

**LEVY RATES FOR THE COUNTY AND CITIES IN  
UPSHUR COUNTY  
FISCAL YEAR ENDING JUNE 30, 2023  
(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>43.78</b>	<b>87.56</b>	<b>175.12</b>
<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  
LEVY PAGE  
REGULAR CURRENT EXPENSE LEVY  
2022 - 2023**

<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	<b>14.30</b>	\$ 0
Public Utility	0		0
<b>Total Class I</b>	<b>\$ 0</b>		<b>\$ 0</b>
<b>Class II</b>			
Real Estate	\$ 527,489,650	28.60	\$ 1,508,620
Personal Property	7,539,392		21,563
<b>Total Class II</b>	<b>\$ 535,029,042</b>		<b>\$ 1,530,183</b>
<b>Class III</b>			
Real Estate	\$ 173,582,370	57.20	\$ 992,891
Personal Property	186,620,660		1,067,470
Public Utility	117,358,197		671,289
<b>Total Class III</b>	<b>\$ 477,561,227</b>		<b>\$ 2,731,650</b>
<b>Class IV</b>			
Real Estate	\$ 85,203,580	57.20	\$ 487,364
Personal Property	45,192,017		258,498
Public Utility	11,575,461		66,212
<b>Total Class IV</b>	<b>\$ 141,971,058</b>		<b>\$ 812,074</b>
<b>Total Value &amp; Projected Revenue</b>	<b>\$ 1,154,561,327</b>		<b>\$ 5,073,907</b>
Less Delinquencies, Exonerations & Uncollectable Taxes		<b>5.00%</b>	253,695
Less Tax Discounts		<b>2.00%</b>	96,404
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>4,723,808</b>
Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)		<b>2.00%</b>	94,476
Net Amount to be Raised by Levy of Property Taxes For Budget Purposes (Transfer amount to #301-01 on page 4)			<b>\$ 4,629,332</b>

# UPSHUR COUNTY

## CALCULATING REDUCED LEVY RATE

### 2022 - 2023

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>531,906,570</u>	X	0.02	<u>10,638,131</u>
Class 3	<u>472,527,390</u>	X	0.04	<u>18,901,096</u>
Class 4	<u>137,890,268</u>	X	0.04	<u>5,515,611</u>
<b>Total All Classes</b>	<b>\$ <u><u>1,142,324,228</u></u></b>		<b>(Total WA\</b>	<b>\$ <u><u>35,054,838</u></u></b>

Previous year's projected revenue X 101% + % for Assessor: 2.00%  
 \$ 5,086,225 X 103.00% = \$ 5,238,812

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;">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;">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**  
**2022 - 2023**

	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	19.40	\$ 0
Public Utility	0		0
<b>Total Class I</b>	\$ 0		\$ 0
<b>Class II</b>			
Real Estate	\$ 527,489,650	38.80	\$ 2,046,660
Personal Property	7,539,392		29,253
<b>Total Class II</b>	\$ 535,029,042		\$ 2,075,913
<b>Class III</b>			
Real Estate	\$ 173,582,370	77.60	\$ 1,346,999
Personal Property	186,620,660		1,448,176
Public Utility	117,358,197		910,700
<b>Total Class III</b>	\$ 477,561,227		\$ 3,705,875
<b>Class IV</b>			
Real Estate	\$ 85,203,580	77.60	\$ 661,180
Personal Property	45,192,017		350,690
Public Utility	11,575,461		89,826
<b>Total Class IV</b>	\$ 141,971,058		\$ 1,101,696
<b>Total Value &amp; Projected Revenue</b>	\$ 1,154,561,327		\$ 6,883,484
Less Delinquencies, Exonerations & Uncollectable Taxes		5.00%	344,174
Less Tax Discounts		2.00%	130,786
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>6,408,524</b>
Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)		2.00%	128,170
Net Amount to be Raised by Levy of Property Taxes For Budget Purposes (Transfer amount to #301-01 on page 4)			\$ <b>6,280,354</b>

**UPSHUR COUNTY SCHOOL BOARD  
EXCESS LEVY PAGE**

**2022 - 2023**

	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	9.83	\$ 0
<b>Public Utility</b>	0		0
<b>Total Class I</b>	<u>\$ 0</u>		<u>\$ 0</u>
<b>Class II</b>			
<b>Real Estate</b>	\$ 527,489,650	19.66	\$ 1,037,045
<b>Personal Property</b>	7,539,392		14,822
<b>Total Class II</b>	<u>\$ 535,029,042</u>		<u>\$ 1,051,867</u>
<b>Class III</b>			
<b>Real Estate</b>	\$ 173,582,370	39.32	\$ 682,526
<b>Personal Property</b>	186,620,660		733,792
<b>Public Utility</b>	117,358,197		461,452
<b>Total Class III</b>	<u>\$ 477,561,227</u>		<u>\$ 1,877,770</u>
<b>Class IV</b>			
<b>Real Estate</b>	\$ 85,203,580	39.32	\$ 335,020
<b>Personal Property</b>	45,192,017		177,695
<b>Public Utility</b>	11,575,461		45,515
<b>Total Class IV</b>	<u>\$ 141,971,058</u>		<u>\$ 558,230</u>
<b>Total Value &amp; Projected Reven</b>	<u>\$ 1,154,561,327</u>		<u>3,487,867</u>
Less Delinquencies, Exonerations & Uncollectable Taxes		5.00%	174,393
Less Tax Discounts		2.00%	66,269
<b>Net Amount to be Raised by Levy For Budget Purposes:</b>			<u><b>3,247,205</b></u>

**BUCKHANNON**  
**LEVY PAGE**  
**REGULAR CURRENT EXPENSE LEVY**  
**2022 - 2023**

	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	12.50	\$ _____ 0
<b>Public Utility</b>	_____ 0		_____ 0
<b>Total Class I</b>	\$ _____ 0		\$ _____ 0
<b>Class II</b>			
<b>Real Estate</b>	\$ _____ 78,718,950	25.00	\$ _____ 196,797
<b>Personal Property</b>	_____ 290,638		_____ 727
<b>Total Class II</b>	\$ _____ 79,009,588		\$ _____ 197,524
<b>Class IV</b>			
<b>Real Estate</b>	\$ _____ 85,203,580	50.00	\$ _____ 426,018
<b>Personal Property</b>	_____ 45,192,017		_____ 225,960
<b>Public Utility</b>	_____ 11,575,461		_____ 57,877
<b>Total Class IV</b>	\$ _____ 141,971,058		\$ _____ 709,855
<b>Total Value &amp; Projected Revenue</b>	\$ _____ <b>220,980,646</b>		\$ _____ <b>907,379</b>
Less Delinquencies, Exonerations, & Uncollectable Taxes:		2.50%	_____ 22,684
Less Tax Discounts		1.00%	_____ 8,847
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>_____ 875,848</b>
Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)		2.00%	_____ 17,517
Net Amount to be Raised by Levy of Property Taxes For Budget Purposes (Transfer amount to #301-01 on page 4)			\$ _____ <b>858,331</b>

# BUCKHANNON CALCULATING REDUCED LEVY RATE 2022 - 2023

CLASS	Column E Roll Back Value	Weighting	Weighted Assessed Value
Class 1	\$ <u>0</u> X	0.01	\$ <u>0</u>
Class 2	<u>78,802,348</u> X	0.02	<u>1,576,047</u>
Class 3	<u>0</u> X	0.04	<u>0</u>
Class 4	<u>137,890,268</u> X	0.04	<u>5,515,611</u>
<b>Total All Classes</b>	\$ <u><u>216,692,616</u></u>	(Total WA\	\$ <u><u>7,091,658</u></u>

Previous year's projected revenue	X 101% + % for Assessor:	2.00%
\$ <u>885,136</u>	103.00%	\$ <u>911,690</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> <u>25.00</u>
<b>Class 1 Rate</b>	<u>12.50</u> ¢ X	4	<b>Class 3 &amp; 4 Rate:</b> <u>50.00</u>

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

Divide by the **TOTAL WEIGHTED ASSESSED VALUE (TOTAL WAV) USE 4 DECIMAL POINTS HE** **0.1286**

**BUCKHANNON  
EXCESS LEVY PAGE  
Library  
2022 - 2023**

	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	\$ 78,718,950	3.00	\$ 23,616
Personal Property	290,638		87
<b>Total Class II</b>	<b>\$ 79,009,588</b>		<b>\$ 23,703</b>
<b>Class IV</b>			
Real Estate	\$ 85,203,580	6.00	\$ 51,122
Personal Property	45,192,017		27,115
Public Utility	11,575,461		6,945
<b>Total Class IV</b>	<b>\$ 141,971,058</b>		<b>\$ 85,182</b>
<b>Total Value &amp; Projected Revenue</b>	<b>\$ 220,980,646</b>		<b>108,885</b>
<b>Less Delinquencies, Exonerations, &amp; Uncollectable Taxes</b>		2.50%	2,722
<b>Less Tax Discounts</b>		1.00%	1,062
<b>Net Amount to be Raised by Levy For Budget Purposes:</b>			<b>105,101</b>



# UPSHUR COUNTY

## Assessor's Valuation Fund Budget Projections

### FY 2023 - 2024

Maximum Allowed Rate      **2.00%**

Report Date:      **01/22/80**

Entity	Assessed Value for Tax <u>Purposes</u>	Class 1 Levy <u>Rate</u>	Gross Taxes <u>Levied</u>	-----Less Projected-----			Projected Tax <u>Collection</u>	Assessor's Valuation <u>Projection</u>
				<u>Uncollectible Taxes</u>	<u>Discount</u>	<u>Tax Increment Financing</u>		
COUNTY COMMISSION \$	1,154,561,327	14.30 \$	5,073,907 \$	253,695 \$	96,404 \$	0 \$	4,723,808 \$	94,476
SCHOOL BOARD	1,154,561,327	19.40	6,883,484	344,174	130,786	0	6,408,524	128,170
BUCKHANNON	220,980,646	12.50	<u>907,379</u>	<u>22,684</u>	<u>8,847</u>	<u>0</u>	<u>875,848</u>	<u>17,517</u>
<b>Grand totals</b>			<u>\$ 12,864,770</u>	<u>\$ 620,553</u>	<u>\$ 236,037</u>	<u>\$ 0</u>	<u>\$ 12,008,180</u>	<u>\$ 240,163</u>