

West Virginia Board of Public Works
Monday, February 9, 2026 – 1:30 p.m.
Governor’s Cabinet and Conference Room
Minutes

Attendees:

Members

Governor Patrick Morrisey
Secretary of State Kris Warner
Commissioner of Agriculture Kent Leonhardt
State Superintendent of Schools Michele Blatt
State Auditor Mark Hunt
Attorney General J.B. McCuskey
State Treasurer Larry Pack

Guests:

Commissioner Matthew Irby, State Tax Department
Frank Capehart, State Tax Department
Ting Zhu, State Tax Department
Sarah Runyon, Division of Highways
Cassandra Means-Moore, Attorney General’s Office
John Willems, Attorney General’s Office
Jakeb Shuck, Department of Agriculture
Lora Lane, Auditor’s Office
Scott Caudill, Auditor’s Office
Megan Richardson, Auditor’s Office
Sean Whelan, Governor’s Office
Donald Kersey, Secretary of State’s Office
Wes Poole, Secretary of State’s Office
Maureen Lewis, Secretary of State’s Office

The West Virginia Board of Public Works re-convened on Monday, February 9, 2026 at 1:30 p.m. in the Governor’s Cabinet and Conference Room, Building 1, Suite 10 of the State Capitol Complex. The meeting was called to order and chaired by Governor Morrisey. A quorum of members was present.

The second item on the agenda was the approval of minutes from the December 19, 2025 WV Board of Public Works meeting. Auditor Hunt made a motion to approve the minutes. Commissioner Leonhardt seconded the motion. The motion carried.

Governor Morrisey stated that the Right of Way Director from the Division of Highways, Sarah Runyon, had to testify in a Legislative committee shortly. The Board took up item VI on the agenda, consideration and vote on the approval of the following deed:

1. Between the City of Bridgeport and the West Virginia Department of Transportation, Division of Highways dated September 23, 2025, approved as to form by the Attorney General’s Office January 20, 2026.

Sarah Runyon addressed the Board. She stated the transfer is part of the Benedum Drive widening project which is to better accommodate traffic flow in the area due to growth.

Auditor Hunt made a motion to the deed. Secretary Warner seconded the motion. The motion carried.

The next item on the agenda was the discussion, review and vote on the final tax assessments for public utility companies for tax year 2026. Commissioner Irby addressed the Board. He referred to a document prepared by the Tax Department and distributed to Board members containing some adjustments to the tentative values. The adjustments were made after receiving additional information from taxpayers and considering the comments made by some of the taxpayers at the last meeting. The document also contains the final adjusted numbers which results in a reduction of approximately 99 million dollars to a total value of approximately 16 billion 197 million dollars. This is the recommended final assessments for the public utilities for tax year 2026. Commissioner Leonhardt asked if this was still an increase. Commissioner Irby replied that it is a reduction from the tentative values, but an increase over last year's values of about 1.4 million dollars. Governor Morrissey asked what is attributed to the changes. Commissioner Irby replied that it relates to the argument for economic obsolescence that had been presented. They went back and looked at both return on investment and return on equity. The adjustments were based on looking at both of those things compared to industry standards.

Auditor Hunt made a motion to approve the recommended final assessments for public utility companies for tax year 2026. Commissioner Leonhardt seconded the motion. The motion carried.

The fourth item on the agenda was the request for relief from erroneous assessment from UGI Appalachia LLC that was held over from the December 19, 2025 meeting. Governor Morrissey stated that at the last meeting the Board asked the Tax Commissioner to provide a proposal of resolution for the Attorney General and the Tax Commissioner to be able to present options to the Board. Secretary Warner made a motion that the Board go into executive session to hear the advice of the Attorney General regarding this agenda item and other settlement matters. AG McCuskey seconded the motion. The motion carried. The Board went into executive session.

The Board came out of executive session after receiving legal advice from the Attorney General. Governor Morrissey stated that no action had been taken during the executive session.

AG McCuskey made a motion that at the next meeting of the Board of Public Works, Air Cargo LLC be invited to discuss issues related to their tax payments to the Board for roughly the last 25 years. He noted that this item was not on the agenda. The issue was discussed in executive session, and the Board would like to discuss this issue with Air Cargo in public session at the next meeting of the Board of Public Works. Auditor Hunt seconded the motion. The motion carried.

AG McCuskey made a motion that the Board take action in consideration of UGI Appalachia LLC's request for relief from erroneous assessment for tax payments in fiscal years 2021 and 2022. He continued, as background information for this motion, UGI Appalachia has asked the Tax Division for relief based on their claim of clerical errors, all of which have exceeded the amount of time that is statutorily allowable. If the Board were to give them the relief requested, it would be doing so outside of what the general legal compliance within the Tax Department would be. Secretary Warner seconded the motion. Governor Morrissey asked if there was discussion. Auditor Hunt asked if the motion was to disapprove. AG McCuskey re-stated the motion to move that the Board vote to disapprove the request by UGI Appalachia LLC for tax relief from tax years 2021 and 2022 based

upon the fact that their request for relief fell outside of the statutory time frame for which that kind of relief could be granted. Secretary Warner seconded the motion. The motion carried.

The next item on the agenda was to certify tax rates on each class of property according to the provisions of W. Va. Code §11-8-8. Governor Morrissey stated that this is an administrative task. The tax rates are already set in statute. There is no ability to do anything substantive. He continued that each year the Board has to re-certify the rates. He suggested that this may be something that should be changed in code. He read the rates that are set in W. Va. Code §11-8-6a.

Auditor Hunt made a motion to certify the statutory tax rates. AG McCuskey seconded the motion. The motion carried.

The final item on the agenda was adjournment. With no further business, Auditor Hunt made a motion to adjourn. Secretary Warner seconded the motion. The motion carried. The meeting was adjourned.



Kris Warner, Secretary of State and
Ex-Officio Secretary of the
Board of Public Works