

STATE OF WEST VIRGINIA  
RANDOLPH COUNTY COMMISSION SS:

At a special session of the County Commission in and for the aforesaid County and State, at the James Cain Court House Annex, on the 2nd day of February, 2021 at 10:00 A.M.

Present: Randolph County Commission President, Mark Scott and Commissioners Chris See and David Kesling

Randolph County Assessor, Phyllis Yokum and Appraisers, Charles Keller, David Riddle and Lance Marcum were also present.

Commissioner Scott called the meeting to order for the 2021 session of the Board of Equalization and Review.

Randolph County Deputy Clerk, Ryan Stanley, swore in Phyllis Yokum, Charles Keller, David Riddle and Lance Marcum

Assessor Yokum said no one is scheduled for today or any days in the future. She said they are asking them to make an appointment if they would like to come. She said they mailed out 650 increase notices and some people called but they worked it out over the phone. She said the managed timberland did go up and there is nothing she can do about that. She said people would have to call the State regarding that.

Assessor Yokum said Randolph County is holding our own with our values. She said this is just a preliminary report and she will have the final value down March 1<sup>st</sup>. She said lumber mills and industrial values are down but so far that is not hurting our values.

Commissioner Kesling moved to go into recess until February 5, 2021 at 10:00 a.m.  
All yes – Motion passed unanimously

**FEBRUARY 5, 2021 10:00 A.M.**

Randolph County Commissioners David Kesling and Chris See were present along with Randolph County Assessor, Phyllis Yokum and Appraisers Charles Keller, David Riddle and Lance Marcum.

Assessor Yokum said there are no hearings scheduled with her office. She said if anyone schedules she would contact the Commission to convene as soon as possible.

Commissioner Kesling moved to recess the meeting until Tuesday February 9, 2021 at 10:00 a.m. All yes – Motion passed unanimously

**FEBRUARY 9, 2021 10:00 A.M.**

Randolph County Commissioners Mark Scott, Chris See and David Kesling were all present.

Assessor, Phyllis Yokum was present.

Commissioner Scott called the meeting out of recess.

Assessor Yokum said there is no one scheduled for today.

Commissioner Kesling moved to recess until Thursday February 11, 2021 at 4:00 p.m.  
All yes -- Motion passed unanimously

**FEBRUARY 11, 2021 4:00 P.M.**

Randolph County Commissioners Mark Scott and David Kesling were present.

Commissioner Scott called the meeting out of recess.

Commissioner Scott called Assessor Phyllis Yokum on the phone and she said no one was scheduled for today.

Commissioner Kesling moved to go into recess until Wednesday February 17, 2021 at 10:00 a.m.  
All yes -- Motion passed unanimously

**FEBRUARY 17, 2021 10:00 A.M.**

Randolph County Commissioners Mark Scott, David Kesling and Chris See were present.

Randolph County Assessor, Phyllis Yokum was present.

Commissioner Scott called the meeting out of recess.

Commissioner Scott said there is one item for consideration today which is a letter received by the County Clerk from Coastal Timberlands Company. (See attached copy)  
Commissioner Scott read the letter out loud.

Assessor Yokum said this letter came into the County Clerk's Office yesterday. Ms. Yokum said she called Mr. Feathers and explained the options to him. She said she told him there were two more days of Board of Review and Equalization meetings and he could come in person or they could read his letter. She said the other option she told him about was to send a certified letter to the County Clerk asking for a hearing in October. Mr. Feathers told her that he had gotten a letter from every County in the State. Ms.

Yokum said the State sets these values, not her. She said the forestry association spoke to the State about this and they did get a reduction for one parcel. She said Coastal Timberlands wants their values frozen from last year to this year and they want it on record that they are protesting.

Commissioner Scott asked if it was rare to freeze the value? Assessor Yokum said yes it is and it is difficult to do that for one and not the others. Commissioner Scott said they State sets the values so the complaint they have is with the State, not the County.

Assessor Yokum read the WV Code 11-1C-5b on how the values are set by the WV State Tax Commissioner.

Commissioner Kesling moved to deny the request from Coastal Timberlands Company to freeze the increase in taxes for 2021.  
All yes – Motion passed unanimously

Assessor Yokum presented a letter for the County Commissioners to sign to send to Coastal Timberlands Company.

Commissioner Scott read the letter out loud. (See attached copy)

Commissioner See moved to recess the Board of Review and Equalization until tomorrow February 17, 2021 at 10:00 a.m.  
All yes – Motion passed unanimously

**FEBRUARY 18, 2021 10:00 A.M.**

Randolph County Commissioners Mark Scott, David Kesling and Chris See were present.

Commissioner Scott called the meeting out of recess.

Commissioner Scott called Assessor Phyllis Yokum on the phone. She is out of the office today because of COVID protocol.

Assessor Yokum said no one was scheduled for today.

Commissioner See moved to go into recess until 12:00 unless someone comes in.  
All yes – Motion passed unanimously

**12:00 p.m.**

All Commissioners present

Commissioner Scott called meeting out of recess

Commissioner Scott called Assessor Yokum on the phone. She said no one has called or come into her office.

Commissioner Scott said there are no more matters before the Board of Review and Equalization.

Commissioner See moved to adjourn the Board of Review and Equalization, Sine Die, for 2021.

All yes – Motion passed unanimously.

Attest: \_\_\_\_\_



Timberland Management

P.O. Box 709  
Suckhannon, West Virginia 26201  
Phone: 304-460-7000  
Fax: 304-460-7100

February 12, 2021

Randolph County Clerk  
Attn: Brenda Wiseman  
2 Randolph Ave.  
Elkins, WV 26241

Re: Managed Timberland Notice of Increase in Appraisals

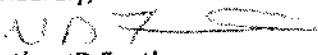
Dear Brenda,

Coastal Forest Resources Company dba Coastal Timberlands Company recently received 2021 Notices of Increase in Appraisals for essentially every parcel of ownership that is enrolled in the Managed Timberlands Program throughout your county as well as the state of West Virginia. This is not only a grave concern for Coastal but many of the other participants in the program. It has been determined by the State Tax Commissioner that the increase is a dramatic 16 to 20 percent and of which is also reflected in the Notices that Coastal has received.

It has been widely documented the impacts COVID 19 and the Trade Tariffs have had on the hardwood industry and many others. The hardwood industry in 2020 suffered one of the worst years in recent history and maybe ever. As an industry, hardwood lumber production, sales, exports, and prices were all significantly below average years. Within Coastal specifically, timber sale volumes from the managed timberlands were down over 25 percent, the average dollar per thousand board feet down over 27 percent and total revenue from timber sales down 30 percent.

The other significant issue that the hardwood industry is currently facing is the faulty formula used to calculate the Managed Timberlands tax rate of which is sole reason for the 16 to 20 percent increase. Enclosed is a document that was prepared by the West Virginia Forestry Association in collaboration with its members that specifically details the issues in which I ask that you take the time to review.

Coastal Forest Resources Company dba Coastal Timberlands Company is formally appealing the Notices of Increase in Appraisals it received from Randolph County based on the merits of the aforementioned facts and issues. Enclosed please find Coastal's Tax Parcel Listing. Coastal requests a freeze on the increase in taxes for 2021 and allow the West Virginia hardwood industry time to find a solution to the tax formula. Thank you for your consideration on this matter.

Sincerely,  
  
Nathan D Feather  
Coastal Timberlands Company  
Northern Regional Manger

RECEIVED  
2021 FEB 16 PM 8:51  
ASSessor's OFFICE  
RANDOLPH COUNTY  
FILED

# Randolph County Commission



## Commissioners

David L. Kesling

Chris See

Mark D. Scott

February 17, 2021

Nathan D. Feather  
Coastal Timberlands Company  
PO Box 709  
Buckhannon, WV 26201

RE: Managed Timberland Notice of Increase in Appraisals

Dear Mr. Feather,

The Randolph County Commission, sitting as the Board of Review & Equalization, has reviewed your letter and considered your request. We understand the strain that Covid-19 has put on our commercials and industrial business owners; however, WV Code 11-1C-5b states that the WV State Tax Commissioner is to provide a method to appraise all managed timberland in the state so that all such property is valued in the same manner no matter where it is situated in the state. We feel it would be detrimental to change any managed timberland values set by the WV State Tax Commissioner. Also, we can't treat one entity differently from others. Therefore, we are denying your request to freeze the increase in taxes for 2021.

We wish you luck in finding a solution to the tax formula for managed timberland that will be beneficial both for the State and our timber industry.

Sincerely,

Handwritten signature of Mark Scott in black ink.

Mark Scott, President

Handwritten signature of Chris See in black ink.

Chris See

Handwritten signature of David Kesling in black ink.

David Kesling