LEVY RATES FOR THE COUNTY AND CITIES IN UPSHUR COUNTY

FISCAL YEAR ENDING JUNE 30, 2026

(RATES OF LEVY IN CENTS PER $100 VALUATION)

	CLASS 1	CLASS 2	CLASS 3 & 4
RURAL DISTRICT RATES			
STATE CURRENT	0.25	0.50	1.00
COUNTY CURRENT	14.30	28.60	57.20
SCHOOL CURRENT	19.40	38.80	77.60
Total Rural District Rates (State, County and School Rates)	**33.95**	**67.90**	**135.80**

MUNICIPAL RATES

BUCKHANNON			
MUNICIPAL CURRENT	12.50	25.00	50.00
MUNICIPAL EXCESS LEVY I	1.43	2.86	5.72
Total Rural District and Municipal Rates	**47.88**	**95.76**	**191.52**

UPSHUR COUNTY
LEVY PAGE
REGULAR CURRENT EXPENSE LEVY
2025 - 2026

Current Year	Column E Certificate of Valuation Assessed Value for Tax Purposes	Levy Rate/$100	Taxes Levied
Class I			
Personal Property	$ 0	14.30	$ 0
Public Utility	0		0
Total Class I	$ 0		$ 0
Class II			
Real Estate	$ 563,375,470	28.60	$ 1,611,254
Personal Property	8,313,406		23,776
Total Class II	$ 571,688,876		$ 1,635,030
Class III			
Real Estate	$ 177,900,300	57.20	$ 1,017,590
Personal Property	222,622,180		1,273,399
Public Utility	141,510,499		809,440
Total Class III	$ 542,032,979		$ 3,100,429
Class IV			
Real Estate	$ 87,068,430	57.20	$ 498,031
Personal Property	45,153,595		258,279
Public Utility	18,164,323		103,900
Total Class IV	$ 150,386,348		$ 860,210
Total Value & Projected Revenue	$ **1,264,108,203**		$ **5,595,669**
Less Delinquencies, Exonerations & Uncollectable Taxes		**5.00%**	279,783
Less Tax Discounts		**2.00%**	106,318
Less Allowance for Tax Increment Financing - see worksheet (Subtracted from regular current expense taxes levied only)			0
Total Projected Property Tax Collection			**5,209,568**
Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)		**2.00%**	104,191
Net Amount to be Raised by Levy of Property Taxes For Budget Purposes (Transfer amount to #301-01 on page 4			$ **5,105,377**

UPSHUR COUNTY
CALCULATING REDUCED LEVY RATE
2025 - 2026

CLASS		ROLL BACK VALUE (Column D)		X WEIGHTING		WEIGHTED ASSESSED VALUE
Class I	$	0	X	0.01	$	0
Class 2		570,288,776	X	0.02		11,405,776
Class 3		530,044,465	X	0.04		21,201,779
Class 4		146,765,226	X	0.04		5,870,609
Total All Classes	$	1,247,098,467		(Total WA\	$	38,478,164

Previous year's projected revenue X 101% + % for Assessor: 2.00%

$ 5,789,166 103.00% $ 5,962,841

Divide by the **TOTAL WEIGHTED ASSESSED VALUE (Total WAV)**
(use 4 decimal places here) $ 0.1430

The result of this division is then multiplied x 100 **(use 2 decimal places here)**
and this will = the Class 1 Levy Rate in cents per $100 of assessed value **14.30**

The Class 2, 3, and 4 Levy Rates are determined by multiplying the Class I Rate as follows:

				Class 2 Rate:
Class 1 Rate	**14.30**	¢	**X 2**	**28.60**
				Class 3 & 4 Rate:
Class 1 Rate	**14.30**	¢	**X 4**	**57.20**

DO NOT USE RATES IN EXCESS OF 2 DECIMAL PLACES

Divide by the TOTAL WEIGHTED ASSESSED VALUE (TOTAL WAV) USE 4 DECIMAL POINTS HE **0.1550**

UPSHUR COUNTY SCHOOL BOARD
LEVY PAGE
REGULAR CURRENT EXPENSE LEVY
2025 - 2026

	Column E Certificate of Valuation Assessed Value for Tax Purposes	Levy Rate/$100	Taxes Levied
Current Year			
Class I			
Personal Property	$ 0	19.40	$ 0
Public Utility	0		0
Total Class I	$ 0		$ 0
Class II			
Real Estate	$ 563,375,470	38.80	$ 2,185,897
Personal Property	8,313,406		32,256
Total Class II	$ 571,688,876		$ 2,218,153
Class III			
Real Estate	$ 177,900,300	77.60	$ 1,380,506
Personal Property	222,622,180		1,727,548
Public Utility	141,510,499		1,098,121
Total Class III	$ 542,032,979		$ 4,206,175
Class IV			
Real Estate	$ 87,068,430	77.60	$ 675,651
Personal Property	45,153,595		350,392
Public Utility	18,164,323		140,955
Total Class IV	$ 150,386,348		$ 1,166,998
Total Value & Projected Revenue	$ **1,264,108,203**		$ **7,591,326**
Less Delinquencies, Exonerations & Uncollectable Taxes		**5.00%**	379,566
Less Tax Discounts		**2.00%**	144,235
Less Allowance for Tax Increment Financing - see worksheet (Subtracted from regular current expense taxes levied only)			0
Total Projected Property Tax Collection			**7,067,525**
Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)		**2.00%**	141,351
Net Amount to be Raised by Levy of Property Taxes For Budget Purposes (Transfer amount to #301-01 on page 4			$ **6,926,174**

BUCKHANNON
LEVY PAGE
REGULAR CURRENT EXPENSE LEVY
2025 - 2026

Current Year	Column E Certificate of Valuation Assessed Value for Tax Purposes	Levy Rate/$100	Taxes Levied
Class I			
Personal Property	$ 0	12.50	$ 0
Public Utility	0		0
Total Class I	$ 0		$ 0
Class II			
Real Estate	$ 82,678,270	25.00	$ 206,696
Personal Property	291,118		728
Total Class II	$ 82,969,388		$ 207,424
Class IV			
Real Estate	$ 87,068,430	50.00	$ 435,342
Personal Property	45,153,595		225,768
Public Utility	18,164,323		90,822
Total Class IV	$ 150,386,348		$ 751,932
Total Value & Projected Revenue	$ **233,355,736**		$ **959,356**
Less Delinquencies, Exonerations, & Uncollectable Taxes:		**2.50%**	23,984
Less Tax Discounts		**1.00%**	9,354
Less Allowance for Tax Increment Financing - see worksheet (Subtracted from regular current expense taxes levied only)			0
Total Projected Property Tax Collection			**926,018**
Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)		**2.00%**	18,520
Net Amount to be Raised by Levy of Property Taxes For Budget Purposes (Transfer amount to #301-01 on page 4			$ **907,498**

BUCKHANNON
CALCULATING REDUCED LEVY RATE
2025 - 2026

CLASS		Column E Roll Back Value		Weighting		Weighted Assessed Value
Class I	$	0	X	0.01	$	0
Class 2		82,871,468	X	0.02		1,657,429
Class 3		0	X	0.04		0
Class 4		146,844,606	X	0.04		5,873,784
Total All Classes	$	229,716,074		(Total WA\	$	7,531,213

Previous year's projected revenue	X	101% + % for Assessor:			
			2.00%		
$	995,836		103.00%	$	1,025,711

Divide by the **TOTAL WEIGHTED ASSESSED VALUE (Total WAV)**
(use 4 decimal places here) $ **0.1250**

The result of this division is then multiplied x 100 **(use 2 decimal places here)**
and this will = the Class 1 Levy Rate in cents per $100 of assessed value **12.50**

The Class 2, 3, and 4 Levy Rates are determined by multiplying the Class I Rate as follows:

					Class 2 Rate:
Class 1 Rate	**12.50**	¢	X	**2**	**25.00**

					Class 3 & 4 Rate:
Class 1 Rate	**12.50**	¢	X	**4**	**50.00**

DO NOT USE RATES IN EXCESS OF 2 DECIMAL PLACES

Divide by the TOTAL WEIGHTED ASSESSED VALUE (TOTAL WAV) USE 4 DECIMAL POINTS HE **0.1362**

BUCKHANNON
EXCESS LEVY PAGE
Library
2025 - 2026

	Column E Certificate of Valuation Assessed Value for Tax Purposes	Levy Rate/$100	Taxes Levied
Current Year			
Class I			
Personal Property	$ 0	1.43	$ 0
Public Utility	0		0
Total Class I	$ 0		$ 0
Class II			
Real Estate	$ 82,678,270	2.86	$ 23,646
Personal Property	291,118		83
Total Class II	$ 82,969,388		$ 23,729
Class IV			
Real Estate	$ 87,068,430	5.72	$ 49,803
Personal Property	45,153,595		25,828
Public Utility	18,164,323		10,390
Total Class IV	$ 150,386,348		$ 86,021
Total Value & Projected Revenue	$ 233,355,736		109,750
Less Delinquencies, Exonerations, & Uncollectable Taxes		2.50%	2,744
Less Tax Discounts		1.00%	1,070
Net Amount to be Raised by Levy For Budget Purposes:			**105,936**

UPSHUR COUNTY
Assessor's Valuation Fund Budget Projections
FY 2026 - 2027

Maximum Allowed Rate **2.00%**

Report Date: **05/30/25**

Entity	Assessed Value for Tax Purposes	Class 1 Levy Rate	Gross Taxes Levied	----------Less Projected---------- Uncollectible Taxes	Discount	Tax Increment Financing	Projected Tax Collection	Assessor's Valuation Projection
COUNTY COMMISSION	$ 1,264,108,203	14.30	$ 5,595,669	$ 279,783	$ 106,318	$ 0	$ 5,209,568	$ 104,191
SCHOOL BOARD	1,264,108,203	19.40	7,591,326	379,566	144,235	0	7,067,525	141,351
BUCKHANNON	233,355,736	12.50	959,356	23,984	9,354	0	926,018	18,520
Grand totals			$ 14,146,351	$ 683,333	$ 259,907	$ 0	$ 13,203,111	$ 264,062