ORDERS - - - BOARD OF COMMISSIONERS, LEWIS COUNTY RECESS SESSION:

State of West Virginia;

County of Lewis, To-Wit;

In the office of the Clerk of the County Commission of the said County of Lewis, in the recess of said Commission on Tuesday, February 24, 2015.

Beverly J. Salisbury, daughter of Bettie B. Brumley, deceased, appeared at a former date and presented and offered for probate a paper writing bearing date the 10th day of September, 2009, purporting to be the Last Will and Testament of her said decedent.

And, it appearing to the Clerk that the said decedent, at the time of her death, had a known place of residence in the County of Lewis, State of West Virginia, and it further appearing that the said paper writing had attached thereto, an affidavit signed by Melissa S. Hiner and Sandra S. Stalnaker. The said affidavit set forth the fact that the said Bettie B. Brumley, the Testatrix, signed and declared the said paper writing as and for her Last Will and Testament in their presence and at the time thereof, the said Testatrix was of sound mind and disposing memory and over the age of eighteen. And, at the request of the said Testatrix, they, the said Melissa S. Hiner and Sandra S. Stalnaker signed their names to said paper writing in the presence of the said Testatrix and in the presence of each other as the attesting witnesses thereto.

The said Will being thus proved, is admitted to probate and ordered to be filed and recorded as directed by law.

Attest:

(ynthio S. Rower Clerk

State of West Virginia;

County of Lewis, To-Wit;

In the office of the Clerk of the County Commission of the said County of Lewis, in the recess of said Commission on Tuesday, February 24, 2015.

WHEREAS, Bettie B. Brumley, whose Last Will and Testament was this day fully proved, probated and admitted to record, therein named Beverly J. Salisbury and Randall R. Brumley as Co-Executrix and Co-Executor thereof and requested that no bond be required of them as such Co-Executrix and Co-Executor. THEREUPON, personally appeared the said Beverly J. Salisbury and Randall R. Brumley and qualified as Co-Executrix and Co-Executor of the Will of Bettie B. Brumley, deceased, by taking the oath prescribed by law.

It is stated by said Co-Executrix and Co-Executor that Bettie B. Brumley departed this life on the 18th day of February, 2015, aged eighty-nine years.

unthia S. Rowan Clerk

Attest:

ORDERS - - - BOARD OF COMMISSIONERS, LEWIS COUNTY RECESS SESSION:

State of West Virginia;

County of Lewis, To-Wit;

In the office of the Clerk of the County Commission of the said County of Lewis, in the recess of said Commission on Tuesday, February 24, 2015.

This day came Joyclyn S. Bunch, daughter of Wilma Rymer, deceased, and presented and offered for probate a paper writing bearing date the 27th day of April, 1979, purporting to be the Last Will and Testament of her said decedent.

And, it appearing to the Clerk that the said decedent, at the time of her death, had a known place of residence in the County of Lewis, State of West Virginia, and it further appearing that the said paper writing had attached thereto, an affidavit signed by Lyra B. Duncan and Mary E. Wiant. The said affidavit set forth the fact that the said Wilma Rymer, the Testatrix, signed and declared the said paper writing as and for her Last Will and Testament in their presence and at the time thereof, the said Testatrix was of sound mind and disposing memory and over the age of eighteen. And, at the request of the said Testatrix, they, the said Lyra B. Duncan and Mary E. Wiant signed their names to said paper writing in the presence of the said Testatrix and in the presence of each other as the attesting witnesses thereto.

The said Will being thus proved, is admitted to probate and ordered to be filed and recorded as directed by law.

Attest:
(unthin S. Rougn Clerk

State of West Virginia;

County of Lewis, To-Wit;

In the office of the Clerk of the County Commission of the said County of Lewis, in the recess of said Commission on Tuesday, February 24, 2015.

WHEREAS, Wilma Rymer, whose Last Will and Testament was this day fully proved, probated and admitted to record, therein named Junior Brooks Rymer as Executor thereof and requested that no bond be required of him as such Executor. Whereas, the said Junior Brooks Rymer has since departed this life. The Will further named Jack Dwayne Rymer as Executor thereof and requested that no bond be required of him as such Executor. Whereupon, the said Jack Dwayne Rymer has declined to serve as such Executor and requested that Joyclyn S. Bunch be appointed as Administratrix, CTA of the estate of their said decedent.

THEREUPON, Joyclyn S. Bunch as principal together with Western Surety/CNA Surety Company as her surety, entered into and acknowledged a bond in the penalty of One Thousand Five Hundred (\$1,500.00) Dollars, payable to the State of West Virginia, conditioned according to law, which bond is hereby approved and deemed sufficient. And, thereupon, the said Joyclyn S. Bunch qualified as Administratrix, CTA of the Estate of Wilma Rymer, deceased, by taking the oath prescribed by law.

It is stated by said Administratrix that Wilma Rymer departed this life on the 24th day of December, 2014, aged ninety years.

Attest:

inthia S. Kowim Clerk

ORDERS - - - BOARD OF COMMISSIONERS, LEWIS COUNTY

SPECIAL

SESSION: MONDAY, FEBRUARY 26, 2015

Commission sat pursuant to adjournment of Wednesday, February 18th, 2015, sitting as a Board of Equalization and Review.

PRESENT: Honorable Agnes G. Queen, President and Thomas V. Fealy Commissioner.

IN RE: BOARD OF EQUALIZATION AND REVIEW

February 26, 2015:

The Lewis County Commission sitting as a Board of Equalization and Review reconvened Thursday, February 26, 2015 at 9:00 AM.

The County Commission of Lewis, sitting as a Board of Equalization and Review (hereinafter referred to as "Board"), herby orders that pursuant to WV Code 11-3-24, the County's property books shall be corrected by entering the following:

Delegation: Posey, Oliver R.

Description 21-01-6N-19 Coal

278.88 AC Oil Creek

Action: The State Tax Department (Minerals Division) teleconferenced regarding the mineral assessment. After testimony of both parties, the Lewis County Commission reduced the reserve coal value from \$1,394 to \$279. This action was unanimously approved on a motion by Thomas Fealy and second by Agnes Queen.

Delegation: Sherrell, Michael A. & Barbara

Description: 02-6F-09

104.93 Ac Murphy's Creek

Action: The Lewis County Assessor recommended the appraisal of \$67,080 be modified to \$20,820. This action was unanimously approved on a motion by Tom Fealy and second by Agnes Queen.

Delegation: Sherrell, Michael A. & Barbara

Description: 02-6G-17

41.64 Ac Murphy's Creek

Action: The Lewis County Assessor recommended the appraisal of \$27,720 be modified to \$7,910. This action was unanimously approved on a motion by Tom Fealy and second by Agnes Queen.

Delegation: Sherrell, Michael A. & Barbara

Description: 02-6G-19.1

159.16 AC Murphy's Creek

Action: The Lewis County Assessor recommended the appraisal of \$83,460 be amended to \$16,740. This action was unanimously approved on a motion by Agnes Queen and second by Tom Fealy.

Delegation: Garrett, Virginia

Description: 03-5D-54

10.5 AC Rush Run

Action: Lewis County Assessor recommended the appraisal of \$9,300 be modified to \$2,100. This action was unanimously approved on a motion by Tom Fealy and second by Agnes Queen.

ORDERS - - - BOARD OF COMMISSIONERS, LEWIS COUNTY

SPECIAL

SESSION: MONDAY, FEBRUARY 26, 2015

Delegation: Butcher, Delmer J. and Helen T.

Description: 03-6E-51

Lot 10 Gee Lick

Action: The Lewis County Assessor recommended the appraisal of \$22,500 be amended to \$19,600. This action was unanimously approved on a motion by Agnes Queen and second by

Thomas Fealy.

Delegation: Carder, Donald G

Description: 04-8-62

Lot 13 Louie Park

Action: The Lewis County Assessor recommended the appraisal of \$10,680 be modified to \$9,600. This action was unanimously approved on a motion by Thomas Fealy and second by Agnes Queen.

Delegation: Brown, Matthew and Judith L.

Description: 04-8H-39.1

2.713 AC Stonecoal

Action: The Lewis County Assessor recommended the appraisal of \$165,060 be amended to \$161,160. This action was unanimously approved on a motion by Tom Fealy and second by Agnes Queen.

Delegation: Smith, Eric R.

Description: 05-1-66.8

1.0 AC Hackers Creek

Action: The Lewis County Assessor recommer ded the Class 4 value be removed. There is no garage apartment on this parcel. This action was unanimously approved on a motion by Tom Fealy and second by Agnes Queen.

Delegation: Parmer, Luther Dale, Sr.

Description: 07-11-1

.75 AC West Weston Arch Street

Action: The Lewis County Assessor recommended the appraisal of \$37,440 be amended to \$34,380 This action was unanimously approved on a motion by Tom Fealy and second by Agnes Queen.

Delegation: Whitehair, David Allen

Description: 07-12-211

Lot 24 Alum Avenue

Action: The Lewis County Assessor recommended the appraisal of \$10,080 be amended to \$6,420 This action was unanimously approved on a motion by Tom Fealy and second by Agnes Queen.

Delegation: Whitt, Dayton

Description: 07-14-43

Part Lot 1

Action: The Lewis County Assessor recommended the appraisal of \$12,720 be amended to \$5,520. This action was unanimously approved on a motion by Tom Fealy and second by Agnes Queen.

69 - 388

ORDERS -- BOARD OF COMMISSIONERS, LEWIS COUNTY

SPECIAL

SESSION: MONDAY, FEBRUARY 26, 2015

Delegation: Labbe, Edward

Description: 3-2E-47

30 AC Surface

Action: The Lewis County Assessor recommended the appraisal of \$17,580 be amended to \$15,240. This action was unanimously approved on a motion by Tom Fealy and second by Agnes

Delegation: Jackson, Eldon

Description: 3-3D-20

85.75 AC Isaac Fork

Action: The Lewis County Assessor recommended the appraisal of \$19,140 be amended to \$15,960. This action was unanimously approved on a motion by Tom Fealy and second by Agnes

Queen.

Delegation: Jackson, Eldon

Description: 03-3D-21

21.8 AC

Action: The Lewis County Assessor recommended the appraisal of \$6,720 be amended to \$4,320. This action was unanimously approved on a motion by Tom Fealy and second by Agnes

Delegation: Jackson, Eldon

Description: 03-3D-19

18 AC Isaac Fork

Action: The Lewis County Assessor recommended the appraisal of \$4,380 be amended to \$2,800 This action was unanimously approved on a motion by Tom Fealy and second by Agnes Queen.

Delegation: Hull, Eugene

Description: 07-11-79

Lot 13 Butcher Addition

Action: The Lewis County Assessor recommended the appraisal of \$6,260 be amended to \$4,620. This action was unanimously approved on a motion by Tom Fealy and second by Agnes

Delegation: Moneypenny, Lynn

Description: 03-2G-4

.22 Leading Creek

Action: The Lewis County Assessor recommended the appraisal of \$2,340 be amended to \$600. This action was unanimously approved on a motion by Tom Fealy and second by Agnes Queen.

Having considered all available evidence, the Board orders the aforementioned appraisal is properly derived according to the Legislative Regulations pertaining to the subject property; that the appraisal is derived using necessary component values, duly derived and promulgated by the Tax Commissioner, as is called for by the aforementioned regulation; and that the appraisal represents the true and actual value of the subject property, to be used in computing the ad valorem property tax due on the property.

Wherefore, in witness of the foregoing, the parties hereunto have affixed their signative this 26th day of February, 2015.

PRÉSIDENT

COMMISSIONER

COMMISSIONER

Having no further business to be reviewed and having approved all necessary changes and made such corrections and ordered fixed such valuations and assessments of the property of Lewis County, West Virginia for the tax year 2015, the Lewis County Commission convening as a Board of Equalization and Review will adjourn Sine Di at 9:40 AM. Unanimous motion by Thomas Fealy seconded by Agnes Queen.

ORDERED, That this Commission now adjourn until Monday, March 2nd,

2015.