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JOINT INTERIM SELECT COMMITTEE ON TAX REFORM

A COUNTY GOVERNMENT PERSPECTIVE OF PERSONAL PROPERTY TAXATION

BY PATTI HAMILTON, EXECUTIVE DIRECTOR
WEST VIRGINIA ASSOCIATION OF COUNTIES

ASSISTANCE FROM JERRY KNIGHT, KNIGHT CONSULTING
WVACO PROPERTY TAX CONSULTANT

JUNE 9, 2015

TO THE JOINT SELECT COMMITTEE ON TAX REFORM:

THANK YOU FOR THE OPPORTUNITY TO PRESENT A COUNTY PERSPECTIVE FOR TAX REFORM. WE HOPE TO OFFER SOME COUNTERPOINTS TO THOSE WHO BELIEVE THAT "IF YOU TAKE AWAY THE BUSINESS PERSONAL PROPERTY TAX, THEY WILL COME."

AFTER LISTENING TO THE PRESENTATIONS ON MAY 18TH, ONE STATEMENT STOOD OUT TO ME: "PRIORITIES THAT MATTER ARE OFTEN THE VERY THING THAT TAX REVENUES FUND." SETTING YOUR PRIORITIES OR OBJECTIVES AS ONE SPEAKER EMPHASIZED ON MAY 18TH, IS VERY IMPORTANT. WHAT IS HOPED TO BE ACCOMPLISHED BY TAX REFORM?

IF THE OBJECTIVE IS ECONOMIC DEVELOPMENT AND JOBS, REVISIONS TO OUR TAX STRUCTURE ARE BUT ONE FACTOR OF SEVERAL, AS THE EXPERTS STATED AT THE LAST MEETING. WE HELD FOUR REGIONAL MEETINGS WHERE DR. JOHN DESKINS FROM WVU PRESENTED A FORECAST FOR WEST VIRGINIA. AFTER GIVING THE OVERALL STATE OF OUR ECONOMY AND FORECAST, HE PROVIDED INSIGHT INTO THE "JOBS" THAT ARE FACING THE STATE TO ACHIEVE ECONOMIC GROWTH. TAX REFORM IS ONE, BUT THERE ARE FOUR OTHERS FOR YOUR CONSIDERATION:

JOB 1 - SMALL BUSINESS GROWTH & DEVELOPMENT TO PROVIDE ECONOMIC DIVERSIFICATION

JOB 2 - INVESTING IN OUR HUMAN CAPITOL, FROM EDUCATION TO HEALTH: WE MUST LOOK AT OUR DEMOGRAPHICS. OUR LABOR FORCE PARTICIPATION RATE IS DEAD LAST IN THE COUNTRY. THE NATIONAL AVERAGE IS 63% AND WE ARE AT 53% AND HAVE BEEN SINCE THE 1970s. THIS STATISTIC REMAINS CONSTANT IN EVERY AGE CATEGORY. OUR DISABILITY RATE IS ALSO DEAD LAST IN THE COUNTRY FOR THE WORKING AGES OF 18 - 64. THE NATIONAL AVERAGE IS 10.5% AND WE HAVE A DISABILITY RATE OF 18%.

JOB 3 - RECOGNIZE THAT A ONE-SIZE-FITS-ALL ECONOMIC DEVELOPMENT STRATEGY WILL NOT WORK

JOB 4 - EVALUATE OUR TAX AND REGULATORY SYSTEMS FULLY: TAX REFORM IS ONE FACTOR OF MANY FOR ACHIEVING OBJECTIVES OF JOB GROWTH AND ECONOMIC DEVELOPMENT.

JOB 5 - ENSURE THAT WEST VIRGINIA IS OPEN TO THE WORLD AND AGGRESSIVELY PURSUE EXPORT OPPORTUNITIES

AT THE MAY 18TH MEETING AN OBSERVATION WAS MADE THAT ALTHOUGH WV HAS ELIMINATED BUSINESS FRANCHISE TAX AND REDUCED CORPORATE NET TAX, WE HAVE NOT SEEN BUSINESS GROWTH. THE SAME MAY HAPPEN IF WE REDUCE OR ELIMINATE COMMERCIAL PERSONAL PROPERTY TAXATION WITHOUT EFFORTS TO ADDRESS THE OTHER FACTORS THAT I JUST DESCRIBED.

WHAT ARE WE TALKING ABOUT WHEN THE PHRASE "COMMERCIAL & INDUSTRIAL OR BUSINESS PERSONAL PROPERTY TAX" IS USED? THE CHART I'VE PROVIDED SHOWS FOUR CATEGORIES OF PERSONAL PROPERTY TAXES, ALL OF WHICH COME UNDER THE HEADING OF COMMERCIAL & INDUSTRIAL PERSONAL PROPERTY. THERE IS ADDITIONAL, DETAILED INFORMATION ON BUSINESS PERSONAL PROPERTY TAXATION PREPARED BY OUR PROPERTY TAX CONSULTANT JERRY KNIGHT INCLUDED IN YOUR HANDOUT.

FOR EXAMPLE, INVENTORY TAX HAS BEEN DESCRIBED AS A DISINCENTIVE TO GROWTH OR EVEN AS A "JOB KILLER." IT CURRENTLY PROVIDES \$68 MILLION TO COUNTIES AND SCHOOLS. APPROXIMATELY 70% OF ALL THESE TOTALS GOES DIRECTLY TO SCHOOLS. IF IT'S ELIMINATED, WHAT WILL REPLACE IT?

MACHINERY AND EQUIPMENT IS NEARLY \$164 MILLION. AGAIN, WHAT WOULD REPLACE THAT? WOULD A BUSINESS LOCATE TO WEST VIRGINIA SIMPLY BECAUSE THOSE TAXES ARE ELIMINATED OR WOULD FACTORS LIKE WORK FORCE AND ADEQUATE INFRASTRUCTURE BE MORE IMPORTANT?

THEN WE HAVE SALVAGE VALUE, OR AS I LIKE TO CALL IT, THE END RUN AROUND OUR CONSTITUTION. INTERESTINGLY, NOT ONE PRESENTER AT THE LAST MEETING POINTED OUT THAT **ELIMINATION OF ANY OF THESE BUSINESS PERSONAL PROPERTY TAXES WILL REQUIRE A CONSTITUTIONAL AMENDMENT.** SALVAGE VALUE APPLIED TO POLLUTION CONTROL FACILITIES, SPECIAL MANUFACTURING PRODUCTION PROPERTY, QUALIFIED CAPITAL ADDITIONS, SPECIAL AIRCRAFT PROPERTIES, AND HIGH-TECH BUSINESS PROPERTIES HAVE RESULTED IN A REDUCTION IN BUSINESS PERSONAL PROPERTY TAXES IN TAX YEAR 2014 OF \$100,170,000.

NOW COMES THE PUBLIC POLICY DILEMMA. WE ALL PAY PERSONAL PROPERTY TAXES ON OUR INDIVIDUAL VEHICLES, REGARDLESS OF INCOME. WOULD THE SINGLE MOM OR DAD OR THE MINIMUM WAGE YOUNG ADULT HAVE MUCH INTEREST IN SUPPORTING A CONSTITUTIONAL AMENDMENT THAT ALLOWS EQUIPMENT OWNED BY BUSINESSES TO BE EXEMPT BUT THEIR OWN CARS ARE NOT? THEREFORE, YOU MIGHT HAVE TO CONSIDER THAT EXEMPTING PERSONAL VEHICLES TO MAKE A CONSTITUTIONAL AMENDMENT MORE ASSURED OF PASSAGE WOULD COST COUNTIES AND SCHOOLS ABOUT \$75 MILLION.

THE CHART IN YOUR PACKET WITH THE BLUE AND GREEN BARS SHOWS THAT WV IS NOT AN OUTLIER IN ITS TAXATION OF COMMERCIAL PERSONAL PROPERTY. THERE ISN'T ANY EVIDENCE THAT IT ALONE ACTUALLY KILLS GROWTH AND ECONOMIC DEVELOPMENT. IF WE DO AWAY WITH IT, WHERE WILL THE BURDEN SHIFT? WOULD IT SHIFT TO BUSINESS REAL PROPERTY, RIGHT NOW AMONG THE LOWEST IN THE NATION? AS SHOWN IN MR. KNIGHT'S REPORT, THE PERCENTAGE CONTRIBUTION OF THE TOTAL TAXABLE ASSESSMENT BASE HAS ALREADY SHIFTED AWAY FROM CLASS I, III AND IV PROPERTIES WHICH ARE PREDOMINANTLY BUSINESS PROPERTIES, ONTO CLASS II PROPERTIES, HOMEOWNERS AND FARMS.

WE WERE PROVIDED SOME SPECIFIC QUESTIONS TO ANSWER:

(1) WHAT LOCAL NEEDS REMAIN UNMET?

MY ANSWER TO THIS QUESTION GOES BACK TO MY EARLIER COMMENT THAT WE MUST RECOGNIZE THAT A ONE-SIZE-FITS-ALL STRATEGY WILL NOT WORK. IT DEPENDS ON WHO YOU ASK. UNMET NEEDS IN THE SOUTHERN COALFIELD COUNTIES WOULD BE VASTLY DIFFERENT THAN THE EASTERN PANHANDLE, FOR EXAMPLE.

(2) WHAT IS THE PRESENT CAPACITY TO GENERATE REVENUES?

COUNTIES ARE DEPENDENT UPON PROPERTY TAXATION, BOTH REAL AND PERSONAL, FOR THE MAJOR PORTION OF THEIR REVENUE. COUNTIES HAVE NO TAXING AUTHORITY OTHER THAN WHAT THE LEGISLATURE PROVIDES. FOR EXAMPLE, A COUNTY CAN IMPOSE UP TO A 6% HOTEL OCCUPANCY TAX BUT IT'S LIMITED IN USE BY STATUTE. COUNTIES CAN IMPOSE A FEE ON LAND LINES AND CELLULAR PHONES FOR 911 SERVICES, BUT THE REVENUE MUST BE USED FOR THAT SPECIFIC PURPOSE.

PROPERTY TAX IS CONSTITUTIONALLY LIMITED AND THIS OCCURRED IN 1932 AFTER THE GREAT DEPRESSION WHEN PEOPLE WERE LOSING THEIR HOMES DUE TO INABILITY TO PAY PROPERTY TAXES. THAT'S WHEN THE FOUR CLASSES OF PROPERTY WERE CREATED AND A MAXIMUM LEVY RATE WAS SET BOTH IN CONSTITUTION (ARTICLE 10, SEC 1) AND RESTATED IN STATUTE. CURRENTLY, 30 COUNTIES ARE AT THE MAXIMUM LEVY RATE.

IN 1982, THE ASSESSMENT RATE OF 60% WAS SET IN ARTICLE 10, SEC 1B, SUBSECTION A OF THE CONSTITUTION. HOWEVER, THE CONSTITUTION PROVIDES THE LEGISLATURE WITH STATUTORY AUTHORITY TO INCREASE THE ASSESSMENT RATE UP TO 100%. THIS ACTION WOULD REQUIRE A SUPER-MAJORITY VOTE OF 2/3 OF BOTH THE HOUSE AND SENATE.

(3) IN ORDER TO COPE WITH LIMITED CAPACITY TO RAISE REVENUE, HAVE JURISDICTIONS RELIED ON REVENUE SOURCES THAT APPROACH THE LIMITS OF STATUTORY AUTHORITY?

COUNTIES SIMPLY DON'T HAVE AUTHORITY TO RAISE REVENUE OTHER THAN BY VOTER-APPROVED LEVIES FOR CERTAIN PURPOSES, THEREFORE I CAN'T THINK OF ANY WAY IN WHICH THEY ARE STRETCHING THE ENVELOPE. IN OTHER WORDS, WE HAVE LITTLE TO NO RECOURSE.

(4) IN WHAT WAYS ARE LOCAL TAXES OR THE ADMINISTRATION OF LOCAL TAXES ANTIQUATED, INEFFICIENT, ANTICOMPETITIVE, UNFAIR OR OVER-COMPLICATED, AND WHAT ARE YOUR IDEAS TO REMEDY SUCH PROBLEMS?

FIRST OF ALL, I WOULD ADVISE THAT SUCH TERMS AS ANTICOMPETITIVE OR UNFAIR DEPEND ON WHO YOU ASK. ARE PROPERTY TAXES COMPLICATED? YES THEY ARE, PARTICULARLY BECAUSE THEY ARE ENTWINED WITHIN OUR CONSTITUTION. ARE PROPERTY TAXES UNFAIR? OUR CONSTITUTION REQUIRES FAIR AND EQUAL TAXATION IN REFERENCE TO PROPERTY TAXES. WHAT MIGHT BE SEEN AS UNFAIR ARE THE PREFERENTIAL TAX TREATMENTS SUCH AS SALVAGE VALUE.

THIS QUESTION ALONE COULD BE THE SUBJECT OF AN ENTIRE DAY'S SESSION BECAUSE PROPERTY TAXATION IS A LABOR INTENSIVE FORM OF TAXATION. ADMINISTRATION INCLUDES THE SUBJECT OF COLLECTIONS THAT WE HAVEN'T ADDRESSED AT ALL

(5) WHAT STATE TAXES ARE SHARED OR LEVIED ON BEHALF OF YOUR LOCAL GOVERNMENT OR OTHER INTERESTS OF LOCAL GOVERNMENT?

UNLIKE MY COLLEAGUES IN MANY OTHER STATES, I SPEND VERY LITTLE TIME MONITORING THE STATE BUDGET. COUNTIES SIMPLY DO NOT GET A PIECE OF THAT PIE, OTHER THAN THE SCHOOL AID FORMULA WHICH GOES TO SCHOOLS BUT NOT TO COUNTY GOVERNMENT. WE GET SEVERANCE TAXES ON COAL, OIL AND GAS FROM THE STATE AND WE GET A PORTION OF LOTTERY REVENUE FROM THE STATE BUT THE DISTRIBUTIONS ARE SET IN STATUTE. THEY ARE SUBJECT TO VARIATION BASED ON AMOUNTS COLLECTED BUT NOT ON THE BUDGET PROCESS. ONE VERY SIMPLE CHANGE WOULD MEAN A LOT TO COUNTIES. FOR YEARS, WE HAVE INTRODUCED A BILL THAT WOULD ALLOW COUNTIES TO KEEP ALL OF THE TRANSFER TAX THAT IS COLLECTED BY THE COUNTY CLERK. CURRENTLY, HALF OF THIS AMOUNT IS SENT TO THE STATE, WHICH IS ABOUT \$8 MILLION. THAT ISN'T MUCH IN TERMS OF THE STATE BUDGET BUT FOR INDIVIDUAL COUNTIES, IT COULD BE A MEANINGFUL SOURCE OF REVENUE TO DEFRAY JAIL COSTS.

(6) MUNICIPAL B&O TAXES AND BUSINESS PERSONAL PROPERTY TAXES HAVE BEEN HELD OUT AS ESPECIALLY ANTICOMPETITIVE AND DETRIMENTAL. WHAT ARE YOUR IDEAS FOR REFORMING THESE?

FIRST AND FOREMOST, THAT IS A QUESTION WITH AN ALMOST PREDETERMINED CONCLUSION BUILT INTO IT. I WOULD URGE THAT YOU FIND SPECIFIC EVIDENCE THAT BUSINESS PERSONAL PROPERTY TAXES ARE ANTICOMPETITIVE AND DETRIMENTAL. IDENTIFY THE BUSINESSES THAT HAVE CHOSEN NOT TO

LOCATE IN WV FOR THAT REASON. DECIDE TO WHOM YOU WANT TO SHIFT THE BURDEN. STUDY THE PERSONAL PROPERTY CATEGORIES TO WHICH SALVAGE VALUE IS APPLIED. THEY ARE ALL BUT EXEMPT. WHAT GROWTH HAS OCCURRED THERE? WHAT ECONOMIC DEVELOPMENT HAS BEEN ACHIEVED THROUGH USE OF SALVAGE VALUE? WEST VIRGINIA HAS ONE OF THE LOWEST TOTAL PROPERTY TAX BURDENS IN THE COUNTRY ALMOST EVERY WAY YOU ANALYZE IT. THEREFORE, MY ADVICE FOR REFORMING IT IS TO FIRST IDENTIFY THE PROBLEM. IS BUSINESS PERSONAL PROPERTY TAXATION REALLY THE PROBLEM? OR IS IT THAT BUSINESSES DON'T LIKE PAYING IT? OUR PROPERTY TAX SYSTEM HAS A BROAD BASE, LOW RATES, AND EQUALITY. IF BUSINESS PERSONAL PROPERTY TAX IS ELIMINATED, THE OVERALL EFFECT FOR EVERYONE IS THAT THE BASE IS NARROWED, RATES FOR SOMEONE OR SOMETHING WILL BE HIGHER, AND INEQUALITY.

(7) WHAT RESPONSIBILITIES OF STATE GOVERNMENT SHOULD BE DEVOLVED ONTO LOCAL GOVERNMENT?

I THINK THE QUESTION WOULD BE BETTER STATED: ARE THERE ANY CURRENT RESPONSIBILITIES OF STATE GOVERNMENT THAT COULD BE DONE MORE EFFECTIVELY AND EFFICIENTLY BY COUNTY GOVERNMENT? PROBABLY SO, BUT WITHOUT FUNDS TO PROVIDE THESE SERVICES, IT'S JUST AN UNFUNDED MANDATE. THE PRIMARY ANSWER TO THAT QUESTION IS, COUNTIES ARE ALREADY CREATURES OF THE STATE. OUR RESPONSIBILITIES ARE IN CONSTITUTION AND STATUTE AND WE HAVE NO INHERENT AUTHORITY OTHER THAN WHAT IS GIVEN TO COUNTIES BY THE LEGISLATURE OR BY CONSTITUTION. COUNTIES PROSECUTE THE STATE'S CASES, ENFORCE THE STATE'S LAWS, COLLECT THE TAXES THAT PROVIDE 25% OF SCHOOL FUNDING, ADMINISTER THE STATE'S ELECTIONS, MAINTAIN AND PRESERVE THE STATE'S RECORDS, PROVIDE FOR THE STATE'S COURT SYSTEM AND MAINTAIN AND PRESERVE ITS RECORDS, RESPOND TO CITIZENS IN EMERGENCIES, PROVIDE FOR WATER AND WASTEWATER INFRASTRUCTURE, PAY FOR THE STATE'S JAIL SYSTEM, AND A MYRIAD OF OTHER RESPONSIBILITIES. NEW RESPONSIBILITIES BOTH LARGE AND SMALL ARE ADDED IN EVERY LEGISLATIVE SESSION. THERE IS NOT MUCH MORE YOU COULD HAVE US DO WITHOUT PROVIDING THE MEANS WITH WHICH TO DO IT.

(8) HOW IS LOCAL GOVERNMENT PLANNING FOR STRUCTURAL CHANGES TO THE ECONOMY THAT PRESENTLY APPEAR TO BE WORSENING, SUCH AS THE CONTRACTION OF THE MINING AND GAMING INDUSTRIES?

WE MIGHT ASK, HOW IS THE STATE PLANNING FOR IT? AND HOW IS THE STATE PLANNING FOR OUR AGING POPULATION? AND OUR POOR STATE OF HEALTH? I OFTEN TELL OUR COUNTY OFFICIALS THAT REAL SOLUTIONS ARE GOING TO HAVE TO COME FROM US BECAUSE THEY ARE NOT COMING FROM FEDERAL OR STATE GOVERNMENT. IT IS HARD FOR COUNTIES TO PLAN WHEN THE CURRENT CONVERSATION ON TAX REFORM IS ELIMINATION OF TAXES THAT GO TO COUNTIES WITH ABSOLUTELY NOTHING IDENTIFIED TO REPLACE THE REVENUE.

COUNTY GOVERNMENTS IN PARTNERSHIP WITH OTHER LOCAL GOVERNMENTS ARE WHERE REAL CHANGE COULD HAPPEN. OUR NATIONAL ASSOCIATION OF COUNTIES HAS DEVELOPED ECONOMIC DIVERSIFICATION WORKSHOPS FOR COAL COUNTIES THROUGHOUT THE COUNTRY. ONE WAS RECENTLY HELD IN PIKEVILLE, KY AND A TEAM FROM MCDOWELL COUNTY ATTENDED. ANOTHER WILL BE HELD IN COLORADO AND THE THIRD WILL BE HERE IN CHARLESTON IN NOVEMBER. I'VE INCLUDED AN ARTICLE ABOUT THE WORKSHOPS IN YOUR PACKET. COUNTIES HAVE VERY LITTLE RECOURSE WHEN THE ECONOMY SUFFERS. THE DECREASE IN COAL SEVERANCE TAX IS ACCOMPANIED BY A DECREASE IN BOTH REAL AND PERSONAL PROPERTY TAXES DUE TO THE DOWNTURN SO IT'S A DOUBLE WHAMMY. THE ASSESSOR CANNOT SIMPLY RAISE EVERYONE ELSE'S PROPERTY TAXES TO MAKE UP THE DIFFERENCE. THE COUNTY COMMISSION COULD PUT AN OPERATING LEVY ON THE BALLOT AND HOPE THAT IT PASSES OR RAISE THE LEVY RATE IF THEY ARE NOT ALREADY AT THE MAXIMUM. BUT WE AGREE THAT PLANNING AND WORKING TOGETHER WITH STATE GOVERNMENT IS NEEDED BECAUSE IT IS UNLIKELY THAT THIS TREND WILL REVERSE.

IN CONCLUSION.....

IF "EVERYONE IS DOING IT" (ELIMINATING BUSINESS TAXES) DOES IT GIVE WV A COMPETITIVE EDGE? SHOULD WE BE THINKING MORE ABOUT WISE AND PRODUCTIVE USE OF THE TAX DOLLARS WE HAVE? GREAT SCHOOLS, STATE OF THE ART INFRASTRUCTURE, HEALTHY CHOICES FOR HEALTHY LIFESTYLES, AMENITIES IN OUR COMMUNITIES THAT PROVIDE THE QUALITY OF LIFE THAT WOULD ATTRACT YOUNGER GENERATIONS?? THESE FACTORS, OR THE BUILDING BLOCKS FOR THEM, ARE PROVIDED BY TAX DOLLARS. COUNTY GOVERNMENT MAKES EFFICIENT AND EFFECTIVE USE OF THE APPROXIMATELY 25% OF THE PROPERTY TAXES THAT WE ACTUALLY GET TO KEEP. WE ARE THE CLOSEST GOVERNMENT TO THE CITIZENS AND CAN MORE READILY RESPOND TO ECONOMIC DEVELOPMENT NEEDS. WE ARE A PARTNER TO THE STATE. TO RADICALLY REDUCE PROPERTY TAXES WITH NO STABLE AND RELIABLE REPLACEMENT WOULD MAKE COUNTIES DEPENDENT ON THE STATE. WE WOULD HAVE TO ASK FOR A PIECE OF THAT BUDGET PIE THAT WE CURRENTLY DON'T RECEIVE. THAT IS NOT A STABLE SOURCE OF REVENUE BECAUSE IT WOULD BE SUBJECT TO THE WHIMS OF CHANGING LEGISLATIVE AND EXECUTIVE PHILOSOPHIES. WE URGE YOU TO MOVE CAUTIOUSLY AND REALIZE THAT THERE ARE MANY FACTORS THAT CREATE A CLIMATE OF ECONOMIC OPPORTUNITY AND JOB GROWTH. BEFORE ANY ACTION IS RECOMMENDED, ANSWER THE QUESTIONS:

WHAT IS THE OBJECTIVE?

WILL TAX REFORM ACTIONS ACHIEVE THE OBJECTIVE?

IF CURRENT BUSINESS PERSONAL PROPERTY TAXES OR A PORTION THEREOF ARE REDUCED OR ELIMINATED, WHAT WILL REPLACE IT?

TO WHOM WILL THE BURDEN SHIFT?
WILL CITIZENS SUPPORT A CONSTITUTIONAL AMENDMENT THAT MAY RESULT
IN A SHIFT OF TAX BURDEN TO THEM?

THANK YOU FOR CONSIDERATION OF OUR CONCERNS.

Estimated FY2015 Property Taxes on Commercial & Industrial Personal Property

County	Tax Year 2014	Tax Year 2014	Tax Year 2014	Tax Year 2014	Tax Year 2014
	M & E	Inventory	Salvage Eq	Other	Total
BARBOUR	967,555	145,333	37,942	127,870	1,278,699
BERKELEY	3,252,910	1,750,948	70,907	1,385,850	6,460,615
BOONE	9,063,454	1,713,903	65,563	4,516,828	15,359,748
BRAXTON	538,627	98,983	14,624	190,627	842,861
BROOKE	3,623,420	1,746,099	228,550	607,577	6,205,646
CABELL	6,148,930	8,247,900	40,521	3,781,306	18,218,657
CALHOUN	112,217	816	798	70,197	184,029
CLAY	145,287	50,272	0	224,847	420,406
DODDRIDGE	5,053,870	50,788	499	225,824	5,330,982
FAYETTE	4,483,573	1,214,529	53,997	2,098,878	7,850,977
GILMER	343,461	47,852	829	204,502	596,644
GRANT	707,559	139,551	175,099	310,138	1,332,347
GREENBRIER	1,695,249	1,095,878	108,167	1,569,393	4,468,686
HAMPSHIRE	122,967	132,131	523	193,713	449,334
HANCOCK	2,739,730	2,872,348	118,057	716,641	6,446,777
HARDY	489,263	286,680	2,752	144,884	923,580
HARRISON	7,052,074	4,020,986	15,416	2,883,927	13,972,402
JACKSON	4,401,843	2,312,850	37,870	585,034	7,337,597
JEFFERSON	1,514,008	681,144	67,098	1,354,262	3,616,512
KANAWHA	12,638,177	8,882,460	258,469	9,656,879	31,435,985
LEWIS	1,452,643	521,233	1,125	1,475,343	3,450,344
LINCOLN	258,958	147,637	944	636,109	1,043,648
LOGAN	7,395,351	1,045,733	45,317	4,110,518	12,596,919
MARION	6,682,125	2,064,854	62,776	1,727,085	10,536,840
MARSHALL	16,552,215	1,438,471	686,963	795,815	19,473,464
MASON	2,622,912	1,406,928	24,162	355,375	4,409,376
MCDOWELL	2,228,835	802,678	5,816	3,572,636	6,609,965
MERCER	1,336,169	1,016,075	6,078	1,750,430	4,108,753
MINERAL	1,904,184	774,778	86,054	538,066	3,303,082
MINGO	3,219,547	1,018,474	6,964	3,557,871	7,802,856
MONONGALIA	5,544,729	5,400,830	151,979	3,526,377	14,623,914
MONROE	127,524	220,739	2,079	57,259	407,602
MORGAN	149,986	143,181	635	133,723	427,525
NICHOLAS	1,829,600	799,686	5,333	1,172,410	3,807,029
OHIO	5,025,736	2,264,502	38,430	2,163,648	9,492,315
PENDLETON	147,323	60,442	2,101	51,574	261,441
PLEASANTS	1,744,033	507,799	33,263	148,716	2,433,811
POCAHONTAS	87,604	105,716	122	74,987	268,428
PRESTON	679,180	452,416	4,656	389,031	1,525,283
PUTNAM	3,030,374	1,337,011	435,685	2,148,057	6,951,127
RALEIGH	6,380,460	5,149,436	40,731	3,678,923	15,249,550
RANDOLPH	914,578	456,436	25,652	561,686	1,958,352
RITCHIE	382,272	90,166	2,298	259,411	734,146
ROANE	146,075	200,448	367	138,308	485,198
SUMMERS	80,937	2,499	1	50,300	133,737
TAYLOR	2,272,872	254,202	10,155	270,849	2,808,079
TUCKER	695,257	162,637	28,446	138,640	1,024,981
TYLER	1,150,569	360,068	49,009	177,983	1,737,630
UPSHUR	1,614,303	869,088	7,978	697,661	3,189,030
WAYNE	4,142,542	849,614	36,144	554,586	5,582,887
WEBSTER	278,459	86,208	1,462	389,954	756,082
WETZEL	7,679,204	84,977	199	326,514	8,090,893
WIRT	23,645	5,895	79	24,902	54,521
WOOD	5,745,775	1,537,074	139,596	2,083,558	9,506,003
WYOMING	4,791,523	829,912	5,689	1,321,987	6,949,111
TOTAL	163,411,674	67,959,292	3,245,970	69,909,473	304,526,409

Notes:

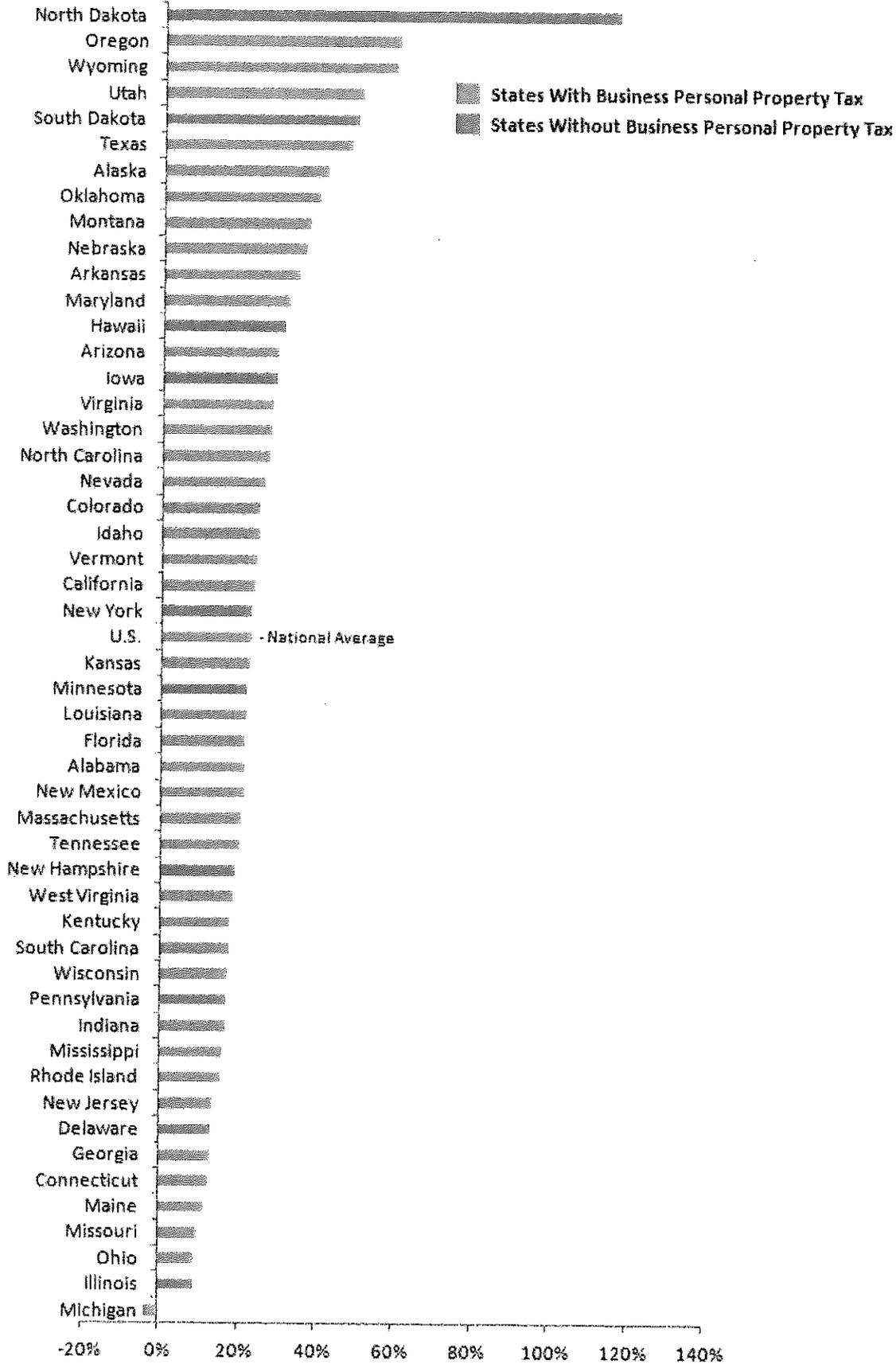
M&E includes all machinery and equipment except some items in salvage category and other category.

The Other column may include some machinery and equipment and inventory not otherwise classified.

Other column includes computer equipment, furniture & fixtures but NOT the working interest of oil and natural gas well properties.

Business Personal Property Taxes Haven't Held Back State Economic Growth

Gain or Loss in Real State GDP 2000-2013



**Joint Special Interim Committee on Tax Reform
 Issues Relating to Business Personal Property Taxation
 West Virginia Association of Counties
 June 9, 2015**

The following information concerning matters relating to the property taxation of business personal property is presented to the Joint Special Interim Committee on Tax Reform for its information and consideration. Questions that the Committee may have concerning these matters may be directed to the West Virginia Association of County Officials at telephone number (304) 346-0591.

History

The personal property tax is a major source of funding for our various local units of government. In tax year 2014, the property tax generated gross taxes of \$1,609,771,623¹. Of this amount \$528,808,358 was generated from personal property taxation. In addition, if we assume that the property tax on public utility property is composed of 55% real property and 45% personal property, it follows that an additional \$92,909,000 is attributable to the taxation of personal property. Thus, in tax year 2014, roughly \$621,717,000 in personal property taxes were levied. In tax year 2014, the statewide distribution of property taxes levied by percent² was as follows:

State Current	0.42%
County	26.58%
School	65.87%
Municipal	<u>7.13%</u>
Total	100.00%

By using the above percentages and applying them to the above referenced estimate of the amount of the tax year 2014 personal property tax, a rough estimate of the statewide distribution of the personal property taxes would be as follows:

State Current	\$ 2,611,200
County	\$165,252,400
School	\$409,525,000
Municipal	<u>\$ 44,328,400</u>
Total	\$621,717,000

From the above we can see that the personal property tax, a vast majority of which is levied upon business personal property, is a major source of revenue for local government services, with the lion's share being directed to the funding of our State's educational system.

Types of Business Personal Property Currently Subjected to Taxation

A review of the current business property tax returns developed by the Tax Commissioner³ discloses that the following types of business personal property are required to be reported on the returns and assessed by the respective fifty-five (55) county assessor's offices:

- Buildings on Leased Land
- Machinery and Equipment
- Furniture and Fixtures
- Leasehold Improvements
- Computer Equipment
- Inventory
- Materials and Supplies
- Consigned Goods
- Machinery and tools in Process of instillation
- Miscellaneous
 - Vehicles
 - Trailers
 - Boats
 - Aircraft
 - Mobile Homes
 - Rolling Stock
- Other Personal Property
 - Storage Buildings
 - Furniture and Fixtures under Construction
 - Oil and Gas Drilling Rigs
 - Other

In addition to the above list of types of personal property that are required to be reported and assessed, chattels real and chattels personal or leasehold interests, if separately assessable, are also required to be subjected to assessment as personal property⁴. By far, the largest of these types of personal property is the working interests in producing oil and natural gas properties.

³ STC 12:32C (REV 2014) and STC 12:32I (Rev 2014).

⁴ See West Virginia Code §11-3-7a and §11-5-3.

Existing Preferential Property Tax Treatment of Business Personal Property

Over the last several decades, the State of West Virginia has seen implementation of a number of legislative initiatives affording salvage valuation treatment to certain types of business personal property. The first such initiative, *Pollution Control Facilities Tax Treatment*⁵, was created in 1973 (being further expanded in 1995, 2001, and 2007). Since then, the following legislative initiatives have been approved: *Special Method for Valuation of Certain Manufacturing Production Property*⁶, 1996; *Special Method for Appraising Qualified Capital Additions to Manufacturing Facilities*⁷, 1997 (further expanded in 2000, 2011, and 2012); *Valuation of Special Aircraft Property*⁸, 2008; *Special Method for Valuation of Certain High-Technology Property*⁹, 2009.

The above referenced initiatives have resulted in a reduction in business personal property taxes in tax year 2014¹⁰ of \$100,170,000 as follows:

Pollution Control Facilities	\$72,800,000
Special Mfg. Production Property	\$ 1,300,000
Qualified Capital Additions	\$24,500,000
Special Aircraft Properties	\$ 1,400,000
High-tech Business Properties	<u>\$ 170,000</u>
Total	\$100,170,000

Shifts in State's Property Tax Base From Business Property to Homeowners and Farms

Analysis of information from the State Tax Department publication *Classified Assessed Valuations – Taxes Levied* discloses that subsequent to implementation of the State's current reappraisal in tax year 1994, the property tax base has experienced a significant shift away from the taxation of business properties; with home owners and farmers contributing more and more to the taxable assessed values and to property tax collections. In this regard, analysis of the publication¹¹ discloses the following:

	5
<i>West Virginia Code §11-6A-1 et seq.</i>	6
<i>West Virginia Code §11-6E-1 et seq.</i>	7
<i>West Virginia Code §11-6F-1 et seq.</i>	8
<i>West Virginia Code §11-6H-1 Et Seq.</i>	9
<i>West Virginia Code §11-6J-1 et seq.</i>	10
West Virginia Tax Expenditure Study January 2015.	11

Taxable Assessed Valuations as a Percent of Total¹²

	<u>1994</u>	<u>2014</u>	<u>% Change</u>
Class II (Home Owners and Farms)	31.41%	39.32%	+25.18%
All Other	<u>68.59%</u>	<u>60.68%</u>	- 11.53%
Total	100.00%	100.00%	

Taxes Levied Expressed as a Percent of Total¹³

	<u>1994</u>	<u>2014</u>	<u>% change</u>
Class II (Home Owners and Farms)	19.58%	24.41%	+24.66%
All Other	<u>80.42%</u>	<u>75.59%</u>	- 6.01%
Total	100.00%	100.00%	

As can be seen from the above, the percentage contribution of the total taxable assessment base has shifted away from Class I, Class III, and Class IV properties, predominantly business properties; onto Class II properties, homeowners and farms. Likewise, the percentage contribution of property taxes levied has shifted away from business properties onto homeowners and farms. Any further movement away from the taxation of business properties would only serve to exacerbate the current shift in the statewide property tax burden.

Coal counties talk economic diversification

By KATHY NOTHSTINE
PROGRAM DIRECTOR

A group of county and regional leaders convened in Pike County, Ky., in late April, bound by a common interest in finding new ways to grow their economies. Based in communities that have long been reliant on the coal industry, these leaders came together to share ideas and learn about innovative strategies to create jobs and improve quality of life through changing economic times.

NACo hosted this workshop in Pikeville from April 22-24 as part of a larger effort to support communities seeking to diversify their economies and create jobs. Known as the Innovation Challenge for Coal-Reliant Communities, the effort centers on three workshops, the first of which was held in Pikeville.

Prior to the event, teams from counties in eastern Kentucky, southwest Virginia and West Virginia and Moffat County, Colo. were asked to think through their goals for the workshop and outline the biggest challenges they face, which they presented on the first day of the event.

Number one among the challenges listed? Jobs. Everyone voiced concerns about how contractions in the coal industry has meant fewer local jobs, which in turn has affected small businesses and the local tax base, and has led to population loss. The loss of young people was a particular issue brought up repeatedly.

In response, keynote speakers and

people to work together."

Participants learned about economic diversification and community leadership strategies via general session presentations and small group dialogues on specific topics such as entrepreneurship, broadband development and workforce training. In between those sessions, teams mapped out their short-term goals and paths for achieving those goals in the next 100 days, known as their "Implementation Roadmaps."

As participants strategized action steps, several themes quickly emerged. Strategies to help coal miners find work were paramount, as were ways to bolster job opportunities for young people so they can remain in their communities.

Participants also brainstormed ways to build an entrepreneurial culture in their communities, support small business growth, nurture growing industries and leverage broadband

infrastructure.

Josh Barnes of EDA spoke with the group to explain the Obama Administration's new POWER Initiative (see sidebar), and Jared Arnett, executive director of Shaping Our Appalachian Region (SOAR), discussed how these efforts could integrate with SOAR, a new regional initiative to expand job creation and enhance regional opportunity in Appalachian Kentucky.

At the close of the workshop, each team presented its Implementation Roadmap and explained how this event would enable them to expand and deepen economic development efforts upon returning home.

Sandi Curd, Promise Zone coordinator for the Kentucky Highlands Investment Corporation, speaking on behalf of Harlan County, Ky. said, "We've been having lots of community forums in Harlan County, so there is a lot of listening happening, but

SHORT-TERM PLANNING ASSISTANCE AVAILABLE TO COAL-IMPACTED COMMUNITIES

The U.S. Economic Development Administration (EDA) has announced the availability of \$3 million in planning assistance to communities impacted, or which may be impacted, by contractions in the coal economy. These funds are made available as part of the Partnerships for Opportunity and Workforce and Economic Revitalization (POWER) initiative, a new interagency effort to assist communities negatively impacted by changes in the coal industry and power sector. For more information about how to apply, visit www.eda.gov/power.

SpeedRead

- » Coal-reliant counties map ways to diversify economies
- » Free resources available at new Web portal, diversifyeconomies.org
- » Planning grants available for counties affected by changes in power sector increase

with this workshop we want to take tangible ideas back to the community and get their input and ownership, and find out who it is that wants to move these into action."

Erik Pages of Entrenworks Consulting, served as the workshop facilitator and highlighted the progress each team made. "The introductory presentations on day one had many similarities, but now these closing presentations speak very specifically to their economic diversification goals."

The five-county area around Pikeville set goals to collect and analyze data to map assets and identify clusters in their region, while the adjacent counties to the north laid out plans to work with stakeholders in the region's downtown areas to come up with ways to reinvest in historic centers.

Clif Moore, county administrator for McDowell County, W.Va., reminded participants of why this

See KENTUCKY page 11

May 18, 2015 | 11

NACo unveils new resources website for transitioning economies

KENTUCKY from page 5

work is so important: "We are about restoration, transformation, leadership, wisdom and hope. Remember that."

The workshop was hosted in partnership with the U.S. Economic Development Administration (EDA) and the National Association of Development Organizations (NADO) Research Foundation,

In conjunction with the event, NACo has also unveiled a new Web portal, Resources for Transitioning Economies at www.diversifyeconomies.org. The website is stocked with free tools, reports, case studies and other resources available to any county, community or region seeking to diversify and strengthen its local economy.

Later this year, NACo and NADO will host two more workshops. Counties and regions that are economically linked to the coal industry are invited to form teams to apply to attend a workshop and access pre- and post-workshop support.

For more information and to apply, visit naco.org/innovationchallenge or contact Kathy Nothstine at knothstine@naco.org or Jen Horton at jhornton@naco.org.

STATE OF WEST VIRGINIA
STATEWIDE RECAP OF COUNTY BUDGETS
Total Budgeted Expenditures
For the Budget Years Ending June 30, 2014, 2015, & 2016

COUNTY	General Fund			Coal Severance Fund			GRAND TOTAL		
	2014	2015	2016	2014	2015	2016	2014	2015	2016
1 Barbour County	3,514,684	3,521,638	3,639,331	1,100,649	926,738	396,000	4,615,333	4,448,376	4,035,331
2 Berkeley County	29,021,692	29,269,629	27,109,643	780,645	693,307	265,021	29,802,337	29,962,936	27,374,664
3 Boone County	13,959,914	14,203,569	9,122,096	6,487,973	5,092,141	4,062,185	20,447,887	19,295,710	13,184,281
4 Braxton County	4,322,283	4,432,253	4,616,412	55,900	90,916	92,000	4,378,183	4,523,169	4,708,412
5 Brooke County	7,290,102	7,160,869	7,332,139	93,497	145,047	36,000	7,383,599	7,305,916	7,368,139
6 Cabell County	22,472,854	21,980,563	21,967,141	208,835	191,006	160,000	22,681,689	22,171,569	22,127,141
7 Calhoun County	2,478,896	2,398,035	2,185,442	49,059	46,732	31,732	2,527,955	2,444,767	2,217,174
8 Clay County	3,299,733	2,690,540	1,766,929	177,252	32,200	32,100	3,476,985	2,722,740	1,799,029
9 Doddridge County	4,876,663	7,202,990	7,879,898	34,854	29,256	21,010	4,911,517	7,232,246	7,900,908
10 Fayette County	11,256,929	11,333,177	10,115,064	892,939	2,168,958	1,271,414	12,149,868	13,502,135	11,386,478
11 Gilmer County	3,532,876	2,971,439	2,167,089	137,262	71,752	92,100	3,670,138	3,043,191	2,259,189
12 Grant County	5,970,907	6,745,697	5,890,689	367,074	394,712	211,000	6,337,981	7,140,409	6,101,689
13 Greenbrier County	12,214,988	11,417,497	11,615,996	300,439	200,000	125,000	12,515,427	11,617,497	11,740,996
14 Hampshire County	12,299,352	11,482,799	8,810,837	144,274	115,830	123,750	12,443,626	11,598,629	8,934,587
15 Hancock County	10,725,467	11,342,561	9,677,931	75,486	57,179	25,000	10,800,953	11,399,740	9,702,931
16 Hardy County	6,795,308	7,299,274	4,494,061	62,748	72,640	52,000	6,858,056	7,371,914	4,546,061
17 Harrison County	28,006,111	26,631,390	22,600,000	1,201,711	1,026,980	700,000	29,207,822	27,658,370	23,300,000
18 Jackson County	10,863,980	11,281,504	9,627,726	198,232	153,020	100,000	11,062,212	11,434,524	9,727,726
19 Jefferson County	25,036,136	25,437,078	26,114,216	556,258	166,000	150,250	25,592,394	25,603,078	26,264,466
20 Kanawha County	55,170,666	56,272,487	51,727,481	2,963,894	2,465,159	1,219,319	58,134,560	58,737,646	52,946,800
21 Lewis County	12,239,816	11,312,992	9,184,821	74,029	44,718	40,010	12,313,845	11,357,710	9,224,831
22 Lincoln County	4,495,422	4,092,933	3,579,021	2,530,638	2,265,531	878,997	7,026,060	6,358,464	4,458,018
23 Logan County	12,407,543	12,567,129	12,173,153	5,671,315	4,362,715	3,310,015	18,078,858	16,929,844	15,483,168
24 Marion County	13,764,182	12,703,973	12,645,717	5,039,187	2,276,877	2,002,000	18,803,369	14,980,850	14,647,717
25 Marshall County	15,479,956	19,297,826	16,287,973	5,487,060	4,954,404	3,507,500	20,967,016	24,252,230	19,795,473
26 Mason County	9,377,890	8,210,260	7,221,006	125,500	149,416	111,000	9,503,390	8,359,676	7,332,006
27 McDowell County	7,107,323	5,631,307	5,201,100	1,841,175	1,141,175	995,000	8,948,498	6,772,482	6,196,100
28 Mercer County	11,695,578	11,703,293	11,424,582	239,325	129,675	120,200	11,934,903	11,832,968	11,544,782

COUNTY	General Fund			Coal Severance Fund			GRAND TOTAL		
	2014	2015	2016	2014	2015	2016	2014	2015	2016
	29 Mineral County	5,875,456	5,395,203	5,085,747	120,686	95,075	80,000	5,996,142	5,490,278
30 Mingo County	7,635,378	7,987,399	6,078,183	2,742,644	1,777,802	948,000	10,378,022	9,765,201	7,026,183
31 Monongalia County	32,095,267	32,204,091	31,646,833	1,950,894	1,269,513	1,141,000	34,046,161	33,473,604	32,787,833
32 Monroe County	2,775,198	2,808,621	3,175,936	120,000	88,500	64,612	2,895,198	2,897,121	3,240,548
33 Morgan County	7,248,937	8,755,017	5,717,880	77,150	85,412	40,000	7,326,087	8,840,429	5,757,880
34 Nicholas County	8,656,643	8,390,449	5,417,775	1,853,468	571,368	110,000	10,510,111	8,961,817	5,527,775
35 Ohio County	18,892,398	21,088,291	14,280,000	1,012,164	1,365,176	600,000	19,904,562	22,453,467	14,880,000
36 Pendleton County	3,448,535	3,375,282	3,053,969	81,074	72,347	40,000	3,529,609	3,447,629	3,093,969
37 Pleasants County	5,278,441	5,187,817	5,381,814	105,862	83,859	20,000	5,384,303	5,271,676	5,401,814
38 Pocahontas County	8,810,011	7,086,873	6,110,101	317,933	331,781	253,381	9,127,944	7,418,654	6,363,482
39 Preston County	9,042,812	10,012,230	8,513,022	101,403	143,463	75,000	9,144,215	10,155,693	8,588,022
40 Putnam County	20,188,134	19,392,934	18,572,672	418,213	318,998	155,000	20,606,347	19,711,932	18,727,672
41 Raleigh County	22,209,143	22,452,202	20,065,024	3,657,437	3,287,691	2,093,574	25,866,580	25,739,893	22,158,598
42 Randolph County	10,879,200	11,529,309	8,563,357	511,460	248,402	80,000	11,390,660	11,777,711	8,643,357
43 Ritchie County	3,808,564	3,490,151	3,941,522	135,595	160,102	155,000	3,944,159	3,650,253	4,096,522
44 Roane County	3,756,180	3,567,332	3,359,960	91,789	66,233	50,000	3,847,969	3,633,565	3,409,960
45 Summers County	3,522,701	3,356,619	3,065,818	47,937	53,523	37,000	3,570,638	3,410,142	3,102,818
46 Taylor County	4,343,492	5,316,001	4,502,823	258,852	359,294	401,000	4,602,344	5,675,295	4,903,823
47 Tucker County	5,707,253	5,329,960	4,879,404	469,087	238,743	1,729	6,176,340	5,568,703	4,881,133
48 Tyler County	3,464,467	3,841,435	3,947,625	27,057	47,225	33,625	3,491,524	3,888,660	3,981,250
49 Upshur County	9,309,984	8,349,310	8,160,327	172,549	143,579	140,100	9,482,533	8,492,889	8,300,427
50 Wayne County	11,960,505	11,712,976	11,256,332	1,027,180	787,541	645,300	12,987,685	12,500,517	11,901,632
51 Webster County	2,709,992	2,628,752	2,565,648	812,619	484,670	260,000	3,522,611	3,113,422	2,825,648
52 Wetzel County	10,169,734	13,557,135	12,007,951	573,911	600,878	435,900	10,743,645	14,158,013	12,443,851
53 Wirt County	1,373,576	1,517,192	1,157,953	68,232	52,511	5,000	1,441,808	1,569,703	1,162,953
54 Wood County	23,083,905	22,366,452	20,859,081	231,658	277,254	275,050	23,315,563	22,643,706	21,134,131
55 Wyoming County	7,277,492	7,216,903	5,559,715	3,375,023	2,856,119	1,022,224	10,652,515	10,073,022	6,581,939

Please note the above information is based on budgeted amounts only. The actual variation between these budgeted amounts and actual activity is unknown at this time.

West Virginia State Auditor's Office
Statewide Recap of Counties Levy Rates
FOR FISCAL YEAR ENDED JUNE 30, 2016

COUNTY	Regular Current Expense Levy Rates/\$100			Excess Levy Rates/\$100			Bond Levy Rates/\$100			TOTAL LEVY RATES/\$100		
	Class I	Class II	Class III and IV	Class I	Class II	Class III and IV	Class I	Class II	Class III and IV	Class I	Class II	Class III and IV
	Barbour County	13.740	27.480	54.960	-	-	-	-	-	-	13.740	27.480
Berkeley County	13.950	27.900	55.800	-	-	-	-	-	-	13.950	27.900	55.800
Boone County	14.300	28.600	57.200	6.450	12.900	25.800	-	-	-	20.750	41.500	83.000
Braxton County	13.160	26.320	52.640	-	-	-	-	-	-	13.160	26.320	52.640
Brooke County	13.900	27.800	55.600	5.550	11.100	22.200	-	-	-	19.450	38.900	77.800
Cabell County	14.300	28.600	57.200	6.790	13.580	27.160	-	-	-	21.090	42.180	84.360
Calhoun County	14.300	28.600	57.200	3.470	6.940	13.880	-	-	-	17.770	35.540	71.080
Clay County	14.300	28.600	57.200	-	-	-	-	-	-	14.300	28.600	57.200
Doddridge County	13.750	27.500	55.000	2.705	5.410	10.820	-	-	-	16.455	32.910	65.820
Fayette County	14.300	28.600	57.200	7.150	14.300	28.600	-	-	-	21.450	42.900	85.800
Gilmer County	14.300	28.600	57.200	3.840	7.680	15.360	-	-	-	18.140	36.280	72.560
Grant County	13.940	27.880	55.760	-	-	-	0.360	0.720	1.440	14.300	28.600	57.200
Greenbrier County	12.930	25.860	51.720	-	-	-	-	-	-	12.930	25.860	51.720
Hampshire County	14.030	28.060	56.120	1.700	3.400	6.800	-	-	-	15.730	31.460	62.920
Hancock County	14.300	28.600	57.200	1.850	3.700	7.400	-	-	-	16.150	32.300	64.600
Hardy County	14.300	28.600	57.200	-	-	-	-	-	-	14.300	28.600	57.200
Harrison County	12.600	25.200	50.400	4.200	8.400	16.800	-	-	-	16.800	33.600	67.200
Jackson County	14.300	28.600	57.200	5.270	10.540	21.080	-	-	-	19.570	39.140	78.280
Jefferson County	14.190	28.380	56.760	-	-	-	-	-	-	14.190	28.380	56.760
Kanawha County	14.300	28.600	57.200	6.090	12.180	24.360	-	-	-	20.390	40.780	81.560
Lewis County	14.300	28.600	57.200	1.650	3.300	6.600	-	-	-	15.950	31.900	63.800
Lincoln County	14.300	28.600	57.200	5.460	10.920	21.840	-	-	-	19.760	39.520	79.040
Logan County	14.300	28.600	57.200	6.320	12.640	25.280	-	-	-	20.620	41.240	82.480
Marion County	11.080	22.160	44.320	5.500	11.000	22.000	-	-	-	16.580	33.160	66.320

West Virginia State Auditor's Office
Statewide Recap of Counties Levy Rates
FOR FISCAL YEAR ENDED JUNE 30, 2016

COUNTY	Regular Current Expense Levy Rates/\$100			Excess Levy Rates/\$100			Bond Levy Rates/\$100			TOTAL LEVY RATES/\$100		
	Class I	Class II	Class III and IV	Class I	Class II	Class III and IV	Class I	Class II	Class III and IV	Class I	Class II	Class III and IV
	Marshall County	9.750	19.500	39.000	-	-	-	-	-	-	9.750	19.500
Mason County	14.300	28.600	57.200	-	-	-	-	-	-	14.300	28.600	57.200
McDowell County	11.670	23.340	46.680	-	-	-	-	-	-	11.670	23.340	46.680
Mercer County	14.300	28.600	57.200	-	-	-	-	-	-	14.300	28.600	57.200
Mineral County	14.300	28.600	57.200	2.790	5.580	11.160	-	-	-	17.090	34.180	68.360
Mingo County	14.300	28.600	57.200	-	-	-	-	-	-	14.300	28.600	57.200
Monongalia County	12.000	24.000	48.000	-	-	-	-	-	-	12.000	24.000	48.000
Monroe County	14.090	28.180	56.360	2.040	4.080	8.160	-	-	-	16.130	32.260	64.520
Morgan County	14.300	28.600	57.200	-	-	-	-	-	-	14.300	28.600	57.200
Nicholas County	14.300	28.600	57.200	-	-	-	-	-	-	14.300	28.600	57.200
Ohio County	12.770	25.540	51.080	-	-	-	-	-	-	12.770	25.540	51.080
Pendleton County	14.020	28.040	56.080	-	-	-	-	-	-	14.020	28.040	56.080
Pleasants County	14.300	28.600	57.200	-	-	-	-	-	-	14.300	28.600	57.200
Pocahontas County	14.200	28.400	56.800	-	-	-	-	-	-	14.200	28.400	56.800
Preston County	14.300	28.600	57.200	-	-	-	-	-	-	14.300	28.600	57.200
Putnam County	13.750	27.500	55.000	-	-	-	-	-	-	13.750	27.500	55.000
Raleigh County	14.300	28.600	57.200	4.500	9.000	18.000	-	-	-	18.800	37.600	75.200
Randolph County	14.240	28.480	56.960	-	-	-	-	-	-	14.240	28.480	56.960
Ritchie County	13.980	27.960	55.920	6.850	13.700	27.400	-	-	-	20.830	41.660	83.320
Roane County	14.300	28.600	57.200	6.410	12.820	25.640	-	-	-	20.710	41.420	82.840
Summers County	14.300	28.600	57.200	-	-	-	-	-	-	14.300	28.600	57.200
Taylor County	14.300	28.600	57.200	4.200	8.400	16.800	-	-	-	18.500	37.000	74.000
Tucker County	14.200	28.400	56.800	-	-	-	-	-	-	14.200	28.400	56.800
Tyler County	14.100	28.200	56.400	1.600	3.200	6.400	-	-	-	15.700	31.400	62.800

West Virginia State Auditor's Office
 Statewide Recap of Counties Levy Rates
 FOR FISCAL YEAR ENDED JUNE 30, 2016

COUNTY	Regular Current Expense Levy Rates/\$100			Excess Levy Rates/\$100			Bond Levy Rates/\$100			TOTAL LEVY RATES/\$100		
	Class I	Class II	Class III and IV	Class I	Class II	Class III and IV	Class I	Class II	Class III and IV	Class I	Class II	Class III and IV
	Upshur County	14.300	28.600	57.200	-	-	-	-	-	-	14.300	28.600
Wayne County	14.300	28.600	57.200	1.230	2.460	4.920	-	-	-	15.530	31.060	62.120
Webster County	14.300	28.600	57.200	-	-	-	-	-	-	14.300	28.600	57.200
Wetzel County	13.720	27.440	54.880	0.740	1.480	2.960	-	-	-	14.460	28.920	57.840
Wirt County	14.300	28.600	57.200	6.430	12.860	25.720	-	-	-	20.730	41.460	82.920
Wood County	13.140	26.280	52.560	0.540	1.080	2.160	-	-	-	13.680	27.360	54.720
Wyoming County	14.300	28.600	57.200	-	-	-	-	-	-	14.300	28.600	57.200

