

**PUBLIC SCHOOL SUPPORT PROGRAM
LOCAL SHARE CALCULATIONS @ 85%
AND CLASS I LEVY RATE @ 19.40
FOR THE 2025-26 YEAR**

Property Class	Taxable Assessed Valuations	Estimated Assessed Valuation TIF	Assessed Valuation Less TIF	Regular Levy Rates	Local Share
Class I	-	-	-	19.40	\$ -
Class II	50,427,513,318	913,913,184	49,513,600,134	38.80	192,112,771
Class III	53,917,526,281	1,156,464,289	52,761,061,992	77.60	409,425,840
Class IV	<u>17,945,762,577</u>	<u>957,733,820</u>	<u>16,988,028,757</u>	77.60	<u>131,827,101</u>
Total	<u>122,290,802,176</u>	<u>3,028,111,293</u>	<u>119,262,690,883</u>		733,365,712

Projected regular levy gross tax collections at applicable rates

623,360,859

Less:

Allowance for uncollectibles (4% of gross)

29,334,630

Allowance for Assessor's Valuation Fund

13,196,387

Funding for Growth Counties School Facilities Act

691,488

Adjustment to Cap Marshall at Step 8 Calculated Amount

6,372,004

Adjustment to Cap Tyler at Step 8 Calculated Amount

6,517,194

Adjustment to Cap Wetzel at Step 8 Calculated Amount

446,188

Local Share Calculation at 19.40c for Class I Property - 2025-26

\$ 566,802,968

Local Share Appropriation - 2024-25

592,781,390

Increase From Previous Year's Local Share Appropriation

\$ (25,978,422)

OSF

04/08/25

Local Share 26 at 19.40c

**COUNTY BOARDS OF EDUCATION
LOCAL SHARE CALCULATIONS AT
CLASS I LEVY RATE OF 19.40c/\$100 OF ASSESSED VALUATIONS
FOR THE 2025-26 YEAR**

County	Class I				Class II	
	Taxable Assessed Valuation	Assessed Valuation TIF	Assessed Valuation Less TIF	Proj. Tax Collections @ 19.40	Taxable Assessed Valuation	Assessed Valuation TIF
Barbour	-	-	-	-	397,238,904	-
Berkeley	-	-	-	-	5,926,447,958	67,973,930
Boone	-	-	-	-	306,084,516	-
Braxton	-	-	-	-	322,856,992	-
Brooke	-	-	-	-	408,517,745	-
Cabell	-	-	-	-	1,869,839,835	5,863,160
Calhoun	-	-	-	-	111,783,602	-
Clay	-	-	-	-	119,504,568	-
Doddridge	-	-	-	-	186,094,408	-
Fayette	-	-	-	-	729,769,318	160,900
Gilmer	-	-	-	-	156,369,550	-
Grant	-	-	-	-	308,876,458	-
Greenbrier	-	-	-	-	1,178,422,602	311,366,240
Hampshire	-	-	-	-	946,677,450	-
Hancock	-	-	-	-	509,764,310	-
Hardy	-	-	-	-	584,227,164	-
Harrison	-	-	-	-	1,890,287,674	79,383,350
Jackson	-	-	-	-	643,077,832	-
Jefferson	-	-	-	-	4,182,480,690	-
Kanawha	-	-	-	-	4,437,025,510	189,930
Lewis	-	-	-	-	400,771,152	-
Lincoln	-	-	-	-	258,646,045	-
Logan	-	-	-	-	345,464,878	-
Marion	-	-	-	-	1,671,472,358	39,344,240
Marshall	-	-	-	-	654,959,984	54,610
Mason	-	-	-	-	591,191,121	-
McDowell	-	-	-	-	45,983,416	-
Mercer	-	-	-	-	1,206,621,999	-
Mineral	-	-	-	-	685,606,432	-
Mingo	-	-	-	-	168,446,340	-
Monongalia	-	-	-	-	3,236,900,568	41,357,330
Monroe	-	-	-	-	406,330,932	-
Morgan	-	-	-	-	943,836,047	-
Nicholas	-	-	-	-	487,077,856	-
Ohio	-	-	-	-	1,069,670,226	-
Pendleton	-	-	-	-	410,749,522	-
Pleasants	-	-	-	-	199,223,554	-
Pocahontas	-	-	-	-	415,103,320	-
Preston	-	-	-	-	938,965,656	-
Putnam	-	-	-	-	2,357,639,380	245,221,660
Raleigh	-	-	-	-	1,470,500,706	120,439,220
Randolph	-	-	-	-	735,478,968	1,846,544
Ritchie	-	-	-	-	299,302,061	-
Roane	-	-	-	-	360,879,700	-
Summers	-	-	-	-	340,864,656	-
Taylor	-	-	-	-	507,830,707	-
Tucker	-	-	-	-	450,961,437	-
Tyler	-	-	-	-	225,317,474	-
Upshur	-	-	-	-	571,688,876	-
Wayne	-	-	-	-	634,491,522	-
Webster	-	-	-	-	73,492,193	-
Wetzel	-	-	-	-	352,354,812	-
Wirt	-	-	-	-	135,873,322	-
Wood	-	-	-	-	2,442,653,194	712,070
Wyoming	-	-	-	-	115,815,818	-
Total	-	-	-	-	50,427,513,318	913,913,184

**COUNTY BOARDS OF EDUCATION
LOCAL SHARE CALCULATIONS AT
CLASS I LEVY RATE OF 19.40c/\$100 OF ASSESSED VALUATIONS
FOR THE 2025-26 YEAR**

County	Class II		Class III			
	Assessed Valuation Less TIF	Proj. Tax Collections @ 38.80	Taxable Assessed Valuation	Assessed Valuation TIF	Assessed Valuation Less TIF	Proj. Tax Collections @ 77.60
Barbour	397,238,904	1,541,287	602,705,594	-	602,705,594	4,676,995
Berkeley	5,858,474,028	22,730,879	2,618,883,090	170,888,070	2,447,995,020	18,996,441
Boone	306,084,516	1,187,608	662,271,245	-	662,271,245	5,139,225
Braxton	322,856,992	1,252,685	431,858,950	-	431,858,950	3,351,225
Brooke	408,517,745	1,585,049	646,355,770	-	646,355,770	5,015,721
Cabell	1,863,976,675	7,232,229	1,303,737,272	21,787,183	1,281,950,089	9,947,933
Calhoun	111,783,602	433,720	409,747,224	-	409,747,224	3,179,638
Clay	119,504,568	463,678	160,056,402	-	160,056,402	1,242,038
Doddridge	186,094,408	722,046	1,395,129,116	-	1,395,129,116	10,826,202
Fayette	729,608,418	2,830,881	801,097,609	2,775,780	798,321,829	6,194,977
Gilmer	156,369,550	606,714	232,603,532	-	232,603,532	1,805,003
Grant	308,876,458	1,198,441	969,999,313	-	969,999,313	7,527,195
Greenbrier	867,056,362	3,364,179	876,495,227	133,930,780	742,564,447	5,762,300
Hampshire	946,677,450	3,673,109	639,280,616	-	639,280,616	4,960,818
Hancock	509,764,310	1,977,886	492,752,128	-	492,752,128	3,823,757
Hardy	584,227,164	2,266,801	459,241,552	-	459,241,552	3,563,714
Harrison	1,810,904,324	7,026,309	1,784,202,736	18,482,538	1,765,720,198	13,701,989
Jackson	643,077,832	2,495,142	1,041,953,215	-	1,041,953,215	8,085,557
Jefferson	4,182,480,690	16,228,025	1,188,217,983	-	1,188,217,983	9,220,572
Kanawha	4,436,835,580	17,214,922	2,985,997,676	464,540	2,985,533,136	23,167,737
Lewis	400,771,152	1,554,992	770,806,991	-	770,806,991	5,981,462
Lincoln	258,646,045	1,003,547	232,642,844	-	232,642,844	1,805,308
Logan	345,464,878	1,340,404	981,437,406	-	981,437,406	7,615,954
Marion	1,632,128,118	6,332,657	778,706,217	-	778,706,217	6,042,760
Marshall	654,905,374	2,541,033	5,831,198,770	270,282,388	5,560,916,382	43,152,711
Mason	591,191,121	2,293,822	684,515,174	-	684,515,174	5,311,838
McDowell	45,983,416	178,416	534,710,624	-	534,710,624	4,149,354
Mercer	1,206,621,999	4,681,693	915,710,803	-	915,710,803	7,105,916
Mineral	685,606,432	2,660,153	504,389,578	-	504,389,578	3,914,063
Mingo	168,446,340	653,572	597,604,881	-	597,604,881	4,637,414
Monongalia	3,195,543,238	12,398,708	2,726,624,679	213,539,513	2,513,085,166	19,501,541
Monroe	406,330,932	1,576,564	203,343,424	-	203,343,424	1,577,945
Morgan	943,836,047	3,662,084	409,239,757	-	409,239,757	3,175,701
Nicholas	487,077,856	1,889,862	464,653,083	-	464,653,083	3,605,708
Ohio	1,069,670,226	4,150,320	1,289,207,071	227,969,997	1,061,237,074	8,235,200
Pendleton	410,749,522	1,593,708	307,394,007	-	307,394,007	2,385,377
Pleasants	199,223,554	772,987	385,899,249	-	385,899,249	2,994,578
Pocahontas	415,103,320	1,610,601	543,914,691	-	543,914,691	4,220,778
Preston	938,965,656	3,643,187	712,481,014	-	712,481,014	5,528,853
Putnam	2,112,417,720	8,196,181	1,797,360,497	75,810,772	1,721,549,725	13,359,226
Raleigh	1,350,061,486	5,238,239	1,643,316,231	15,510,180	1,627,806,051	12,631,775
Randolph	733,632,424	2,846,494	695,691,530	-	695,691,530	5,398,566
Ritchie	299,302,061	1,161,292	643,529,419	-	643,529,419	4,993,788
Roane	360,879,700	1,400,213	289,337,659	-	289,337,659	2,245,260
Summers	340,864,656	1,322,555	295,292,662	-	295,292,662	2,291,471
Taylor	507,830,707	1,970,383	585,069,430	-	585,069,430	4,540,139
Tucker	450,961,437	1,749,730	501,359,739	-	501,359,739	3,890,552
Tyler	225,317,474	874,232	2,680,518,547	-	2,680,518,547	20,800,824
Upshur	571,688,876	2,218,153	542,032,979	-	542,032,979	4,206,176
Wayne	634,491,522	2,461,827	764,102,220	-	764,102,220	5,929,433
Webster	73,492,193	285,150	192,799,087	-	192,799,087	1,496,121
Wetzel	352,354,812	1,367,137	2,620,804,675	-	2,620,804,675	20,337,444
Wirt	135,873,322	527,188	150,735,519	-	150,735,519	1,169,708
Wood	2,441,941,124	9,474,732	1,110,835,756	5,022,548	1,105,813,208	8,581,110
Wyoming	115,815,818	449,365	827,673,818	-	827,673,818	6,422,749
Total	49,513,600,134	192,112,771	53,917,526,281	1,156,464,289	52,761,061,992	409,425,840

**COUNTY BOARDS OF EDUCATION
LOCAL SHARE CALCULATIONS AT
CLASS I LEVY RATE OF 19.40c/\$100 OF ASSESSED VALUATIONS
FOR THE 2025-26 YEAR**

County	Class IV				Total	Total
	Taxable Assessed Valuation	Assessed Valuation TIF	Assessed Valuation Less TIF	Proj. Tax Collections @ 77.60	Assessed Valuations Including TIF	Assessed Valuations TIF
Barbour	87,386,672	-	87,386,672	678,121	1,087,331,170	-
Berkeley	631,947,689	16,321,923	615,625,766	4,777,256	9,177,278,737	255,183,923
Boone	78,624,953	-	78,624,953	610,130	1,046,980,714	-
Braxton	63,378,898	-	63,378,898	491,820	818,094,840	-
Brooke	476,520,978	17,082,449	459,438,529	3,565,243	1,531,394,493	17,082,449
Cabell	1,450,261,163	105,749,411	1,344,511,752	10,433,411	4,623,838,270	133,399,754
Calhoun	10,021,819	-	10,021,819	77,769	531,552,645	-
Clay	14,239,601	-	14,239,601	110,499	293,800,571	-
Doddridge	14,661,689	-	14,661,689	113,775	1,595,885,213	-
Fayette	290,698,589	1,361,318	289,337,271	2,245,257	1,821,565,516	4,297,998
Gilmer	34,254,262	-	34,254,262	265,813	423,227,344	-
Grant	53,259,177	-	53,259,177	413,291	1,332,134,948	-
Greenbrier	330,169,751	20,207,096	309,962,655	2,405,310	2,385,087,580	465,504,116
Hampshire	53,952,536	-	53,952,536	418,672	1,639,910,602	-
Hancock	345,415,068	-	345,415,068	2,680,421	1,347,931,506	-
Hardy	143,904,289	-	143,904,289	1,116,697	1,187,373,005	-
Harrison	1,391,571,414	295,211,902	1,096,359,512	8,507,750	5,066,061,824	393,077,790
Jackson	187,832,950	-	187,832,950	1,457,584	1,872,863,997	-
Jefferson	555,800,430	276,800	555,523,630	4,310,863	5,926,499,103	276,800
Kanawha	3,493,633,703	2,968,440	3,490,665,263	27,087,562	10,916,656,889	3,622,910
Lewis	83,828,571	-	83,828,571	650,510	1,255,406,714	-
Lincoln	22,533,814	-	22,533,814	174,862	513,822,703	-
Logan	139,133,108	-	139,133,108	1,079,673	1,466,035,392	-
Marion	748,587,082	47,384,615	701,202,467	5,441,331	3,198,765,657	86,728,855
Marshall	479,859,902	3,558,381	476,301,521	3,696,100	6,966,018,656	273,895,379
Mason	111,197,545	-	111,197,545	862,893	1,386,903,840	-
McDowell	93,064,472	-	93,064,472	722,180	673,758,512	-
Mercer	435,904,553	-	435,904,553	3,382,619	2,558,237,355	-
Mineral	107,269,067	-	107,269,067	832,408	1,297,265,077	-
Mingo	110,723,242	-	110,723,242	859,212	876,774,463	-
Monongalia	1,369,285,362	335,745,296	1,033,540,066	8,020,271	7,332,810,609	590,642,139
Monroe	26,486,578	-	26,486,578	205,536	636,160,934	-
Morgan	47,500,405	-	47,500,405	368,603	1,400,576,209	-
Nicholas	167,571,660	-	167,571,660	1,300,356	1,119,302,599	-
Ohio	799,463,282	84,321,745	715,141,537	5,549,498	3,158,340,579	312,291,742
Pendleton	21,264,277	-	21,264,277	165,011	739,407,806	-
Pleasants	58,657,075	-	58,657,075	455,179	643,779,878	-
Pocahontas	49,419,162	-	49,419,162	383,493	1,008,437,173	-
Preston	175,688,325	-	175,688,325	1,363,341	1,827,134,995	-
Putnam	282,733,782	15,260,365	267,473,417	2,075,594	4,437,733,659	336,292,797
Raleigh	564,257,191	-	564,257,191	4,378,636	3,678,074,128	135,949,400
Randolph	238,456,070	7,372,659	231,083,411	1,793,207	1,669,626,568	9,219,203
Ritchie	78,230,655	-	78,230,655	607,070	1,021,062,135	-
Roane	59,079,945	-	59,079,945	458,460	709,297,304	-
Summers	72,340,449	-	72,340,449	561,362	708,497,767	-
Taylor	89,357,606	-	89,357,606	693,415	1,182,257,743	-
Tucker	101,839,421	-	101,839,421	790,274	1,054,160,597	-
Tyler	49,109,884	-	49,109,884	381,093	2,954,945,905	-
Upshur	150,386,348	-	150,386,348	1,166,998	1,264,108,203	-
Wayne	175,649,628	-	175,649,628	1,363,041	1,574,243,370	-
Webster	29,167,015	-	29,167,015	226,336	295,458,295	-
Wetzel	195,992,830	255,780	195,737,050	1,518,920	3,169,152,317	255,780
Wirt	14,128,123	-	14,128,123	109,634	300,736,964	-
Wood	1,027,564,061	4,655,640	1,022,908,421	7,937,769	4,581,053,011	10,390,258
Wyoming	62,496,456	-	62,496,456	484,972	1,005,986,092	-
Total	17,945,762,577	957,733,820	16,988,028,757	131,827,101	122,290,802,176	3,028,111,293

**COUNTY BOARDS OF EDUCATION
LOCAL SHARE CALCULATIONS AT
CLASS I LEVY RATE OF 19.40c/\$100 OF ASSESSED VALUATIONS
FOR THE 2025-26 YEAR**

County	Total Assessed Valuations Less TIF	Total Proj. Gross Tax Collections	Applicable Local Share Percentage	Proj. Taxes At Applicable Local Share Percentage	Allow. for Uncollectables, Exonerations, & Discounts (4%)	Proj. Gross Taxes Less Allowances For Uncollected. & Discounts
Barbour	1,087,331,170	6,896,403	85.00%	5,861,943	275,856	6,620,547
Berkeley	8,922,094,814	46,504,576	85.00%	39,528,890	1,860,183	44,644,393
Boone	1,046,980,714	6,936,963	85.00%	5,896,419	277,479	6,659,484
Braxton	818,094,840	5,095,730	85.00%	4,331,371	203,829	4,891,901
Brooke	1,514,312,044	10,166,013	85.00%	8,641,111	406,641	9,759,372
Cabell	4,490,438,516	27,613,573	85.00%	23,471,537	1,104,543	26,509,030
Calhoun	531,552,645	3,691,127	85.00%	3,137,458	147,645	3,543,482
Clay	293,800,571	1,816,215	85.00%	1,543,783	72,649	1,743,566
Doddridge	1,595,885,213	11,662,023	85.00%	9,912,720	466,481	11,195,542
Fayette	1,817,267,518	11,271,115	85.00%	9,580,448	450,845	10,820,270
Gilmer	423,227,344	2,677,530	85.00%	2,275,901	107,101	2,570,429
Grant	1,332,134,948	9,138,927	85.00%	7,768,088	365,557	8,773,370
Greenbrier	1,919,583,464	11,531,789	85.00%	9,802,021	461,272	11,070,517
Hampshire	1,639,910,602	9,052,599	85.00%	7,694,709	362,104	8,690,495
Hancock	1,347,931,506	8,482,064	85.00%	7,209,754	339,283	8,142,781
Hardy	1,187,373,005	6,947,212	85.00%	5,905,130	277,888	6,669,324
Harrison	4,672,984,034	29,236,048	85.00%	24,850,641	1,169,442	28,066,606
Jackson	1,872,863,997	12,038,283	85.00%	10,232,541	481,531	11,556,752
Jefferson	5,926,222,303	29,759,460	85.00%	25,295,541	1,190,378	28,569,082
Kanawha	10,913,033,979	67,470,221	85.00%	57,349,688	2,698,809	64,771,412
Lewis	1,255,406,714	8,186,964	85.00%	6,958,919	327,479	7,859,485
Lincoln	513,822,703	2,983,717	85.00%	2,536,159	119,349	2,864,368
Logan	1,466,035,392	10,036,031	85.00%	8,530,626	401,441	9,634,590
Marion	3,112,036,802	17,816,748	85.00%	15,144,236	712,670	17,104,078
Marshall	6,692,123,277	49,389,844	85.00%	41,981,367	1,975,594	47,414,250
Mason	1,386,903,840	8,468,553	85.00%	7,198,270	338,742	8,129,811
McDowell	673,758,512	5,049,950	85.00%	4,292,458	201,998	4,847,952
Mercer	2,558,237,355	15,170,228	85.00%	12,894,694	606,809	14,563,419
Mineral	1,297,265,077	7,406,624	85.00%	6,295,630	296,265	7,110,359
Mingo	876,774,463	6,150,198	85.00%	5,227,668	246,008	5,904,190
Monongalia	6,742,168,470	39,920,520	85.00%	33,932,442	1,596,821	38,323,699
Monroe	636,160,934	3,360,045	85.00%	2,856,038	134,402	3,225,643
Morgan	1,400,576,209	7,206,388	85.00%	6,125,430	288,256	6,918,132
Nicholas	1,119,302,599	6,795,926	85.00%	5,776,537	271,837	6,524,089
Ohio	2,846,048,837	17,935,018	85.00%	15,244,765	717,401	17,217,617
Pendleton	739,407,806	4,144,096	85.00%	3,522,482	165,764	3,978,332
Pleasants	643,779,878	4,222,744	85.00%	3,589,332	168,910	4,053,834
Pocahontas	1,008,437,173	6,214,872	85.00%	5,282,641	248,595	5,966,277
Preston	1,827,134,995	10,535,381	85.00%	8,955,074	421,415	10,113,966
Putnam	4,101,440,862	23,631,001	85.00%	20,086,351	945,240	22,685,761
Raleigh	3,542,124,728	22,248,650	85.00%	18,911,353	889,946	21,358,704
Randolph	1,660,407,365	10,038,267	85.00%	8,532,527	401,531	9,636,736
Ritchie	1,021,062,135	6,762,150	85.00%	5,747,828	270,486	6,491,664
Roane	709,297,304	4,103,933	85.00%	3,488,343	164,157	3,939,776
Summers	708,497,767	4,175,388	85.00%	3,549,080	167,016	4,008,372
Taylor	1,182,257,743	7,203,937	85.00%	6,123,346	288,157	6,915,780
Tucker	1,054,160,597	6,430,556	85.00%	5,465,973	257,222	6,173,334
Tyler	2,954,945,905	22,056,149	85.00%	18,747,727	882,246	21,173,903
Upshur	1,264,108,203	7,591,327	85.00%	6,452,628	303,653	7,287,674
Wayne	1,574,243,370	9,754,301	85.00%	8,291,156	390,172	9,364,129
Webster	295,458,295	2,007,607	85.00%	1,706,466	80,304	1,927,303
Wetzel	3,168,896,537	23,223,501	85.00%	19,739,976	928,940	22,294,561
Wirt	300,736,964	1,806,530	85.00%	1,535,551	72,261	1,734,269
Wood	4,570,662,753	25,993,611	85.00%	22,094,569	1,039,744	24,953,867
Wyoming	1,005,986,092	7,357,086	85.00%	6,253,523	294,283	7,062,803
Total	119,262,690,883	733,365,712	-	623,360,859	29,334,630	704,031,082

**COUNTY BOARDS OF EDUCATION
LOCAL SHARE CALCULATIONS AT
CLASS I LEVY RATE OF 19.40c/\$100 OF ASSESSED VALUATIONS
FOR THE 2025-26 YEAR**

County	Assessor's Valuation Fund Percent 2025-26	Allowance For Assessor's Valuation Fund	Growth Counties School Facilities Act	Adjustment to Cap LS at Step 8	Local Share Calculations
Barbour	2.00%	132,411	-	-	5,453,676
Berkeley	2.00%	892,888	691,488	-	36,084,331
Boone	2.00%	133,190	-	-	5,485,750
Braxton	2.00%	97,838	-	-	4,029,704
Brooke	1.75%	170,789	-	-	8,063,681
Cabell	1.25%	331,363	-	-	22,035,631
Calhoun	2.00%	70,870	-	-	2,918,943
Clay	2.00%	34,871	-	-	1,436,263
Doddridge	1.25%	139,944	-	-	9,306,295
Fayette	2.00%	216,405	-	-	8,913,198
Gilmer	2.00%	51,409	-	-	2,117,391
Grant	2.00%	175,467	-	-	7,227,064
Greenbrier	2.00%	221,410	-	-	9,119,339
Hampshire	2.00%	173,810	-	-	7,158,795
Hancock	2.00%	162,856	-	-	6,707,615
Hardy	1.90%	126,717	-	-	5,500,525
Harrison	2.00%	561,332	-	-	23,119,867
Jackson	2.00%	231,135	-	-	9,519,875
Jefferson	1.85%	528,528	-	-	23,576,635
Kanawha	2.00%	1,295,428	-	-	53,355,451
Lewis	2.00%	157,190	-	-	6,474,250
Lincoln	2.00%	57,287	-	-	2,359,523
Logan	2.00%	192,692	-	-	7,936,493
Marion	2.00%	342,082	-	-	14,089,484
Marshall	1.50%	711,214	-	6,372,004	32,922,555
Mason	2.00%	162,596	-	-	6,696,932
McDowell	2.00%	96,959	-	-	3,993,501
Mercer	2.00%	291,268	-	-	11,996,617
Mineral	2.00%	142,207	-	-	5,857,158
Mingo	2.00%	118,084	-	-	4,863,576
Monongalia	2.00%	766,474	-	-	31,569,147
Monroe	2.00%	64,513	-	-	2,657,123
Morgan	2.00%	138,363	-	-	5,698,811
Nicholas	2.00%	130,482	-	-	5,374,218
Ohio	2.00%	344,352	-	-	14,183,012
Pendleton	2.00%	79,567	-	-	3,277,151
Pleasants	1.30%	52,700	-	-	3,367,722
Pocahontas	2.00%	119,326	-	-	4,914,720
Preston	2.00%	202,279	-	-	8,331,380
Putnam	2.00%	453,715	-	-	18,687,396
Raleigh	2.00%	427,174	-	-	17,594,233
Randolph	2.00%	192,735	-	-	7,938,261
Ritchie	1.70%	110,358	-	-	5,366,984
Roane	2.00%	78,796	-	-	3,245,390
Summers	2.00%	80,167	-	-	3,301,897
Taylor	2.00%	138,316	-	-	5,696,873
Tucker	1.50%	92,600	-	-	5,116,151
Tyler	1.00%	211,739	-	6,517,194	11,136,548
Upshur	2.00%	145,753	-	-	6,003,222
Wayne	2.00%	187,283	-	-	7,713,701
Webster	2.00%	38,546	-	-	1,587,616
Wetzel	2.00%	445,891	-	446,188	17,918,957
Wirt	2.00%	34,685	-	-	1,428,605
Wood	2.00%	499,077	-	-	20,555,748
Wyoming	2.00%	141,256	-	-	5,817,984
Total	1.91%	13,196,387	691,488	13,335,386	566,802,968

**COUNTY BOARDS OF EDUCATION
LOCAL SHARE CALCULATIONS AT
CLASS I LEVY RATE OF 19.40c/\$100 OF ASSESSED VALUATIONS
FOR THE 2025-26 YEAR**

County	Actual Local Share Calculations 2024-25	Actual Local Share Calculations 2025-26	Difference	Percent Change
Barbour	5,449,811	5,453,676	3,865	0.07%
Berkeley	34,458,918	36,084,331	1,625,413	4.72%
Boone	5,446,419	5,485,750	39,331	0.72%
Braxton	4,023,753	4,029,704	5,951	0.15%
Brooke	12,365,951	8,063,681	(4,302,270)	-34.79%
Cabell	21,819,236	22,035,631	216,395	0.99%
Calhoun	2,821,684	2,918,943	97,259	3.45%
Clay	1,403,521	1,436,263	32,742	2.33%
Doddridge	11,216,295	9,306,295	(1,910,000)	-17.03%
Fayette	8,560,745	8,913,198	352,453	4.12%
Gilmer	2,133,473	2,117,391	(16,082)	-0.75%
Grant	6,445,580	7,227,064	781,484	12.12%
Greenbrier	9,125,785	9,119,339	(6,446)	-0.07%
Hampshire	6,705,098	7,158,795	453,697	6.77%
Hancock	6,398,155	6,707,615	309,460	4.84%
Hardy	5,364,298	5,500,525	136,227	2.54%
Harrison	28,178,795	23,119,867	(5,058,928)	-17.95%
Jackson	9,492,462	9,519,875	27,413	0.29%
Jefferson	21,545,202	23,576,635	2,031,433	9.43%
Kanawha	53,057,705	53,355,451	297,746	0.56%
Lewis	9,617,525	6,474,250	(3,143,275)	-32.68%
Lincoln	2,183,246	2,359,523	176,277	8.07%
Logan	8,070,855	7,936,493	(134,362)	-1.66%
Marion	14,226,117	14,089,484	(136,633)	-0.96%
Marshall	32,245,116	32,922,555	677,439	2.10%
Mason	6,377,885	6,696,932	319,047	5.00%
McDowell	4,539,736	3,993,501	(546,235)	-12.03%
Mercer	11,474,548	11,996,617	522,069	4.55%
Mineral	5,824,544	5,857,158	32,614	0.56%
Mingo	5,105,196	4,863,576	(241,620)	-4.73%
Monongalia	35,465,044	31,569,147	(3,895,897)	-10.99%
Monroe	2,657,803	2,657,123	(680)	-0.03%
Morgan	5,324,981	5,698,811	373,830	7.02%
Nicholas	5,237,093	5,374,218	137,125	2.62%
Ohio	17,274,354	14,183,012	(3,091,342)	-17.90%
Pendleton	3,167,757	3,277,151	109,394	3.45%
Pleasants	4,093,732	3,367,722	(726,010)	-17.73%
Pocahontas	4,741,754	4,914,720	172,966	3.65%
Preston	8,134,451	8,331,380	196,929	2.42%
Putnam	17,598,878	18,687,396	1,088,518	6.19%
Raleigh	17,397,024	17,594,233	197,209	1.13%
Randolph	7,904,214	7,938,261	34,047	0.43%
Ritchie	11,145,177	5,366,984	(5,778,193)	-51.84%
Roane	3,276,618	3,245,390	(31,228)	-0.95%
Summers	3,189,568	3,301,897	112,329	3.52%
Taylor	6,269,698	5,696,873	(572,825)	-9.14%
Tucker	4,284,420	5,116,151	831,731	19.41%
Tyler	18,377,792	11,136,548	(7,241,244)	-39.40%
Upshur	6,210,813	6,003,222	(207,591)	-3.34%
Wayne	7,836,003	7,713,701	(122,302)	-1.56%
Webster	1,584,307	1,587,616	3,309	0.21%
Wetzel	17,867,151	17,918,957	51,806	0.29%
Wirt	1,397,879	1,428,605	30,726	2.20%
Wood	20,727,795	20,555,748	(172,047)	-0.83%
Wyoming	5,939,430	5,817,984	(121,446)	-2.04%
Total	592,781,390	566,802,968	(25,978,422)	-4.38%

COUNTY BOARDS OF EDUCATION
 ASSESSED VALUATION OF NEW PROPERTY FOR BOARDS
 ELIGIBLE FOR GROWTH COUNTIES FACILITIES ACT
 FOR THE 2025-26 YEAR

County	Increased Net Enroll 50 or More (3 of 5 yrs)	Class I		Class II	
		Assessed Valuation New Property	Proj Taxes @ 19.40	Assessed Valuation New Property	Proj Taxes @ 38.80
Barbour	-	-	-	-	-
Berkeley	Yes	-	-	134,472,980	521,755
Boone	-	-	-	-	-
Braxton	-	-	-	-	-
Brooke	-	-	-	-	-
Cabell	-	-	-	-	-
Calhoun	-	-	-	-	-
Clay	-	-	-	-	-
Doddridge	-	-	-	-	-
Fayette	-	-	-	-	-
Gilmer	-	-	-	-	-
Grant	-	-	-	-	-
Greenbrier	-	-	-	-	-
Hampshire	-	-	-	-	-
Hancock	-	-	-	-	-
Hardy	-	-	-	-	-
Harrison	-	-	-	-	-
Jackson	-	-	-	-	-
Jefferson	-	-	-	-	-
Kanawha	-	-	-	-	-
Lewis	-	-	-	-	-
Lincoln	-	-	-	-	-
Logan	-	-	-	-	-
Marion	-	-	-	-	-
Marshall	-	-	-	-	-
Mason	-	-	-	-	-
McDowell	-	-	-	-	-
Mercer	-	-	-	-	-
Mineral	-	-	-	-	-
Mingo	-	-	-	-	-
Monongalia	-	-	-	-	-
Monroe	-	-	-	-	-
Morgan	-	-	-	-	-
Nicholas	-	-	-	-	-
Ohio	-	-	-	-	-
Pendleton	-	-	-	-	-
Pleasants	-	-	-	-	-
Pocahontas	-	-	-	-	-
Preston	-	-	-	-	-
Putnam	-	-	-	-	-
Raleigh	-	-	-	-	-
Randolph	-	-	-	-	-
Ritchie	-	-	-	-	-
Roane	-	-	-	-	-
Summers	-	-	-	-	-
Taylor	-	-	-	-	-
Tucker	-	-	-	-	-
Tyler	-	-	-	-	-
Upshur	-	-	-	-	-
Wayne	-	-	-	-	-
Webster	-	-	-	-	-
Wetzel	-	-	-	-	-
Wirt	-	-	-	-	-
Wood	-	-	-	-	-
Wyoming	-	-	-	-	-
Total	-	-	-	134,472,980	521,755

COUNTY BOARDS OF EDUCATION
 ASSESSED VALUATION OF NEW PROPERTY FOR BOARDS
 ELIGIBLE FOR GROWTH COUNTIES FACILITIES ACT
 FOR THE 2025-26 YEAR

County	Class III		Class IV		Total	Projected
	Assessed Valuation New Property	Proj Taxes @ 77.60	Assessed Valuation New Property	Proj Taxes @ 77.60	Assessed Valuation New Property	Gross Tax Collections New Property
Barbour	-	-	-	-	-	-
Berkeley	31,327,050	243,098	14,119,080	109,564	179,919,110	874,417
Boone	-	-	-	-	-	-
Braxton	-	-	-	-	-	-
Brooke	-	-	-	-	-	-
Cabell	-	-	-	-	-	-
Calhoun	-	-	-	-	-	-
Clay	-	-	-	-	-	-
Doddridge	-	-	-	-	-	-
Fayette	-	-	-	-	-	-
Gilmer	-	-	-	-	-	-
Grant	-	-	-	-	-	-
Greenbrier	-	-	-	-	-	-
Hampshire	-	-	-	-	-	-
Hancock	-	-	-	-	-	-
Hardy	-	-	-	-	-	-
Harrison	-	-	-	-	-	-
Jackson	-	-	-	-	-	-
Jefferson	-	-	-	-	-	-
Kanawha	-	-	-	-	-	-
Lewis	-	-	-	-	-	-
Lincoln	-	-	-	-	-	-
Logan	-	-	-	-	-	-
Marion	-	-	-	-	-	-
Marshall	-	-	-	-	-	-
Mason	-	-	-	-	-	-
McDowell	-	-	-	-	-	-
Mercer	-	-	-	-	-	-
Mineral	-	-	-	-	-	-
Mingo	-	-	-	-	-	-
Monongalia	-	-	-	-	-	-
Monroe	-	-	-	-	-	-
Morgan	-	-	-	-	-	-
Nicholas	-	-	-	-	-	-
Ohio	-	-	-	-	-	-
Pendleton	-	-	-	-	-	-
Pleasants	-	-	-	-	-	-
Pocahontas	-	-	-	-	-	-
Preston	-	-	-	-	-	-
Putnam	-	-	-	-	-	-
Raleigh	-	-	-	-	-	-
Randolph	-	-	-	-	-	-
Ritchie	-	-	-	-	-	-
Roane	-	-	-	-	-	-
Summers	-	-	-	-	-	-
Taylor	-	-	-	-	-	-
Tucker	-	-	-	-	-	-
Tyler	-	-	-	-	-	-
Upshur	-	-	-	-	-	-
Wayne	-	-	-	-	-	-
Webster	-	-	-	-	-	-
Wetzel	-	-	-	-	-	-
Wirt	-	-	-	-	-	-
Wood	-	-	-	-	-	-
Wyoming	-	-	-	-	-	-
Total	31,327,050	243,098	14,119,080	109,564	179,919,110	874,417

**COUNTY BOARDS OF EDUCATION
ASSESSED VALUATION OF NEW PROPERTY FOR BOARDS
ELIGIBLE FOR GROWTH COUNTIES FACILITIES ACT
FOR THE 2025-26 YEAR**

County	Applicable Local Share Percentage	Proj. Taxes At Applicable Local Share Percentage	Allow. for Uncollectables, Exonerations, & Discounts (4%)	Proj. Gross Taxes Less Allowances For Uncollected. & Discounts	Assessor's Valuation Fund Percent 2025-26	Allowance For Assessor's Valuation Fund	Local Share Impact of Growth Counties Facilities Act
Barbour	85.00%	-	-	-	2.00%	-	-
Berkeley	85.00%	743,254	34,977	839,440	2.00%	16,789	691,488
Boone	85.00%	-	-	-	2.00%	-	-
Braxton	85.00%	-	-	-	2.00%	-	-
Brooke	85.00%	-	-	-	1.75%	-	-
Cabell	85.00%	-	-	-	1.25%	-	-
Calhoun	85.00%	-	-	-	2.00%	-	-
Clay	85.00%	-	-	-	2.00%	-	-
Doddridge	85.00%	-	-	-	1.25%	-	-
Fayette	85.00%	-	-	-	2.00%	-	-
Gilmer	85.00%	-	-	-	2.00%	-	-
Grant	85.00%	-	-	-	2.00%	-	-
Greenbrier	85.00%	-	-	-	2.00%	-	-
Hampshire	85.00%	-	-	-	2.00%	-	-
Hancock	85.00%	-	-	-	2.00%	-	-
Hardy	85.00%	-	-	-	1.90%	-	-
Harrison	85.00%	-	-	-	2.00%	-	-
Jackson	85.00%	-	-	-	2.00%	-	-
Jefferson	85.00%	-	-	-	1.85%	-	-
Kanawha	85.00%	-	-	-	2.00%	-	-
Lewis	85.00%	-	-	-	2.00%	-	-
Lincoln	85.00%	-	-	-	2.00%	-	-
Logan	85.00%	-	-	-	2.00%	-	-
Marion	85.00%	-	-	-	2.00%	-	-
Marshall	85.00%	-	-	-	1.50%	-	-
Mason	85.00%	-	-	-	2.00%	-	-
McDowell	85.00%	-	-	-	2.00%	-	-
Mercer	85.00%	-	-	-	2.00%	-	-
Mineral	85.00%	-	-	-	2.00%	-	-
Mingo	85.00%	-	-	-	2.00%	-	-
Monongalia	85.00%	-	-	-	2.00%	-	-
Monroe	85.00%	-	-	-	2.00%	-	-
Morgan	85.00%	-	-	-	2.00%	-	-
Nicholas	85.00%	-	-	-	2.00%	-	-
Ohio	85.00%	-	-	-	2.00%	-	-
Pendleton	85.00%	-	-	-	2.00%	-	-
Pleasants	85.00%	-	-	-	1.30%	-	-
Pocahontas	85.00%	-	-	-	2.00%	-	-
Preston	85.00%	-	-	-	2.00%	-	-
Putnam	85.00%	-	-	-	2.00%	-	-
Raleigh	85.00%	-	-	-	2.00%	-	-
Randolph	85.00%	-	-	-	2.00%	-	-
Ritchie	85.00%	-	-	-	1.70%	-	-
Roane	85.00%	-	-	-	2.00%	-	-
Summers	85.00%	-	-	-	2.00%	-	-
Taylor	85.00%	-	-	-	2.00%	-	-
Tucker	85.00%	-	-	-	1.50%	-	-
Tyler	85.00%	-	-	-	1.00%	-	-
Upshur	85.00%	-	-	-	2.00%	-	-
Wayne	85.00%	-	-	-	2.00%	-	-
Webster	85.00%	-	-	-	2.00%	-	-
Wetzel	85.00%	-	-	-	2.00%	-	-
Wirt	85.00%	-	-	-	2.00%	-	-
Wood	85.00%	-	-	-	2.00%	-	-
Wyoming	85.00%	-	-	-	2.00%	-	-
Total	85.00%	743,254	34,977	839,440	1.91%	16,789	691,488