

**ORDERS - - - BOARD OF COMMISSIONERS, LEWIS COUNTY  
SESSION: BOARD OF EQUALIZATION AND REVIEW  
THURSDAY, OCTOBER 24, 2016**

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Commission sat pursuant to adjournment of Monday, October 24, 2016 at 11:32 AM.

PRESENT: President Agnes G. Queen, Patrick D. Boyle and Thomas V. Fealy, Commissioners.

The foregoing proceedings of this Commission were approved and signed by the President.

**IN RE: BOARD OF EQUALIZATION AND REVIEW**

**October 24, 2016:**

In accordance with WV State Code §11-3-23A, §11-3-24, and §11-3-14B, the Lewis County Commission, sitting as a board of equalization and review, will come into session on October 24, 2016 at 1:00 PM at the Lewis County Courthouse, Weston, WV. The purpose of this body is to review and equalize county assessments as determined by the Lewis County Assessor's Office and/or the WV State Tax Department.

**The County Commission of Lewis, sitting as a Board of Equalization and Review (hereinafter referred to as "Board"), hereby orders that pursuant to WV Code §11-3-23A, §11-3-24, and §11-3-14B, the County's property books shall reflect the following:**

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**Delegation: George M. Smith, Esquire**

**Representing: OV Smith and Sons of Big Chimney, Inc.**

Description: 04-8G-48.1

32.51 Acres Surface and Coal Stonecoal

This review is a continuance requested by OV Smith and Sons via letter receipted in the Office of the Lewis County Commission on February 19, 2016.

Action: Sworn testimony was given by T. Chad Kelley, Lewis County Assessor and Gary Foster, Lewis County Deputy Assessor. OV Smith and Sons of Big Chimney is questioning the commercial value as recorded for tax year 2016 by the Lewis County Assessor's Office. OV Smith and Sons were informed that if they would present a current certified appraisal the county would review and if found to be accurate adopt as the commercial value. OV Smith and Sons presented a certified appraisal done by Goldman Associates, Inc., Todd Goldman, Vice-President, 1014 Bridge Road, Charleston, WV 25314. This appraisal was reviewed by the Lewis County Assessor's Office and found to be accurate.

Having considered all available evidence, the Board orders the aforementioned certified appraisal represents the true and actual value of the subject property and is to be used in computing the ad valorem property tax due on the property. The value is to be reduced from \$8,600,600.00 to \$5,300,000.00 Motion: Fealy-Queen

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**Delegation: Craig Griffith, Esquire**

**Representing: Consol Energy, Inc. DBA CNX Gas Company, LLC**

Description: Multiple Tracks (see attachment)

Minerals Oil and Gas

This review is a continuance requested by Consol Energy, Inc, DBA CNX Gas Company, LLC via facsimile transmission receipted in the Office of the Lewis County Commission on February 17, 2016.

Action: Sworn testimony was given by Nancy Sitton, a witness for CNX Agent, Jim Harden, a witness for CNX and Cindy Hoover, West Virginia State Tax Department Mineral Division. Consol Energy, Inc. was represented by Craig Griffith, Esquire and the West Virginia State Tax Department was represented by Jan Madrevich, Esquire. Consol Energy, Inc. DBA CNX Gas Company, LLC is questioning the state tax departments methodology in determining the taxation of conventional and Marcellus wells in respect to their formula set in accordance with the requirements of §§110 CSR 1-L, 1-J, and recorded in the Office of the Secretary of State on August 29, 2014. The company believes this formula and the values calculated do not reflect the actual operating expenses and production income of these wells. They request the company's data be used for assessment purposes. The State Tax Department used calculation set for the entire State of West Virginia and the department's position is that these values are a fair and accurate assessment. All evidence presented by both sides was entered into record.

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Having considered all available evidence, the Board orders the aforementioned appraisals are properly derived according to the Legislative Regulations pertaining to the subject property; that the appraisals are 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. Motion: Fealy-Queen

**Delegation: Matthew Brown**

**Representing: Matthew and Judith Brown**

Description: 04-8H-42.3

4.63 Acres Stonecoal

This review is a continuance requested by Matthew and Judith Brown via letter received in the Office of the Lewis County Commission on February 19, 2016.

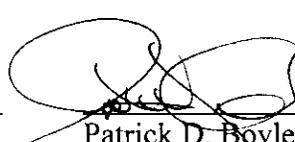
Action: Sworn testimony was given by T. Chad Kelley, Lewis County Assessor, Gary Foster, Lewis County Deputy Assessor, and Matthew Brown. Mr. Brown questioning the value as recorded for tax year 2016 by the Lewis County Assessor's Office. Mr. Brown stated that this property is in the floodplain and therefore the value should be less. Also, this building is valued higher than his other buildings on adjacent properties. Mr. Kelley and Mr. Foster noted that the building on the adjacent properties were older than this building therefore had a lesser value. Also, the State Tax Department does not provide a decrease in values for the floodplain. The Assessor and County Commission informed Mr. Brown that if he would present a current certified appraisal the county would review and if found to be accurate adopt as the value of for this building..

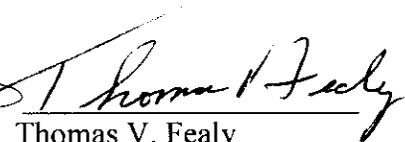
Having considered all available evidence, the Board orders the aforementioned appraisals are properly derived according to the Legislative Regulations pertaining to the subject property; that the appraisals are derived using necessary component values, duly derived and promulgated by the Tax Commissioner, 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. Motion: Fealy-Queen

Having no further action being required of the Board of Equalization and Review for the County of Lewis for tax year 2016, the board will adjourn sine die. Motion: Fealy-Queen

Wherefore, in witness of the foregoing, the parties hereunto have affixed their signature this 7<sup>th</sup> day of November, 2016.

  
Agnes G. Queen  
President

  
Patrick D. Boyle  
Commissioner

  
Thomas V. Fealy  
Commissioner

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City of Lewis County, LLC  
Tax Year 2016-2017  
Lewis County, NY

Table with columns: ID, ACCOUNT, AN, PROPERTY DESCRIPTION, New Assessed Value, Property Value, Value to be Collected. Rows include various property IDs and descriptions.

City of Lewis County, LLC  
Tax Year 2016-2017  
Lewis County, NY

Table with columns: ID, ACCOUNT, AN, PROPERTY DESCRIPTION, New Assessed Value, Property Value, Value to be Collected. Rows include various property IDs and descriptions.

City of Lewis County, LLC  
Tax Year 2016-2017  
Lewis County, NY

Table with columns: ID, ACCOUNT, AN, PROPERTY DESCRIPTION, New Assessed Value, Property Value, Value to be Collected. Rows include various property IDs and descriptions.

City of Lewis County, LLC  
Tax Year 2016-2017  
Lewis County, NY

Table with columns: ID, ACCOUNT, AN, PROPERTY DESCRIPTION, New Assessed Value, Property Value, Value to be Collected. Rows include various property IDs and descriptions.

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CRS Real Services, LLC  
Tel: 761-214-8761/8  
Lewis County, NY

Table with columns: CV, ACCOUNT, AM, PROPERTY DESCRIPTION, New Assessment Value, Change in Value, and Taxpayer Balance. Rows 1-27.

CRS Real Services, LLC  
Tel: 761-214-8761/8  
Lewis County, NY

Table with columns: CV, ACCOUNT, AM, PROPERTY DESCRIPTION, New Assessment Value, Change in Value, and Taxpayer Balance. Rows 28-54.

CRS Real Services, LLC  
Tel: 761-214-8761/8  
Lewis County, NY

Table with columns: CV, ACCOUNT, AM, PROPERTY DESCRIPTION, New Assessment Value, Change in Value, and Taxpayer Balance. Rows 55-81.

CRS Real Services, LLC  
Tel: 761-214-8761/8  
Lewis County, NY

Table with columns: CV, ACCOUNT, AM, PROPERTY DESCRIPTION, New Assessment Value, Change in Value, and Taxpayer Balance. Rows 82-108.

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CGP For Company, LLC  
Tax Year 7/1/15-6/30/16  
Lewis County, NY

Table with columns: Account, Description, New Agreement Value, Property Value, and Value for Comparison. Contains multiple rows of financial data.

CGP For Company, LLC  
Tax Year 7/1/15-6/30/16  
Lewis County, NY

Table with columns: Account, Description, New Agreement Value, Property Value, and Value for Comparison. Contains multiple rows of financial data.

CGP For Company, LLC  
Tax Year 7/1/15-6/30/16  
Lewis County, NY

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Tax Year 7/1/15-6/30/16  
Lewis County, NY

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CGP For Company, LLC  
Tax Year 7/1/15-6/30/16  
Lewis County, NY

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CGP For Company, LLC  
Tax Year 7/1/15-6/30/16  
Lewis County, NY

Table with columns: Account, Description, New Agreement Value, Property Value, and Value for Comparison. Contains multiple rows of financial data.

