

GRANT COUNTY COMMISSION  
PETERSBURG, WEST VIRGINIA 26847

GRANT COUNTY COMMISSION MINUTES

**Date:** February 18, 2020    **Time:** 9 a.m.    **Location:** Conference Room  
Grant County Courthouse

**Commissioners:**

Doug Swick  
Jeff Berg  
Scotty Miley

**Reporting:**

The Board of Review and Equalization reconvened February 18, 2020 at 9 a.m.

**MOTION: Miley-Berg**

Today's meeting is for minerals and mineral rights of the county. There was one hearing scheduled for this day.

Jenny Rexrode, Chief Tax Deputy and Steven Swingle, tax payer, appeared before the Commission. Lori Frees and Chris Farmer with the State appeared by phone.

Commissioner Swick then swore in Steven Swingle. Mr Swingle read the following account numbers:

1. 05-9999-0000-1201-0000/1234.54 acres, coal only
2. 05-9999-0000-0110-0000/167 acres, minerals
3. 05-9999-0000-0100-0000/210 acres, minerals
4. 05-9999-0000-0090-0000/245 acres, 120 p minerals
5. 05-9999-0000-0970-0000/11 acres, minerals ½ oil & gas

Ms. Frees asked if Mr. Swingle had received a letter from the State or if this was a general petition. Mr. Frees stated that it was a general petition.

Ms. Frees stated that in the event no map has been submitted in for a certain amount of years the property received a general taxation, and they will no be able to review it.

Ms. Frees stated that if the taxpayer had any documentation or reasons why the taxes should be reduced, then that should be heard first. Mr. Swingle stated there aren't any active permits or anything on the property at the moment.

Ms. Frees stated that with regard to #05-9999-0000-0970-0000 there was no coal value showing. Mr. Swingle stated that the description was O & G x coal. Ms. Frees stated that meant it was oil and gas, excluding coal. Mr. Farmer asked if there was a well on the property. Mr. Swingle stated that there was none that he was aware of. Mr. Farmer stated that the tax on the property cannot be changed.

Ms. Frees stated that one of the remaining four properties may be reduced, but the other three cannot be changed.

Ms. Frees stated that #05-9999-0000-0100-0000 went from an original coal value reserve of 7,429 to 5,574. Mr. Swingle asked how this was determined. Ms. Frees stated there are six good mineable seams on the property. One of the seams had less acreage than the map and appraisal system originally picked up.

Mr. Swingle asked if #05-9999-0000-0090-0000 had any changes. Ms. Frees stated that it would remain as is.

Mr. Swingle asked of there would be any changes to #05-9999-0000-0110-0000. Ms. Frees stated there would be no changes. The acreage is un-mineable and is taxed as low as it can be.

Mr. Swingle then inquired with regard to #05-9999-0000-1201-0000. This one is coal only and is 1234.54 acres. He stated that the acreage does not always match up. Ms. Frees stated that the taxes are not capped at the surface acreage, but rather the acres per natural resource.


Mr. Swingle stated that there is no active mine or permits. He wanted to know how the taxes were determined. The State goes by a computer program because they cannot physically look at all of the properties.

Ms. Frees stated that #05-9999-0000-1201-0000 can be changed to \$177,571 for reserved coal.

Mr. Swingle stated that he had no further questions.

**ACTION:** A Motion was made to accept the necessary changes that the State made to the property. **MOTION: Miley-Berg**

**ADJOURNMENT:** Having no other appointments scheduled, this Board of Review and Equalization adjourns sine die. **MOTION: Miley-Berg**

  
PRESIDENT

ATTEST:

  
CLERK OF THE COUNTY COMMISSION

2-25-2020  
DATE APPROVED