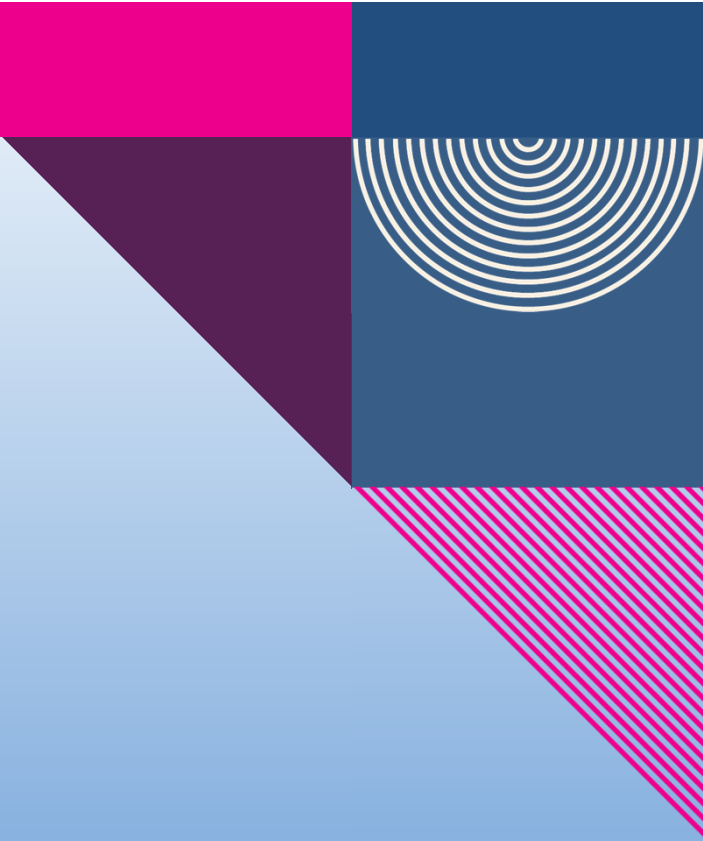




LEVY RATES & PROCEDURES

- Presented by:
- Shellie Humphrey, CPA, AFI, CGFM
- Budget-Finance Specialist
- WV State Auditor's Office
- LGS@wvsao.gov



WHAT ARE THESE LEVY RATES?


**SCHEDULE OF PROPOSED LEVY RATES
REGULAR CURRENT EXPENSE LEVY
2025 - 2026**


The following is a true copy from the record of orders entered by MAYBERRY COUNTY BOARD OF EDUCATION on the 7 day of March 2025.

(Signature): _____
Secretary of the Board of Education

Column E			
	Certificate of Valuation	Levy	Taxes
Current Year	Assessed Value for Tax Purpose	Rate/\$100	Levied
Class I			
Personal Property	\$ _____	19.40	\$ _____
Public Utility	_____		_____
Total Class I	\$ _____		\$ _____
Class II			
Real Estate	\$ 5,901,097,160	38.80	\$ 22,896,257
Personal Property	25,350,798		98,361
Total Class II	\$ 5,926,447,958		\$ 22,994,618
Class III			
Real Estate	\$ 1,586,577,370	77.60	\$ 12,311,840
Personal Property	886,057,444		6,875,806
Public Utility	146,248,276		1,134,887
Total Class III	\$ 2,618,883,090		\$ 20,322,533
Class IV			
Real Estate	\$ 459,219,000	77.60	\$ 3,563,539
Personal Property	135,186,388		1,049,046
Public Utility	37,542,301		291,328
Total Class IV	\$ 631,947,689		\$ 4,903,913
Total Value & Projected Re	\$ 9,177,278,737		\$ 48,221,064
Less Delinquencies, Exonerations & Uncollectable Taxes	6.50%		3,134,369
Less Tax Discounts	2.00%		901,734
Less Allowance for Tax Increment Financing - see worksheet (Subtracted from regular current expense taxes levied only)		
Total Projected Property Tax Collection			44,184,961
Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)	2.00%		883,699
Net Amount to be Raised by Levy of Property Taxes For Budget Purposes			\$ 43,301,262

Page 1

- 
- Assessor Establishes **Appraised Value**
 - **Assessed Value** equals 60% of **Appraised Value**
 - **Assessed Value**/100 X **Levy Rate** = Tax Revenue

- 
- **Appraised = \$200,000**
 - **Therefor the Assessed Value is: \$120,000**
 - **\$120,000 / 100 = \$1,200**
 - **\$1,200 X 38.8 cents = \$ 466 -Regular**
 - **\$1,200 X 45.9 cents = \$ 551 -Excess**
 - **\$1,200 X 19.2 cents = \$ 230 -Bond**
 - Total: \$ 1,247**

Remember this is just the BOE's Share

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WWW.ANDERTOONS.COM



"I'm here about the details."



MARCH 7 - 28

Schedule of Proposed Levy Rates

Sign each page

Statement at the top

Date is when Board approved

STEPS

Receive two pages from assessor

Enter values from page one

- Those with TIF (Tax Increment Financing) also enter values from page two

Enter levy rate(s) approved by Board

Sign, and email



EXPECT FROM WVSAO

- Email acknowledging receipt
 - Sometimes email requesting modification
- Letter of Approval
- Full
 - Conditional

SCHEDULE OF PROPOSED LEVY RATES
COUNTY BOARD OF EDUCATION
For the Fiscal Year Ended June 30, 2026

APPROVED

MAR 28 2025

The following is a true copy from the record of orders entered _____ COUNTY BOARD OF EDUCATION on the
28th day of April 2025: _____ Co. Bd. of Education

	Column E Certificate of Valuation Assessed Value for Tax Purposes	Current Expense Levy Levy Rate/\$100	Taxes Levied
Class I			
Personal Property	\$ -	19.40	\$ -
Public Utilities	-		-
Total Class I	-		-
Class II			
Real Estate	318,277,290	38.80	1,234,816
Personal Property	4,579,702		17,769
Total Class II	322,856,992		1,252,685
Class III			
Real Estate	132,845,710	77.80	1,030,883
Personal Property	181,324,015		1,407,074
Public Utilities	117,689,225		913,268
Total Class III	431,858,950		3,351,225
Class IV			
Real Estate	26,592,810	77.80	206,360
Personal Property	13,384,656		103,865
Public Utilities	23,401,432		181,595
Total Class IV	63,378,898		491,820

Total Assessed Valuation and Projected Gross Tax Collections	\$ 818,084,840	\$ 5,085,730
---	-----------------------	---------------------

Less Allowance for Uncollectibles, Exonerations and Delinquencies	5.00%	(254,787)
Less Allowance for Tax Discounts	2.00%	(96,819)
Less Allowance for Tax Increment Financing - see worksheet (Subtracted from regular current expense tax levy only)		-
Net Projected Tax Collections, before allowance for Assessor's Valuation Fund		4,744,124
Less - Allowance for Assessor's Valuation Fund (Subtracted from regular current expense tax levy only)	2.00%	(94,882)
Projected Net Taxes to be Collected		\$ 4,649,242

Note: Copies of all approved excess and/or bond levy orders and certified copies of the canvass of votes must be on file with the State Auditor's Office and the State Department of Education before excess or bond levy rates can be approved

SIGNED THIS 28th DAY OF MARCH, 2025 BY

SECRETARY OF THE BOARD OF EDUCATION

SCHEDULE OF PROPOSED LEVY RATES
CLATSOP COUNTY BOARD OF EDUCATION
For the Fiscal Year Ended June 30, 2026

The following is a true copy from the record of orders entered by **CLATSOP COUNTY BOARD OF EDUCATION** on the 28th day of April 2025:

	Excess Levy		Permanent Improvement		Bond Levy	
	Levy Rate/\$100	Taxes Levied	Levy Rate/\$100	Taxes Levied	Levy Rate/\$100	Taxes Levied
Class I						
Personal Property	-	\$ -	-	\$ -	4.50	\$ -
Public Utilities		-		-		-
Total Class I		-		-		-
Class II						
Real Estate	-	-	-	-	9.00	286,450
Personal Property		-		-		4,122
Total Class II		-		-		290,572
Class III						
Real Estate	-	-	-	-	18.00	239,122
Personal Property		-		-		326,363
Public Utilities		-		-		211,841
Total Class III		-		-		777,346
Class IV						
Real Estate	-	-	-	-	18.00	47,867
Personal Property		-		-		24,092
Public Utilities		-		-		42,123
Total Class IV		-		-		114,082
Total Assessed Valuation and Projected Gross Tax Collections		\$ -		\$ -		\$ 1,182,000
Less Allowance for Uncollectibles, Exonerations and Delinquencies	5.00%	-	5.00%	-	0.08%	1,000
Less Allowance for Tax Discounts	2.00%	-	2.00%	-		
Less Allowance for Tax Increment Financing See Worksheet P/I						
Net Projected Tax Collections before Assessor's Fund Less - Allowance for Assessor's Valuation Fund						
Projected Net Taxes to be Collected		\$ -		\$ -		\$ 1,181,000
Total Projected Net Taxes from Regular and Excess Levies		\$ 4,649,242				

SIGNED THIS 28th DAY OF APRIL 2025 BY
 SECRETARY OF THE
 BOARD OF EDUCATION

SCHEDULE OF PROPOSED LEVY RATES
 ALLOWANCE FOR TAX INCREMENT FINANCING
 COUNTY BOARD OF EDUCATION
 For the Fiscal Year Ended June 30, 2026

The following is a true copy from the record of orders entered by COUNTY BOARD OF EDUCATION on the 28th day of April 2025:

	Column C Roll Back Value Form	Current Expense Levy	
		Levy Rate/\$100	Taxes Levied
Class I			
Personal Property	-	19.40	\$ -
Public Utilities	-		-
Total Class I	-		-
Class II			
Real Estate	-	36.80	-
Personal Property	-		-
Total Class II	-		-
Class III			
Real Estate	-	77.60	-
Personal Property	-		-
Public Utilities	-		-
Total Class III	-		-
Class IV			
Real Estate	-	77.60	-
Personal Property	-		-
Public Utilities	-		-
Total Class IV	-		-
Total Value & Projected Revenue	\$ -		\$ -
Less Allowance for Uncollectibles, Exonerations and Delinquencies		5.00%	-
Less Allowance for Tax Discounts		2.00%	-
Allowance for Tax Increment Financing			-

SIGNED THIS 28th DAY OF APRIL 2025, BY
 SECRETARY OF THE BOARD OF
 EDUCATION



3RD TUESDAY IN APRIL

Levy Order and Rate Sheet

Sign each page

Statement at the top to certify

Date is when Board approved

STEPS

~~Receive two pages from assessor~~

~~Enter values from page one~~

~~• Those with TIF (Tax Increment Financing) also
enter values from page two~~

Enter levy rate(s) approved by Board

- This meeting is a public hearing

Sign, and email

SCHEDULE OF LEVY RATES
COUNTY BOARD OF EDUCATION
For the Fiscal Year Ended June 30, 2026

The above named county board of education, having ascertained that the amount to be raised by a levy of taxes for the purposes and within the limits prescribed by statute or authorized by voters, does hereby propose to adopt the following levy rates to be laid on each one hundred dollars of assessed valuation of each class of property:

	Column E Certificate of Valuation Assessed Value for Tax Purposes	Current Expense Levy Levy Rate/\$100	Taxes Levied
Class I			
Personal Property	\$ -	19.40	\$ -
Public Utilities	-		-
Total Class I	-		-
Class II			
Real Estate	1,174,596,320	38.80	4,557,434
Personal Property	3,826,282		14,848
Total Class II	1,178,422,602		4,572,280
Class III			
Real Estate	477,408,400	77.60	3,704,889
Personal Property	264,805,707		2,054,892
Public Utilities	134,281,120		1,042,021
Total Class III	876,495,227		6,801,802
Class IV			
Real Estate	191,850,880	77.60	1,488,761
Personal Property	98,037,953		760,775
Public Utilities	40,281,108		312,581
Total Class IV	330,169,751		2,562,117
Total Assessed Valuation and Projected Gross Tax Collections	\$ 2,385,087,580		\$ 13,935,999
Less Allowance for Uncollectibles, Exonerations and Delinquencies		3.50%	(487,760)
Less Allowance for Tax Discounts		1.00%	(134,482)
Less Allowance for Tax Increment Financing - see worksheet (Subtracted from regular current expense tax levy only)			(2,296,863)
Net Projected Tax Collections, before allowance for Assessor's Valuation Fund			11,016,894
Less - Allowance for Assessor's Valuation Fund (Subtracted from regular current expense tax levy only)		2.00%	(220,338)
Projected Net Taxes to be Collected			\$ 10,796,556

SIGNED THIS 19th DAY OF APRIL 2025, BY

PRESIDENT OF COUNTY SCHOOL
BOARD

Signature REMOVED FOR PRESENTATION PURPOSES

BOE #1

LEVY ORDER AND RATE SHEET
COUNTY BOARD OF EDUCATION
For the Fiscal Year Ended June 30, 2026

RECEIVED
APR 24 2024
WV STATE AUDITOR
WV STATE AUDITOR



	Excess Levy		Permanent Improvement		Bond Levy	
	Levy Rate/\$100	Taxes Levied	Levy Rate/\$100	Taxes Levied	Levy Rate/\$100	Taxes Levied
Class I						
Personal Property	13.770	\$ -	-	\$ -	-	\$ -
Public Utilities		-		-		-
Total Class I		-		-		-
Class II						
Real Estate	27.54	3,234,838	-	-	-	-
Personal Property		10,538		-		-
Total Class II		3,245,376		-		-
Class III						
Real Estate	55.08	2,629,565	-	-	-	-
Personal Property		1,458,550		-		-
Public Utilities		739,620		-		-
Total Class III		4,827,735		-		-
Class IV						
Real Estate	55.08	1,056,714	-	-	-	-
Personal Property		539,993		-		-
Public Utilities		221,868		-		-
Total Class IV		1,818,575		-		-
Total Assessed Valuation and Projected Gross Tax Collections		\$ 9,891,686		\$ -		\$ -
Less Allowance for Uncollectibles, Exemptions and Delinquencies	3.50%	(346,209)	3.50%	-	-	-
Less Allowance for Tax Discounts	1.00%	(95,455)	1.00%	-		-
Projected Net Taxes to be Collected		\$ 9,450,022		\$ -		\$ -
Total Projected Net Taxes from Regular and Excess Levies		\$ 20,246,578				

DAY OF APRIL 2025 BY,
Superintendent County Schools



BOE #1

SCHEDULE OF PROPOSED LEVY RATES
COUNTY BOARD OF EDUCATION
For the Fiscal Year Ended June 30, 2026

The following is a true copy from the record of orders entered by COUNTY BOARD OF EDUCATION on the 15th day of April 2025:

	Column E Certificate of Valuation Assessed Value for Tax Purposes	Current Expense Levy Levy Rate/\$100	Taxes Levied
Class I			
Personal Property	\$1 -	19.40	\$ -
Public Utilities	-		-
Total Class I	-		-
Class II			
Real Estate	682,712,130	38.80	2,648,923
Personal Property	2,894,302		11,230
Total Class II	685,606,432		2,660,153
Class III			
Real Estate	145,570,700	77.60	1,128,629
Personal Property	294,524,151		2,285,507
Public Utilities	84,294,727		498,927
Total Class III	504,389,578		3,914,063
Class IV			
Real Estate	52,688,840	77.60	408,865
Personal Property	32,281,850		250,507
Public Utilities	22,298,377		173,035
Total Class IV	107,269,067		832,407
Total Assessed Valuation and Projected Gross Tax Collections	\$ 1,287,265,077		\$ 7,406,623
Less Allowance for Uncollectibles, Exonerations and Delinquencies		4.00%	(296,265)
Less Allowance for Tax Discounts		2.00%	(142,207)
Less Allowance for Tax Increment Financing - see worksheet (Subtracted from regular current expense tax levy only)			-
Net Projected Tax Collections, before allowance for Assessor's Valuation Fund			6,968,151
Less - Allowance for Assessor's Valuation Fund (Subtracted from regular current expense tax levy only)		2.00%	(139,363)
Projected Net Taxes to be Collected			\$ 6,828,788

Note: Copies of all approved excess and/or bond levy orders and certified copies of the canvass of votes must be on file with the State Auditor's Office and the State Department of Education before excess or bond levy rates can be approved.

SIGNED THIS 15th DAY OF APRIL 2025, BY
 SECRETARY OF THE BOARD OF
 EDUCATION

BOE #2



EXPECT FROM WVSAO

- Nagging if we didn't get it.
- We do not confirm receipt of these documents.

STATISTICS

Proposed rates due between
March 7th and 28th

We received 7% late

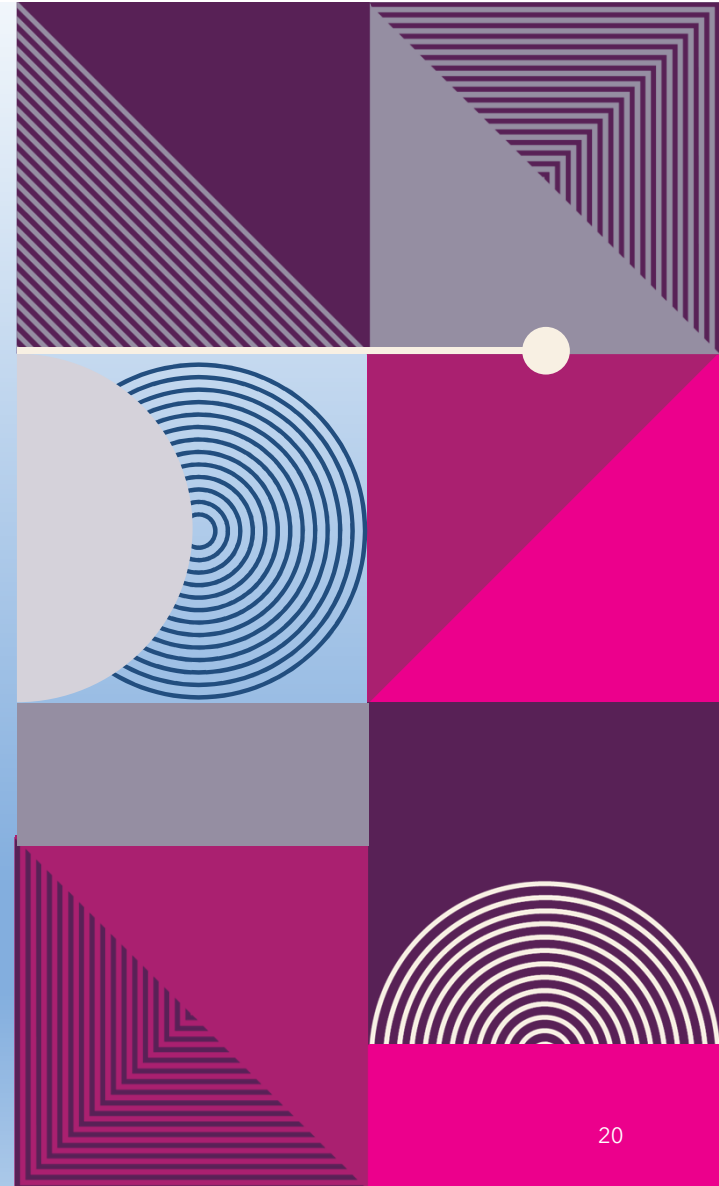
Levy Order and Rate Sheet
due within 3 days of meeting
on 3rd Tuesday in April.

18% after 4/18

9% after 4/22

WV CODE

- §11-8-6c
- §11-8-6f
- §11-8-6g
- §11-8-12
- §11-8-12a
- §11-8-13
- §11-8-16 & §11-8-17





EXCESS LEVIES & BOND LEVIES

BOND LEVY



WEST VIRGINIA MUNICIPAL BOND COMMISSION

MATT IRBY
State Tax Commissioner
Chairman

LARRY PACK
State Treasurer

MARK HUNT
State Auditor

Suite 1117
900 Pennsylvania Avenue
Charleston, West Virginia 25302
(304) 558-3971
FAX (304) 558-1280

LINDA K. EPLNG
Member

JOHN K. TENNANT
Acting Executive Director

February 21, 2025

Berkeley County Schools
Dr. Ryan Saxe, Superintendent
1453 Winchester Avenue
Martinsburg, WV 25405

RE: Berkeley County Schools
Public School Bonds, Dated 05/18/2023

Dear Dr. Saxe:

In compliance with Chapter 13, Article 3, Section 11, of the Code of West Virginia, of 1931, as amended, the Commission hereby submits amounts required for payment of interest and principal for outstanding general obligation bonds for the fiscal year beginning July 1, 2025.

Date of Authorizing Vote:	11/08/2022	
Original Amount of Issue:	124,940,000	
Bonds Outstanding as of June 30, 2025:	114,135,000	
Principal Due:		6,345,000
Net Interest Due:		4,501,950
Total Due:		10,846,950
10% Allowance-Delinq taxes & exonerations		1,084,695
TOTAL AMOUNT TO BE RAISED		11,931,645

Please use total amount for preparing rates and levy estimates to be filed with the Chief Inspector
Division - State Auditor's Office



BOND LEVY

Date of Authorizing Vote:	11/08/2022	
Original Amount of Issue:	124,940,000	
Bonds Outstanding as of June 30, 2025:	114,135,000	
Principal Due:		6,345,000
Net Interest Due:		4,501,950
Total Due:		10,846,950
10% Allowance-Delinq taxes & exonerations		1,084,695
TOTAL AMOUNT TO BE RAISED		11,931,645

Please use total amount for preparing rates and levy estimates to be filed with the Chief Inspector
Division - State Auditor's Office



BOND LEVY

MAYBERRY COUNTY BOARD OF EDUCATION SCHEDULE OF PROPOSED LEVY RATES - (CONTINUED)

BOND LEVY 2025 - 2026

The following is a true copy from the record of orders entered by MAYBERRY COUNTY BOARD OF EDUCATION on the 7 day of March, 2025.

(Signature):

Secretary of the Board of Education

Column E			
Certificate of Valuation		Levy	Taxes
Assessed Value for Tax Purposes		Rate/\$100	Levied
Current Year			
Class I			
Personal Property	\$	4.80	\$ 0
Public Utility			0
Total Class I	\$		\$ 0
Class II			
Real Estate	\$ 5,901,097,160	9.60	\$ 5,665,053
Personal Property	25,350,798		24,337
Total Class II	\$ 5,926,447,958		\$ 5,689,390
Class III			
Real Estate	\$ 1,586,577,370	19.20	\$ 3,046,229
Personal Property	886,057,444		1,701,230
Public Utility	146,248,276		280,797
Total Class III	\$ 2,618,883,090		\$ 5,028,256
Class IV			
Real Estate	\$ 459,219,000	19.20	\$ 881,700
Personal Property	135,186,388		259,558
Public Utility	37,542,301		72,081
Total Class IV	\$ 631,947,689		\$ 1,213,339
Total Value & Projected Reven	\$ 9,177,278,737		11,930,985

BOND LEVY

Class IV						
Real Estate	\$	459,219,000		19.20	\$	881,700
Personal Property		135,186,388				259,558
Public Utility		37,542,301				72,081
Total Class IV	\$	631,947,689			\$	1,213,339
Total Value & Projected Reven	\$	9,177,278,737				11,930,985

MAYBERRY COUNTY BOARD OF EDUCATION
SCHEDULE OF PROPOSED LEVY RATES - (CONTINUED)

BOND LEVY

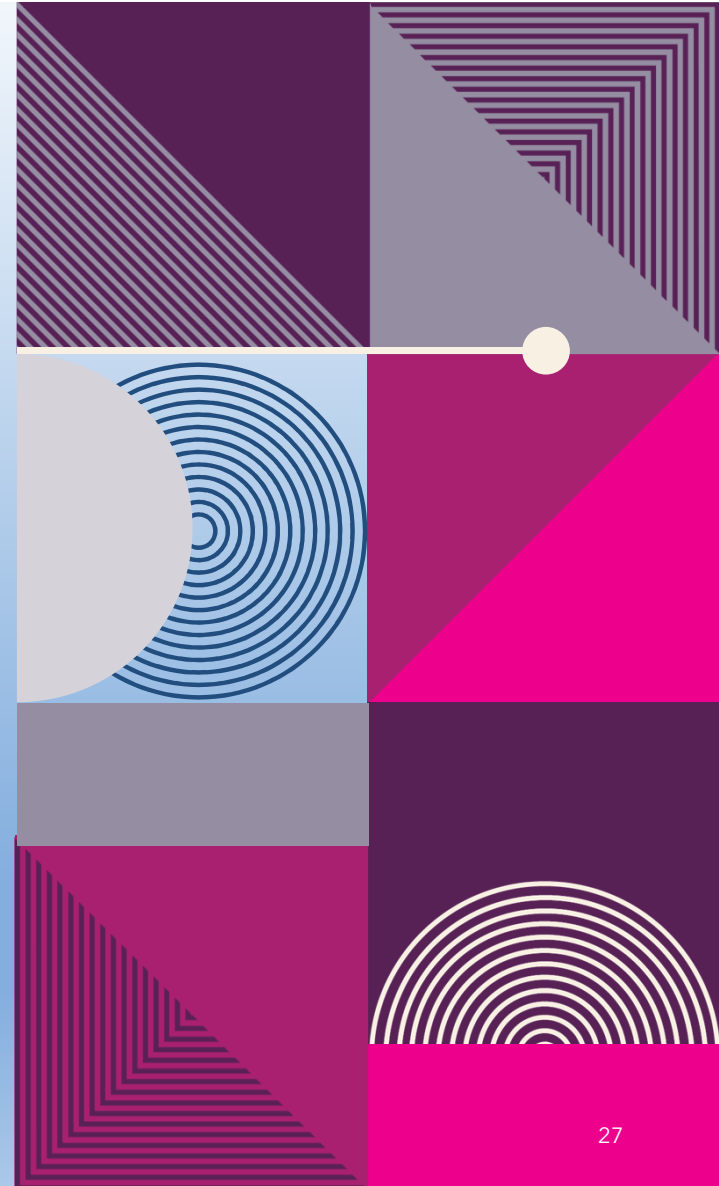
Class IV					
Real Estate	\$	459,219,000	19.20	\$	881,700
Personal Property		135,186,388			259,558
Public Utility		37,542,301			72,081
Total Class IV	\$	631,947,689		\$	1,213,339
Total Value & Projected Revenue	\$	9,177,278,737			11,930,985
Less Delinquencies, Exonerations & Uncollectable Taxes			6.50%		775,514
Less Tax Discounts			2.00%		223,109
Net Amount to be Raised by Levy For Budget Purposes:					10,932,362

MAYBERRY COUNTY BOARD OF EDUCATION

EXCESS LEVY

Shall reduce in accordance with §11-8-6g

101% of Previous Years Revenue





QUESTIONS

FURTHER DISCUSSION

Shellie Humphrey

Budget Finance Specialist

Local Government Services Division

LGS@wvsao.gov