



BERKELEY COUNTY COUNCIL AGENDA

**400 WEST STEPHEN STREET, SUITE 205
TUESDAY, APRIL 17, 2018, 9:00 A.M.**

9:00 Call to Order

Items from the Public

9:05 Official Adoption of the Levy Rates for Fiscal Year 2018-2019
and Approval of the Levy Order

Items from the Public

RECESS

The Berkeley County Council reserves the right to re-arrange items on the agenda as needed due to time constraints of the public or the Council.



Berkeley County Council

400 W. STEPHEN STREET, SUITE 201
MARTINSBURG, WV 25401
PHONE: (304) 264-1923



THE COUNCIL

DOUGLAS E. COPENHAVER, JR.
JIM WHITACRE
ELAINE C. MAUCK, M.A.
JAMES R. BARNHART
DAN DULYEA

ALAN J. DAVIS
COUNTY ADMINISTRATOR

www.berkeleywv.org

DATE: April 17, 2018
TO: County Council
FROM: Alan J. Davis-County Administrator *AJD*
RE: Laying of the Property Tax Levy Rate

West Virginia State Code §11-8-10a states:

“The county court shall, when it reconvenes upon the third Tuesday in April, hear and consider any objections made orally or in writing by the prosecuting attorney, by the Tax Commissioner or his representative, or by any taxpayer of the county, to the estimate and proposed levy or to any item thereof. The court shall enter of record any objections so made and the reasons and grounds therefor. The court, after hearing objections, shall reconsider the proposed original estimate and proposed rates of levy, and if the objections are well taken, shall correct the estimate and levy. No such estimate and levy, however, shall be entered until the same shall have first been approved, in writing, by the Tax Commissioner. When the same shall have been approved by the Tax Commissioner, the clerk shall then enter the estimate and levy, together with the order of the court approving them and the written approval of the Tax Commissioner thereof, in the proper record book.”

Since the Council passed the FY2018-19 Levy document on March 15, 2018 the WV State Auditor's Office has approved the budget, the Class II Legal Notice was posted, and all Departments Heads & Elected Officials received written notification of their proposed budget allocation. We have received no objection from any elected official or taxpayer of Berkeley County.

I am recommending that the County Council adopt the proposed FY2018-19 Levy Rate of 14.060 for Class I property and request that Mr. John W. Small, Jr., Berkeley County Clerk, attest to the attached order.

Thank you for your consideration of this recommendation.

Attachments



Received

State of West Virginia
John B. McCuskey

Berkeley County
Council

Office of the State Auditor
Local Government Services
153 West Main Street, Suite C
Clarksburg, West Virginia 26301

State Auditor

Toll Free: (877) 982-9148
Telephone: (304) 627-2415
Fax: (304) 627-2417
www.wvsao.gov

March 19, 2018

NOTICE OF APPROVAL OF THE LEVY ESTIMATE (BUDGET)

TO: Berkeley 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, 2018.

With this written approval, the levying body shall meet on the third Tuesday in April (April 18) 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 me at 304-627-2415 or 1-877-982-9148 extension 5114, Shellie Humphrey extension 5119, Tiffany Hess extension 5118 or Karen Drain extension 5101.

Sincerely,
John B. McCuskey
WV State Auditor

A handwritten signature in cursive script, appearing to read "Ora L. Ash".

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

**BERKELEY COUNTY, WEST VIRGINIA
LEVY ORDER AND RATE SHEET
REGULAR CURRENT EXPENSE LEVY
2018 - 2019**

The following is a true copy from the record of orders entered by Berkeley County Council on the 17th day of April, 2018.

Signature: John W. Small, Jr., County Clerk

Current Year	Column E Certificate of Valuation Assessed Value for Tax Purposes	Levy Rate/\$100	Taxes Levied
Class I			
Personal Property	\$ _____	14.060	\$ _____
Public Utility	_____		_____
Total Class I	\$ _____		\$ _____
Class II			
Real Estate	\$ 3,260,710,240	28.120	\$ 9,169,117
Personal Property	10,824,690		30,439
Total Class II	\$ 3,271,534,930		\$ 9,199,556
Class III			
Real Estate	\$ 1,003,408,820	56.240	\$ 5,643,171
Personal Property	580,487,416		3,264,661
Public Utility	138,888,075		781,107
Total Class III	\$ 1,722,784,311		\$ 9,688,939
Class IV			
Real Estate	\$ 349,277,560	56.240	\$ 1,964,337
Personal Property	87,290,991		490,925
Public Utility	41,415,452		232,921
Total Class IV	\$ 477,984,003		\$ 2,688,183
Total Value & Projected Revenue	\$ 5,472,303,244		\$ 21,576,678
Less Delinquencies, Exonerations & Uncollectable Taxes		5.00%	1,078,834
Less Tax Discounts		2.00%	409,957
Less Allowance for Tax Increment Financing - see worksheet (Subtracted from regular current expense taxes levied only)		62,156
Total Projected Property Tax Collection		20,025,731
Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)		2.00%	400,515
Net Amount to be Raised by Levy of Property Taxes For Budget Purposes			\$ 19,625,216

Certificate of Publication

Berkeley County Council

This is to certify the annexed advertisement

*Levy Estimate 2018-2019
Fiscal*

appeared for 2 consecutive days/weeks
in The Journal Publishing Company, a news-
paper in the City of Martinsburg, WV in it's
issue beginning:

21 Mar 2018
and ending

28 Mar 2018

**The Journal
207 W. King Street
Martinsburg, WV 25401**

Fee (\$) *1,004.22*

THE STATE OF WEST VIRGINIA
COUNTY OF BERKELEY

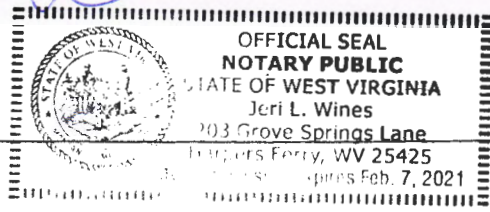
The foregoing instrument was acknowledged
before me this *6 April 2018* by

Sarah Phillip

My commission expires *Feb 7, 2021*

Jeri L. Wines

Notary Public



Berkeley County Council Levy Estimate

(Budget)

2018 - 2019 Fiscal Year

STATE OF WEST VIRGINIA
County of: Berkeley, West Virginia

In accordance with WV Code § 11-8-10, as amended, the Berkeley County Council proceeded to make an estimate of the amounts necessary to be raised by a levy of taxes for the current year, and doth determine and estimate the several amounts to be as follows:

General Fund	Estimated Revenues
Fund Balance	\$ 1,750,000
Property Taxes Current year	19,625,216
Prior Year Taxes	1,308,982
Tax Penalties, Interest & Publication Fees	400,000
Property Transfer Tax	1,800,000
Gas and Oil Severance Tax	160,734
Wine & Liquor Tax	203,333
Hotel Occupancy Tax	670,000
Payment in Lieu of Taxes	500,000
Federal Grants I Federal Payment in Lieu of Taxes	300,000
State Grants	450,000
Sheriffs Earnings	25,000
County Clerk's Earnings	361,667
Circuit Clerk's Earnings	110,000
Rents & Concessions	550,000
Franchise Agreement	445,000
Inspection Fees	850,000
IRP Fees (Interstate Registration Plan)	40,000
Fines, Fees & Court Costs	60,000
Regional Jail Operations Partial Reimbursement	185,000
Interest Earned	19,500
Sheriffs Commission	15,000
Gaming Income	33,333
Video Lottery	266,667
Planning Commission Revenue	155,000
Charges to Other Entities	212,500
Refunds/Reimbursements (External Sources)	550,000
Magistrate Court Reimbursements	75,000
Total Estimated General Fund Revenues	\$ 31,121,932

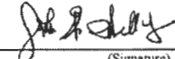
Coal Severance Tax	Assigned Fund Balance	Coal Severance Tax	Estimated Revenues
			\$ 40,000
			126,667
Total Coal Severance			\$ 166,667

ESTIMATED EXPENDITURES	General Fund	Coal Severance Tax Fund
GENERAL GOVERNMENT		
County Council	\$ 1,218,048	-
County Clerk	883,406	-
Circuit Clerk	1,166,327	-
Sheriff- Treasurer	652,838	-
Prosecuting Attorney	1,886,525	-
Assessor	846,638	-
Statewide Computer Network	87,860	-
Sheriffs Tax Processing	140,000	-
Fiduciary Supervisor	203,698	-
Agricultural Agent	102,356	-
Elections - County Clerk	584,564	-
Magistrate Court	75,000	-
Circuit Court	1,037,987	-
Custodial	706,621	-
Civil Service	12,500	-
Courthouse	2,800,000	-
Other Buildings	2,859,000	-
Data Processing	1,377,022	-
Regional Development Authority	40,042	-
Economic Development	1,500	-
Airports	124,760	-
Building Inspection	542,439	-
Planning & Zoning	306,781	-
Engineering	526,752	-
Contingencies- Not to Exceed 10% of Budget	77,810	-
TOTAL GENERAL GOVERNMENT	18,260,474	-
PUBLIC SAFETY		
Sheriff- Law Enforcement	4,586,986	-
Sheriff- Service of Process	183,895	-
Regional Jail	3,000,000	-
Home Confinement	260,164	-
Police Special Duty	2,500	-
Emergency Services	939,248	-
Communication Center	245,000	-
Dog Warden/Humane Society	281,730	-
Central Garage	229,276	-
Flood Control	1,500	-
Public Safety Grants	2,400	-
Community Based Corrections Program	885,667	-
TOTAL PUBLIC SAFETY	10,618,366	-
HEALTH & SANITATION		
Local Health Department	96,347	-
Mental Health	49,000	-
Recycling Center	73,195	-
Litter Control	2,000	-
TOTAL HEALTH & SANITATION	220,542	-
CULTURE AND RECREATION		
Parks & Recreation	409,000	-
Arts & Humanities	17,000	-
Fair Associations/Festivals	340	-
Visitor's Bureau	335,000	-
Library	697,910	-
TOTAL CULTURE & RECREATION	1,459,250	-

SOCIAL SERVICES	-	-
Social Services	58,350	-
Human Resources	1,250	-
Senior Citizens	43,800	-
Public Transit	51,300	-
TOTAL SOCIAL SERVICES	154,700	-
CAPITAL PROJECTS	-	-
General Government	248,600	-
Other Buildings	150,000	166,667
Parks & Recreation	10,000	-
Streets and Highways	-	-
TOTAL CAPITAL OUTLAY	408,600	166,667
Total Expenditures	\$ 31,121,932	166,667

STATE OF WEST VIRGINIA
BERKELEY COUNTY, WEST VIRGINIA, WEST VIRGINIA

I, John W. Small, Jr., CLERK OF THE COUNTY COUNCIL OF SAID COUNTY, DO HEREBY CERTIFY THAT THE FOREGOING ARE TRUE COPIES FROM THE RECORD OF ORDERS MADE AND ENTERED BY SAID COUNCIL ON THE 15TH DAY OF MARCH 2018.


(Signature)

BERKELEY COUNTY, WEST VIRGINIA LEVY PAGE REGULAR CURRENT EXPENSE LEVY 2018-2019

Current Year Class I	Column C Roll Back Value Form	Levy Rate/\$100	Taxes Levied
Personal Property	\$ _____	14.06	\$ _____
Public Utility	\$ _____		\$ _____
Total Class I	\$ _____		\$ _____
Class II			
Real Estate	\$ 3,260,710,240	28.12	\$ 9,169,117
Personal Property	10,824,690		30,439
Total Class II	\$ _____		\$ 9,199,556
Class III			
Real Estate	\$ 1,003,408,820	56.24	\$ 5,643,171
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Less Tax Discounts		2.00%	409,957
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Less Assessor Valuation Fund (Suntactor from regular current expense taxes levied only)		2.00%	400,515
Net Amount to be Raise by Levy of Property Taxes For Budget Purposes			\$ 19,625,216
(Transfer amount to Worksheet GCRev - Account No. 301-01)			

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Personal Property	\$ _____	14.06	\$ _____
Public Utility	\$ _____		\$ _____
Total Class I	\$ _____		\$ _____
Class II			
Real Estate	\$ _____	28.12	\$ _____
Personal Property	\$ _____		\$ _____
Total Class II	\$ _____		\$ _____
Class III			
Real Estate	\$ 6,680	56.24	\$ 38
Personal Property	6,122		\$ 34
Public Utility	\$ _____		\$ _____
Total Class III	\$ 12,802		\$ 72
Class IV			
Real Estate	\$ 10,703,520	56.24	\$ 60,197
Personal Property	1,154,700		6,494
Public Utility	\$ _____		\$ _____
Total Class IV	\$ 11,858,220		\$ 66,691
Total Value & Projected Revenue	\$ 11,871,029		Gross \$ 66,763
Less Delinquencies, Exonerations & Uncollectable Taxes		5.00%	3,338
Less Tax Discounts		2.00%	1,269
Allowance For Tax Increment Financing (Use this amount above for Tax Increment Financing)			62,156