

Joshua D. Brumfield

Assessor of Lincoln County

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Date: June 26, 2013

To: Mark W. Matkovich, WV State Tax Commissioner

From: Joshua D. Brumfield, Lincoln County Assessor

Cc. Governor Earl Ray Tomblin, Senator Art Kirkendoll, Senator Ron Stollings, Delegate Josh Stowers, Delegate Jeff Eldridge, Delegate Kevin Craig, Delegate Jim Morgan, PVC Chairman Jeff Amburgy and Citizens of Lincoln County

Dear Mr. Mark W. Matkovich,

As the newly elected Assessor in Lincoln County, I take great pride in running my office with honesty and integrity. It is also very important to me that this office function in accordance with West Virginia state law, policy and procedure. However, my greatest responsibility and honor is to be a representative of the people of Lincoln County.

The purpose of this letter is to address the impact Senate Bill 541 will have on Lincoln County. After meeting with Faith Dangerfield, from the West Virginia State Tax Office, on June 6, 2013, I was made aware of how the passage of this bill in March 2007 could have devastating financial affects to the tax payers and local school board in Lincoln County.

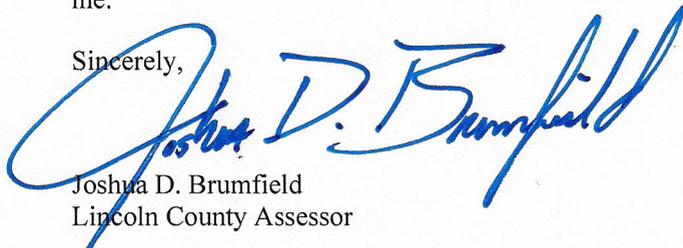
In 2007, when Senate Bill 541 was passed, county assessor's had 6 years, if needed, to gradually raise property valuations to meet the expectations of the law by 2013. In my meeting with Mrs. Dangerfield, I was informed that property valuations over the past several years in Lincoln County were "Well under current market value". Additionally, I was informed that there was no attempt to correct the problem during the time allocated from 2007-2013. As a consequence, I am now charged with bringing several years of property valuations "up to standard" in 1 year. Due to the disregard of the former administration, the citizens of Lincoln County are facing a sudden, unforeseen tax increase.

Let me assure you that I intend to meet all state requirements, policies and procedures. However, due to the unrealistic time frame passed on by the prior administration, I am requesting a "waiver" from the state to allow the valuation corrections to be done in a stepwise, fair and equitable way.

As I stated, I represent the people of Lincoln County and it is my duty to represent them in a way that does not cause them a financial burden at no fault of their own. I hope that you will strongly consider my request to resolve the mistakes of the past administration and allow me to correct these issues in a more time efficient manner. While I respect the direction of the state, I do ask that you take careful consideration and review each and every county individually and consider each of their very own unique circumstances.

Thank you for taking the time to consider this request, I trust that you will make a prudent decision and extend **the July 1st, 2013 deadline** at least 3 years for the citizens of Lincoln County. Should you have any questions please feel free to contact me.

Sincerely,



Joshua D. Brumfield
Lincoln County Assessor