are afraid the State will take their property when they die. More discussion. Commissioner Shaver asked Mr. Greiner who's responsibility it is to place the value on a car, boat, airplane or jet ski. Mr. Greiner stated it was the Assessor's Office. Commissioner Grapes thanked everyone for being at the meeting.

At 10:00 A.M., the County Commission held a public hearing for a change of scope in the Small Cities Block Grant - Lubeck Public Service District. Fred Rader from the Mid-Ohio Valley Regional Council explained the change. The County Commission of Wood County, upon a motion made by Holmes R. Shaver, seconded by Steven A. Grimm and made unanimous by Jean Grapes, did hereby AUTHORIZE a Change of Scope in the Small Cities Block Grant which was originally approved in 1992 to extend water service to customers in the Hopewell, Missouri Run and Hope Hill area through the Lubeck Public Service District. The aforementioned Change of Scope includes an additional nineteen (19) customers in a 1.2 mile section of West Virginia Route 68 South of Champion School Road and further includes an additional amount of seven hundred fifty thousand dollars and 00/100ths cents (\$750,000.00). Said Public Hearing had been duly advertised as a

Class I Legal Notice on the 6th day of April, 1996 in both The Parkersburg News and The Parkersburg Sentinel. The administration of such Small Cities Block Grants is done by the Mid-Ohio Valley Regional Council pursuant to an Intergovernmental Agreement by and between the County Commission and the Regional Council. All documentation pertaining to the said Small Cities Block Grant is on file in the Office of the County Administrator. An Order was prepared regarding this matter.

On this date, came the City of Parkersburg, a municipal corporation by Robert K. Tebay, III, its Attorney, and tendered to the Commission its Petition, with Exhibits, for annexation of territory to the City of Parkersburg by minor boundary adjustment, pursuant to the provisions of Chapter 8, Article 6, Section 5, of the Code of West Virginia, as amended. Said territory is located in Parkersburg District and contains approximately 10,328.3 square feet and is owned by Wayne Waldeck. It appearing to the Commission that said Petition is in property form and that said petitioner is entitled to file said Petition and make such application, it is ORDERED that said Petition and Exhibits, be and the same are hereby filed. It further appearing to the Commission that the boundary adjustment sought by said Petition is a minor boundary adjustment, that this Commission has jurisdiction to hear and consider such application, a hearing shall be set for the 2nd day of May, 1996, at 10:00 A.M. and that Notice of said hearing, including a description of the territory sought to be annexed, be published in the Parkersburg News and the Parkersburg Sentinel, newspapers published

in Wood County, West Virginia, once a week for two consecutive weeks, with the first publication thereof to be more than fourteen days prior to the said hearing date and that said Notice also be prominently posted at not less than five public places with the area proposed to be annex. An Order was prepared regarding this matter.

Mr. Tebay also presented a petition for territory to be annexed that is located in Tygart District. Said area contains approximately 19,298.92 square feet and/or 0.443 acres and is owned by David and Nancy Stephens. It appearing to the Commission that said Petition is in proper form and that said petitioner is entitled to file said Petition and make such application, it is Ordered that said Petition, and Exhibits, be and the same are, hereby filed. It further appearing to the Commission that the boundary adjustment sought by said Petition is a minor boundary adjustment, that this Commission has jurisdiction to hear and consider such application, a hearing shall be set for the 2nd day of May, 1996, at 10:30 A.M. and that Notice of said hearing, including a description of the territory sought to be annexed, be published in the Parkersburg News and the Parkersburg Sentinel, once a week for two consecutive weeks, with the first publication thereof to be more than fourteen days prior to the said hearing date, and that said Notice also be prominently posted at not less than five public places within the area proposed to be annex. An Order was prepared regarding this matter.

On this date, the County Commission of Wood County, upon a motion duly made, seconded and passed, did hereby ORDER that the

amount of ten thousand dollars and 00/100ths cents (\$10,000.00) be contributed to the Waverly Volunteer Fire Company to be utilized toward the purchase of a first responder truck. An Order was prepared regarding this matter.

On this date, the County Commission of Wood County was in receipt of a Petition to Wood County for the upkeep of the property index cards housed in the basement of the Wood County Courthouse signed by members of the Little Kanawha Regional Chapter of the West Virginia Association of Land Surveyors. A copy of said Petition is on file in the Office of the County Administrator's Office. An Order was prepared regarding this matter.

On this date, the County Commission of Wood County, upon a motion made by Holmes R. Shaver, seconded by Steven A. Grimm and passed, adopted a Resolution in reference to Budget Revision No. 18 in the General County Fund budget for the fiscal year 1995/1996. The Request for Revision to the Approved Budget, being submitted to the Department of Tax and Revenue, Charleston, West Virginia, was signed by Jean Grapes, President of the Wood County Commission. An Order was prepared regarding this matter.

In accordance with the provisions of Article 8, Section 11, of the West Virginia Code, as amended, this day the County Commission of Wood County received Notice of a Conditional Approval of the Levy Estimate (Budget) from the State Tax Commissioner approving the Levy Estimate (Budget) as the operation budget for the Fiscal Year beginning July 1, 1996 through June 30, 1997. Said Notice of Conditional Approval is in the following words and figures:



Gaston Caperton  
Governor

State of West Virginia  
Department of Tax and Revenue

James H. Paige III  
Secretary

Tax Division  
P.O. Box 2389

Charleston, WV 25328-2389

April 9, 1996

**NOTICE OF A CONDITIONAL APPROVAL OF THE LEVY ESTIMATE (BUDGET)  
TO: WOOD COUNTY COMMISSION**

In accordance with the provisions of Chapter 11, Article 8, of the West Virginia Code, as amended, the State Tax Commissioner of West Virginia hereby approves your Levy Estimate (Budget) for the fiscal year beginning July 1, 1996.

I find that any levy rates to be imposed in excess of those prescribed by the West Virginia Constitution were legally authorized by a vote of the people.

I find that the proper rates of levy are being used to retire any existing general obligation bond debt, and that such total debt is within the limits prescribed by the West Virginia Constitution and Code.

**HOWEVER, THE FOLLOWING COMMENTS ARE MADE BASED ON AN AUDIT AND REVIEW OF THE BUDGET DOCUMENT BY THIS OFFICE.**

W.Va. Code 7-7-6(c) authorizes the commission to pay to the assessor an amount not to exceed 10% of the base salary for work required by the agriculture commissioner. The certification that this work has been completed may not be granted until after January 1, 1997, therefore, the assessor may be paid a maximum of \$3,400.

With this written approval, the levying body shall meet on the third Tuesday in April to hear and consider any objections and to officially adopt the levy rates for property taxation. The clerk/recording officer, within three days, shall prepare and forward to the tax commissioner the officially adopted levy rates and levy order.

Wood County Commission

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Please take whatever corrective action is necessary to remedy these problems and notify this office of your intentions.

If you have any questions, please contact the Chief Inspector Division at 558-2540.

Very truly yours,  
James H. Paige III

State Tax Commissioner  
s/ Lisa Stanley  
By: Lisa Stanley, Director  
Chief Inspector Division

LS:cm"

An Order was prepared regarding this matter.

On this date, the County Commission of Wood County was in receipt of the list of securities from United National Bank, Parkersburg, West Virginia, which were pledged to secure deposits for Wood County. Said list is pursuant to an Order found in Order Book 56, at Page 437 and bearing the date of March 11, 1996 at which time two securities were released. An Order was prepared regarding this matter.

On this date, the County Commission of Wood County was in receipt of the Statements of Accounts for the Bond Fund, the Expense Fund and the Mortgage Reserve Fund from Bank One, West Virginia, Charleston; Charleston, West Virginia, in regard to the Brooke, Harrison, Marshall, Wetzel and Wood Counties, West Virginia Single Family Mortgage Revenue Refunding Bonds, Series 1992. The said Statements of Accounts are for the period of January 1, 1996 through March 31, 1996. All documentation pertaining to the said Single Family Mortgage Revenue Refunding Bonds is on file in the Office of the County Administrator. An Order was prepared regarding this matter.

On this date, the County Commission of Wood County was in receipt of the Statement of Account for the Escrow Account Fund and the Escrow Account - Expenditure Fund from One Valley Bank,

Charleston, West Virginia, in regard to the Wood County, West Virginia Single Family Mortgage Revenue Refunding Bond Issue, Series 1991 A. The said Statement of Account is for the period of September 30, 1995 through March 31, 1996. All documentation pertaining to the said Single Family Mortgage Revenue Refunding Bond is on file in the Office of the County Administrator. An Order was prepared regarding this matter.

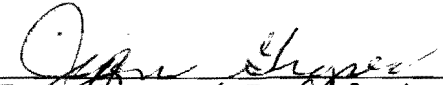
On this date, the Intent to Operate a Summer Day Camp, utilizing Veteran's Park located on Route 31, Wood County, West Virginia, was executed by Mary R. Rader, County Administrator, on behalf of the County Commission of Wood County. The Black Diamond Girl Scout Council will be holding their annual Mountaineer Brownie Day Camp at the said Veteran's Park on June 13, 14, 15, 1996. An Order was prepared regarding this matter.

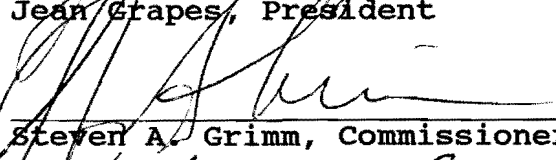
On this date, the County Commission of Wood County, in regular session, upon a motion made by Holmes R. Shaver, seconded by Steven A. Grimm and made unanimous by Jean Grapes, announced to all concerned, that they, as a Commission, are calling for a SPECIAL SESSION to be held on Tuesday, April 16, 1996 at 8:30 o'clock A.M., for the purpose of Laying the 1996/1997 Fiscal Year Levy in accordance with Chapter 11, Article 8, Section 15, of the West Virginia Code, as amended. An Order was prepared regarding this matter.

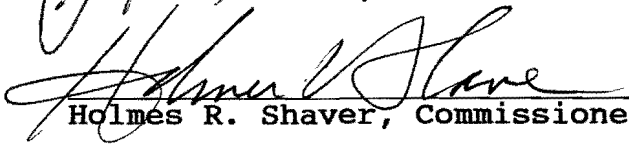
Having no further scheduled appointments or business to attend to, the County Commission adjourned at 12:00 Noon.

Approved:

THE COUNTY COMMISSION OF WOOD COUNTY

  
\_\_\_\_\_  
Jean Grapes, President

  
\_\_\_\_\_  
Steven A. Grimm, Commissioner

  
\_\_\_\_\_  
Holmes R. Shaver, Commissioner

PURCHASE ORDERS SIGNED ON APRIL 11, 1996

No.	21009	Stuart Oil	\$	3706.93
	21039	Stuart Oil		1853.00
	21051	Outdoor Empire Publishing		298.16
	21106	Parks Hardware & Supply		5.00
	21137	Franklin Fire Equipment		296.60
	21153	Sam's Club		414.39
	21157	Broadwaters Motorcar		45.72
	21160	Broadwaters Motorcar		15.09
	21167	U.S. Postmaster		20000.00