

All Upshur County Commission Special Meeting Agenda

Location of Meeting: Upshur County Administrative Annex
 Located at: 91 W. Main Street, Suite 101, Buckhannon, WV 26201
 If you prefer to participate by telephone, please dial 1-872-240-3412 Access
 Code: 614 149 301 to enter the conference call

Date of Meeting: Tuesday, April 16, 2024

9:00 a.m. Moment of Silent Meditation --- Pledge of Allegiance

Items for Discussion / Action / Approval:

1. Lay the Levy for FY 2025. * Page 2
2. Acknowledge resignation of an employee. *
Item may lead to Executive Session per WV Code §6-9A-4 (A)
[Under separate cover](#)
3. Acknowledge resignation of an employee. *
Item may lead to Executive Session per WV Code §6-9A-4 (A)
[Under separate cover](#)
4. Approval of an advertisement for one full-time Tax Deputy in the Upshur County Sheriff's Office.
 Applications must be received by the close of business on Friday, May 3, 2024. * Pages 3-4
5. Approve Invoices for Payment, Purchase Card Invoices for Payment, Budget Revisions / Financial Reports or Information, Correction of Erroneous Assessments, Exonerations/Refunds, Grant Updates / Requests for Reimbursements, Final Settlements, Vacation Orders, Consolidation of Land Tracts, Facility Maintenance Concerns or Updates, Road Name Requests, Project Reports / Updates, Request to Attend Meetings, Request for Day(s) Off.

For Your Information:

(Certain Items May Require Discussion, Action and/or Approval by the Commission)

1. Notice of Approval of the Levy Estimate (Budget) for the fiscal year beginning July 1, 2024 from the WV State Auditor. * Page 5

Next Regular Meeting of the Upshur County Commission
 April 25, 2024 --- 9:00 a.m.
 Upshur County Courthouse Annex
 The meeting scheduled for April 18, 2024 has been cancelled.

**UPSHUR COUNTY, WEST VIRGINIA
LEVY ORDER AND RATE SHEET
REGULAR CURRENT EXPENSE LEVY
2024 - 2025**

The following is a true copy from the record of orders entered by Upshur County Commission
on the 16 day of April, 2024.

Signature: Carol J. Smith, County Clerk

Current Year	Column E		Taxes Levied
	Certificate of Valuation Assessed Value for Tax Purposes	Levy Rate/\$100	
Class I			
Personal Property	\$ _____	14.300	\$ _____
Public Utility	_____		_____
Total Class I	\$ _____		\$ _____
Class II			
Real Estate	\$ 555,623,590	28.600	\$ 1,589,083
Personal Property	8,400,474		24,025
Total Class II	\$ 564,024,064		\$ 1,613,108
Class III			
Real Estate	\$ 180,191,960	57.200	\$ 1,030,698
Personal Property	261,058,750		1,493,256
Public Utility	130,787,085		748,102
Total Class III	\$ 572,037,795		\$ 3,272,056
Class IV			
Real Estate	\$ 87,842,860	57.200	\$ 502,461
Personal Property	55,576,952		317,900
Public Utility	14,622,581		83,641
Total Class IV	\$ 158,042,393		\$ 904,002
Total Value & Projected Revenue	\$ 1,294,104,252		\$ 5,789,166
Less Delinquencies, Exonerations & Uncollectable Taxes		5.00%	289,458
Less Tax Discounts		2.00%	109,994
Less Allowance for Tax Increment Financing - see worksheet (Subtracted from regular current expense taxes levied only)		
Total Projected Property Tax Collection		5,389,714
Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)		2.00%	107,794
Net Amount to be Raised by Levy of Property Taxes For Budget Purposes			\$ 5,281,920

Upshur County Sheriff's Office

J. Michael Coffman, Sheriff

38 West Main Street, Room 103

Buckhannon, WV 26201

Tax Office Phone: 304-472-1180 • Law Enforcement Phone: 304-472-1182

Tax Office Fax: 304-472-0937 • Law Enforcement Fax: 304-472-4547

April 16, 2024

Upshur County Commission
Upshur County Administrative Annex
91 West Main Street, Suite 101
Buckhannon, WV 26201

Dear Commissioners:

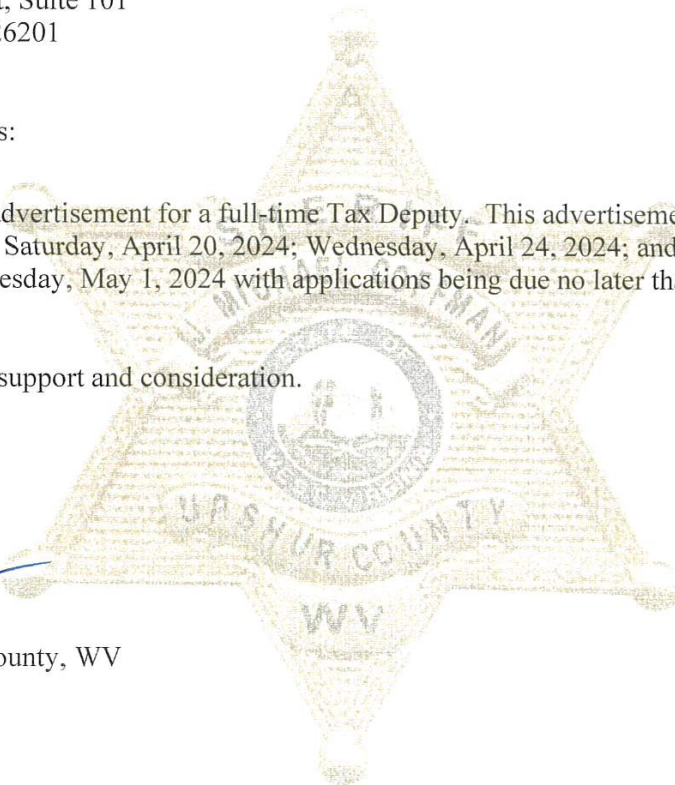
Please approve the advertisement for a full-time Tax Deputy. This advertisement will be run in the Record Delta on Saturday, April 20, 2024; Wednesday, April 24, 2024; and Saturday, April 27, 2024; and Wednesday, May 1, 2024 with applications being due no later than Friday, May 3, 2024.

Thank you for your support and consideration.

Respectfully,



J. Michael Coffman
Sheriff of Upshur County, WV





TAX DEPUTY
Sheriff of Upshur County

The Sheriff of Upshur County is accepting applications for the full-time benefited position of Tax Deputy.

Applicants should possess the ability to work well with the public and function as a team member, have a good knowledge of standard bookkeeping practices, office procedures and equipment; must have excellent attention to detail.

Applicants must have a high school diploma or equivalent. A combination of higher education and/or work experience would be beneficial to allow for the successful completion of the job functions. Individuals may obtain an application at the following address:

Upshur County Sheriff's Department
TAX DIVISION

38 W. Main Street, Room 101
Buckhannon, WV 26201

Monday –Friday 8am – 4:00 pm

**Applications must be RECEIVED in our office
no later than close of business (4:00pm) on
Friday, May 3, 2024.**

Please do not make phone inquiries about this position. Employment with the Sheriff of Upshur County is available to all qualified applicants without regard to race, creed, color, national origin, sex, age or disability. Upshur County has established a drug free and tobacco free work environment.



State of West Virginia
John B. McCuskey
State Auditor

Office of the State Auditor
Local Government Services
200 West Main Street
Clarksburg, West Virginia 26301

Toll Free: (877) 982-9148
Telephone: (304) 627-2415
Fax: (304) 340-5090
www.wvsao.gov

April 4, 2024

**NOTICE OF APPROVAL OF THE LEVY ESTIMATE
(BUDGET)**

TO: Upshur County Commission

In accordance with the provisions of Chapter 11, Article 8, of the West Virginia Code, as amended, the State Auditor of West Virginia hereby approves your Levy Estimate (Budget) for the fiscal year beginning July 1, 2024.

With this written approval, the levying body shall meet on the third Tuesday in April (April 16) to hear and consider any objections and to officially adopt the levy rates for property taxation. The clerk/recording officer, within three days of such meeting, shall prepare and forward to the State Auditor the officially adopted levy rates and levy order.

If you have any questions, please do not hesitate to contact our office at: LGS@wvsao.gov. or 304-627-2415.

Sincerely,
John B. McCuskey
WV State Auditor

A handwritten signature in blue ink, appearing to read "Ora L. Ash".

By: Ora L. Ash, Deputy State Auditor
Local Government Services