

**LEVY RATES FOR THE COUNTY AND CITIES IN  
UPSHUR COUNTY  
FISCAL YEAR ENDING JUNE 30, 2021  
(RATES OF LEVY IN CENTS PER \$100 VALUATION)**

	<b>CLASS 1</b>	<b>CLASS 2</b>	<b>CLASS 3 &amp; 4</b>
<b>RURAL DISTRICT RATES</b>			
STATE CURRENT	0.25	0.50	1.00
COUNTY CURRENT	14.30	28.60	57.20
SCHOOL CURRENT	19.40	38.80	77.60
SCHOOL EXCESS	9.83	19.66	39.32
<b>Total Rural District Rates</b> ( State, County and School Rates)	<b>43.78</b>	<b>87.56</b>	<b>175.12</b>

**MUNICIPAL RATES**

<b>BUCKHANNON</b>			
MUNICIPAL CURRENT	12.50	25.00	50.00
MUNICIPAL EXCESS LEVY I	1.50	3.00	6.00
<b>Total Rural District and Municipal Rates</b>	<b>57.78</b>	<b>115.56</b>	<b>231.12</b>

**UPSHUR COUNTY**  
**Assessment and Levies**  
**2020 - 2021**

**UPSHUR COUNTY  
LEVY PAGE  
REGULAR CURRENT EXPENSE LEVY  
2020 - 2021**

<b>Current Year</b>	<b>Column E Certificate of Valuation Assessed Value for Tax Purposes</b>	<b>Levy Rate/\$100</b>	<b>Taxes Levied</b>
<b>Class I</b>			
Personal Property	\$ 0	14.30	\$ 0
Public Utility	0		0
<b>Total Class I</b>	<b>\$ 0</b>		<b>\$ 0</b>
<b>Class II</b>			
Real Estate	\$ 498,644,700	28.60	\$ 1,426,124
Personal Property	6,946,114		19,866
<b>Total Class II</b>	<b>\$ 505,590,814</b>		<b>\$ 1,445,990</b>
<b>Class III</b>			
Real Estate	\$ 177,018,790	57.20	\$ 1,012,547
Personal Property	234,144,960		1,339,309
Public Utility	118,242,876		676,349
<b>Total Class III</b>	<b>\$ 529,406,626</b>		<b>\$ 3,028,205</b>
<b>Class IV</b>			
Real Estate	\$ 83,612,470	57.20	\$ 478,263
Personal Property	46,514,507		266,063
Public Utility	20,231,112		115,722
<b>Total Class IV</b>	<b>\$ 150,358,089</b>		<b>\$ 860,048</b>
<b>Total Value &amp; Projected Revenue</b>	<b>\$ 1,185,355,529</b>		<b>\$ 5,334,243</b>
Less Delinquencies, Exonerations & Uncollectable Taxes		5.00%	266,712
Less Tax Discounts		2.00%	101,351
Less Allowance for Tax Increment Financing - see worksheet (Subtracted from regular current expense taxes levied only)			0
<b>Total Projected Property Tax Collection</b>			<b>4,966,180</b>
Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)		2.00%	99,324
Net Amount to be Raised by Levy of Property Taxes For Budget Purposes (Transfer amount to #301-01 on page 4)			<b>\$ 4,866,856</b>

**UPSHUR COUNTY**  
**CALCULATING REDUCED LEVY RATE**  
**2020 - 2021**

CLASS	ROLL BACK VALUE (Column D)	X	WEIGHTING	WEIGHTED ASSESSED VALUE
Class 1	\$ <u>0</u>	X	0.01	\$ <u>0</u>
Class 2	<u>500,970,042</u>	X	0.02	<u>10,019,401</u>
Class 3	<u>508,114,958</u>	X	0.04	<u>20,324,598</u>
Class 4	<u>146,661,491</u>	X	0.04	<u>5,866,460</u>
<b>Total All Classes</b>	<b>\$ <u><u>1,155,746,491</u></u></b>		<b>(Total WA\</b>	<b>\$ <u><u>36,210,459</u></u></b>

Previous year's projected revenue X 101% + % for Assessor: 2.00%  
 \$ 5,251,045 X 103.00% = \$ 5,408,576

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 1 Rate as follows:

<b>Class 1 Rate</b>	<u>14.30</u> ¢	X 2	<b>Class 2 Rate:</b> <span style="border: 1px solid black; padding: 2px; display: inline-block;">28.60</span>
<b>Class 1 Rate</b>	<u>14.30</u> ¢	X 4	<b>Class 3 &amp; 4 Rate:</b> <span style="border: 1px solid black; padding: 2px; display: inline-block;">57.20</span>

**DO NOT USE RATES IN EXCESS OF 2 DECIMAL PLACES**

Divide by the **TOTAL WEIGHTED ASSESSED VALUE (TOTAL WAV) USE 4 DECIMAL POINTS HE** **0.1494**

**UPSHUR COUNTY SCHOOL BOARD**  
**LEVY PAGE**  
**REGULAR CURRENT EXPENSE LEVY**  
**2020 - 2021**

	Column E Certificate of Valuation Assessed Value for Tax Purposes	Levy Rate/\$100	Taxes Levied
<b>Current Year</b>			
<b>Class I</b>			
<b>Personal Property</b>	\$ 0	19.40	\$ 0
<b>Public Utility</b>	0		0
<b>Total Class I</b>	\$ 0		\$ 0
<b>Class II</b>			
<b>Real Estate</b>	\$ 498,644,700	38.80	\$ 1,934,741
<b>Personal Property</b>	6,946,114		26,951
<b>Total Class II</b>	\$ 505,590,814		\$ 1,961,692
<b>Class III</b>			
<b>Real Estate</b>	\$ 177,018,790	77.60	\$ 1,373,666
<b>Personal Property</b>	234,144,960		1,816,965
<b>Public Utility</b>	118,242,876		917,565
<b>Total Class III</b>	\$ 529,406,626		\$ 4,108,196
<b>Class IV</b>			
<b>Real Estate</b>	\$ 83,612,470	77.60	\$ 648,833
<b>Personal Property</b>	46,514,507		360,953
<b>Public Utility</b>	20,231,112		156,993
<b>Total Class IV</b>	\$ 150,358,089		\$ 1,166,779
<b>Total Value &amp; Projected Revenue</b>	\$ 1,185,355,529		\$ 7,236,667
Less Delinquencies, Exonerations & Uncollectable Taxes		5.00%	361,833
Less Tax Discounts		2.00%	137,497
Less Allowance for Tax Increment Financing - see worksheet (Subtracted from regular current expense taxes levied only)			0
<b>Total Projected Property Tax Collection</b>			<b>6,737,337</b>
Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)		2.00%	134,747
Net Amount to be Raised by Levy of Property Taxes For Budget Purposes (Transfer amount to #301-01 on page 4)			\$ <b>6,602,590</b>

**UPSHUR COUNTY SCHOOL BOARD  
EXCESS LEVY PAGE**

**2020 - 2021**

	Column E Certificate of Valuation Assessed Value for Tax Purposes	Levy Rate/\$100	Taxes Levied
<b>Current Year</b>			
<b>Class I</b>			
Personal Property	\$ 0	9.83	\$ 0
Public Utility	0		0
<b>Total Class I</b>	<b>\$ 0</b>		<b>\$ 0</b>
<b>Class II</b>			
Real Estate	\$ 498,644,700	19.66	\$ 980,335
Personal Property	6,946,114		13,656
<b>Total Class II</b>	<b>\$ 505,590,814</b>		<b>\$ 993,991</b>
<b>Class III</b>			
Real Estate	\$ 177,018,790	39.32	\$ 696,038
Personal Property	234,144,960		920,658
Public Utility	118,242,876		464,931
<b>Total Class III</b>	<b>\$ 529,406,626</b>		<b>\$ 2,081,627</b>
<b>Class IV</b>			
Real Estate	\$ 83,612,470	39.32	\$ 328,764
Personal Property	46,514,507		182,895
Public Utility	20,231,112		79,549
<b>Total Class IV</b>	<b>\$ 150,358,089</b>		<b>\$ 591,208</b>
<b>Total Value &amp; Projected Reven</b>	<b>\$ 1,185,355,529</b>		<b>3,666,826</b>
Less Delinquencies, Exonerations & Uncollectable Taxes		5.00%	183,341
Less Tax Discounts		2.00%	69,670
<b>Net Amount to be Raised by Levy For Budget Purposes:</b>			<b>3,413,815</b>

**BUCKHANNON**  
**LEVY PAGE**  
**REGULAR CURRENT EXPENSE LEVY**  
**2020 - 2021**

	Column E Certificate of Valuation Assessed Value for Tax Purposes	Levy Rate/\$100	Taxes Levied
<b>Current Year</b>			
<b>Class I</b>			
<b>Personal Property</b>	\$ _____ 0	<b>12.50</b>	\$ _____ 0
<b>Public Utility</b>	_____ 0		_____ 0
<b>Total Class I</b>	\$ _____ 0		\$ _____ 0
<b>Class II</b>			
<b>Real Estate</b>	\$ _____ 74,429,270	25.00	\$ _____ 186,073
<b>Personal Property</b>	_____ 268,118		_____ 670
<b>Total Class II</b>	\$ _____ 74,697,388		\$ _____ 186,743
<b>Class IV</b>			
<b>Real Estate</b>	\$ _____ 83,612,470	50.00	\$ _____ 418,062
<b>Personal Property</b>	_____ 46,514,507		_____ 232,573
<b>Public Utility</b>	_____ 20,231,112		_____ 101,156
<b>Total Class IV</b>	\$ _____ 150,358,089		\$ _____ 751,791
<b>Total Value &amp; Projected Revenue</b>	\$ _____ <b>225,055,477</b>		\$ _____ <b>938,534</b>
Less Delinquencies, Exonerations, & Uncollectable Taxes:		<b>2.50%</b>	_____ 23,463
Less Tax Discounts		<b>1.00%</b>	_____ 9,151
Less Allowance for Tax Increment Financing - see worksheet (Subtracted from regular current expense taxes levied only)			_____ 0
<b>Total Projected Property Tax Collection</b>			<b>_____ 905,920</b>
Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)		<b>2.00%</b>	_____ 18,118
Net Amount to be Raised by Levy of Property Taxes For Budget Purposes (Transfer amount to #301-01 on page 4)			\$ _____ <b>887,802</b>

# BUCKHANNON CALCULATING REDUCED LEVY RATE 2020 - 2021

CLASS	Column E Roll Back Value	Weighting	Weighted Assessed Value
Class 1	\$ <u>0</u> X	0.01	\$ <u>0</u>
Class 2	<u>74,458,246</u> X	0.02	<u>1,489,165</u>
Class 3	<u>0</u> X	0.04	<u>0</u>
Class 4	<u>146,661,491</u> X	0.04	<u>5,866,460</u>
<b>Total All Classes</b>	<b>\$ <u><u>221,119,737</u></u></b>	<b>(Total WA)</b>	<b>\$ <u><u>7,355,625</u></u></b>

Previous year's projected revenue	X 101% + % for Assessor:	<b>2.00%</b>	
\$ <u>920,956</u>		103.00%	\$ <u>948,585</u>

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 1 Rate as follows:

<b>Class 1 Rate</b>	<u>12.50</u> ¢	X	2	<b>Class 2 Rate:</b> <span style="border: 1px solid black; padding: 5px;"><b>25.00</b></span>
<b>Class 1 Rate</b>	<u>12.50</u> ¢	X	4	<b>Class 3 &amp; 4 Rate:</b> <span style="border: 1px solid black; padding: 5px;"><b>50.00</b></span>

**DO NOT USE RATES IN EXCESS OF 2 DECIMAL PLACES**

Divide by the **TOTAL WEIGHTED ASSESSED VALUE (TOTAL WAV)** USE 4 DECIMAL POINTS HERE **0.1290**



**BUCKHANNON  
EXCESS LEVY PAGE  
Library  
2020 - 2021**

	Column E Certificate of Valuation Assessed Value for Tax Purposes	Levy Rate/\$100	Taxes Levied
<b>Current Year</b>			
<b>Class I</b>			
Personal Property	\$ 0	1.50	\$ 0
Public Utility	0		0
<b>Total Class I</b>	<b>\$ 0</b>		<b>\$ 0</b>
<b>Class II</b>			
Real Estate	\$ 74,429,270	3.00	\$ 22,329
Personal Property	268,118		80
<b>Total Class II</b>	<b>\$ 74,697,388</b>		<b>\$ 22,409</b>
<b>Class IV</b>			
Real Estate	\$ 83,612,470	6.00	\$ 50,167
Personal Property	46,514,507		27,909
Public Utility	20,231,112		12,139
<b>Total Class IV</b>	<b>\$ 150,358,089</b>		<b>\$ 90,215</b>
<b>Total Value &amp; Projected Revenue</b>	<b>\$ 225,055,477</b>		<b>112,624</b>
<b>Less Delinquencies, Exonerations, &amp; Uncollectable Taxes</b>		2.50%	2,816
<b>Less Tax Discounts</b>		1.00%	1,098
<b>Net Amount to be Raised by Levy For Budget Purposes:</b>			<b>108,710</b>

# UPSHUR COUNTY

## Assessor's Valuation Fund Budget Projections

### FY 2021 - 2022

Maximum Allowed Rate

**2.00%**

Report Date:

**08/25/20**

Entity	Assessed Value for Tax Purposes	Class 1 Levy Rate	Gross Taxes Levied	-----Less Projected-----			Projected Tax Collection	Assessor's Valuation Projection
				Uncollectible Taxes	Discount	Tax Increment Financing		
COUNTY COMMISSION	\$ 1,185,355,529	14.30	\$ 5,334,243	\$ 266,712	\$ 101,351	\$ 0	\$ 4,966,180	\$ 99,324
SCHOOL BOARD	1,185,355,529	19.40	7,236,667	361,833	137,497	0	6,737,337	134,747
BUCKHANNON	225,055,477	12.50	<u>938,534</u>	<u>23,463</u>	<u>9,151</u>	<u>0</u>	<u>905,920</u>	<u>18,118</u>
<b>Grand totals</b>			<u>\$ 13,509,444</u>	<u>\$ 652,008</u>	<u>\$ 247,999</u>	<u>\$ 0</u>	<u>\$ 12,609,437</u>	<u>\$ 252,189</u>