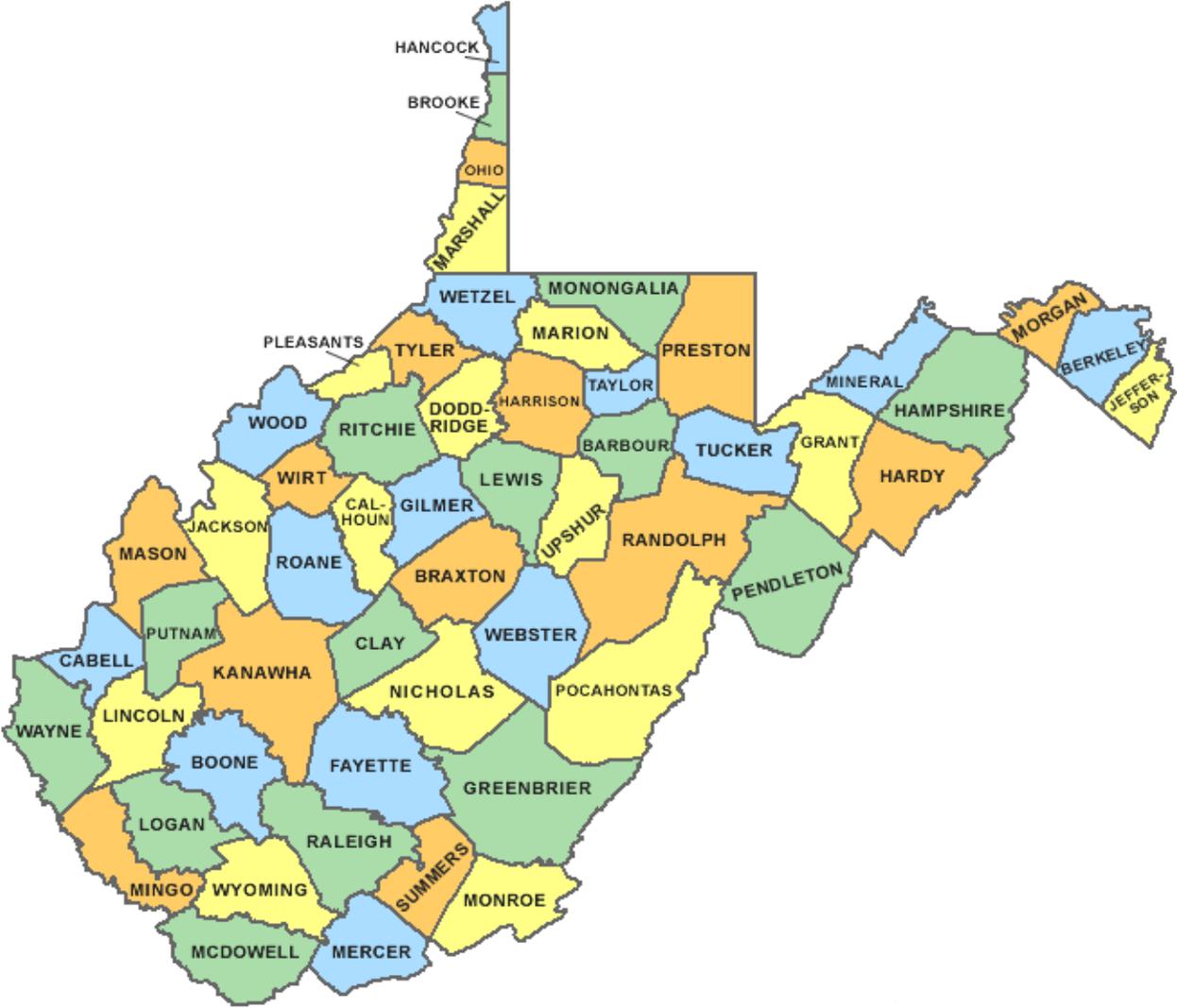


County by County Assessment Data And Potential Replacement Revenue



Property Tax Modernization Amendment

Executive Summary

On November 8th voters in West Virginia will have the opportunity to amend the state's constitution. Amendment Two entitled the "Property Tax Modernization Amendment" would give the Legislature the authority to exempt certain classes of personal property from taxation. In making these changes, the Legislature is committed to working with counties to ensure financial stability. In fact, the entire purpose behind the Modernization Amendment is to facilitate local economic prosperity.

To fully understand the impact that elimination of personal property taxes may have, it is important to have perspective on county assessments. This publication is a county-by-county summary of total assessment values of personal property taxes for the past five (5) years. Each county is individualized to reflect the total assessment in each of six (6) categories of personal property.

- **Machinery and Equipment:** Includes machinery and tools.
- **Furniture and Fixtures:** Includes office desks, chairs/sofas, shelving, lights, etc.
- **Leasehold Investments:** - Includes rental property modifications made by a lessee to suit the lessee's business needs.
- **Computer Equipment**
- **Inventory:** Includes finished/manufactured products, automobile lots, and retail inventory.
- **Vehicles:** Includes personal motor vehicles, trucks, vans, ATVs, and motorcycles. This does not include airplanes, boats, and non-roadway vehicles.

Also included for each county is a proposed amount of replacement revenue currently under consideration by the Legislature. The proposed net annual increase over the 2021 total assessments is in green at the top of the page. This amount is not yet finalized. There is also a graphic indicating the trajectory of personal property assessment over the previous five (5) years for each county. The graphic also contains the 2021 Regional Jail Invoice amount for each county.

An explanation of some terminology should assist in your review of each county. The following words used throughout this publication have the following meanings:

- **Total Assessment:** This is the assessed value determined by the County Assessor used to determine the appropriate tax rate. This figure represents the highest possible amount a county could receive in personal property tax collections. These figures were provided by the Association of Counties and the WV Department of Revenue.
- **Proposed Revenue Replacement:** This is an amount based one of three (3) scenarios. Each county would annually be appropriated in the base budget the highest amount among the three scenarios:

- a. First Scenario: an amount based upon the highest assessment over the preceding five (5) years in each county within each of the six (6) categories of personal property tax. The first scenario would affect the following counties:

Boone	Doddridge	Fayette	Hancock	Harrison
Jackson	Kanawha	Lewis	Logan	Marion
Mineral	Monongalia	Ohio	Pleasants	Putnam
Raleigh	Ritchie	Taylor	Wayne	Wyoming

- b. Second Scenario: an amount based upon the highest assessment over the preceding five (5) years in each county within each of the six (6) categories of personal property tax. Replacement Revenue is calculated per rata for each individual county. A floor is established guaranteeing a minimum \$1 million dollar increase over the 2021 assessment amount. The second scenario would affect the following counties:

Barbour	Braxton	Brooke	Calhoun	Clay
Gilmer	Grant	Greenbrier	Hampshire	Hardy
Jefferson	Lincoln	Marshall	Mason	McDowell
Monroe	Morgan	Nicholas	Pendleton	Pocahontas
Preston	Roane	Summers	Tucker	Tyler
Upshur	Webster	Wetzel	Wirt	

- c. Third Scenario: an amount calculated by adding together the counties 2021 Regional Jail Invoices and the 2021 assessed personal property values. The third scenario would affect the following counties:

Berkeley	Cabell	Mercer
Mingo	Randolph	Wood

These figures were extrapolated from the figures provided by the Association of Counties and the WV Department of Revenue.

This publication is for informational purposes only to give some guidance to Legislators, county officials, and others as they speak about the potential passage of Amendment Two. None of these figures should be considered as final.

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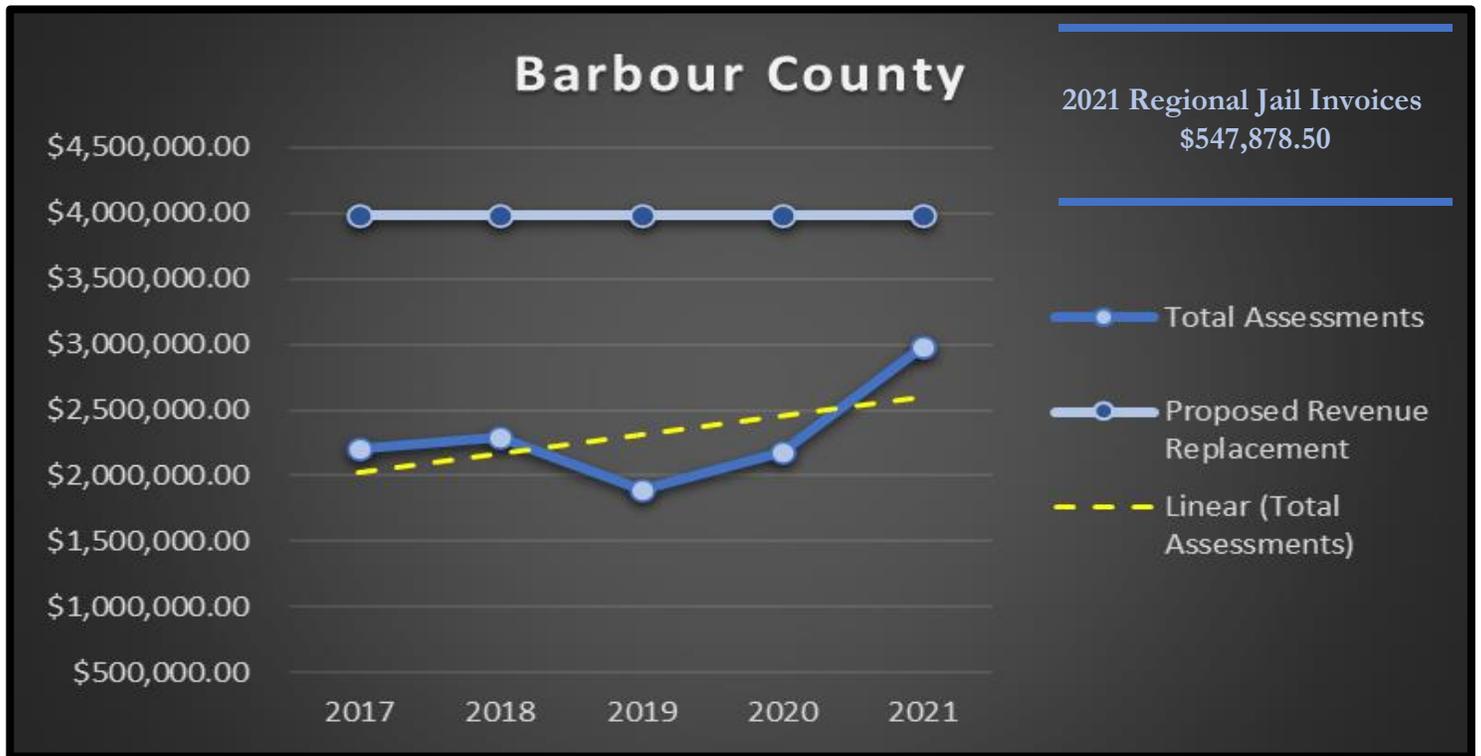


BARBOUR COUNTY

\$1,000,000.00

Proposed Net Annual Increase Over 2021 Assessments

County Personal Property Assessments							
	Machinery and Equipment	Furnitures and Fixtures	Leashold Investments	Computer Equipment	Inventory	Vehicles	Year Total
2017	\$1,347,178.80	\$37,160.42	\$20,025.58	\$11,279.05	\$149,274.58	\$645,344.30	\$2,210,262.73
2018	\$1,431,526.99	\$31,605.79	\$14,576.25	\$11,322.32	\$157,485.60	\$651,597.00	\$2,298,113.95
2019	\$1,015,845.56	\$32,136.02	\$12,706.12	\$13,490.36	\$190,603.02	\$622,958.75	\$1,887,739.83
2020	\$1,295,637.13	\$26,619.81	\$9,265.96	\$15,211.28	\$151,099.96	\$683,308.58	\$2,181,142.72
2021	\$1,969,937.26	\$27,652.82	\$8,065.20	\$11,426.75	\$189,950.76	\$775,603.47	\$2,982,636.26



2021 Personal Property Assessments

\$2,982,636.26

Proposed Revenue Replacement

\$3,982,636.26



BERKELEY COUNTY

\$2,805,689.25

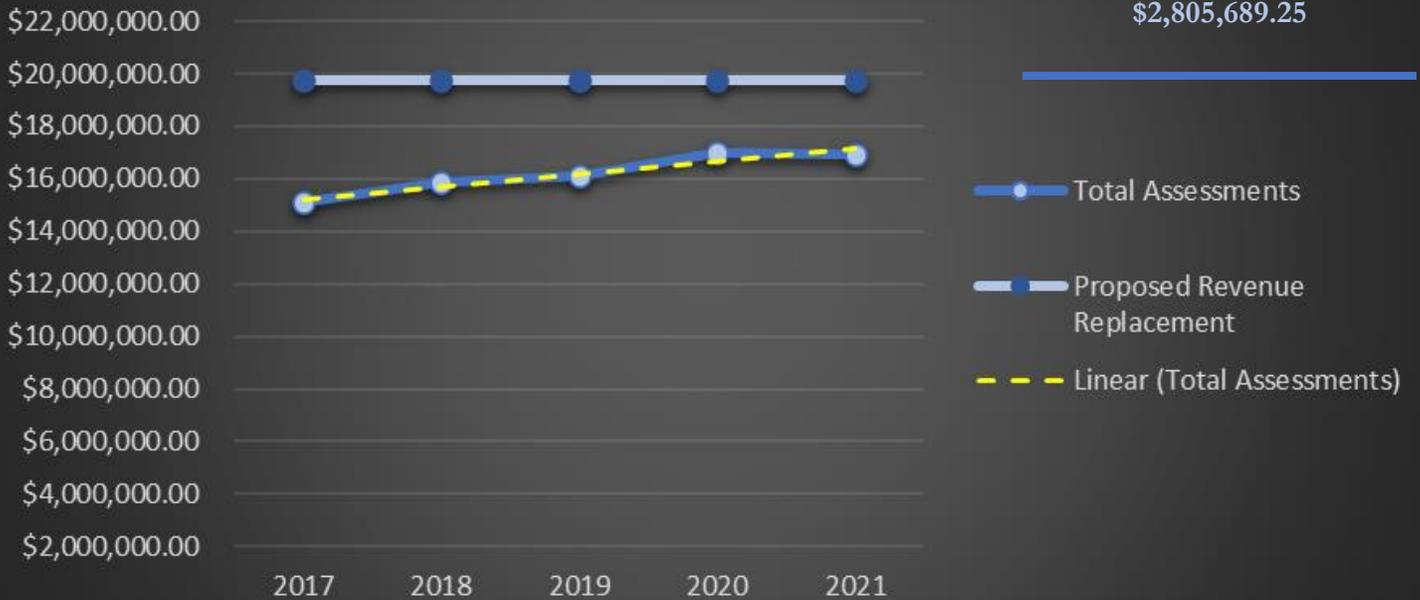
Proposed Net Annual Increase Over 2021 Assessments

County Personal Property Assessments

	Machinery and Equipment	Furnitures and Fixtures	Leashold Investments	Computer Equipment	Inventory	Vehicles	Year Total
2017	\$4,697,760.61	\$410,293.84	\$134,627.80	\$516,096.52	\$2,184,465.14	\$7,144,014.79	\$15,087,258.70
2018	\$5,223,116.37	\$433,353.15	\$153,086.82	\$488,335.35	\$2,253,933.08	\$7,300,671.29	\$15,852,496.06
2019	\$5,235,444.00	\$428,491.23	\$145,383.09	\$444,487.37	\$2,177,295.41	\$7,673,571.23	\$16,104,672.33
2020	\$5,261,124.47	\$474,132.25	\$123,978.35	\$330,833.78	\$2,901,281.78	\$7,895,208.35	\$16,986,558.98
2021	\$5,201,951.49	\$446,344.19	\$153,563.68	\$338,036.91	\$3,081,902.27	\$7,731,169.62	\$16,952,968.16

Berkeley County

2021 Regional Jail Invoices
\$2,805,689.25



2021 Personal Property Assessments

\$16,952,968.16

Proposed Revenue Replacement

\$19,758,657.41



BOONE COUNTY

\$1,116,392.38

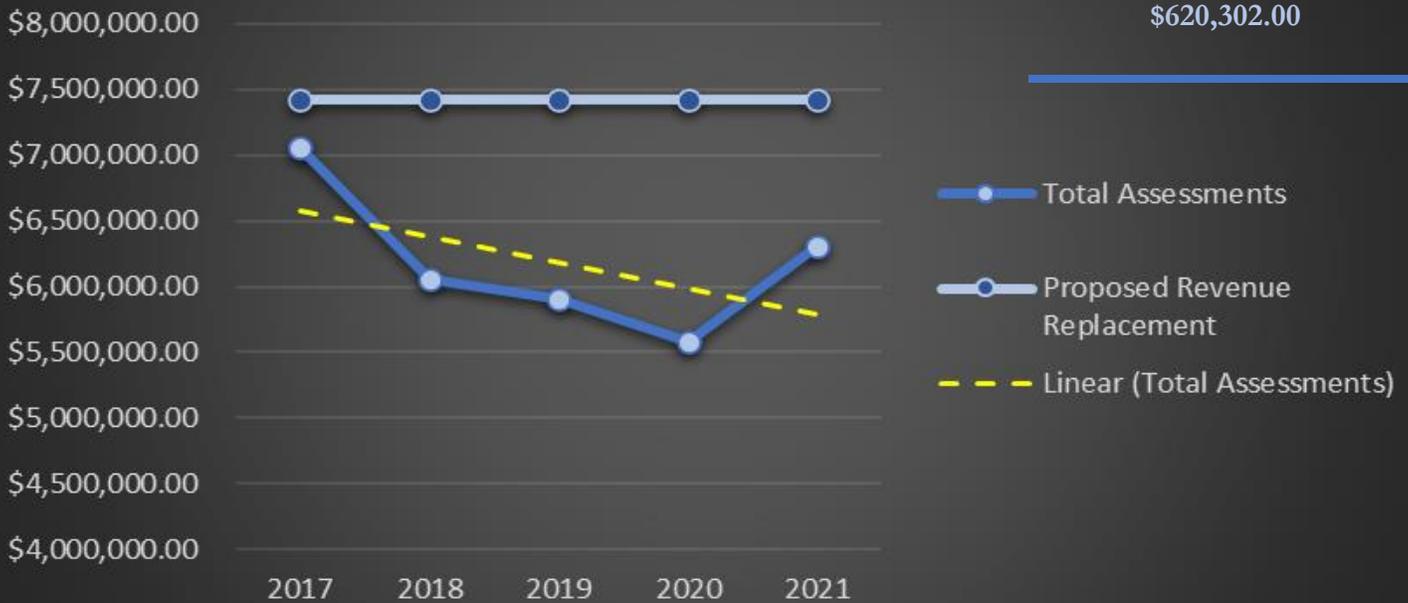
Proposed Net Annual Increase Over 2021 Assessments

County Personal Property Assessments

	Machinery and Equipment	Furnitures and Fixtures	Leashold Investments	Computer Equipment	Inventory	Vehicles	Year Total
2017	\$ 4,928,189.91	\$ 51,773.96	\$ 52,150.19	\$ 47,213.21	\$666,060.72	\$ 1,318,753.95	\$ 7,064,141.94
2018	\$ 3,963,415.59	\$ 55,720.30	\$109,292.03	\$40,804.92	\$620,459.08	\$1,265,830.06	\$ 6,055,521.98
2019	\$ 3,521,679.89	\$ 60,570.22	\$228,517.92	\$44,375.61	\$ 611,277.89	\$ 1,434,514.29	\$5,900,935.82
2020	\$ 3,200,846.22	\$ 63,326.97	\$241,581.03	\$46,140.20	\$557,844.55	\$1,473,828.68	\$5,583,567.65
2021	\$ 4,197,181.14	\$ 57,974.64	\$ 36,735.04	\$51,097.79	\$633,806.74	\$1,330,897.37	\$6,307,692.72

Boone County

2021 Regional Jail Invoices
\$620,302.00



2021 Personal Property Assessments

\$6,307,692.72

Proposed Revenue Replacement

\$7,424,085.10



BRAXTON COUNTY

\$1,000,000.00

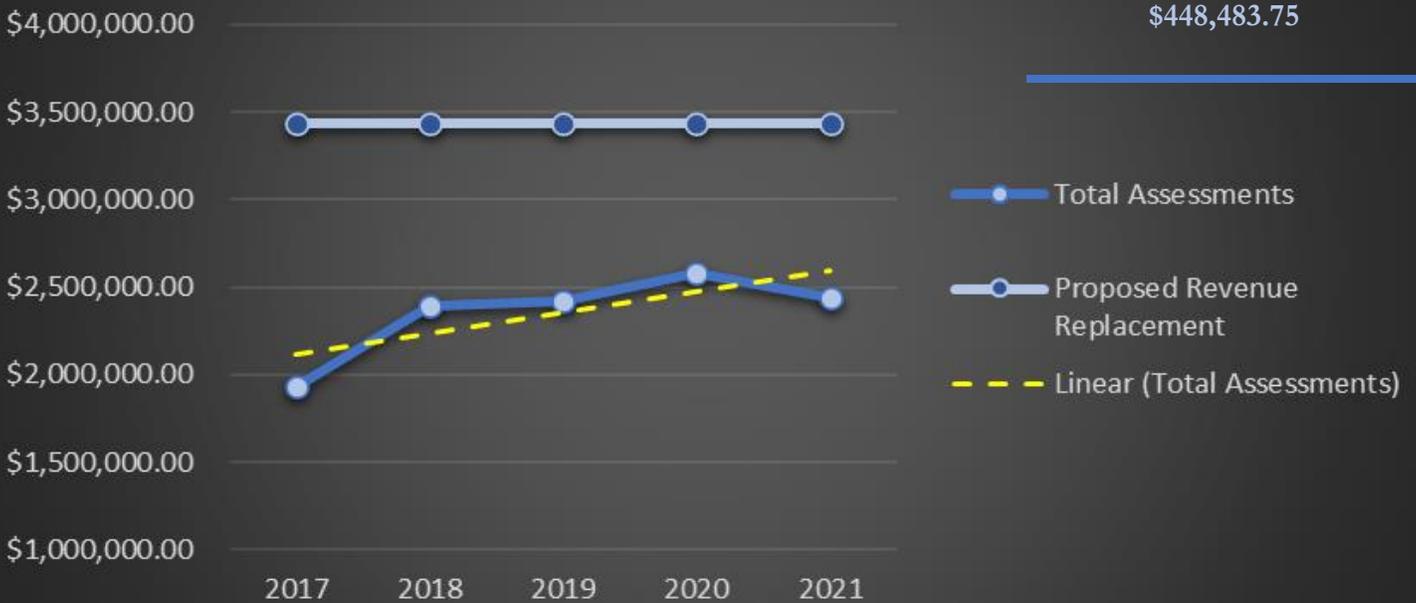
Proposed Net Annual Increase Over 2021 Assessments

County Personal Property Assessments

	Machinery and Equipment	Furnitures and Fixtures	Leashold Investments	Computer Equipment	Inventory	Vehicles	Year Total
2017	\$700,309.14	\$40,554.36	\$14,524.10	\$21,417.47	\$373,721.81	\$777,675.52	\$1,928,202.40
2018	\$979,582.54	\$40,466.30	\$14,415.19	\$18,936.83	\$561,327.20	\$782,041.67	\$2,396,769.73
2019	\$1,066,153.53	\$35,688.63	\$16,989.89	\$19,131.27	\$485,774.23	\$795,680.78	\$2,419,418.33
2020	\$1,241,187.19	\$35,321.94	\$16,971.90	\$18,439.69	\$427,479.34	\$840,343.97	\$2,579,744.03
2021	\$1,200,425.78	\$32,641.20	\$12,452.12	\$18,179.64	\$332,693.58	\$841,310.39	\$2,437,702.71

Braxton County

2021 Regional Jail Invoices
\$448,483.75



2021 Personal Property Assessments

\$2,437,702.71

Proposed Revenue Replacement

\$3,437,702.71



BROOKE COUNTY

\$1,000,000.00

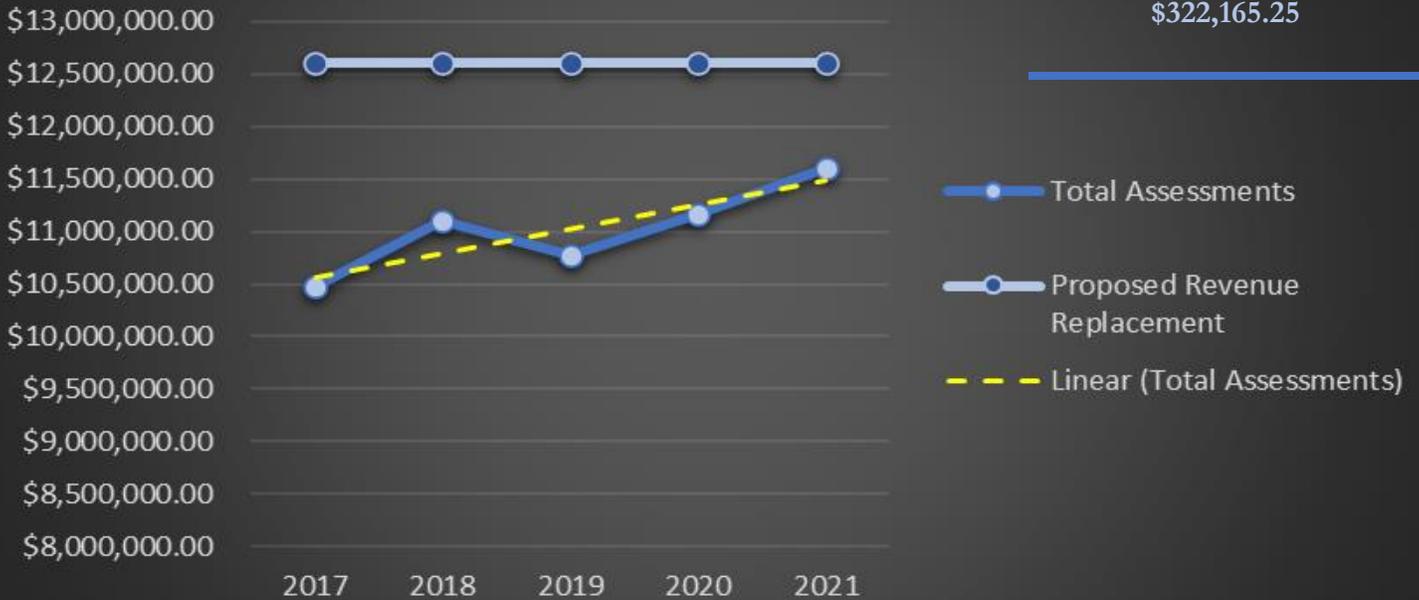
Proposed Net Annual Increase Over 2021 Assessments

County Personal Property Assessments

	Machinery and Equipment	Furnitures and Fixtures	Leashold Investments	Computer Equipment	Inventory	Vehicles	Year Total
2017	\$5,245,700.00	\$299,454.79	\$109,416.65	\$104,358.15	\$2,390,399.47	\$2,330,899.95	\$10,480,229.01
2018	\$5,593,679.14	\$279,475.65	\$125,391.39	\$86,748.66	\$2,683,740.56	\$2,328,385.04	\$11,097,420.44
2019	\$4,966,721.72	\$272,716.13	\$130,010.10	\$101,023.11	\$2,925,034.44	\$2,381,452.07	\$10,776,957.57
2020	\$5,537,398.89	\$279,665.32	\$140,338.53	\$100,450.71	\$2,671,313.15	\$2,440,630.38	\$11,169,796.98
2021	\$5,632,188.43	\$264,727.69	\$120,387.97	\$109,691.48	\$3,003,803.95	\$2,481,714.13	\$11,612,513.65

Brooke County

2021 Regional Jail Invoices
\$322,165.25



2021 Personal Property Assessments

\$11,612,513.65

Proposed Revenue Replacement

\$12,612,513.65



CABELL COUNTY

\$2,525,839.25

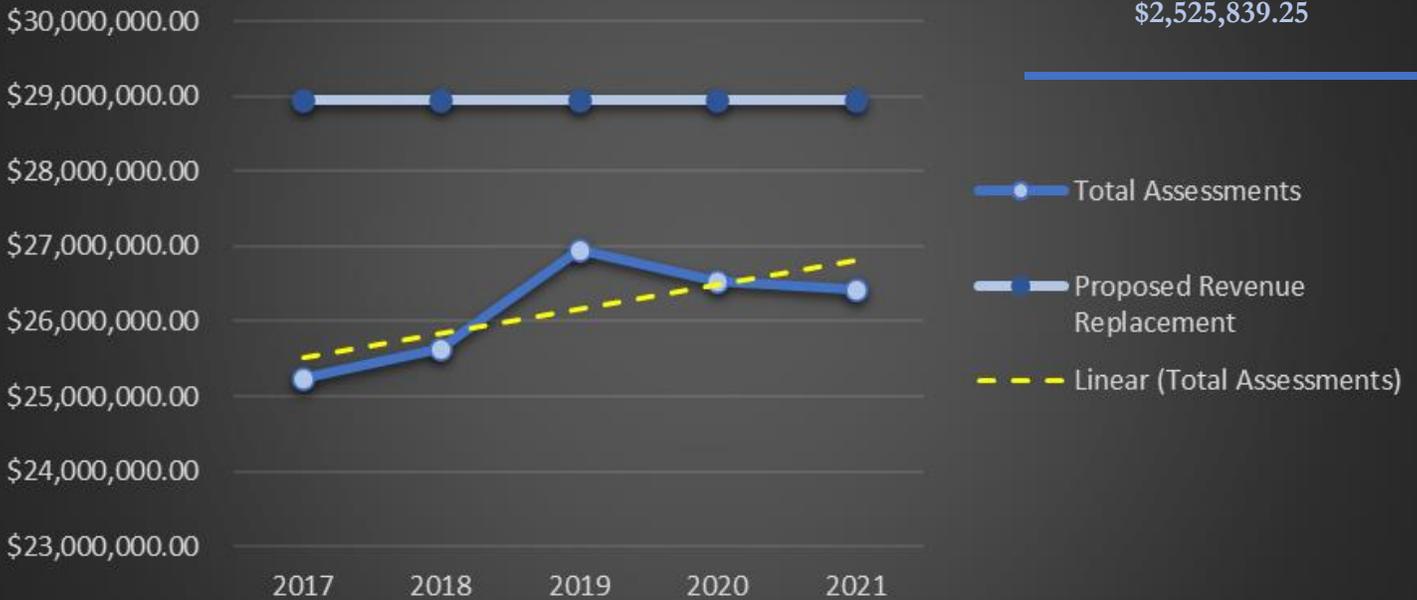
Proposed Net Annual Increase Over 2021 Assessments

County Personal Property Assessments

	Machinery and Equipment	Furnitures and Fixtures	Leashold Investments	Computer Equipment	Inventory	Vehicles	Year Total
2017	\$8,370,850.15	\$1,058,220.67	\$503,634.59	\$600,071.64	\$7,689,620.97	\$7,019,061.95	\$25,241,459.97
2018	\$8,803,809.96	\$1,038,852.01	\$495,896.27	\$600,844.79	\$7,669,016.36	\$7,039,413.38	\$25,647,832.77
2019	\$9,320,777.05	\$1,104,559.22	\$605,467.33	\$608,801.98	\$8,222,766.56	\$7,086,705.20	\$26,949,077.34
2020	\$8,751,584.20	\$1,089,094.49	\$556,831.14	\$568,478.73	\$8,389,910.38	\$7,189,056.58	\$26,544,955.52
2021	\$8,586,925.27	\$1,227,462.97	\$576,250.54	\$576,900.20	\$8,052,987.72	\$7,399,793.34	\$26,420,320.04

Cabell County

2021 Regional Jail Invoices
\$2,525,839.25



2021 Personal Property Assessments

\$26,420,320.04

Proposed Revenue Replacement

\$28,946,159.29



CALHOUN COUNTY

\$1,000,000.00

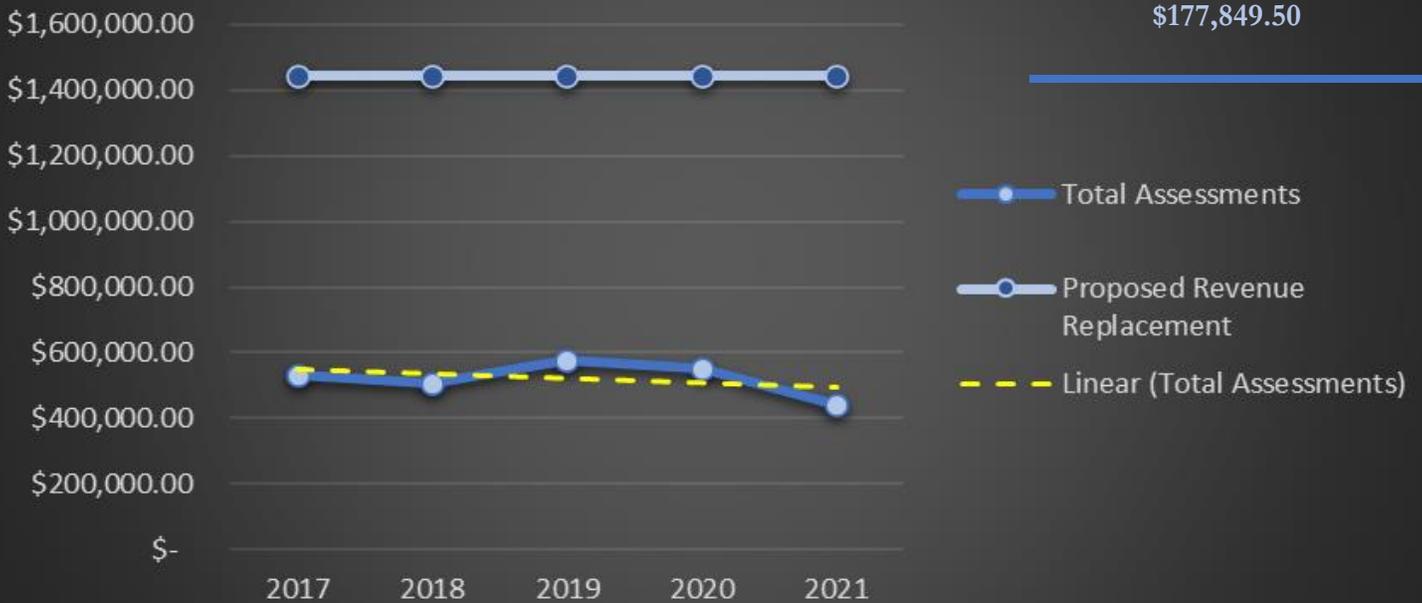
Proposed Net Annual Increase Over 2021 Assessments

County Personal Property Assessments

	Machinery and Equipment	Furnitures and Fixtures	Leashold Investments	Computer Equipment	Inventory	Vehicles	Year Total
2017	\$124,324.03	\$5,895.20	\$1,253.98	\$4,767.07	\$28,540.86	\$368,659.35	\$533,440.49
2018	\$94,326.93	\$5,666.25	\$1,742.64	\$4,157.85	\$34,177.50	\$367,071.88	\$507,143.05
2019	\$186,742.98	\$7,026.94	\$1,412.96	\$4,498.07	\$34,666.71	\$343,386.02	\$577,733.68
2020	\$129,233.60	\$7,573.15	\$1,363.98	\$7,161.01	\$38,816.01	\$367,606.02	\$551,753.77
2021	\$67,532.92	\$6,507.66	\$1,349.26	\$6,231.44	\$30,445.57	\$331,557.44	\$443,624.29

Calhoun County

2021 Regional Jail Invoices
\$177,849.50



2021 Personal Property Assessments

\$443,624.29

Proposed Revenue Replacement

\$1,443,624.29



CLAY COUNTY

\$1,000,000.00

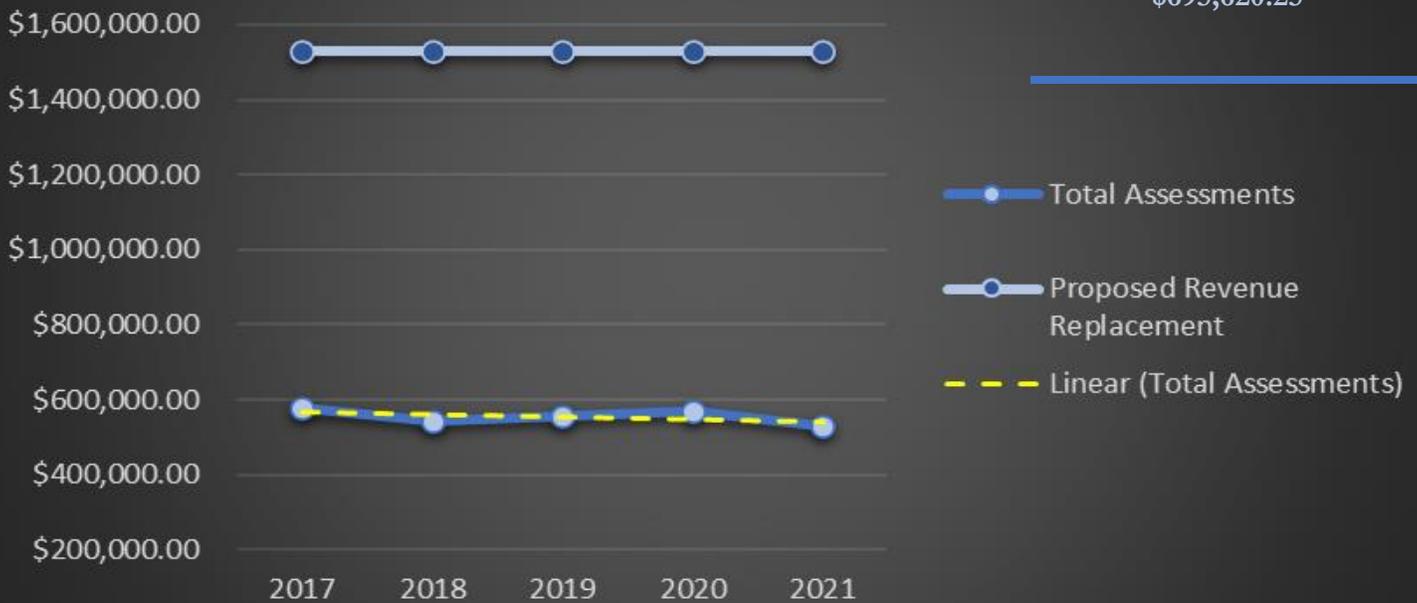
Proposed Net Annual Increase Over 2021 Assessments

County Personal Property Assessments

	Machinery and Equipment	Furnitures and Fixtures	Leashold Investments	Computer Equipment	Inventory	Vehicles	Year Total
2017	\$ 129,452.43	\$ 5,000.24	\$ 490.55	\$ 5,880.52	\$44,510.48	\$393,828.56	\$579,162.78
2018	\$ 91,767.70	\$ 8,309.19	\$ 606.00	\$ 5,820.60	\$38,179.92	\$ 396,154.81	\$540,838.22
2019	\$ 68,050.13	\$ 7,330.44	\$ 9,511.14	\$ 6,620.23	\$38,769.14	\$424,987.00	\$555,268.08
2020	\$ 59,079.86	\$ 3,945.05	\$ 9,426.96	\$ 6,719.57	\$28,651.63	\$461,236.20	\$569,059.27
2021	\$ 59,590.67	\$ 5,806.33	\$ 8,794.51	\$ 8,210.86	\$36,080.87	\$ 411,090.40	\$529,573.64

Clay County

2021 Regional Jail Invoices
\$695,620.25



2021 Personal Property Assessments

\$529,573.64

Proposed Revenue Replacement

\$1,529,573.64



DODDRIDGE COUNTY

\$2,178,356.38

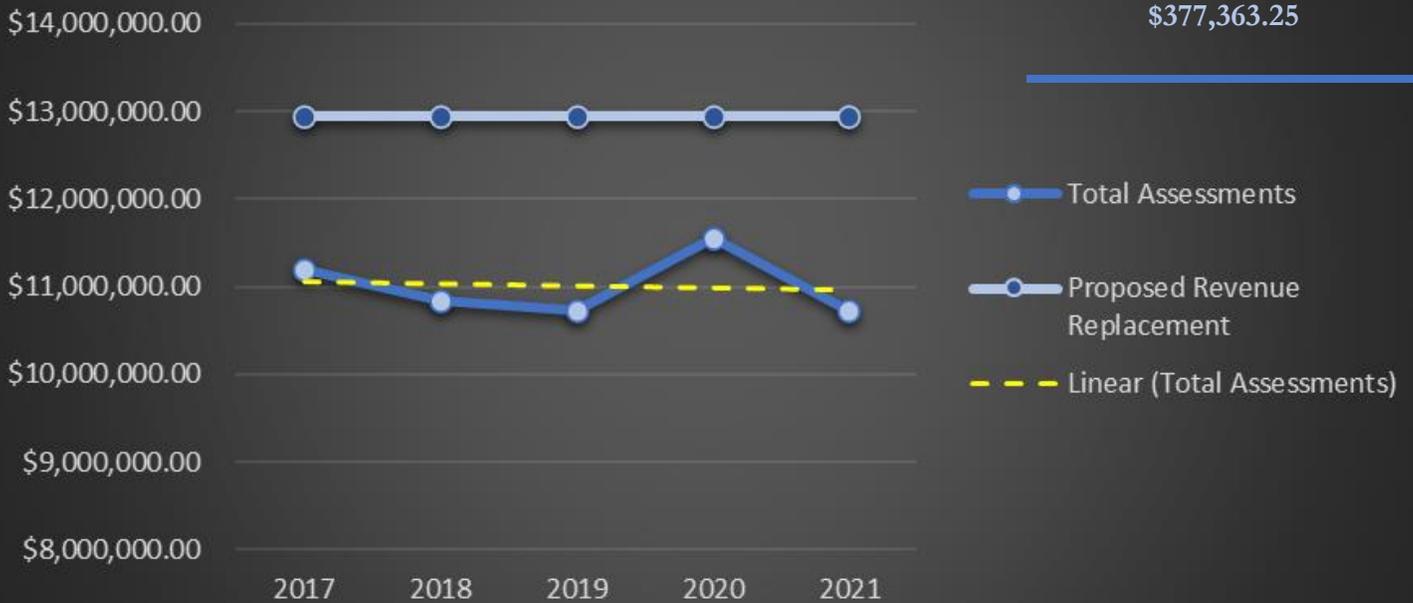
Proposed Net Annual Increase Over 2021 Assessments

County Personal Property Assessments

	Machinery and Equipment	Furnitures and Fixtures	Leashold Investments	Computer Equipment	Inventory	Vehicles	Year Total
2017	\$9,008,260.77	\$11,737.90	\$7,698.57	\$14,692.25	\$1,511,126.92	\$648,646.13	\$11,202,162.54
2018	\$9,674,448.15	\$11,079.47	\$7,880.00	\$7,435.02	\$481,738.84	\$660,525.17	\$10,843,106.65
2019	\$9,830,875.16	\$10,488.00	\$7,359.32	\$13,678.75	\$188,302.18	\$676,660.78	\$10,727,364.19
2020	\$10,611,795.16	\$8,807.12	\$13,763.98	\$14,211.42	\$149,937.41	\$751,665.91	\$11,550,181.00
2021	\$9,864,596.74	\$7,616.22	\$3,928.04	\$15,101.73	\$105,747.65	\$739,844.84	\$10,736,835.22

Doddridge County

2021 Regional Jail Invoices
\$377,363.25



2021 Personal Property Assessments

\$10,736,835.22

Proposed Revenue Replacement

\$12,915,191.60



FAYETTE COUNTY

\$1,719,576.33

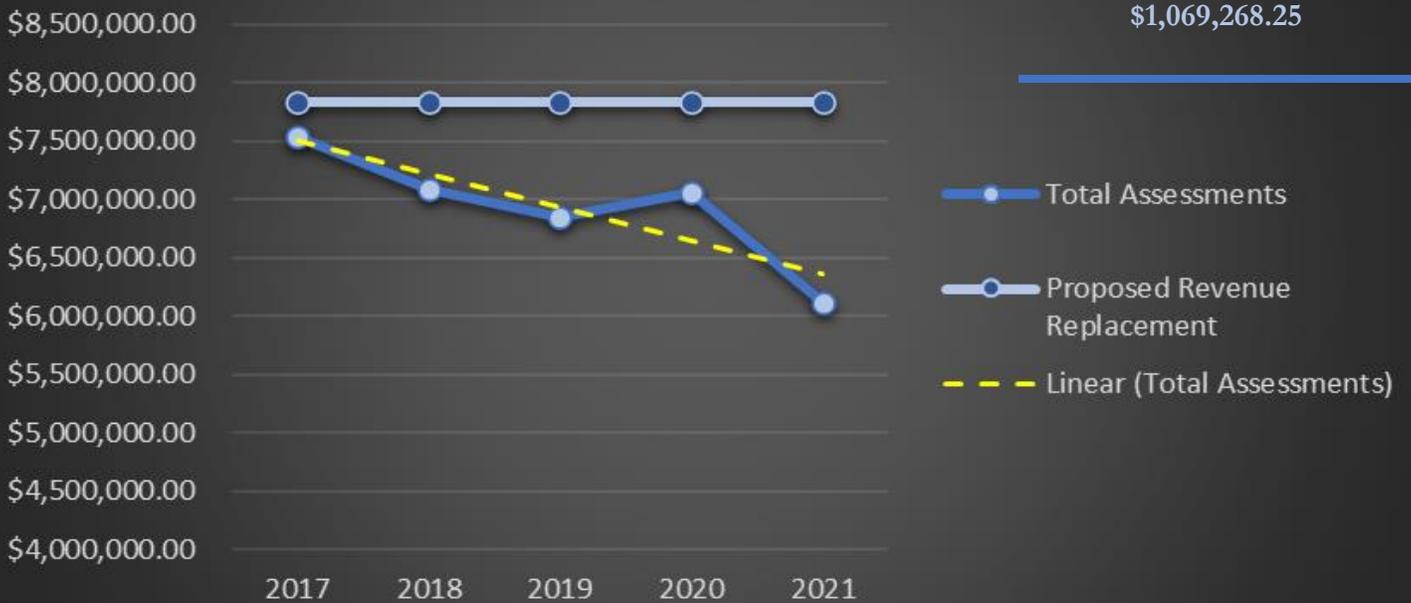
Proposed Net Annual Increase Over 2021 Assessments

County Personal Property Assessments

	Machinery and Equipment	Furnitures and Fixtures	Leashold Investments	Computer Equipment	Inventory	Vehicles	Year Total
2017	\$3,793,555.17	\$159,089.38	\$117,485.24	\$214,930.70	\$1,126,540.16	\$2,130,993.18	\$7,542,593.83
2018	\$3,410,858.01	\$152,568.03	\$100,537.94	\$177,443.92	\$1,102,070.17	\$2,139,969.09	\$7,083,447.16
2019	\$3,312,034.54	\$153,283.58	\$98,693.69	\$165,711.40	\$1,297,285.28	\$1,827,636.61	\$6,854,645.10
2020	\$3,358,170.49	\$154,980.33	\$97,675.87	\$203,253.56	\$1,417,880.09	\$1,834,756.01	\$7,066,716.35
2021	\$2,831,856.93	\$150,141.23	\$102,508.59	\$169,204.60	\$1,140,484.13	\$1,729,137.86	\$6,123,333.34

Fayette County

2021 Regional Jail Invoices
\$1,069,268.25



2021 Personal Property Assessments

\$6,123,333.34

Proposed Revenue Replacement

\$7,842,909.67



GILMER COUNTY

\$1,000,000.00

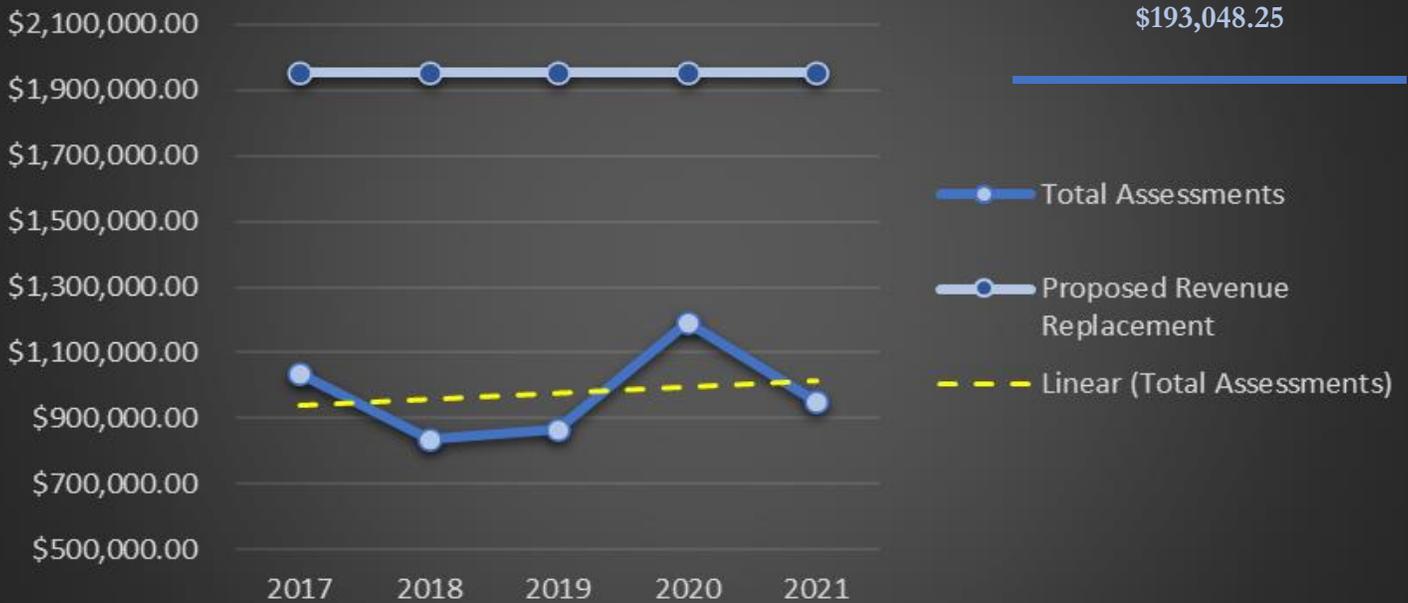
Proposed Net Annual Increase Over 2021 Assessments

County Personal Property Assessments

	Machinery and Equipment	Furnitures and Fixtures	Leashold Investments	Computer Equipment	Inventory	Vehicles	Year Total
2017	\$360,181.03	\$17,924.78	\$8,836.48	\$16,730.96	\$98,688.14	\$536,769.45	\$1,039,130.84
2018	\$211,359.66	\$15,216.64	\$8,360.55	\$5,596.29	\$115,938.65	\$481,856.70	\$838,328.49
2019	\$253,991.22	\$15,031.57	\$8,320.39	\$5,891.39	\$85,637.04	\$498,869.12	\$867,740.73
2020	\$563,567.54	\$20,094.81	\$4,518.05	\$6,243.71	\$89,092.12	\$507,478.24	\$1,190,994.47
2021	\$327,126.07	\$23,962.06	\$4,749.58	\$6,599.91	\$87,473.30	\$503,998.93	\$953,909.85

Gilmer County

2021 Regional Jail Invoices
\$193,048.25



2021 Personal Property Assessments

\$953,909.85

Proposed Revenue Replacement

\$1,953,909.85



GRANT COUNTY

\$1,000,000.00

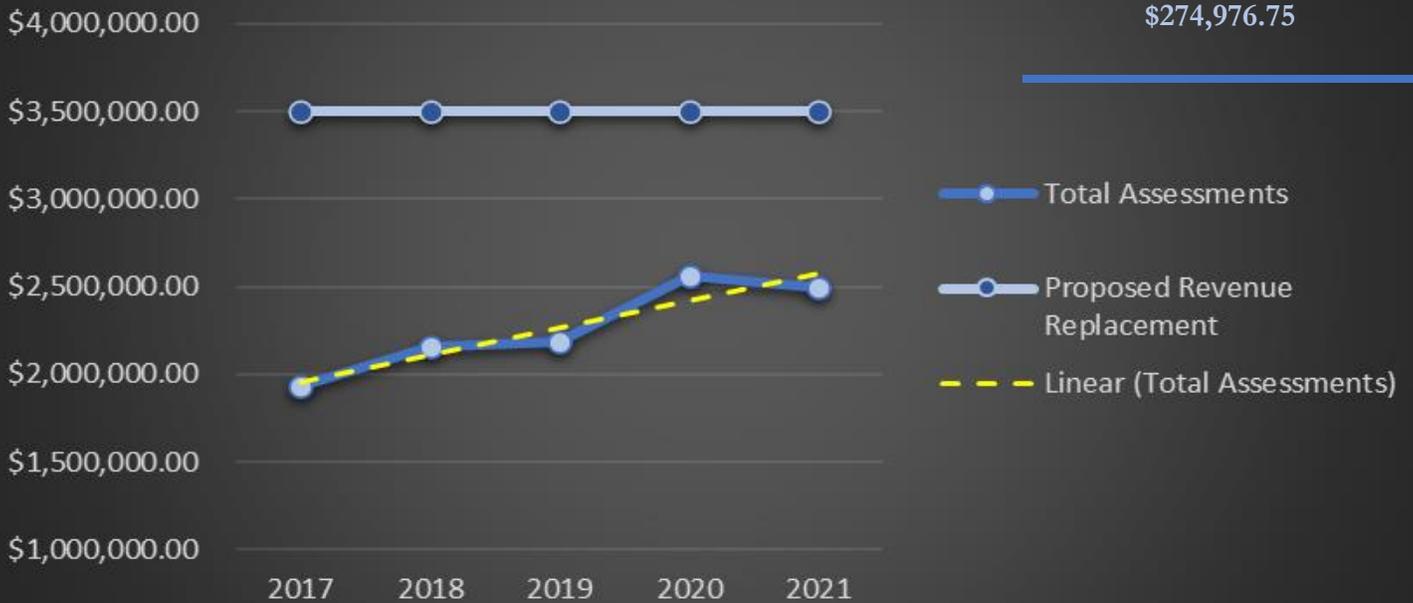
Proposed Net Annual Increase Over 2021 Assessments

County Personal Property Assessments

	Machinery and Equipment	Furnitures and Fixtures	Leashold Investments	Computer Equipment	Inventory	Vehicles	Year Total
2017	\$869,042.85	\$9,746.15	\$97,720.08	\$12,373.48	\$205,517.28	\$733,596.99	\$1,927,996.83
2018	\$1,157,726.29	\$9,756.60	\$78,076.54	\$11,730.64	\$157,478.35	\$747,411.64	\$2,162,180.06
2019	\$1,132,596.86	\$12,143.70	\$74,120.66	\$10,686.44	\$205,162.23	\$752,351.41	\$2,187,061.30
2020	\$1,314,492.82	\$13,861.74	\$89,020.49	\$13,813.19	\$230,065.15	\$895,642.98	\$2,556,896.37
2021	\$1,315,768.21	\$17,353.33	\$88,806.98	\$13,642.23	\$162,309.74	\$900,785.52	\$2,498,666.01

Grant County

2021 Regional Jail Invoices
\$274,976.75



2021 Personal Property Assessments

\$2,498,666.01

Proposed Revenue Replacement

\$3,498,666.01



GREENBRIER COUNTY

\$1,000,000.00

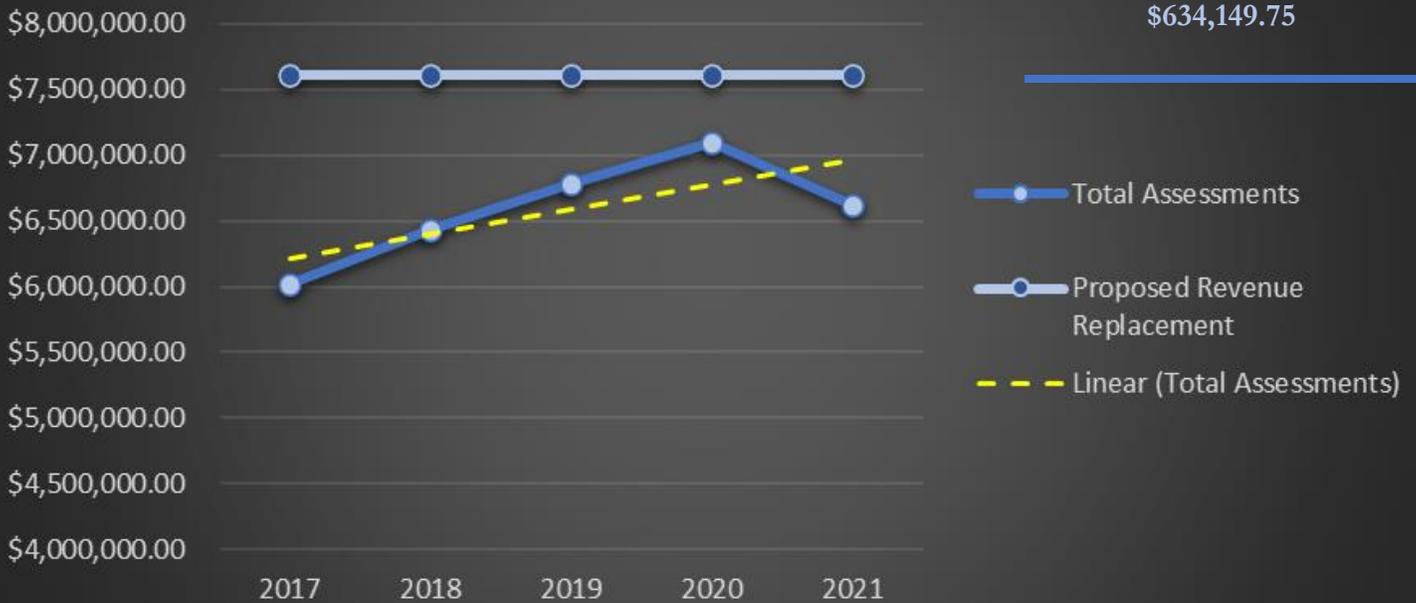
Proposed Net Annual Increase Over 2021 Assessments

County Personal Property Assessments

	Machinery and Equipment	Furnitures and Fixtures	Leashold Investments	Computer Equipment	Inventory	Vehicles	Year Total
2017	\$ 1,962,798.86	\$ 319,592.30	\$211,224.84	\$ 183,139.17	\$1,061,737.86	\$2,275,846.23	\$6,014,339.26
2018	\$ 2,259,077.94	\$ 287,178.27	\$134,786.26	\$174,758.28	\$1,172,099.37	\$ 2,408,711.55	\$ 6,436,611.67
2019	\$ 2,563,576.71	\$ 288,935.54	\$227,221.13	\$182,395.62	\$1,133,339.73	\$ 2,385,150.54	\$ 6,780,619.27
2020	\$ 2,698,858.80	\$ 287,503.27	\$133,426.14	\$184,100.67	\$1,381,547.37	\$ 2,417,049.11	\$7,102,485.36
2021	\$ 2,468,056.40	\$ 272,344.92	\$ 157,739.11	\$184,900.86	\$ 1,151,116.24	\$ 2,380,841.63	\$ 6,614,999.16

Greenbrier County

2021 Regional Jail Invoices
\$634,149.75



2021 Personal Property Assessments

\$6,614,999.16

Proposed Revenue Replacement

\$7,614,999.16

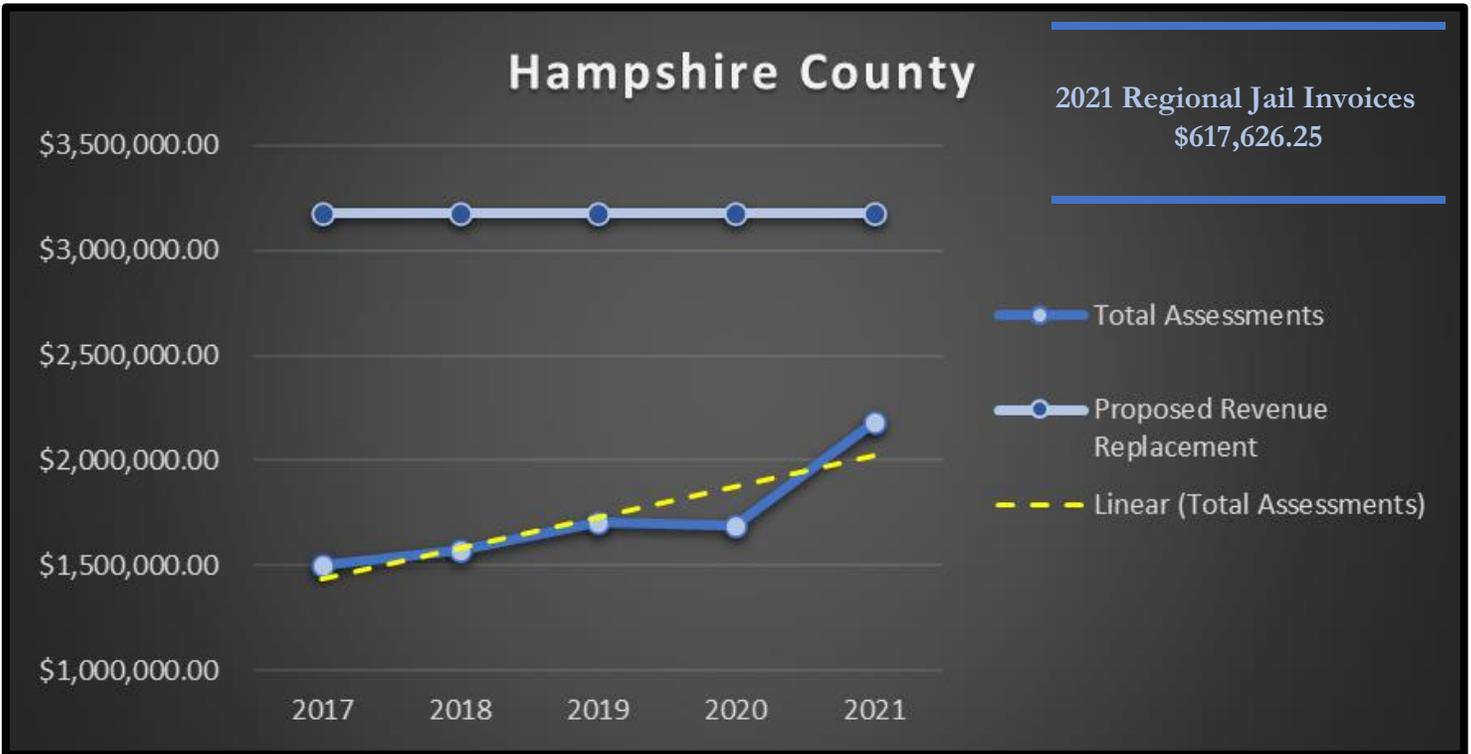


HAMPSHIRE COUNTY

\$1,000,000.00

Proposed Net Annual Increase Over 2021 Assessments

County Personal Property Assessments							
	Machinery and Equipment	Furnitures and Fixtures	Leashold Investments	Computer Equipment	Inventory	Vehicles	Year Total
2017	\$174,200.42	\$39,917.48	\$73,984.60	\$26,225.74	\$129,737.44	\$1,058,730.27	\$1,502,795.95
2018	\$179,066.83	\$35,848.67	\$128,596.07	\$25,218.89	\$131,529.24	\$1,069,917.54	\$1,570,177.24
2019	\$386,252.06	\$31,265.67	\$10,829.74	\$22,486.60	\$127,774.36	\$1,130,189.58	\$1,708,798.01
2020	\$380,688.91	\$30,819.92	\$11,236.43	\$29,150.66	\$127,412.48	\$1,112,480.70	\$1,691,789.10
2021	\$535,617.53	\$37,201.63	\$12,144.81	\$36,130.08	\$145,020.25	\$1,415,257.65	\$2,181,371.95



2021 Personal Property Assessments

\$2,181,371.95

Proposed Revenue Replacement

\$3,181,371.95

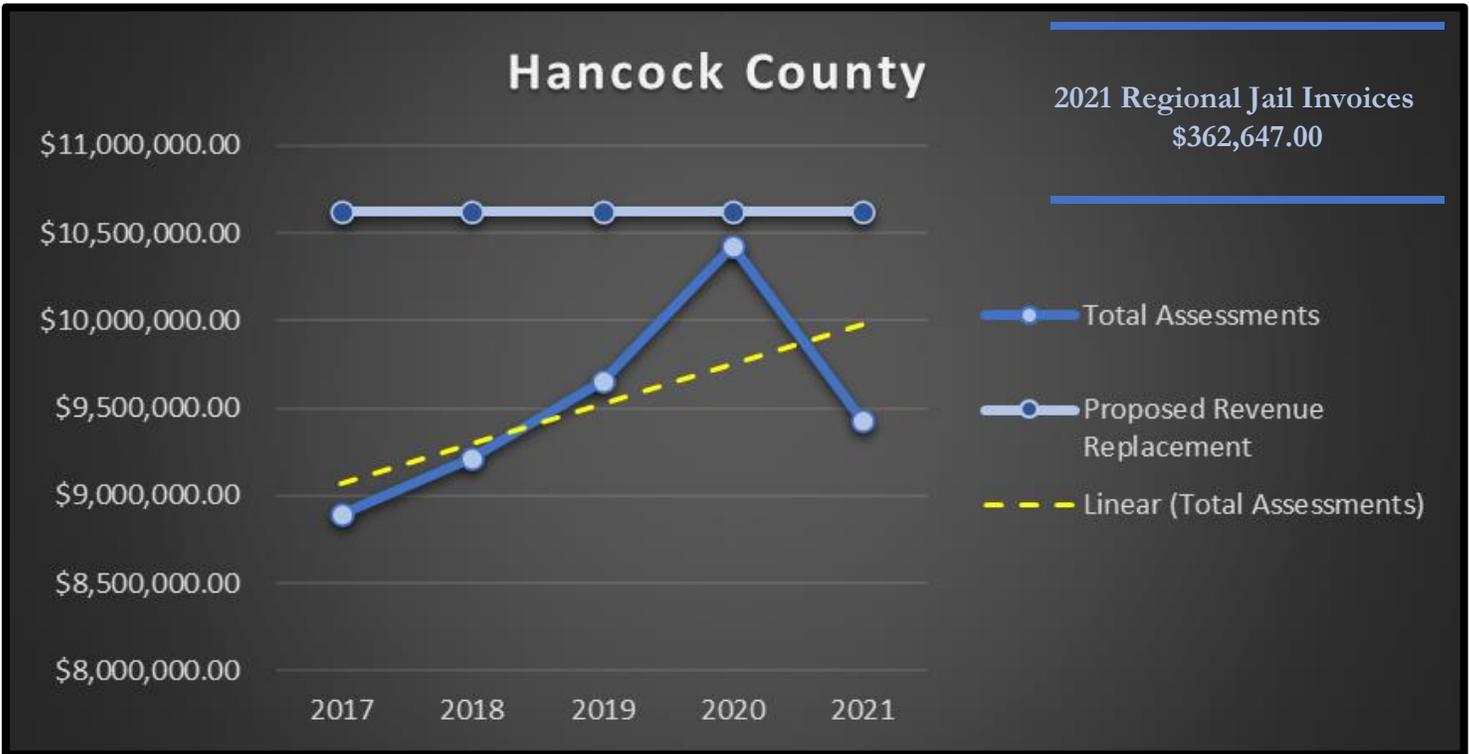


HANCOCK COUNTY

\$1,195,573.36

Proposed Net Annual Increase Over 2021 Assessments

County Personal Property Assessments							
	Machinery and Equipment	Furnitures and Fixtures	Leashold Investments	Computer Equipment	Inventory	Vehicles	Year Total
2017	\$ 3,656,156.69	\$ 229,708.77	\$ 92,418.12	\$259,442.93	\$2,496,580.89	\$ 2,161,712.76	\$ 8,896,020.16
2018	\$ 3,965,133.58	\$ 227,412.85	\$ 93,816.09	\$ 216,401.64	\$2,606,697.26	\$ 2,104,314.23	\$ 9,213,775.65
2019	\$ 4,062,999.25	\$ 220,834.67	\$ 84,059.57	\$210,467.64	\$ 2,936,621.27	\$2,140,242.36	\$ 9,655,224.76
2020	\$ 4,492,196.78	\$ 157,754.71	\$ 97,968.20	\$132,489.87	\$3,298,459.20	\$2,247,524.15	\$10,426,392.91
2021	\$ 3,942,473.73	\$ 160,488.42	\$ 87,635.34	\$ 115,331.62	\$2,936,230.39	\$ 2,187,567.17	\$ 9,429,726.67



2021 Personal Property Assessments

\$9,429,726.67

Proposed Revenue Replacement

\$10,625,300.03

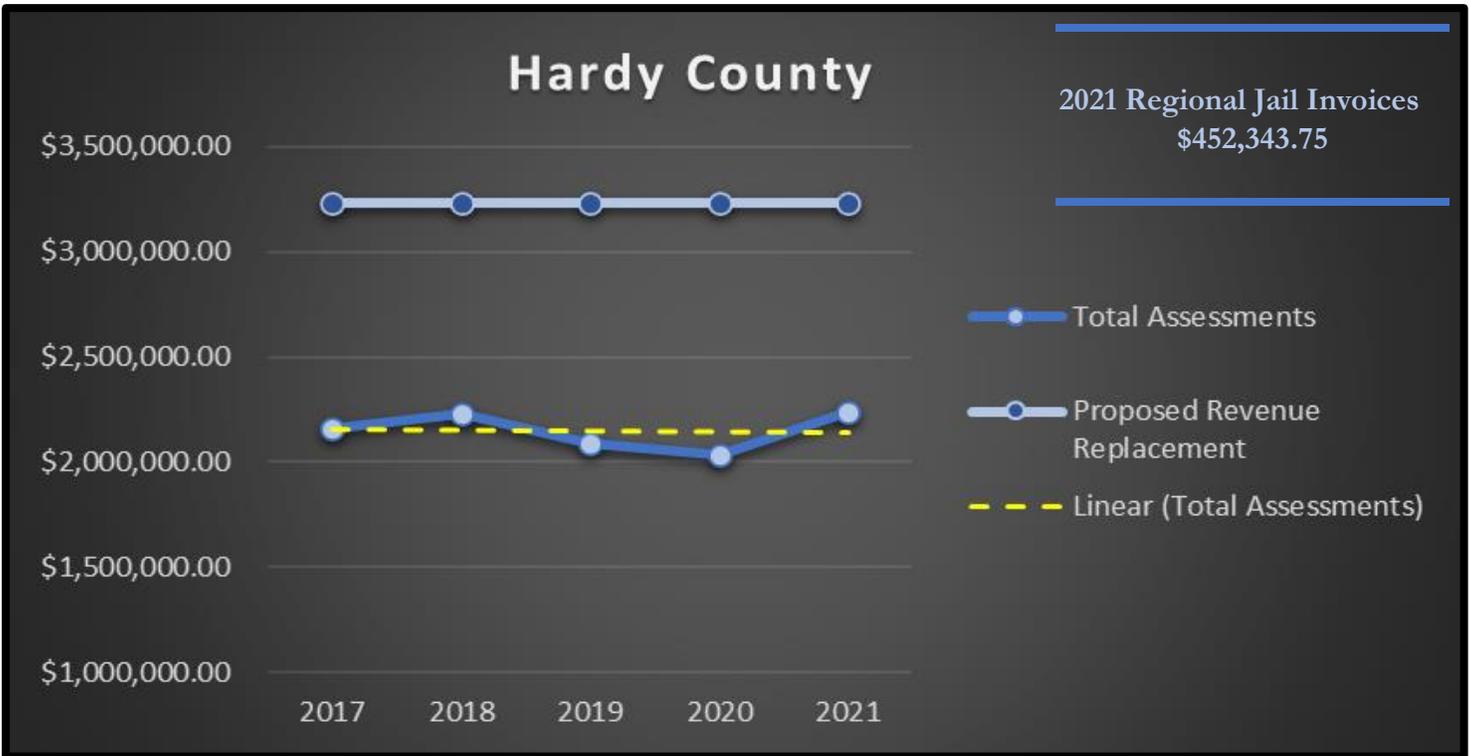


HARDY COUNTY

\$1,000,000.00

Proposed Net Annual Increase Over 2021 Assessments

County Personal Property Assessments							
	Machinery and Equipment	Furnitures and Fixtures	Leashold Investments	Computer Equipment	Inventory	Vehicles	Year Total
2017	\$951,191.24	\$45,837.87	\$5,777.35	\$40,400.80	\$380,021.10	\$736,537.27	\$2,159,765.63
2018	\$991,088.00	\$43,146.25	\$5,068.33	\$48,865.89	\$395,748.84	\$746,740.39	\$2,230,657.70
2019	\$849,551.05	\$68,133.11	\$5,676.62	\$49,384.69	\$370,028.27	\$744,021.99	\$2,086,795.73
2020	\$780,726.97	\$65,736.55	\$5,217.20	\$49,872.87	\$352,880.30	\$782,592.97	\$2,037,026.86
2021	\$934,288.80	\$57,412.72	\$6,149.49	\$59,121.11	\$353,119.79	\$826,067.73	\$2,236,159.64



2021 Personal Property Assessments

\$2,236,159.64

Proposed Revenue Replacement

\$3,236,159.64

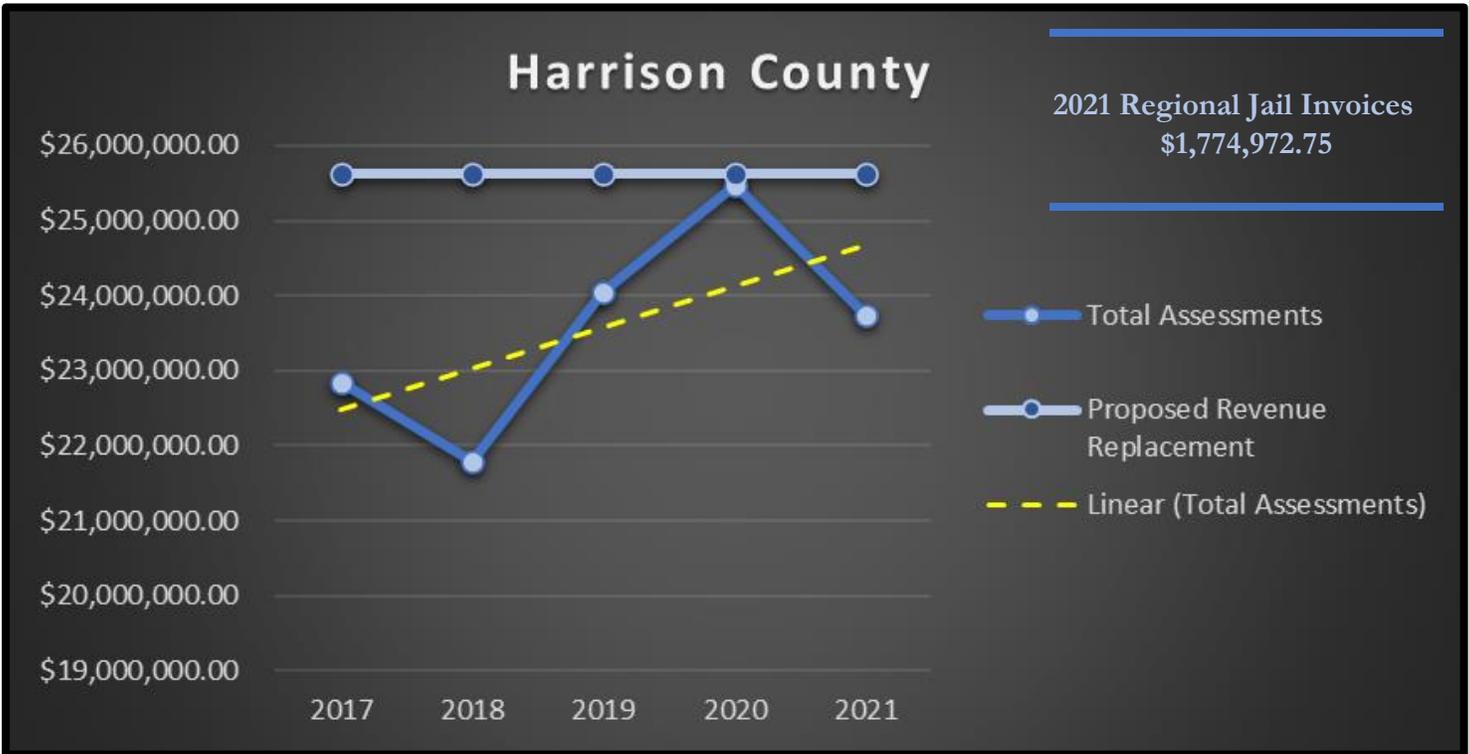


HARRISON COUNTY

\$1,893,593.45

Proposed Net Annual Increase Over 2021 Assessments

County Personal Property Assessments							
	Machinery and Equipment	Furnitures and Fixtures	Leashold Investments	Computer Equipment	Inventory	Vehicles	Year Total
2017	\$8,835,149.47	\$755,877.99	\$305,009.15	\$403,097.23	\$5,093,716.99	\$7,442,833.36	\$22,835,684.19
2018	\$8,450,927.88	\$760,594.99	\$299,247.72	\$370,715.54	\$4,471,768.98	\$7,445,306.49	\$21,798,561.60
2019	\$9,950,111.03	\$742,159.46	\$303,258.92	\$373,343.90	\$4,705,067.45	\$7,982,240.19	\$24,056,180.95
2020	\$10,570,908.54	\$732,695.37	\$323,022.41	\$369,937.59	\$5,062,192.54	\$8,417,310.95	\$25,476,067.40
2021	\$9,564,956.65	\$691,450.39	\$358,367.90	\$432,604.87	\$4,647,826.62	\$8,044,704.36	\$23,739,910.79



2021 Personal Property Assessments

\$23,739,910.79

Proposed Revenue Replacement

\$25,633,504.24



JACKSON COUNTY

\$1,559,382.18

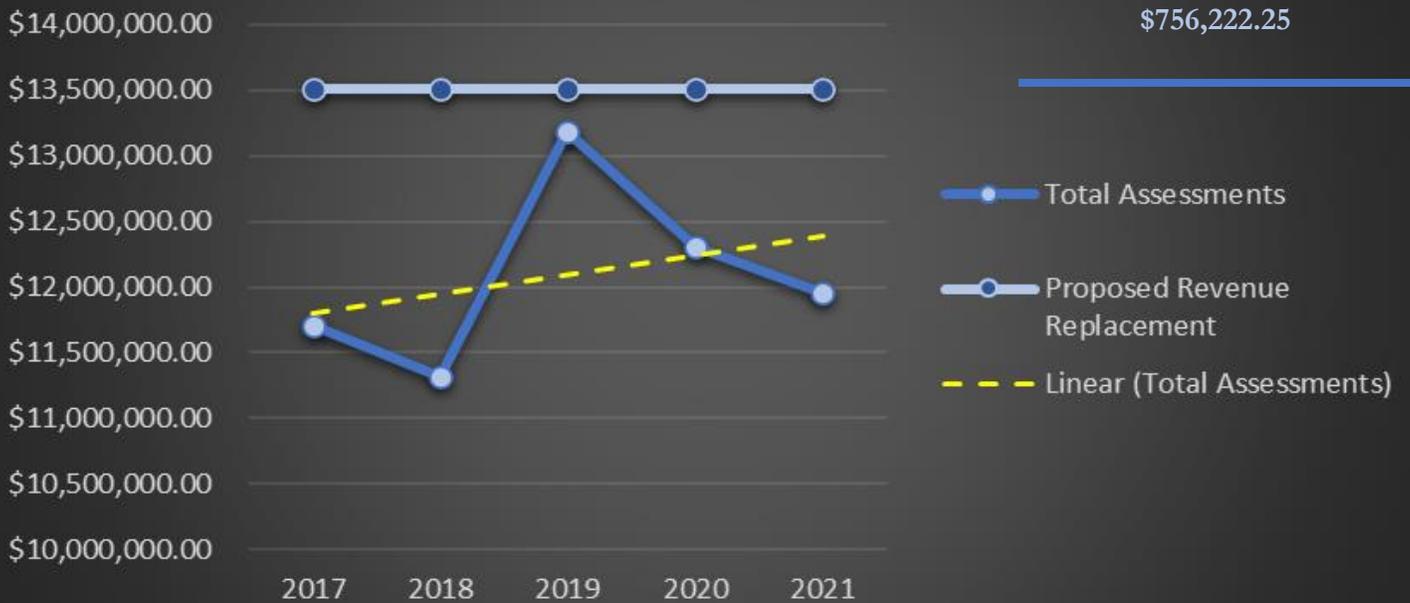
Proposed Net Annual Increase Over 2021 Assessments

County Personal Property Assessments

	Machinery and Equipment	Furnitures and Fixtures	Leashold Investments	Computer Equipment	Inventory	Vehicles	Year Total
2017	\$5,977,113.65	\$135,213.73	\$37,043.26	\$126,791.72	\$2,258,790.43	\$3,170,368.63	\$11,705,321.42
2018	\$5,587,945.89	\$146,789.72	\$39,170.77	\$136,295.34	\$2,400,775.76	\$3,005,906.71	\$11,316,884.19
2019	\$6,587,018.81	\$148,228.61	\$37,002.67	\$148,573.80	\$3,138,242.75	\$3,123,450.01	\$13,182,516.65
2020	\$5,590,788.80	\$129,946.45	\$47,994.24	\$111,907.17	\$3,055,879.45	\$3,366,736.97	\$12,303,253.08
2021	\$5,241,239.25	\$146,615.39	\$49,637.94	\$115,512.91	\$2,959,314.24	\$3,444,498.38	\$11,956,818.11

Jackson County

2021 Regional Jail Invoices
\$756,222.25



2021 Personal Property Assessments

\$11,956,818.11

Proposed Revenue Replacement

\$13,516,200.29

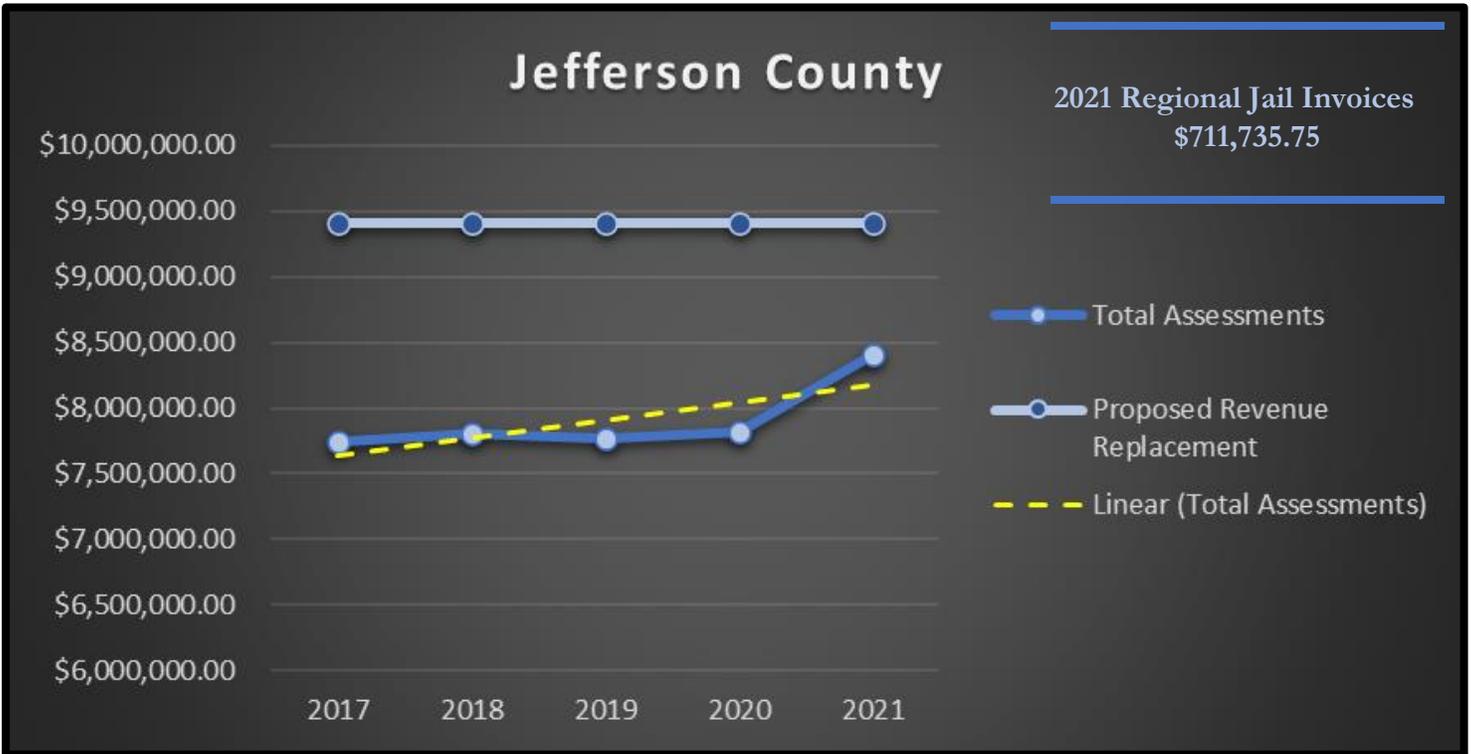


JEFFERSON COUNTY

\$1,000,000.00

Proposed Net Annual Increase Over 2021 Assessments

County Personal Property Assessments							
	Machinery and Equipment	Furnitures and Fixtures	Leashold Investments	Computer Equipment	Inventory	Vehicles	Year Total
2017	\$1,708,567.73	\$371,109.26	\$81,216.96	\$444,461.75	\$934,246.98	\$4,199,900.40	\$7,739,503.08
2018	\$1,705,778.11	\$335,279.04	\$61,712.38	\$376,543.36	\$1,009,535.13	\$4,313,835.51	\$7,802,683.53
2019	\$1,662,068.86	\$382,014.45	\$58,245.13	\$325,966.90	\$1,005,378.49	\$4,341,016.77	\$7,774,690.60
2020	\$1,702,764.84	\$425,581.18	\$59,780.09	\$337,708.58	\$870,288.39	\$4,423,253.35	\$7,819,376.43
2021	\$1,997,761.62	\$383,707.46	\$63,381.98	\$336,734.68	\$891,478.22	\$4,736,457.87	\$8,409,521.83



2021 Personal Property Assessments

\$8,409,521.83

Proposed Revenue Replacement

\$9,409,521.83

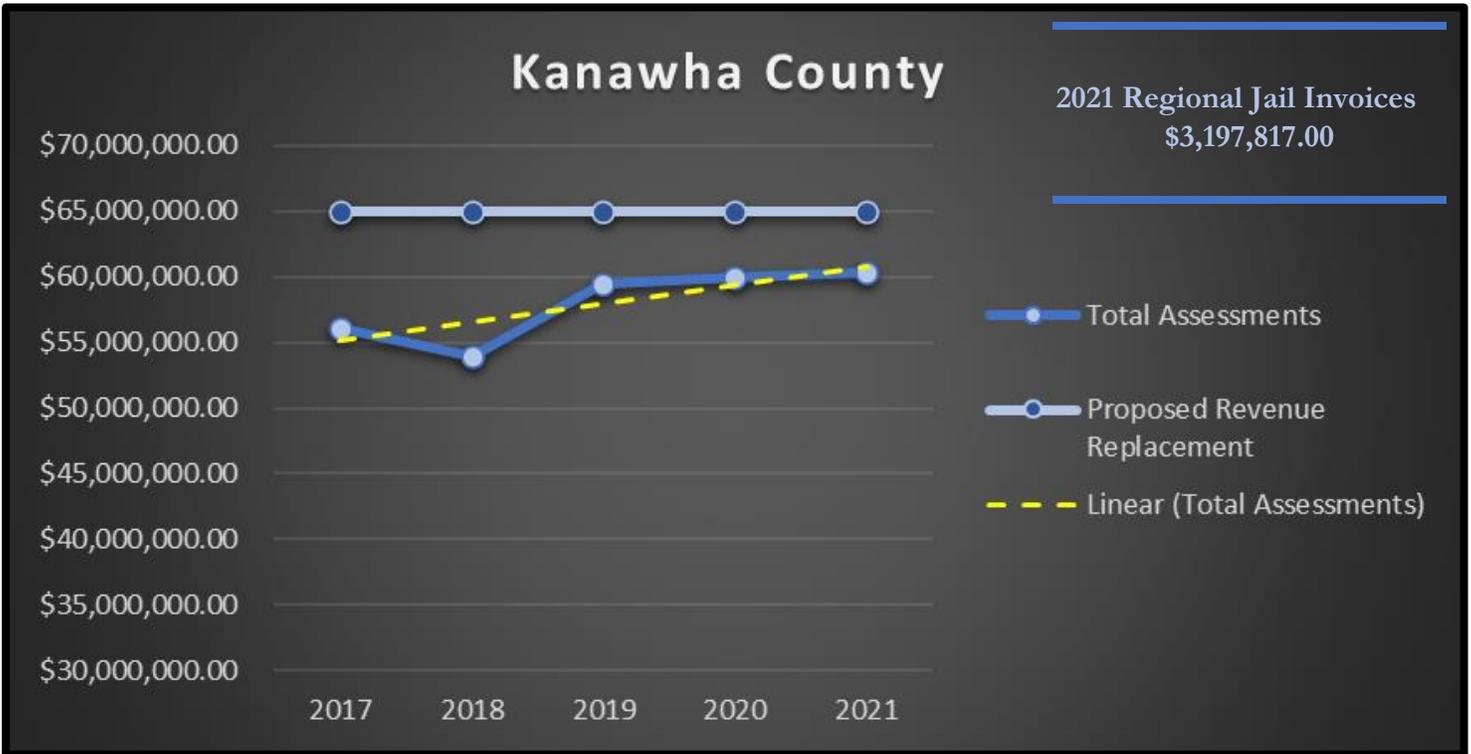


KANAWHA COUNTY

\$4,629,378.98

Proposed Net Annual Increase Over 2021 Assessments

County Personal Property Assessments							
	Machinery and Equipment	Furnitures and Fixtures	Leashold Investments	Computer Equipment	Inventory	Vehicles	Year Total
2017	\$20,091,910.34	\$1,976,605.63	\$2,054,280.40	\$4,100,437.00	\$10,252,928.45	\$17,652,288.39	\$56,128,450.21
2018	\$19,963,183.19	\$1,876,878.54	\$932,431.83	\$2,322,941.14	\$11,395,183.12	\$17,472,067.49	\$53,962,685.31
2019	\$21,367,380.01	\$2,037,917.82	\$1,378,153.70	\$2,269,496.00	\$12,799,659.78	\$19,658,143.91	\$59,510,751.22
2020	\$21,319,112.42	\$1,990,817.60	\$1,473,478.55	\$2,055,628.89	\$12,883,269.45	\$20,226,901.51	\$59,949,208.42
2021	\$23,616,748.50	\$1,964,022.87	\$943,943.95	\$2,082,321.40	\$11,783,540.38	\$19,899,598.60	\$60,290,175.70



2021 Personal Property Assessments

\$60,290,175.70

Proposed Revenue Replacement

\$64,919,554.68

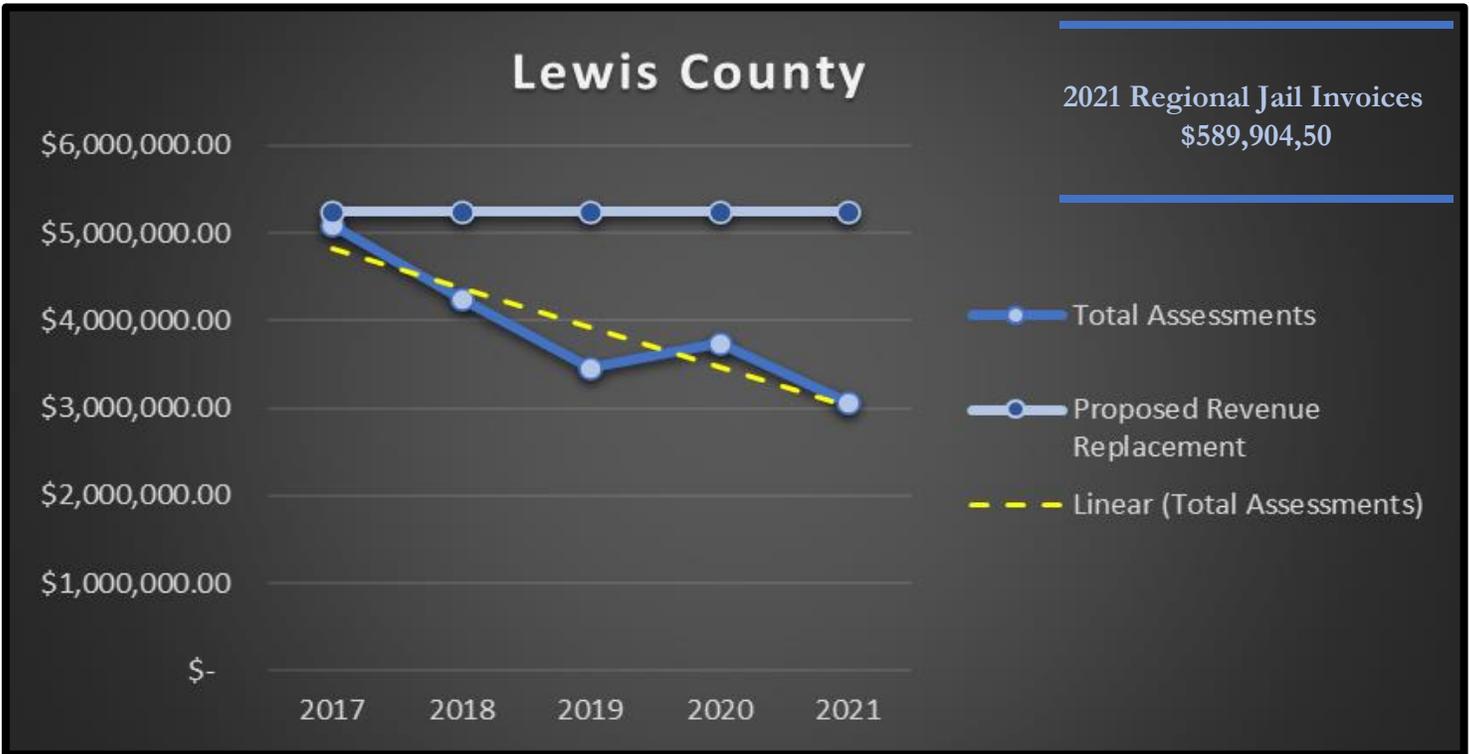


LEWIS COUNTY

\$2,169,781.19

Proposed Net Annual Increase Over 2021 Assessments

County Personal Property Assessments							
	Machinery and Equipment	Furnitures and Fixtures	Leashold Investments	Computer Equipment	Inventory	Vehicles	Year Total
2017	\$3,015,966.33	\$48,048.08	\$28,976.53	\$29,575.76	\$494,146.43	\$1,472,084.50	\$5,088,797.63
2018	\$2,121,048.44	\$44,847.45	\$26,171.66	\$39,240.74	\$586,081.18	\$1,433,292.76	\$4,250,682.23
2019	\$1,269,022.10	\$47,524.36	\$22,196.96	\$50,433.77	\$623,256.09	\$1,447,945.95	\$3,460,379.23
2020	\$1,741,100.69	\$50,158.17	\$23,214.02	\$51,025.64	\$425,062.70	\$1,446,384.50	\$3,736,945.72
2021	\$1,217,356.51	\$45,448.29	\$22,833.88	\$28,663.70	\$335,696.80	\$1,421,686.89	\$3,071,686.07



2021 Personal Property Assessments

\$3,071,686.07

Proposed Revenue Replacement

\$5,241,467.26



LINCOLN COUNTY

\$1,000,000.00

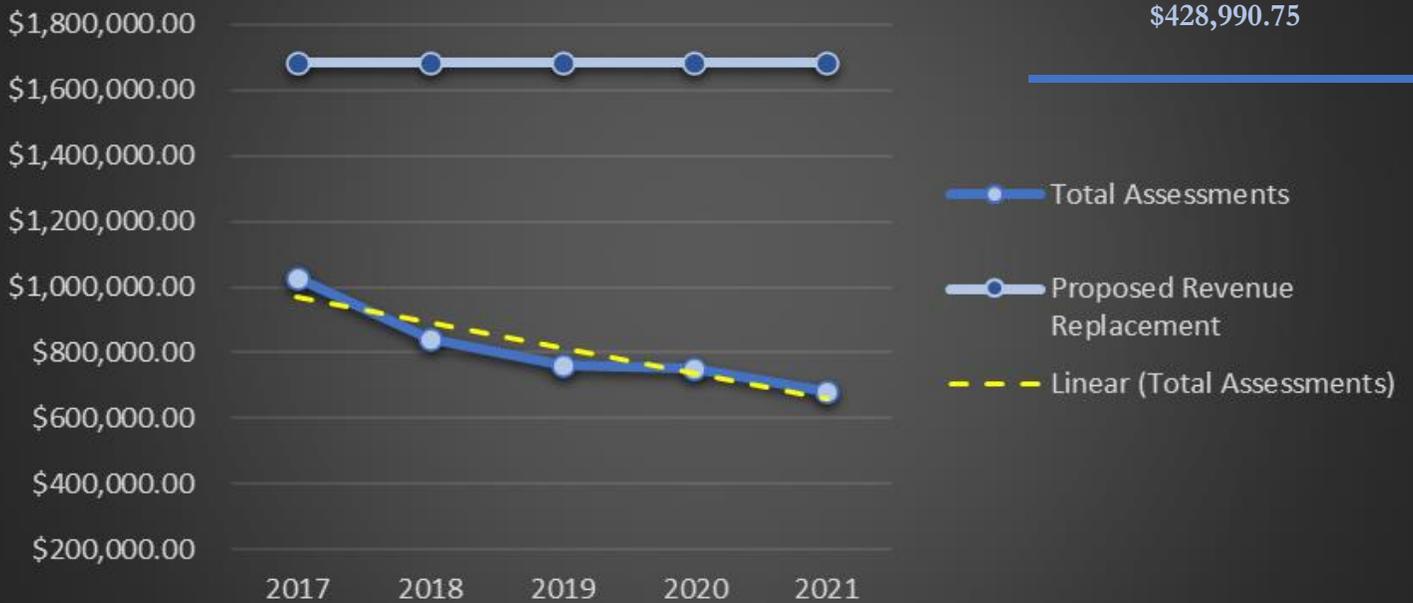
Proposed Net Annual Increase Over 2021 Assessments

County Personal Property Assessments

	Machinery and Equipment	Furnitures and Fixtures	Leashold Investments	Computer Equipment	Inventory	Vehicles	Year Total
2017	\$471,137.56	\$23,604.44	\$11,441.42	\$17,211.06	\$109,099.06	\$395,177.96	\$1,027,671.50
2018	\$258,981.78	\$17,599.72	\$84,633.11	\$14,777.79	\$88,491.87	\$376,658.09	\$841,142.36
2019	\$254,725.10	\$19,187.70	\$12,220.85	\$19,445.34	\$89,561.29	\$368,919.08	\$764,059.36
2020	\$231,888.23	\$24,651.15	\$10,769.31	\$17,671.38	\$94,339.31	\$374,849.12	\$754,168.50
2021	\$127,938.20	\$24,780.28	\$11,177.26	\$16,270.58	\$168,203.29	\$333,696.59	\$682,066.20

Lincoln County

2021 Regional Jail Invoices
\$428,990.75



2021 Personal Property Assessments

\$682,066.20

Proposed Revenue Replacement

\$1,682,066.20



LOGAN COUNTY

\$1,582,078.31

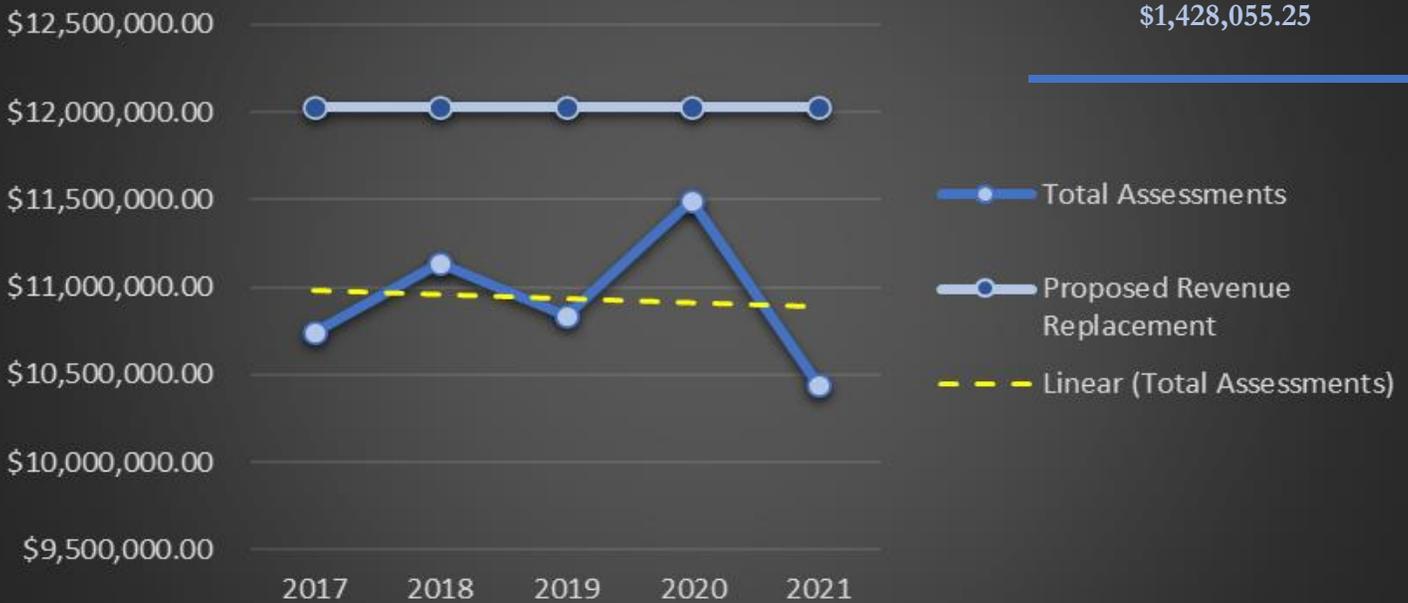
Proposed Net Annual Increase Over 2021 Assessments

County Personal Property Assessments

	Machinery and Equipment	Furnitures and Fixtures	Leashold Investments	Computer Equipment	Inventory	Vehicles	Year Total
2017	\$ 6,273,102.22	\$ 165,378.20	\$221,835.06	\$173,050.93	\$ 1,722,172.89	\$ 2,190,906.29	\$10,746,445.59
2018	\$ 7,023,910.33	\$ 154,750.24	\$ 137,160.62	\$ 157,020.11	\$ 1,609,157.81	\$ 2,056,686.40	\$ 11,138,685.51
2019	\$ 6,339,331.31	\$ 158,322.49	\$200,964.08	\$160,960.62	\$ 1,921,461.32	\$ 2,058,185.25	\$10,839,225.07
2020	\$ 6,597,863.03	\$ 157,588.13	\$ 249,821.51	\$ 151,361.84	\$2,223,738.14	\$ 2,114,690.68	\$ 11,495,063.33
2021	\$ 6,101,407.34	\$ 153,548.18	\$ 210,420.17	\$163,831.78	\$ 1,754,170.73	\$ 2,061,348.89	\$10,444,727.09

Logan County

2021 Regional Jail Invoices
\$1,428,055.25

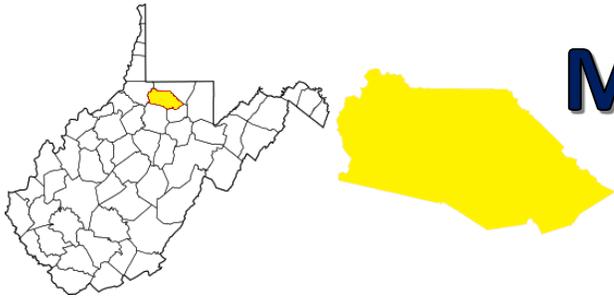


2021 Personal Property Assessments

\$10,444,727.09

Proposed Revenue Replacement

\$12,026,805.40



MARION COUNTY

\$2,785,916.90

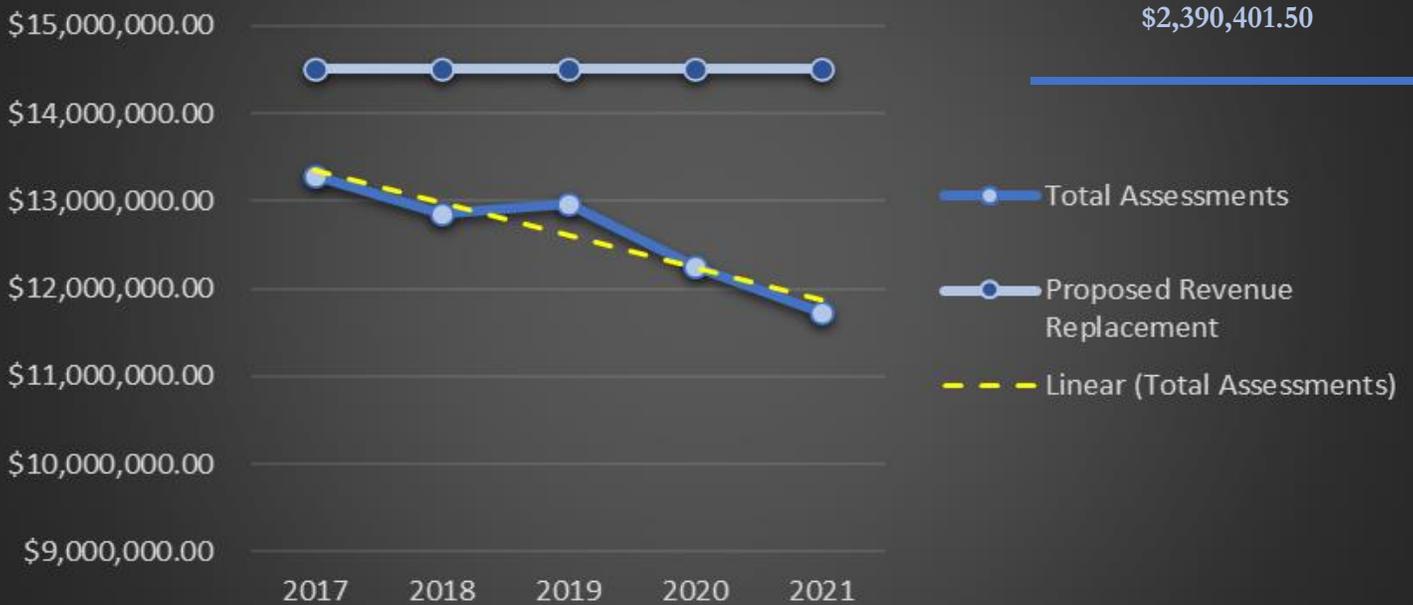
Proposed Net Annual Increase Over 2021 Assessments

County Personal Property Assessments

	Machinery and Equipment	Furnitures and Fixtures	Leashold Investments	Computer Equipment	Inventory	Vehicles	Year Total
2017	\$6,488,777.81	\$272,766.77	\$172,474.75	\$240,914.00	\$1,928,860.09	\$4,175,256.85	\$13,279,050.27
2018	\$5,831,419.16	\$266,807.22	\$154,964.50	\$228,349.77	\$1,999,023.99	\$4,376,078.40	\$12,856,643.04
2019	\$5,491,761.03	\$277,394.48	\$209,908.92	\$205,893.66	\$2,297,206.04	\$4,483,651.30	\$12,965,815.43
2020	\$4,822,377.11	\$270,239.62	\$192,440.53	\$198,176.22	\$2,055,079.14	\$4,708,856.36	\$12,247,168.98
2021	\$4,253,193.45	\$295,228.78	\$178,581.69	\$191,561.84	\$1,827,552.89	\$4,976,552.64	\$11,722,671.29

Marion County

2021 Regional Jail Invoices
\$2,390,401.50



2021 Personal Property Assessments

\$11,722,671.29

Proposed Revenue Replacement

\$14,508,588.19



MARSHALL COUNTY

\$1,000,000.00

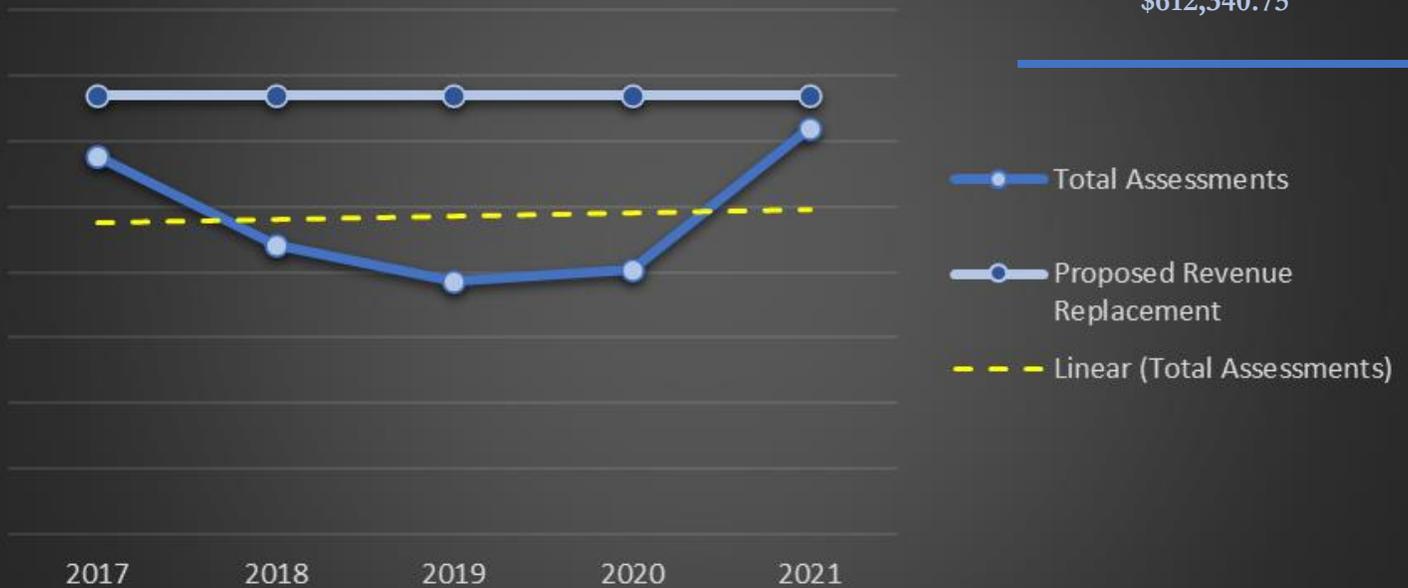
Proposed Net Annual Increase Over 2021 Assessments

County Personal Property Assessments

	Machinery and Equipment	Furnitures and Fixtures	Leashold Investments	Computer Equipment	Inventory	Vehicles	Year Total
2017	\$24,999,306.52	\$146,823.46	\$74,236.54	\$126,694.23	\$1,917,023.86	\$2,247,801.75	\$29,511,886.36
2018	\$22,415,545.98	\$133,997.77	\$12,684.86	\$94,851.45	\$2,050,684.10	\$2,126,958.54	\$26,834,722.70
2019	\$20,723,197.26	\$143,240.25	\$7,599.84	\$89,905.24	\$2,520,064.18	\$2,227,958.51	\$25,711,965.28
2020	\$20,964,628.04	\$154,484.74	\$11,985.81	\$89,987.39	\$2,355,610.24	\$2,494,997.14	\$26,071,693.36
2021	\$25,404,134.51	\$148,651.91	\$5,147.76	\$95,309.29	\$2,487,865.43	\$2,227,658.17	\$30,368,767.07

Marshall County

2021 Regional Jail Invoices
\$612,340.75



2021 Personal Property Assessments

\$30,368,767.07

Proposed Revenue Replacement

\$31,368,767.07



MASON COUNTY

\$1,000,000.00

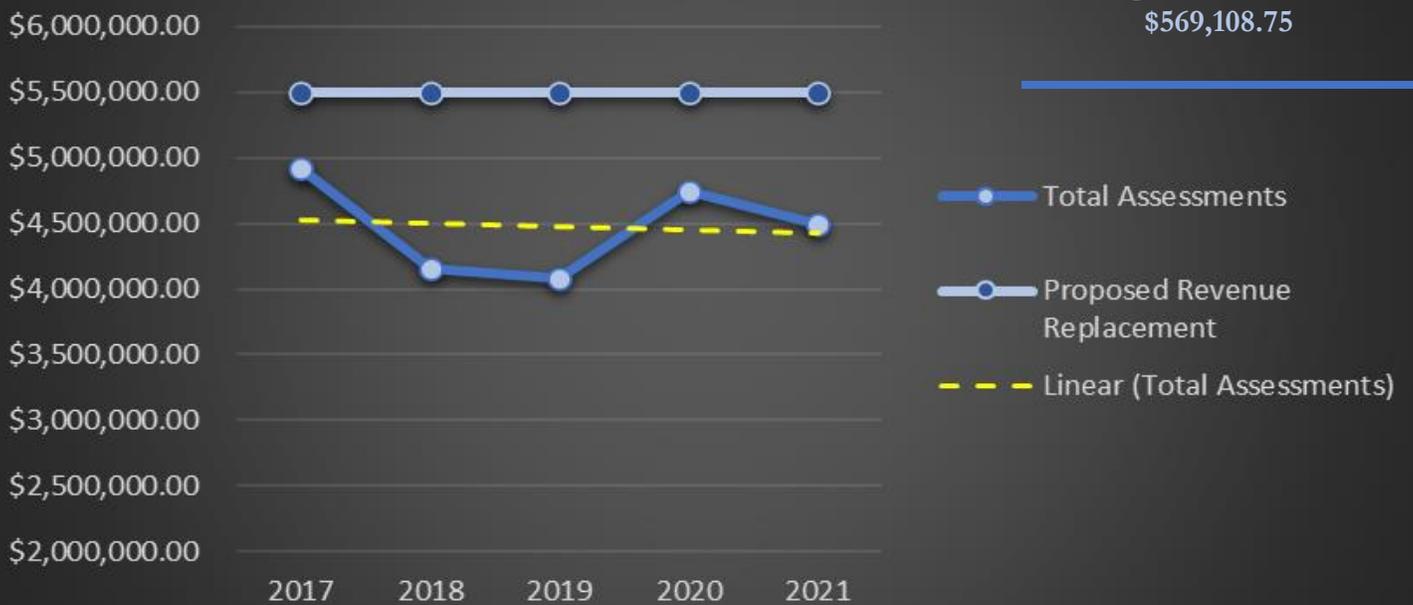
Proposed Net Annual Increase Over 2021 Assessments

County Personal Property Assessments

	Machinery and Equipment	Furnitures and Fixtures	Leashold Investments	Computer Equipment	Inventory	Vehicles	Year Total
2017	\$2,713,430.43	\$53,792.73	\$40,586.69	\$89,654.73	\$833,046.81	\$1,184,856.67	\$4,915,368.06
2018	\$2,152,485.37	\$56,346.87	\$36,395.59	\$74,457.25	\$769,063.41	\$1,063,167.88	\$4,151,916.37
2019	\$2,236,737.16	\$56,005.42	\$40,301.98	\$46,940.23	\$647,689.43	\$1,052,734.54	\$4,080,408.76
2020	\$2,449,978.64	\$53,863.33	\$40,387.72	\$62,826.66	\$974,621.87	\$1,163,074.99	\$4,744,753.21
2021	\$2,330,235.50	\$62,829.94	\$43,952.16	\$71,781.91	\$808,514.09	\$1,175,331.06	\$4,492,644.66

Mason County

2021 Regional Jail Invoices
\$569,108.75



2021 Personal Property Assessments

\$4,492,644.66

Proposed Revenue Replacement

\$5,492,644.66



McDOWELL COUNTY

\$1,000,000.00

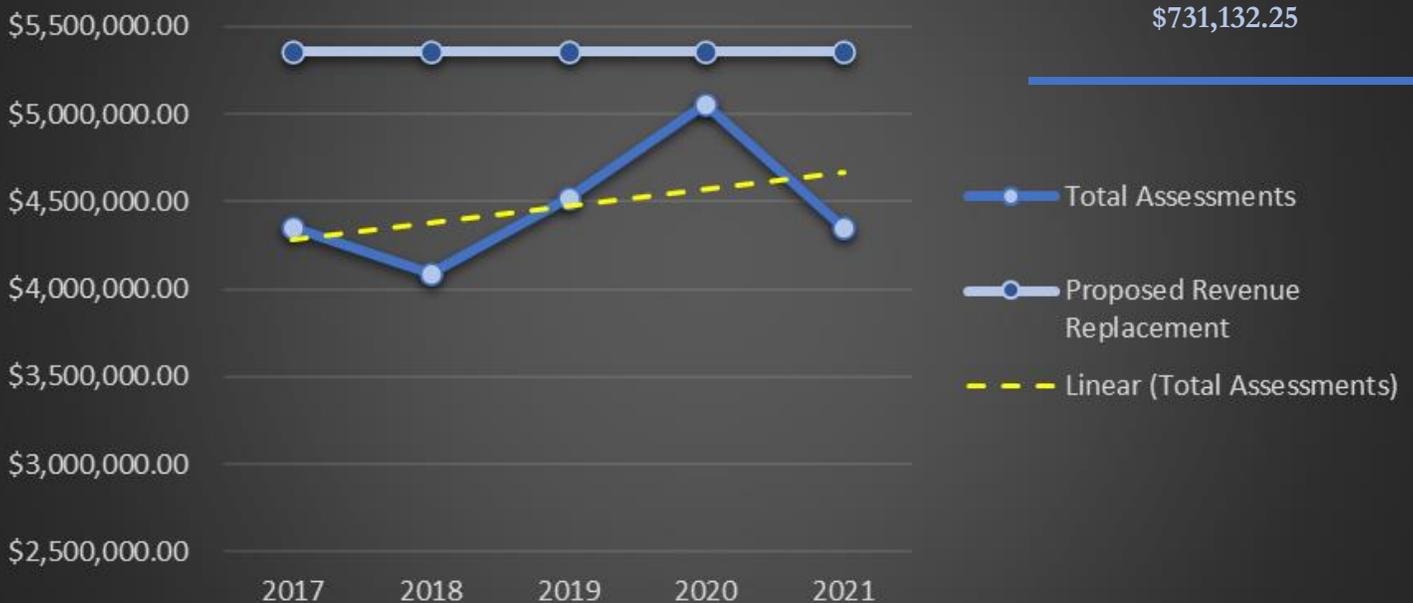
Proposed Net Annual Increase Over 2021 Assessments

County Personal Property Assessments

	Machinery and Equipment	Furnitures and Fixtures	Leashold Investments	Computer Equipment	Inventory	Vehicles	Year Total
2017	\$2,385,280.73	\$29,929.27	\$236,639.90	\$36,946.49	\$365,782.08	\$1,302,054.03	\$4,356,632.50
2018	\$2,154,434.35	\$29,933.09	\$253,362.58	\$35,165.11	\$368,110.08	\$1,244,669.08	\$4,085,674.29
2019	\$2,543,653.93	\$32,790.75	\$189,516.06	\$39,014.94	\$458,862.28	\$1,261,382.04	\$4,525,220.00
2020	\$3,069,843.37	\$34,796.13	\$149,258.70	\$37,639.70	\$490,853.40	\$1,275,051.47	\$5,057,442.77
2021	\$2,346,531.06	\$37,345.53	\$194,360.73	\$37,152.25	\$483,815.18	\$1,256,331.70	\$4,355,536.45

McDowell County

2021 Regional Jail Invoices
\$731,132.25



2021 Personal Property Assessments

\$4,355,536.45

Proposed Revenue Replacement

\$5,355,536.45



MERCER COUNTY

\$1,460,286.25

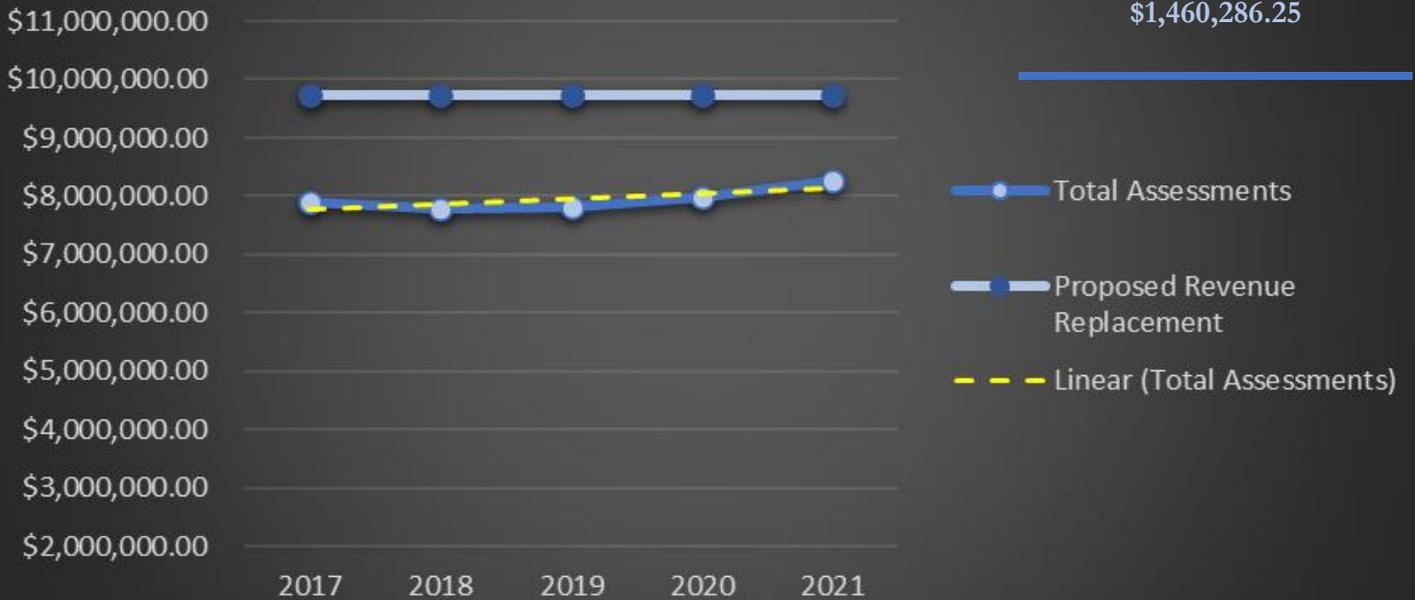
Proposed Net Annual Increase Over 2021 Assessments

County Personal Property Assessments

	Machinery and Equipment	Furnitures and Fixtures	Leashold Investments	Computer Equipment	Inventory	Vehicles	Year Total
2017	\$2,321,262.20	\$318,410.09	\$126,730.58	\$288,310.45	\$1,920,988.10	\$2,916,683.11	\$7,892,384.53
2018	\$2,441,596.93	\$305,936.95	\$131,166.72	\$265,522.30	\$1,838,145.59	\$2,815,477.38	\$7,797,845.87
2019	\$2,292,771.49	\$296,968.65	\$133,750.99	\$262,788.29	\$1,883,641.07	\$2,956,477.87	\$7,826,398.36
2020	\$2,622,494.87	\$279,688.48	\$162,753.79	\$233,670.53	\$1,724,265.63	\$2,963,603.57	\$7,986,476.87
2021	\$2,953,487.46	\$263,036.15	\$176,224.59	\$178,072.15	\$1,722,620.65	\$2,970,719.34	\$8,264,160.34

Mercer County

2021 Regional Jail Invoices
\$1,460,286.25



2021 Personal Property Assessments

\$8,264,160.34

Proposed Revenue Replacement

\$9,724,556.59



MINERAL COUNTY

\$1,975,216.26

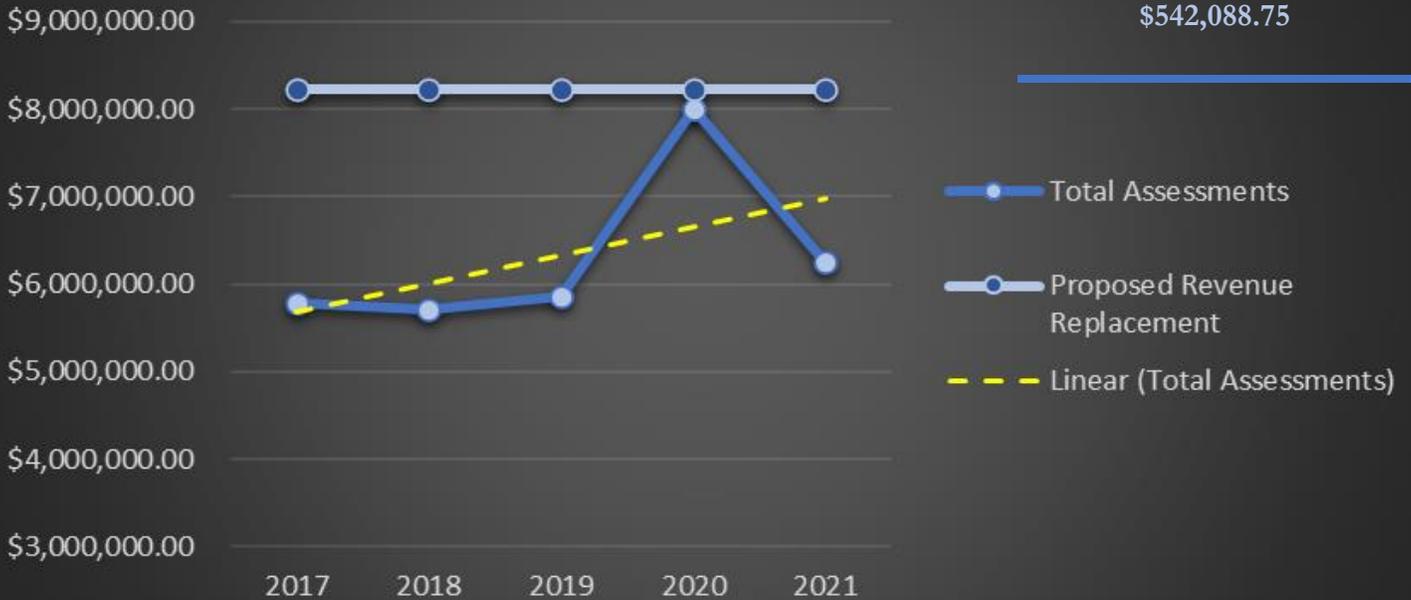
Proposed Net Annual Increase Over 2021 Assessments

County Personal Property Assessments

	Machinery and Equipment	Furnitures and Fixtures	Leashold Investments	Computer Equipment	Inventory	Vehicles	Year Total
2017	\$2,493,262.04	\$105,402.02	\$80,226.26	\$136,255.44	\$746,660.34	\$2,229,770.71	\$5,791,576.81
2018	\$2,280,533.57	\$95,341.47	\$96,397.79	\$120,454.05	\$821,289.44	\$2,297,746.70	\$5,711,763.02
2019	\$2,577,372.67	\$92,720.01	\$82,129.13	\$114,240.19	\$659,624.60	\$2,335,992.96	\$5,862,079.56
2020	\$2,630,273.71	\$133,866.91	\$60,693.30	\$126,605.90	\$830,134.79	\$4,218,789.24	\$8,000,363.85
2021	\$2,819,994.89	\$112,183.10	\$59,432.00	\$112,050.86	\$711,416.25	\$2,445,145.70	\$6,260,222.80

Mineral County

2021 Regional Jail Invoices
\$542,088.75

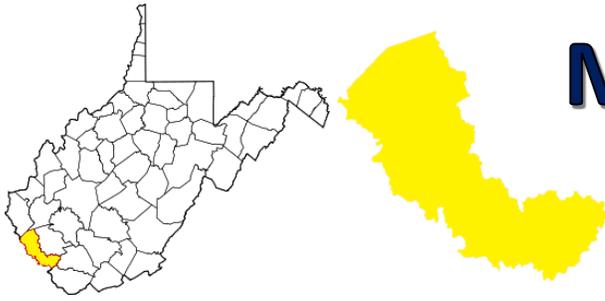


2021 Personal Property Assessments

\$6,260,222.80

Proposed Revenue Replacement

\$8,235,439.06



MINGO COUNTY

\$1,307,189.00

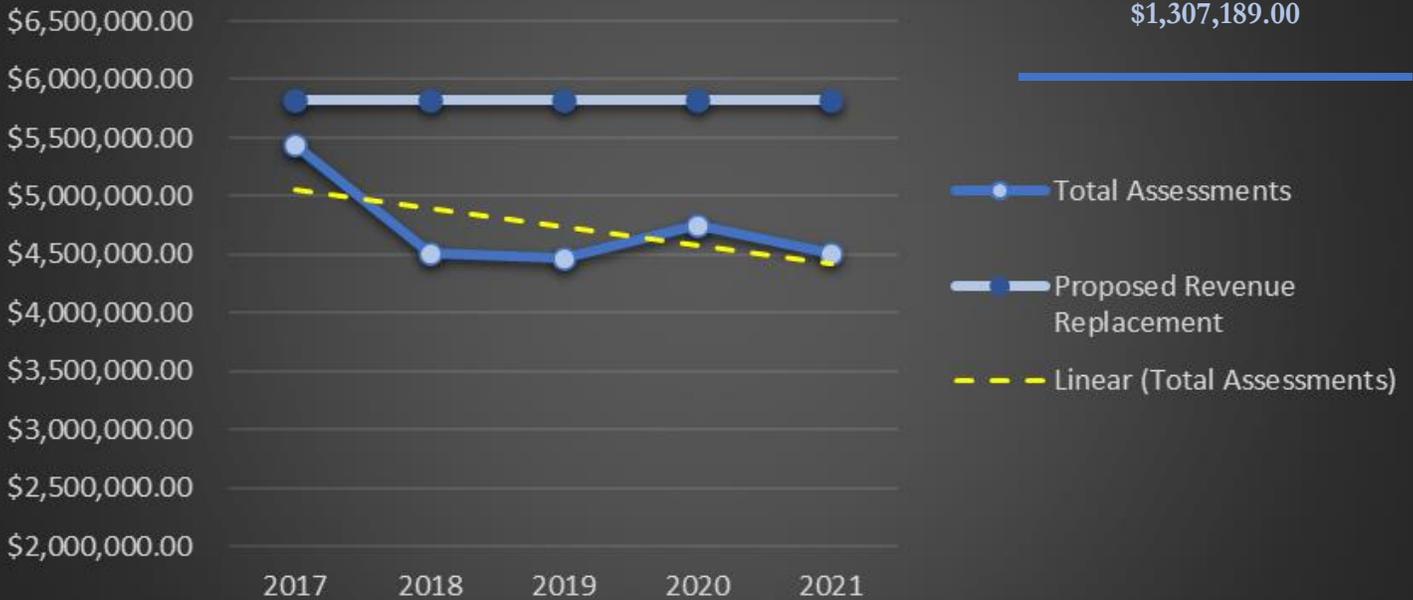
Proposed Net Annual Increase Over 2021 Assessments

County Personal Property Assessments

	Machinery and Equipment	Furnitures and Fixtures	Leashold Investments	Computer Equipment	Inventory	Vehicles	Year Total
2017	\$3,012,035.10	\$41,611.71	\$34,463.43	\$66,502.77	\$568,512.48	\$1,716,384.54	\$5,439,510.03
2018	\$2,315,957.66	\$39,820.19	\$23,784.87	\$57,948.83	\$353,345.36	\$1,724,161.94	\$4,515,018.85
2019	\$2,261,335.93	\$24,668.11	\$23,544.94	\$28,472.72	\$410,873.86	\$1,720,311.98	\$4,469,207.54
2020	\$2,343,826.93	\$25,956.20	\$38,350.12	\$53,814.41	\$481,923.99	\$1,803,711.03	\$4,747,582.68
2021	\$2,248,686.10	\$25,371.80	\$135,643.22	\$34,935.32	\$319,012.47	\$1,753,440.78	\$4,517,089.69

Mingo County

2021 Regional Jail Invoices
\$1,307,189.00



2021 Personal Property Assessments

\$4,517,089.69

Proposed Revenue Replacement

\$5,824,278.69



MONONGALIA COUNTY

\$6,281,962.68

Proposed Net Annual Increase Over 2021 Assessments

County Personal Property Assessments

	Machinery and Equipment	Furnitures and Fixtures	Leashold Investments	Computer Equipment	Inventory	Vehicles	Year Total
2017	\$12,042,630.55	\$1,059,144.34	\$551,278.11	\$354,456.06	\$4,064,898.55	\$6,463,763.08	\$24,536,170.69
2018	\$8,019,882.00	\$1,089,350.65	\$706,182.67	\$730,848.64	\$8,668,968.45	\$6,411,043.83	\$25,626,276.24
2019	\$7,702,852.80	\$1,091,241.81	\$725,819.94	\$646,526.33	\$7,612,414.00	\$6,928,042.68	\$24,706,897.56
2020	\$8,676,027.66	\$1,091,357.97	\$739,785.78	\$779,748.50	\$7,226,833.53	\$7,502,102.65	\$26,015,856.09
2021	\$8,516,812.78	\$1,095,667.91	\$744,923.04	\$779,704.60	\$6,097,385.59	\$7,317,584.50	\$24,552,078.42

Monongalia County

2021 Regional Jail Invoices
\$1,676,108.50



2021 Personal Property Assessments

\$24,552,078.42

Proposed Revenue Replacement

\$30,834,041.10



MONROE COUNTY

\$1,000,000.00

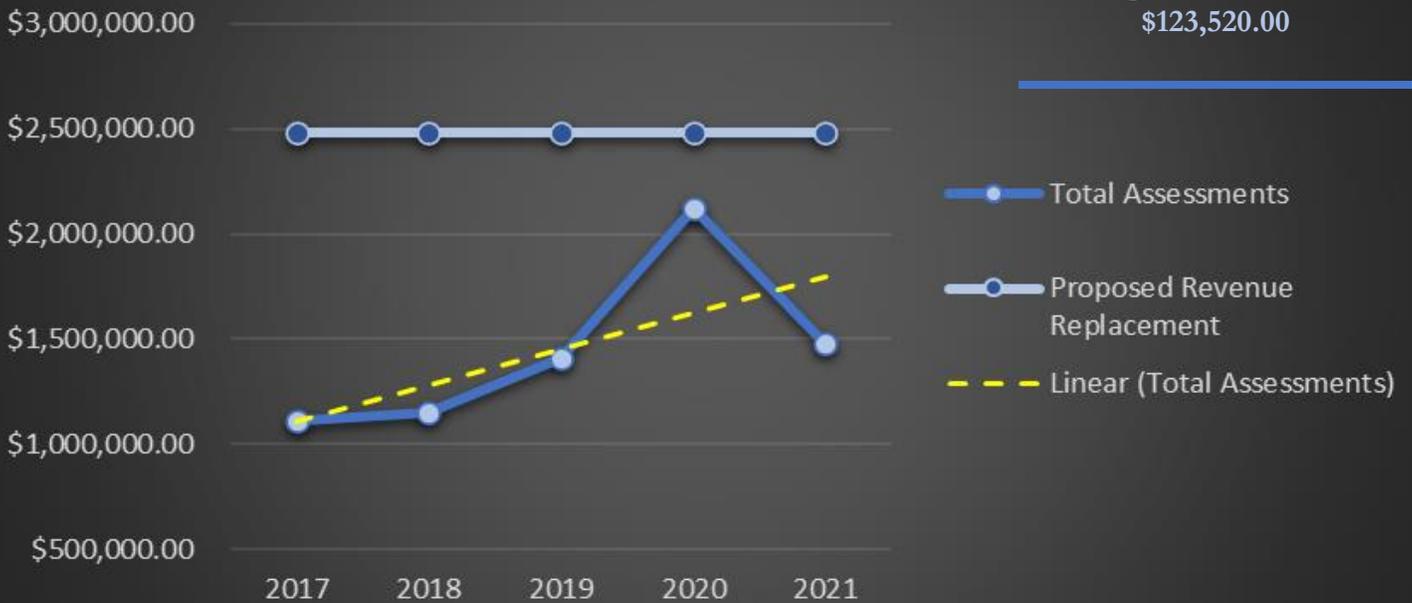
Proposed Net Annual Increase Over 2021 Assessments

County Personal Property Assessments

	Machinery and Equipment	Furnitures and Fixtures	Leashold Investments	Computer Equipment	Inventory	Vehicles	Year Total
2017	\$125,266.20	\$10,545.42	\$3,385.22	\$16,466.34	\$223,892.11	\$731,331.19	\$1,110,886.48
2018	\$141,530.44	\$9,702.61	\$2,734.81	\$11,162.56	\$266,425.71	\$716,127.05	\$1,147,683.18
2019	\$413,842.52	\$10,037.12	\$2,343.15	\$12,997.08	\$302,121.10	\$670,011.93	\$1,411,352.90
2020	\$914,959.00	\$9,458.59	\$2,448.35	\$13,840.49	\$428,597.10	\$754,680.51	\$2,123,984.04
2021	\$520,737.08	\$9,966.12	\$2,046.27	\$14,072.80	\$251,477.04	\$681,526.40	\$1,479,825.71

Monroe County

2021 Regional Jail Invoices
\$123,520.00



2021 Personal Property Assessments

\$1,479,825.71

Proposed Revenue Replacement

\$2,479,825.71



MORGAN COUNTY

\$1,000,000.00

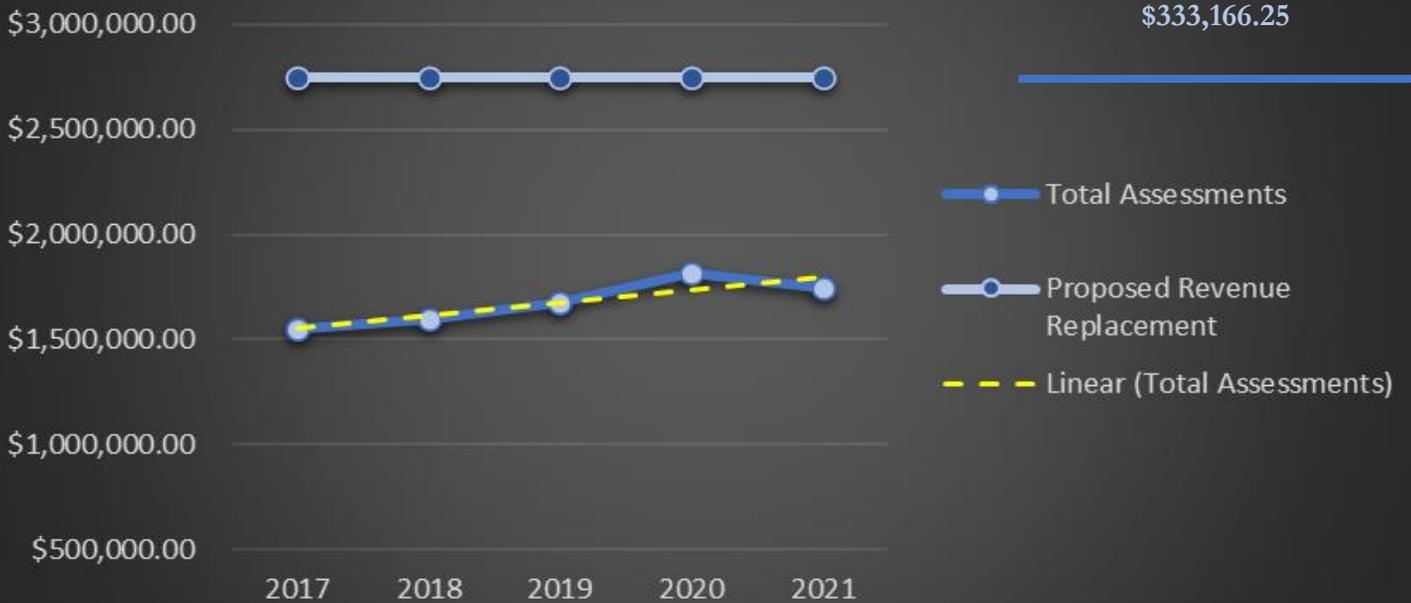
Proposed Net Annual Increase Over 2021 Assessments

County Personal Property Assessments

	Machinery and Equipment	Furnitures and Fixtures	Leashold Investments	Computer Equipment	Inventory	Vehicles	Year Total
2017	\$286,129.87	\$39,579.01	\$21,366.21	\$34,102.34	\$161,195.88	\$1,009,405.11	\$1,551,778.42
2018	\$311,694.94	\$43,301.34	\$15,871.84	\$33,450.84	\$175,646.17	\$1,014,500.83	\$1,594,465.96
2019	\$403,298.91	\$36,751.79	\$17,355.38	\$26,741.99	\$118,916.79	\$1,072,518.42	\$1,675,583.28
2020	\$388,488.55	\$40,583.14	\$26,126.54	\$38,415.95	\$192,888.56	\$1,126,630.66	\$1,813,133.40
2021	\$322,258.23	\$37,283.84	\$16,545.24	\$35,721.68	\$191,265.48	\$1,143,114.71	\$1,746,189.18

Morgan County

2021 Regional Jail Invoices
\$333,166.25



2021 Personal Property Assessments

\$1,746,189.18

Proposed Revenue Replacement

\$2,746,189.18



NICHOLAS COUNTY

\$1,000,000.00

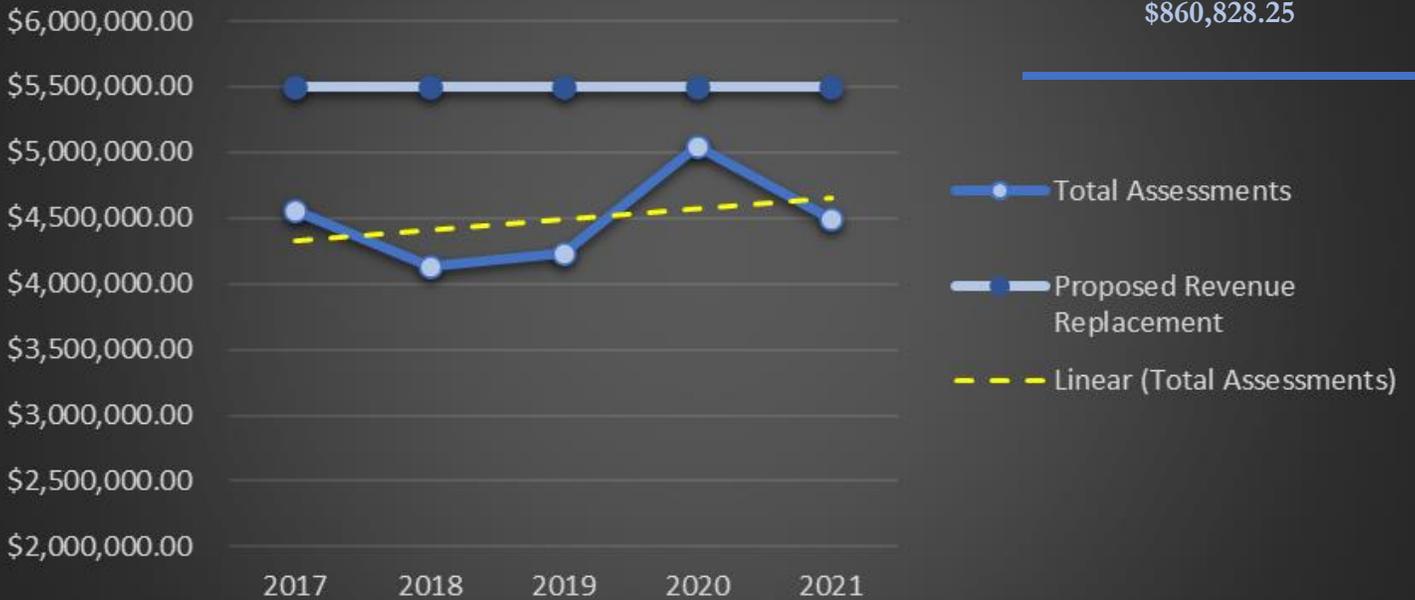
Proposed Net Annual Increase Over 2021 Assessments

County Personal Property Assessments

	Machinery and Equipment	Furnitures and Fixtures	Leashold Investments	Computer Equipment	Inventory	Vehicles	Year Total
2017	\$ 1,533,563.85	\$ 118,364.77	\$ 61,651.31	\$45,482.03	\$ 981,137.32	\$ 1,814,088.40	\$4,554,287.68
2018	\$ 982,174.36	\$ 108,595.98	\$ 80,195.61	\$37,594.98	\$ 1,077,188.00	\$1,843,625.76	\$ 4,129,374.69
2019	\$ 1,134,226.98	\$ 107,300.81	\$ 79,569.91	\$36,553.23	\$1,050,479.00	\$ 1,829,124.92	\$4,237,254.85
2020	\$ 1,979,118.90	\$ 111,861.87	\$ 85,691.24	\$37,672.63	\$ 919,294.99	\$ 1,915,813.29	\$5,049,452.92
2021	\$ 1,474,087.96	\$ 115,116.15	\$ 81,196.05	\$46,308.96	\$ 807,910.64	\$1,969,200.89	\$4,493,820.65

Nicholas County

2021 Regional Jail Invoices
\$860,828.25



2021 Personal Property Assessments

\$4,493,820.65

Proposed Revenue Replacement

\$5,493,820.65



OHIO COUNTY

\$2,322,489.19

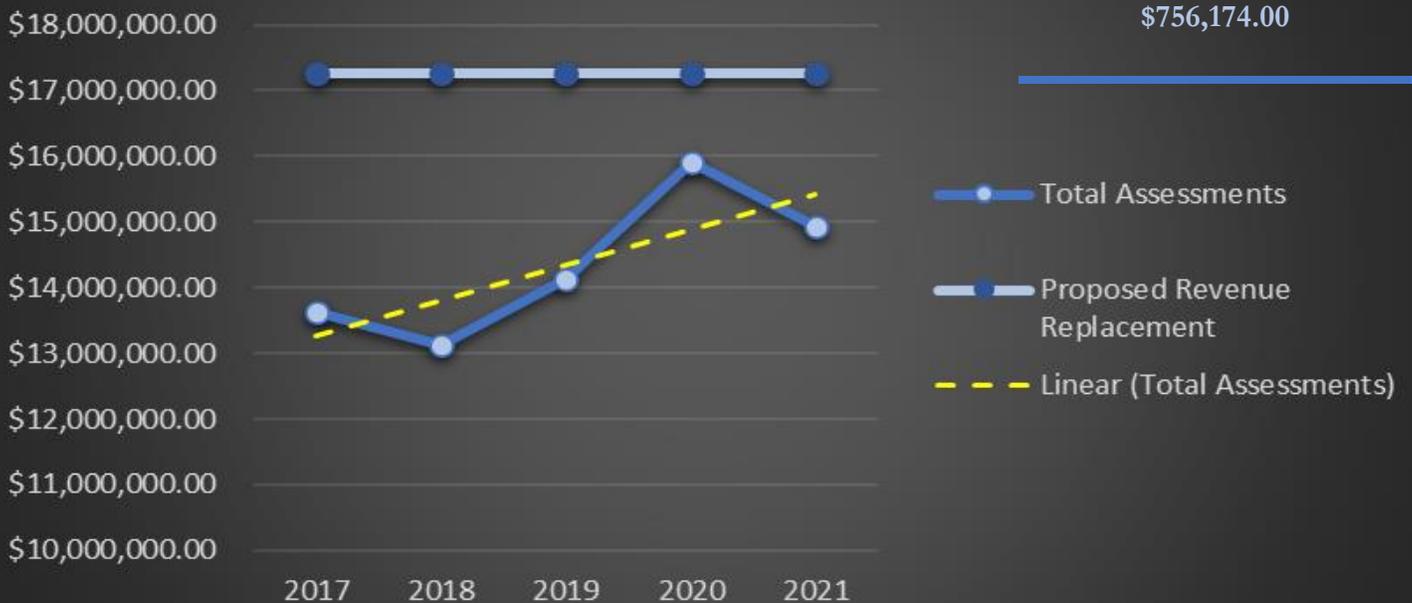
Proposed Net Annual Increase Over 2021 Assessments

County Personal Property Assessments

	Machinery and Equipment	Furnitures and Fixtures	Leashold Investments	Computer Equipment	Inventory	Vehicles	Year Total
2017	\$ 6,189,118.45	\$ 574,786.56	\$250,783.00	\$467,877.68	\$ 2,961,491.81	\$ 3,187,342.46	\$ 13,631,399.96
2018	\$ 6,331,875.46	\$ 659,741.42	\$260,968.49	\$467,155.35	\$2,535,053.42	\$2,882,224.65	\$ 13,137,018.79
2019	\$ 6,670,444.14	\$ 704,373.15	\$285,763.44	\$683,365.63	\$ 2,598,412.85	\$ 3,182,221.37	\$ 14,124,580.58
2020	\$ 8,547,129.11	\$ 544,490.79	\$249,495.39	\$ 461,371.52	\$2,886,384.87	\$3,223,520.22	\$ 15,912,391.90
2021	\$ 6,687,490.37	\$ 575,189.06	\$327,059.13	\$ 517,990.14	\$3,767,546.29	\$3,055,229.35	\$14,930,504.34

Ohio County

2021 Regional Jail Invoices
\$756,174.00



2021 Personal Property Assessments

\$14,930,504.34

Proposed Revenue Replacement

\$17,252,993.53



PENDLETON COUNTY

\$1,000,000.00

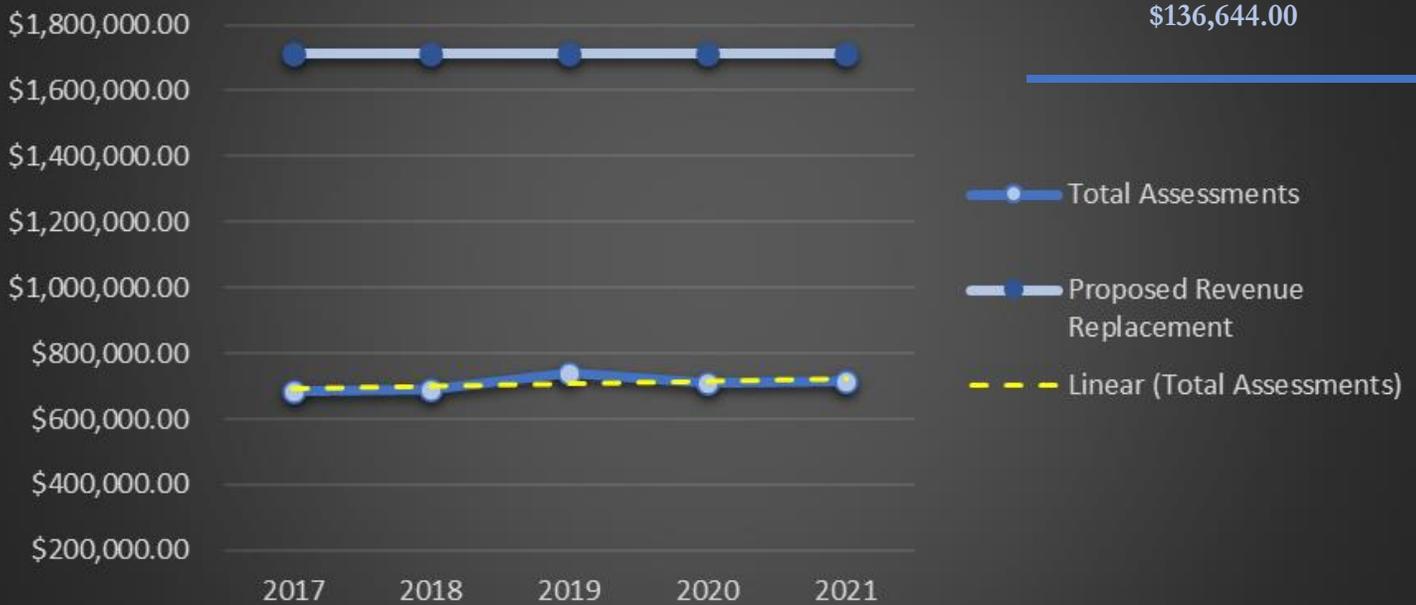
Proposed Net Annual Increase Over 2021 Assessments

County Personal Property Assessments

	Machinery and Equipment	Furnitures and Fixtures	Leashold Investments	Computer Equipment	Inventory	Vehicles	Year Total
2017	\$ 191,409.08	\$ 5,459.74	\$ 135.27	\$ 8,391.76	\$72,500.82	\$409,103.94	\$687,000.61
2018	\$ 184,449.17	\$ 6,525.72	\$ 120.04	\$ 7,200.24	\$73,685.64	\$ 417,215.37	\$ 689,196.18
2019	\$ 204,425.44	\$ 6,478.04	\$ 381.56	\$ 6,434.50	\$91,769.63	\$431,569.88	\$741,059.05
2020	\$ 184,038.64	\$ 7,260.19	\$ 257.19	\$ 5,538.05	\$81,700.24	\$429,228.97	\$708,023.28
2021	\$ 189,446.28	\$ 7,422.02	\$ 152.64	\$ 6,928.73	\$77,072.47	\$431,740.03	\$ 712,762.17

Pendleton County

2021 Regional Jail Invoices
\$136,644.00



2021 Personal Property Assessments

\$712,762.17

Proposed Revenue Replacement

\$1,712,762.17



PLEASANTS COUNTY

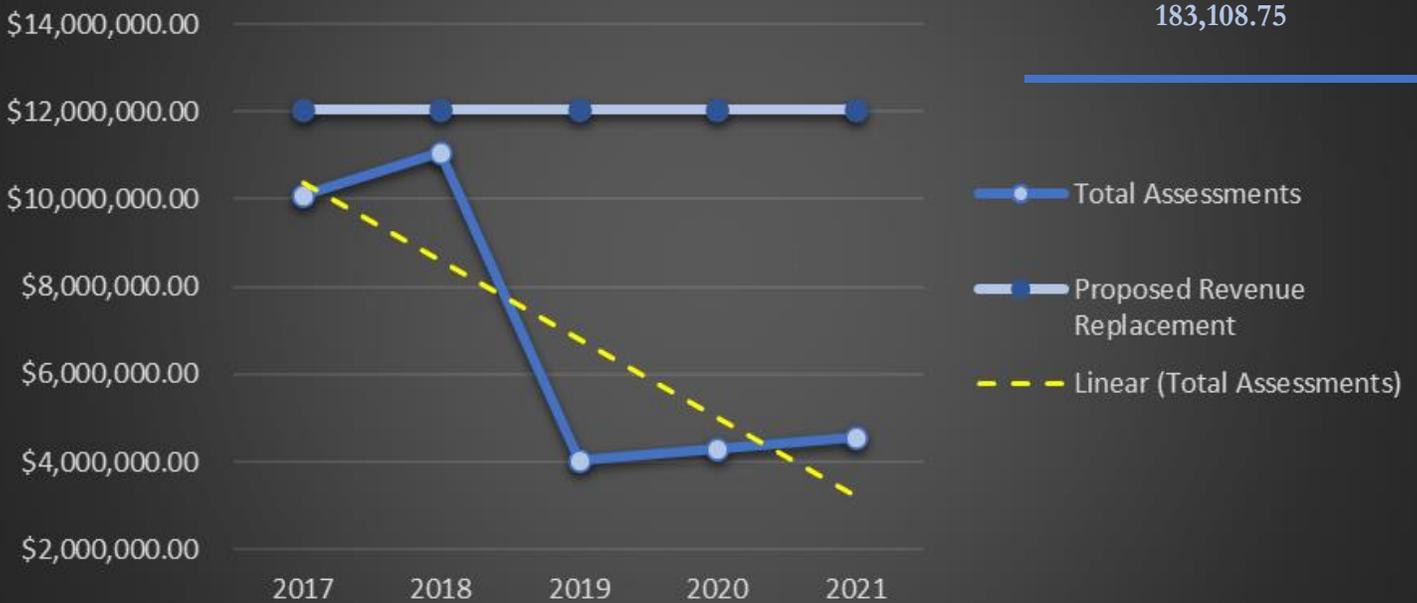
\$7,489,208.88

Proposed Net Annual Increase Over 2021 Assessments

County Personal Property Assessments

	Machinery and Equipment	Furnitures and Fixtures	Leashold Investments	Computer Equipment	Inventory	Vehicles	Year Total
2017	\$ 7,482,815.65	\$ 20,223.06	\$1,303,557.27	\$43,752.52	\$535,636.03	\$704,885.26	\$10,090,869.79
2018	\$ 6,610,257.97	\$ 23,033.49	\$ 2,921,172.45	\$40,692.51	\$751,335.62	\$ 711,276.34	\$ 11,057,768.38
2019	\$ 2,467,582.97	\$ 24,183.81	\$ 9,413.64	\$41,867.62	\$707,208.15	\$804,809.55	\$ 4,055,065.74
2020	\$ 2,772,816.11	\$ 25,536.70	\$ 10,335.14	\$49,455.54	\$664,561.64	\$795,892.55	\$ 4,318,597.68
2021	\$ 3,177,343.19	\$ 22,972.66	\$ 8,171.20	\$53,929.68	\$579,783.46	\$708,190.58	\$ 4,550,390.77

Pleasants County



2021 Personal Property Assessments

\$4,550,390.77

Proposed Revenue Replacement

\$12,039,599.65

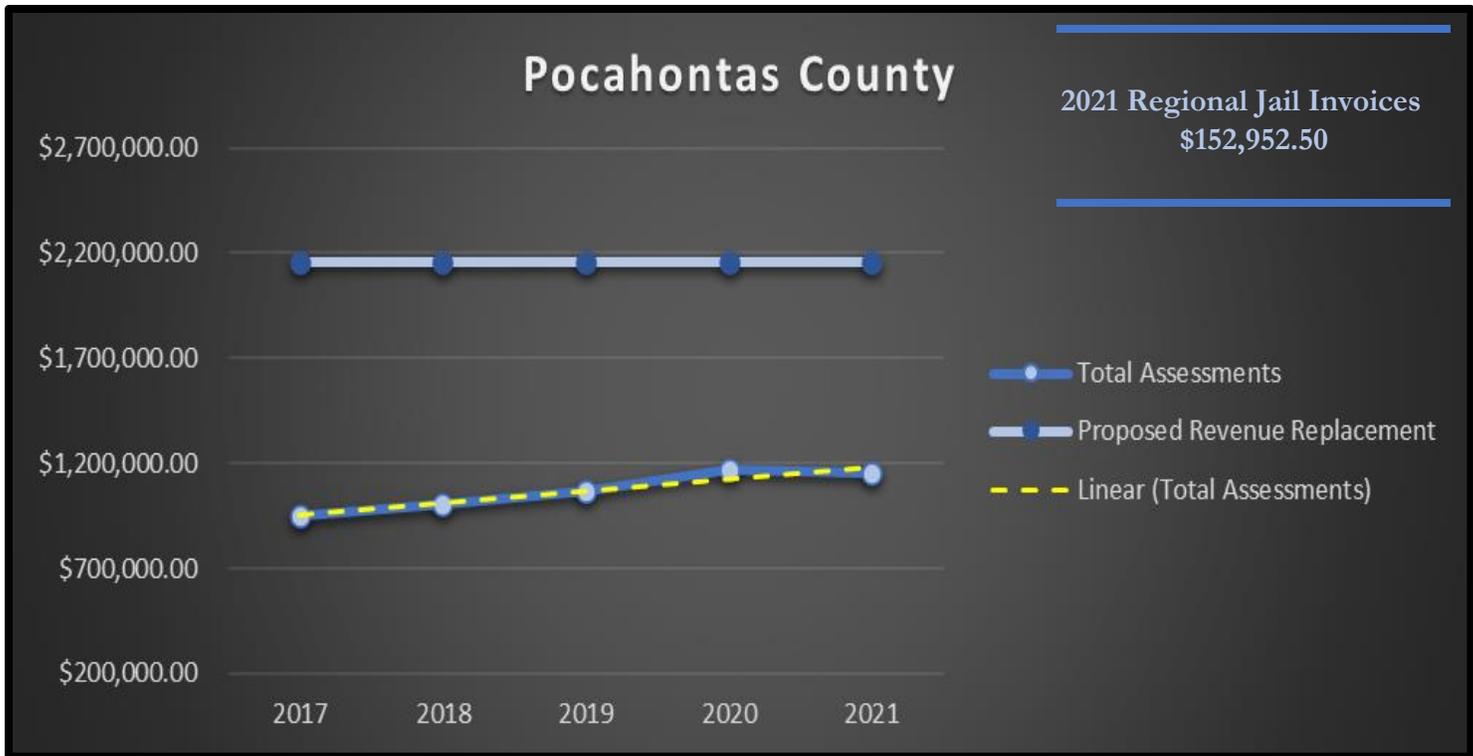


POCAHONTAS COUNTY

\$1,000,000.00

Proposed Net Annual Increase Over 2021 Assessments

County Personal Property Assessments							
	Machinery and Equipment	Furnitures and Fixtures	Leashold Investments	Computer Equipment	Inventory	Vehicles	Year Total
2017	\$ 221,872.49	\$ 11,581.67	\$ 6,235.17	\$ 5,549.48	\$130,929.26	\$577,123.43	\$ 953,291.50
2018	\$ 254,790.01	\$ 12,124.86	\$ 6,125.80	\$ 6,294.90	\$138,715.26	\$586,776.72	\$1,004,827.55
2019	\$ 295,673.22	\$ 11,095.67	\$ 3,405.03	\$ 6,411.60	\$147,515.45	\$600,906.18	\$1,065,007.15
2020	\$ 359,198.30	\$ 11,229.35	\$ 3,450.23	\$ 6,087.10	\$137,544.06	\$648,344.81	\$1,165,853.85
2021	\$ 329,130.62	\$ 12,031.26	\$ 3,177.19	\$ 7,734.18	\$130,469.50	\$673,924.84	\$1,156,467.59



2021 Personal Property Assessments

\$1,156,467.59

Proposed Revenue Replacement

\$2,156,467.59



PRESTON COUNTY

\$1,000,000.00

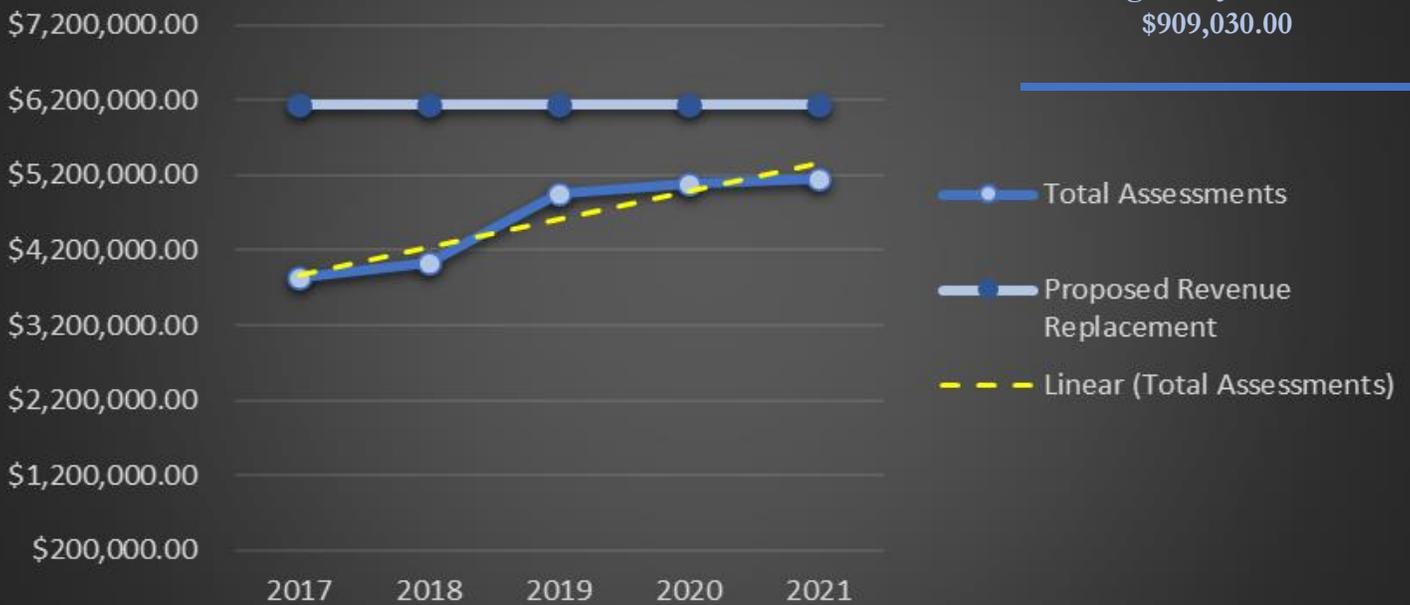
Proposed Net Annual Increase Over 2021 Assessments

County Personal Property Assessments

	Machinery and Equipment	Furnitures and Fixtures	Leashold Investments	Computer Equipment	Inventory	Vehicles	Year Total
2017	\$ 871,606.99	\$ 56,090.26	\$ 23,778.17	\$37,942.77	\$467,433.44	\$ 2,370,741.65	\$3,827,593.28
2018	\$ 994,536.80	\$ 64,479.85	\$ 26,960.25	\$34,553.78	\$ 497,117.00	\$ 2,411,894.58	\$4,029,542.26
2019	\$ 1,276,451.95	\$ 71,934.63	\$ 28,537.42	\$47,027.82	\$562,812.42	\$ 2,976,235.81	\$4,963,000.05
2020	\$ 1,172,020.14	\$ 73,046.90	\$ 29,104.29	\$52,393.53	\$573,431.37	\$ 3,182,174.66	\$ 5,082,170.89
2021	\$ 1,214,222.58	\$ 69,316.26	\$ 27,055.85	\$54,891.89	\$502,033.69	\$3,286,080.59	\$ 5,153,600.86

Preston County

2021 Regional Jail Invoices
\$909,030.00



2021 Personal Property Assessments

\$5,153,600.86

Proposed Revenue Replacement

\$6,153,600.86



PUTNAM COUNTY

\$2,696,035.88

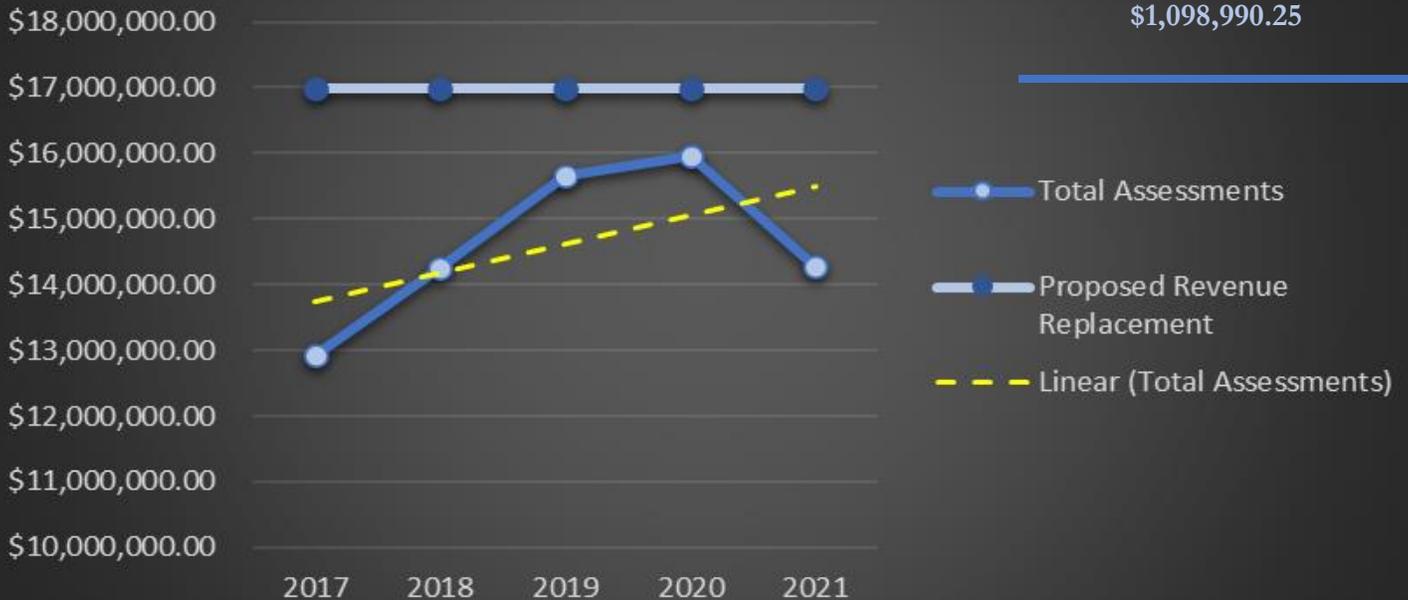
Proposed Net Annual Increase Over 2021 Assessments

County Personal Property Assessments

	Machinery and Equipment	Furnitures and Fixtures	Leashold Investments	Computer Equipment	Inventory	Vehicles	Year Total
2017	\$ 4,339,954.24	\$ 308,628.53	\$ 197,653.04	\$ 256,999.62	\$ 3,601,477.85	\$ 4,232,886.89	\$ 12,937,600.17
2018	\$ 5,573,003.00	\$ 277,308.21	\$ 160,042.91	\$ 323,468.78	\$ 3,622,629.10	\$ 4,288,283.55	\$ 14,244,735.55
2019	\$ 6,689,774.30	\$ 267,720.04	\$ 160,119.84	\$ 323,207.03	\$ 3,860,045.53	\$ 4,363,198.00	\$ 15,664,064.74
2020	\$ 5,862,129.74	\$ 269,424.24	\$ 145,159.74	\$ 271,269.87	\$ 5,095,692.80	\$ 4,313,848.88	\$ 15,957,525.27
2021	\$ 5,524,738.90	\$ 271,640.26	\$ 154,498.92	\$ 271,988.95	\$ 3,731,770.97	\$ 4,327,741.57	\$ 14,282,379.57

Putnam County

2021 Regional Jail Invoices
\$1,098,990.25

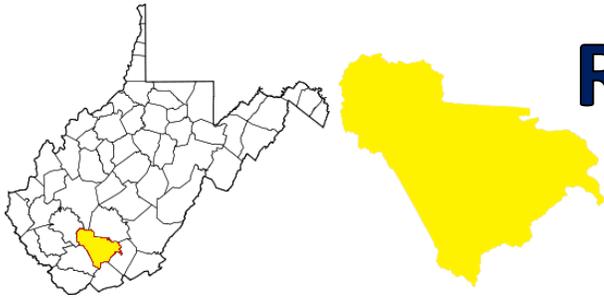


2021 Personal Property Assessments

\$14,282,379.57

Proposed Revenue Replacement

\$16,978,415.45



RALEIGH COUNTY

\$2,641,476.35

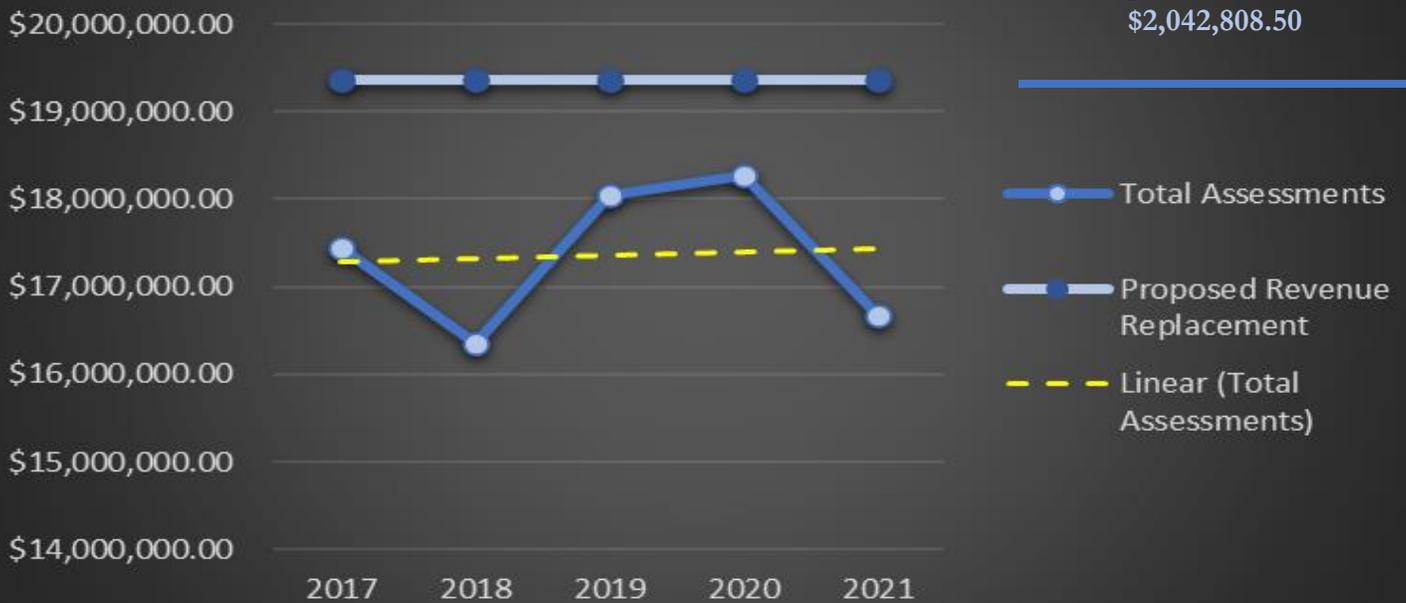
Proposed Net Annual Increase Over 2021 Assessments

County Personal Property Assessments

	Machinery and Equipment	Furnitures and Fixtures	Leashold Investments	Computer Equipment	Inventory	Vehicles	Year Total
2017	\$ 6,404,674.59	\$ 620,306.28	\$ 290,519.11	\$ 421,081.92	\$ 4,161,967.75	\$ 5,545,894.99	\$17,444,444.64
2018	\$ 5,991,615.24	\$ 570,177.44	\$ 259,084.77	\$ 398,714.56	\$ 4,315,266.99	\$ 4,818,153.85	\$ 16,353,012.85
2019	\$ 6,180,202.82	\$ 558,371.49	\$ 279,344.38	\$ 488,085.89	\$ 5,558,043.35	\$ 4,981,776.89	\$18,045,824.82
2020	\$ 6,765,653.74	\$ 605,648.13	\$ 377,545.51	\$ 450,509.34	\$ 5,078,009.73	\$ 4,991,035.81	\$18,268,402.26
2021	\$ 6,150,301.78	\$ 556,408.44	\$ 299,391.10	\$ 405,905.98	\$ 4,363,133.68	\$ 4,905,912.43	\$ 16,681,053.41

Raleigh County

2021 Regional Jail Invoices
\$2,042,808.50



2021 Personal Property Assessments

\$16,681,053.41

Proposed Revenue Replacement

\$19,355,529.76



RANDOLPH COUNTY

\$1,473,651.50

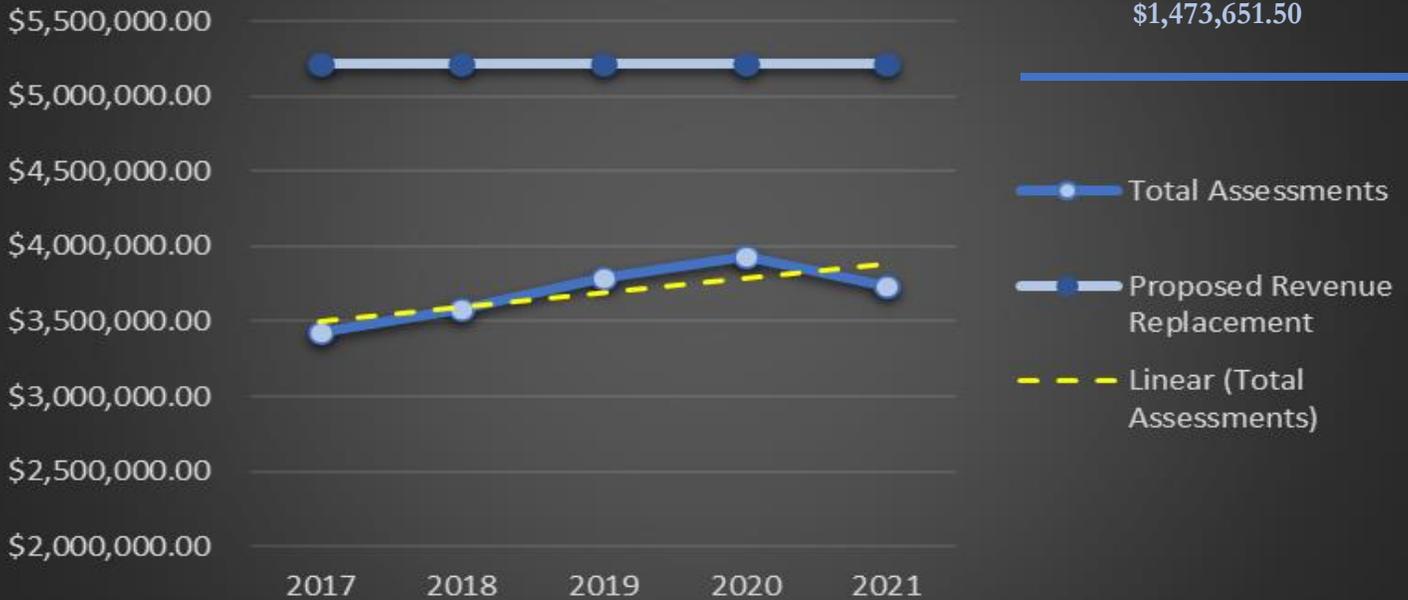
Proposed Net Annual Increase Over 2021 Assessments

County Personal Property Assessments

	Machinery and Equipment	Furnitures and Fixtures	Leashold Investments	Computer Equipment	Inventory	Vehicles	Year Total
2017	\$ 1,186,746.39	\$ 85,705.35	\$ 31,637.21	\$ 50,531.50	\$ 753,900.32	\$ 1,319,914.86	\$ 3,428,435.63
2018	\$ 1,223,628.20	\$ 91,497.74	\$ 34,093.66	\$ 59,352.76	\$ 820,374.39	\$ 1,350,043.53	\$ 3,578,990.28
2019	\$ 1,389,899.73	\$ 91,512.75	\$ 37,091.08	\$ 58,993.99	\$ 817,463.33	\$ 1,394,276.27	\$ 3,789,237.15
2020	\$ 1,456,100.10	\$ 90,814.40	\$ 38,383.52	\$ 61,536.37	\$ 811,700.31	\$ 1,471,173.16	\$ 3,929,707.86
2021	\$ 1,333,252.61	\$ 89,513.75	\$ 33,762.96	\$ 64,256.34	\$ 799,603.03	\$ 1,417,039.68	\$ 3,737,428.37

Randolph County

2021 Regional Jail Invoices
\$1,473,651.50



2021 Personal Property Assessments

\$3,737,428.37

Proposed Revenue Replacement

\$5,211,079.87

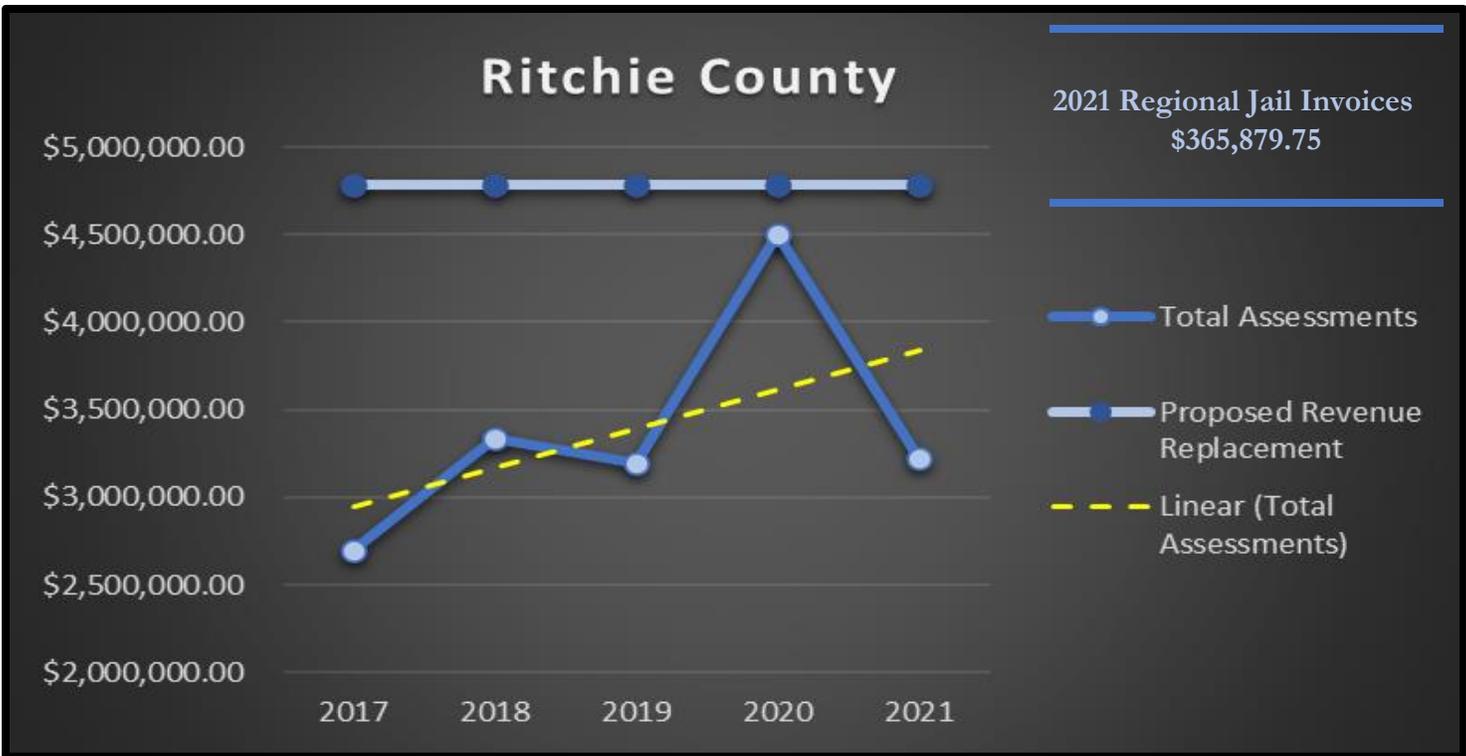


RITCHIE COUNTY

\$1,555,961.15

Proposed Net Annual Increase Over 2021 Assessments

County Personal Property Assessments							
	Machinery and Equipment	Furnitures and Fixtures	Leashold Investments	Computer Equipment	Inventory	Vehicles	Year Total
2017	\$ 1,434,393.99	\$ 22,163.84	\$ 39,191.50	\$18,326.95	\$261,765.35	\$ 920,424.92	\$2,696,266.55
2018	\$ 1,479,352.13	\$ 22,858.43	\$ 39,480.49	\$16,429.01	\$ 838,418.13	\$ 942,316.39	\$3,338,854.58
2019	\$ 1,528,240.76	\$ 22,322.98	\$ 26,908.64	\$14,780.58	\$614,828.53	\$ 986,891.75	\$ 3,193,973.24
2020	\$ 2,575,766.12	\$ 22,861.44	\$309,794.90	\$12,544.81	\$566,206.15	\$1,017,043.00	\$ 4,504,216.42
2021	\$ 1,643,364.04	\$ 23,551.56	\$269,357.10	\$13,177.09	\$444,002.88	\$ 833,486.49	\$ 3,226,939.16



2021 Personal Property Assessments
\$3,226,939.16

Proposed Revenue Replacement
\$4,782,900.66

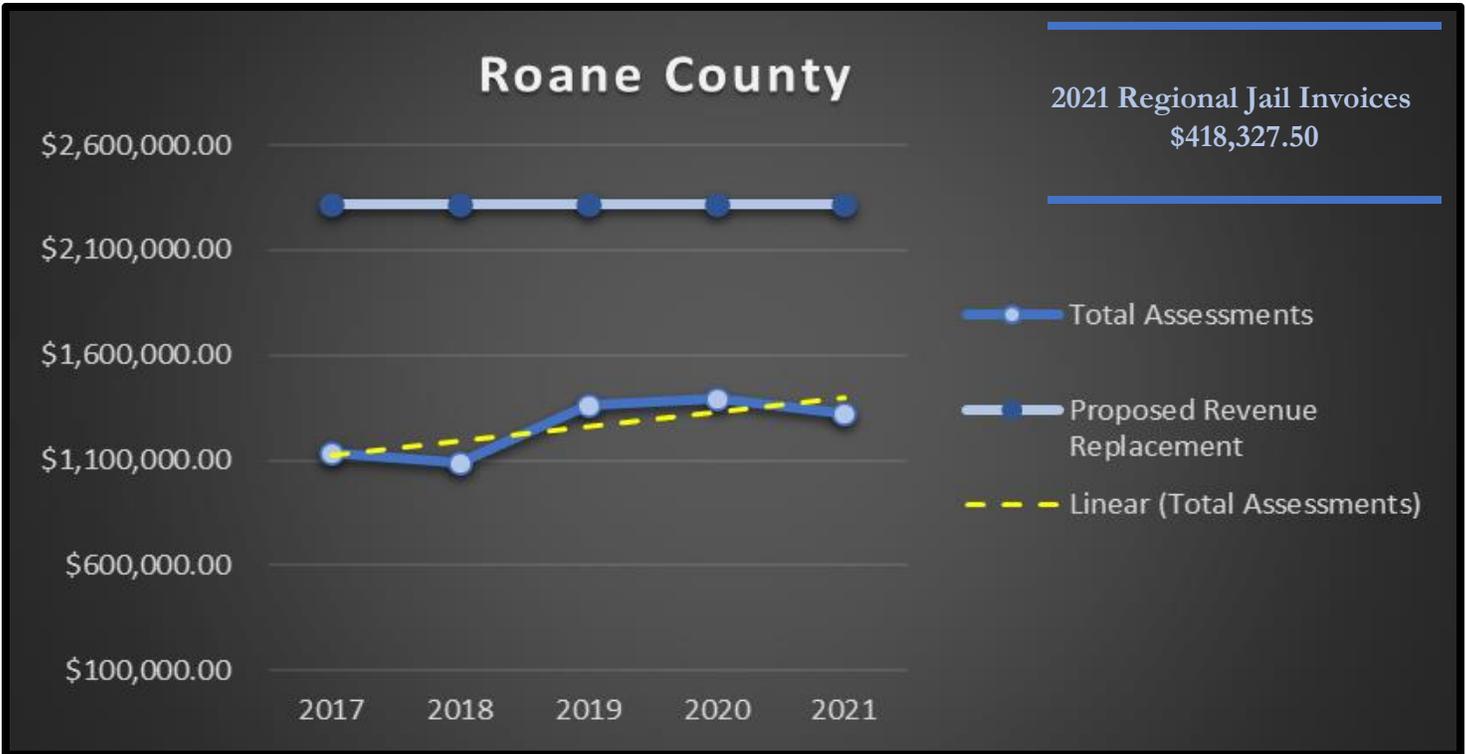


ROANE COUNTY

\$1,000,000.00

Proposed Net Annual Increase Over 2021 Assessments

County Personal Property Assessments							
	Machinery and Equipment	Furnitures and Fixtures	Leashold Investments	Computer Equipment	Inventory	Vehicles	Year Total
2017	\$ 169,481.59	\$ 26,298.89	\$ 12,378.02	\$ 22,776.84	\$ 223,641.94	\$ 677,644.33	\$ 1,132,221.61
2018	\$ 178,718.95	\$ 25,271.29	\$ 11,875.51	\$ 21,580.82	\$ 208,259.00	\$ 640,578.08	\$ 1,086,283.65
2019	\$ 322,780.72	\$ 28,872.28	\$ 16,222.33	\$ 25,151.74	\$ 223,626.71	\$ 749,593.39	\$ 1,366,247.17
2020	\$ 292,499.31	\$ 25,152.38	\$ 13,144.39	\$ 25,552.41	\$ 264,790.89	\$ 771,877.85	\$ 1,393,017.23
2021	\$ 272,729.76	\$ 21,903.94	\$ 13,585.20	\$ 25,914.09	\$ 238,249.05	\$ 748,808.31	\$ 1,321,190.35



2021 Personal Property Assessments

\$1,321,190.35

Proposed Revenue Replacement

\$2,321,190.35

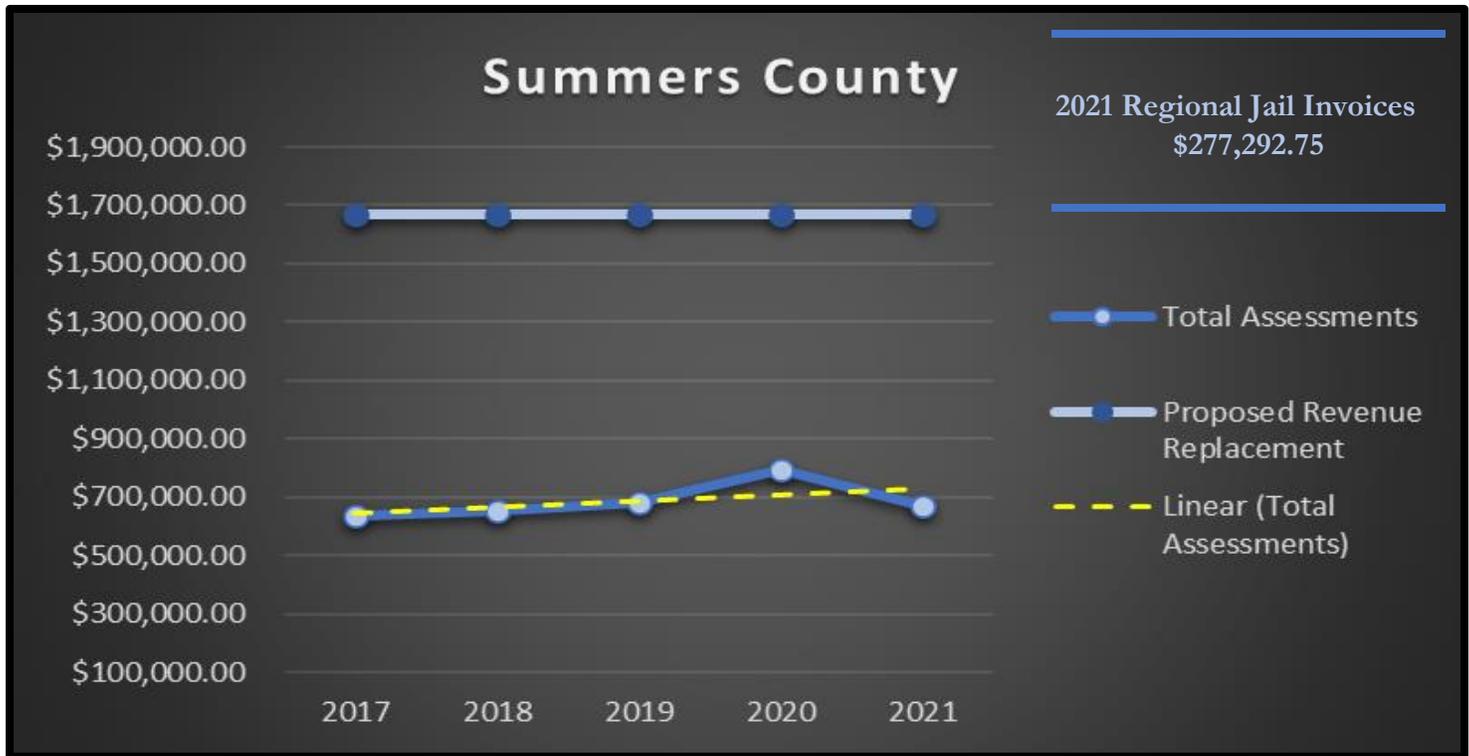


SUMMERS COUNTY

\$1,000,000.00

Proposed Net Annual Increase Over 2021 Assessments

County Personal Property Assessments								
	Machinery and Equipment	Furnitures and Fixtures	Leashold Investments	Computer Equipment	Inventory	Vehicles	Year Total	
2017	\$ 112,554.13	\$ 18,119.40	\$ 13,408.82	\$12,700.36	\$78,125.90	\$401,228.72	\$636,137.33	
2018	\$ 112,975.41	\$ 17,959.68	\$ 12,177.00	\$11,962.96	\$78,502.74	\$420,385.25	\$653,963.04	
2019	\$ 130,420.21	\$ 17,520.48	\$ 10,837.75	\$12,372.57	\$81,063.45	\$432,440.03	\$684,654.49	
2020	\$ 197,317.61	\$ 21,710.88	\$ 14,996.41	\$17,053.38	\$71,860.68	\$469,698.07	\$792,637.03	
2021	\$ 66,508.04	\$ 21,723.32	\$ 13,846.72	\$18,360.42	\$ 81,311.81	\$466,668.82	\$ 668,419.13	



2021 Personal Property Assessments

\$668,419.13

Proposed Revenue Replacement

\$1,668,419.13



TAYLOR COUNTY

\$1,226,768.90

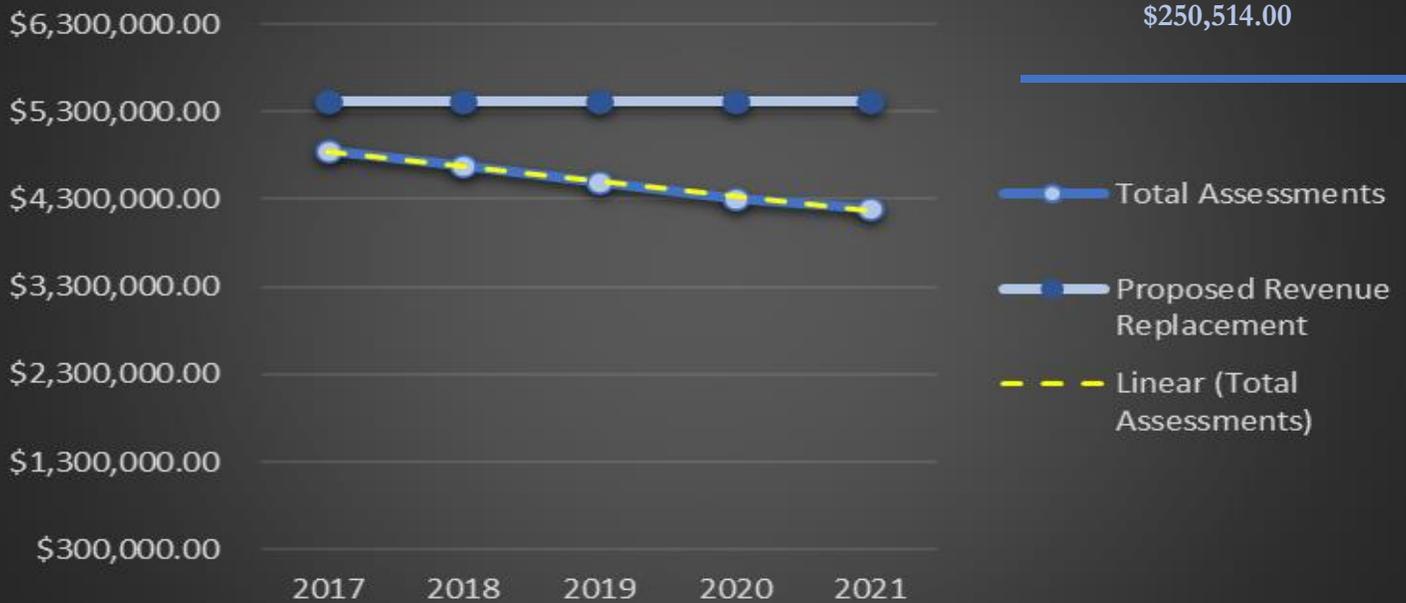
Proposed Net Annual Increase Over 2021 Assessments

County Personal Property Assessments

	Machinery and Equipment	Furnitures and Fixtures	Leashold Investments	Computer Equipment	Inventory	Vehicles	Year Total
2017	\$ 3,050,293.43	\$ 33,540.24	\$ 10,592.30	\$29,070.00	\$310,050.96	\$1,413,402.44	\$4,846,949.37
2018	\$ 2,550,943.66	\$ 33,496.19	\$ 11,009.72	\$ 24,132.17	\$666,041.73	\$1,390,713.42	\$4,676,336.89
2019	\$ 2,223,084.81	\$ 29,988.33	\$ 10,019.11	\$22,025.83	\$872,284.83	\$ 1,344,110.09	\$ 4,501,513.00
2020	\$ 2,391,023.16	\$ 29,482.34	\$ 9,104.82	\$19,442.38	\$ 427,117.87	\$1,428,687.19	\$4,304,857.76
2021	\$ 2,326,107.39	\$ 27,513.06	\$ 9,515.73	\$18,477.08	\$407,923.64	\$1,408,579.61	\$ 4,198,116.51

Taylor County

2021 Regional Jail Invoices
\$250,514.00



2021 Personal Property Assessments

\$4,198,116.51

Proposed Revenue Replacement

\$5,424,885.41

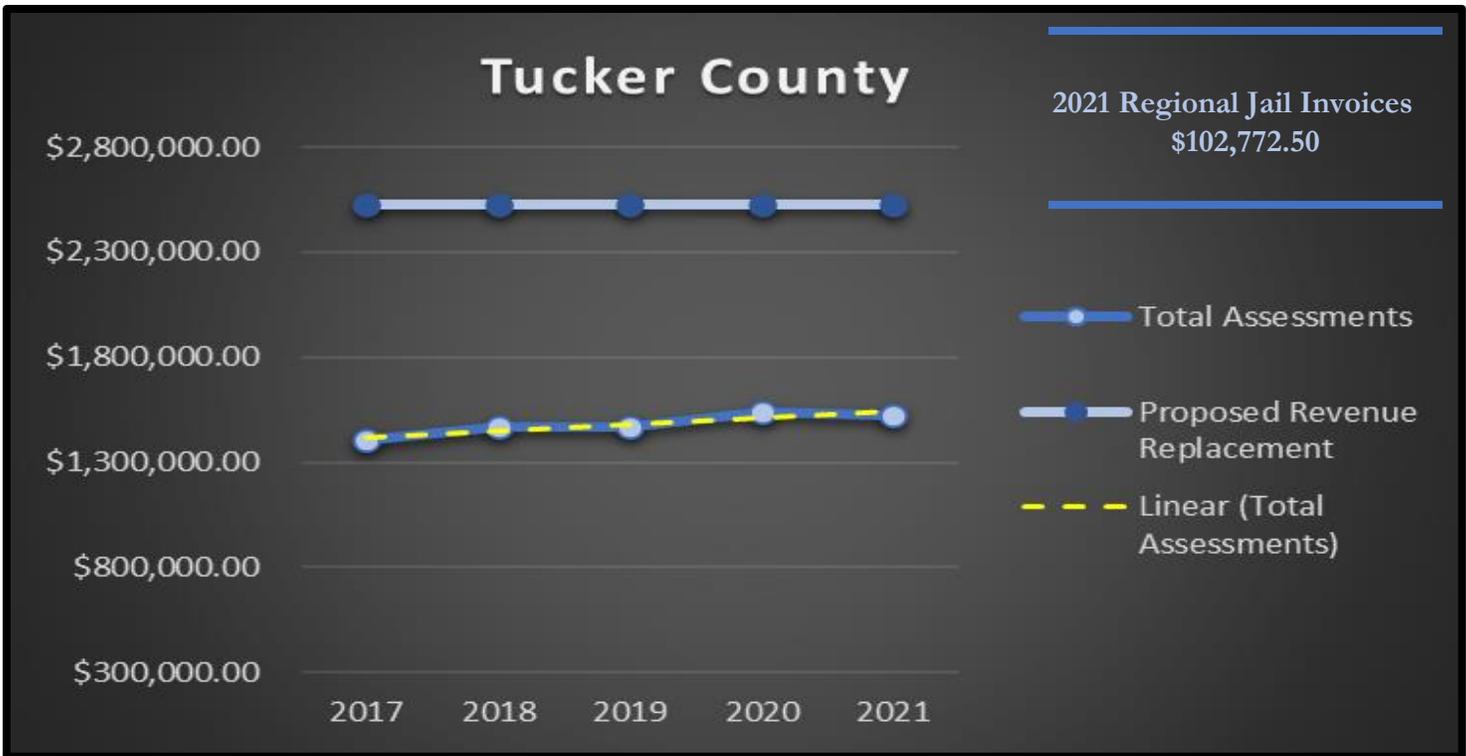


TUCKER COUNTY

\$1,000,000.00

Proposed Net Annual Increase Over 2021 Assessments

County Personal Property Assessments							
	Machinery and Equipment	Furnitures and Fixtures	Leashold Investments	Computer Equipment	Inventory	Vehicles	Year Total
2017	\$ 806,418.60	\$ 20,056.57	\$ 5,847.24	\$ 9,299.71	\$ 167,201.56	\$397,739.16	\$1,406,562.84
2018	\$ 822,345.89	\$ 20,719.95	\$ 7,304.92	\$ 8,916.40	\$204,074.84	\$403,147.86	\$1,466,509.86
2019	\$ 862,078.38	\$ 15,815.74	\$ 5,793.02	\$12,574.30	\$ 158,119.49	\$415,805.47	\$1,470,186.40
2020	\$ 922,700.53	\$ 22,859.63	\$ 12,675.30	\$12,537.39	\$144,928.30	\$420,289.59	\$1,535,990.74
2021	\$ 922,472.76	\$ 21,851.37	\$ 11,956.19	\$12,706.37	\$139,259.05	\$416,474.69	\$1,524,720.43



2021 Personal Property Assessments

\$1,524,720.43

Proposed Revenue Replacement

\$2,524,720.43

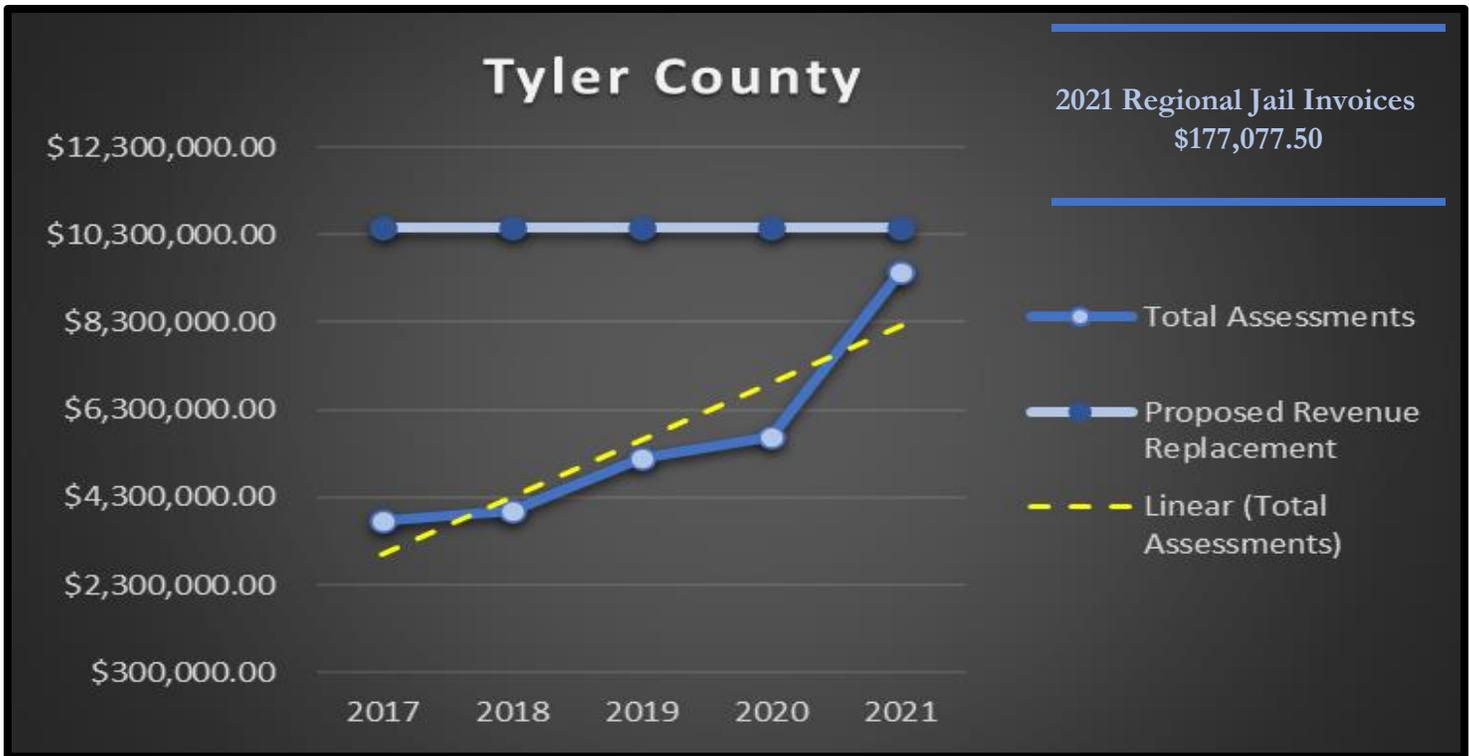


TYLER COUNTY

\$1,000,000.00

Proposed Net Annual Increase Over 2021 Assessments

County Personal Property Assessments							
	Machinery and Equipment	Furnitures and Fixtures	Leashold Investments	Computer Equipment	Inventory	Vehicles	Year Total
2017	\$ 2,576,534.83	\$ 21,241.83	\$ 6,464.24	\$17,364.96	\$243,409.29	\$ 905,993.58	\$ 3,771,008.73
2018	\$ 2,676,903.52	\$ 20,125.90	\$ 6,451.64	\$15,456.00	\$320,207.45	\$ 938,333.48	\$3,977,477.99
2019	\$ 3,610,736.36	\$ 26,030.52	\$ 6,212.88	\$15,405.01	\$555,236.20	\$ 966,502.24	\$ 5,180,123.21
2020	\$ 3,987,780.23	\$ 25,763.03	\$ 4,260.27	\$14,854.77	\$646,568.77	\$ 989,904.21	\$ 5,669,131.28
2021	\$ 8,032,213.40	\$ 24,738.08	\$ 4,896.84	\$15,494.87	\$355,949.78	\$1,005,920.26	\$ 9,439,213.23



2021 Personal Property Assessments

\$9,439,213.23

Proposed Revenue Replacement

\$10,439,213.23

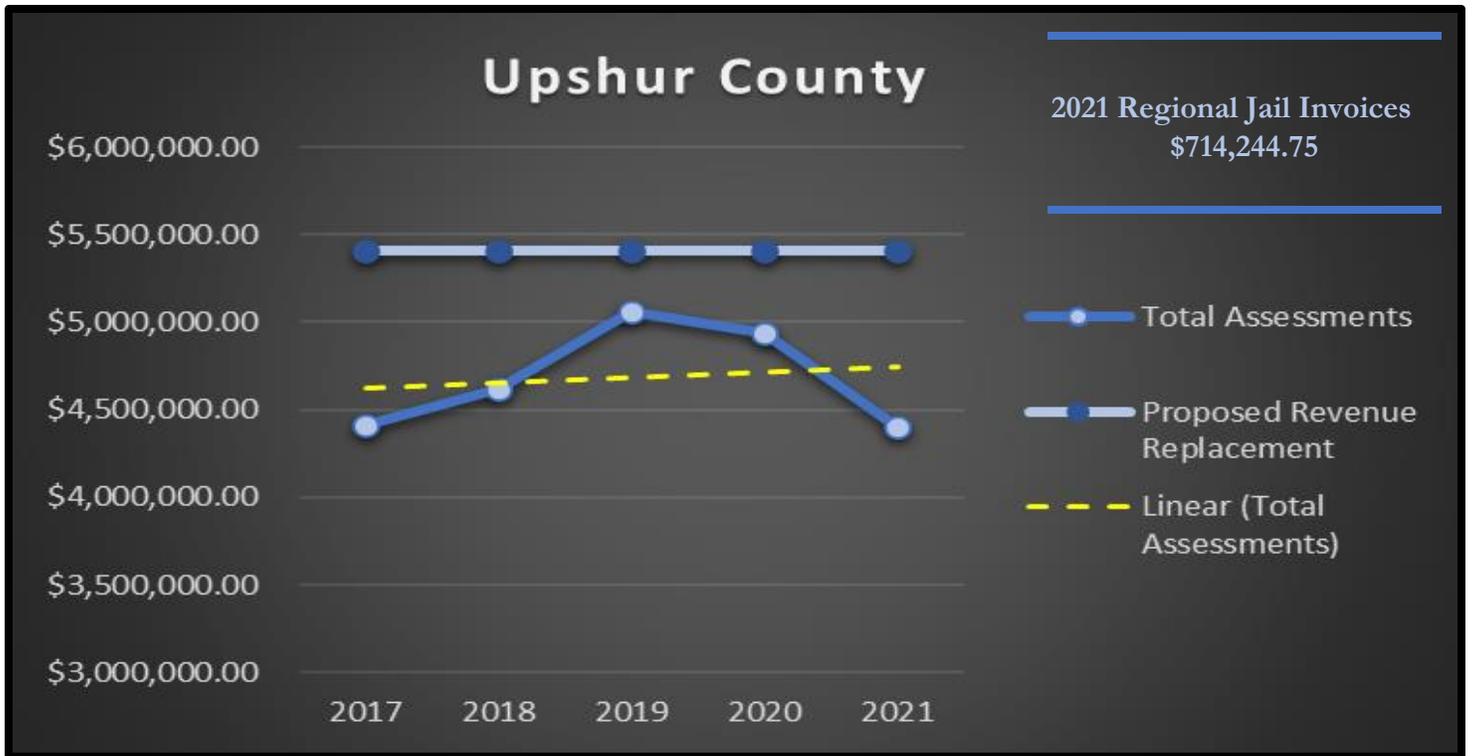


UPSHUR COUNTY

\$1,000,000.00

Proposed Net Annual Increase Over 2021 Assessments

County Personal Property Assessments							
	Machinery and Equipment	Furnitures and Fixtures	Leashold Investments	Computer Equipment	Inventory	Vehicles	Year Total
2017	\$ 1,770,954.06	\$ 77,829.76	\$ 30,729.81	\$ 50,606.58	\$ 822,254.33	\$ 1,661,136.44	\$ 4,413,510.98
2018	\$ 1,584,282.90	\$ 69,817.18	\$ 29,598.40	\$ 47,159.98	\$1,234,672.18	\$1,654,198.92	\$ 4,619,729.56
2019	\$ 2,109,958.69	\$ 69,590.94	\$ 38,709.88	\$ 51,112.56	\$1,158,949.82	\$ 1,628,449.11	\$ 5,056,771.00
2020	\$ 2,005,060.39	\$ 72,341.19	\$ 45,421.30	\$ 58,019.12	\$1,091,500.49	\$1,662,535.71	\$ 4,934,878.20
2021	\$ 1,728,066.21	\$ 71,941.67	\$ 44,993.03	\$ 57,143.25	\$ 906,198.97	\$1,595,418.54	\$ 4,403,761.67



2021 Personal Property Assessments

\$4,403,761.67

Proposed Revenue Replacement

\$5,403,761.67



WAYNE COUNTY

\$3,721,716.93

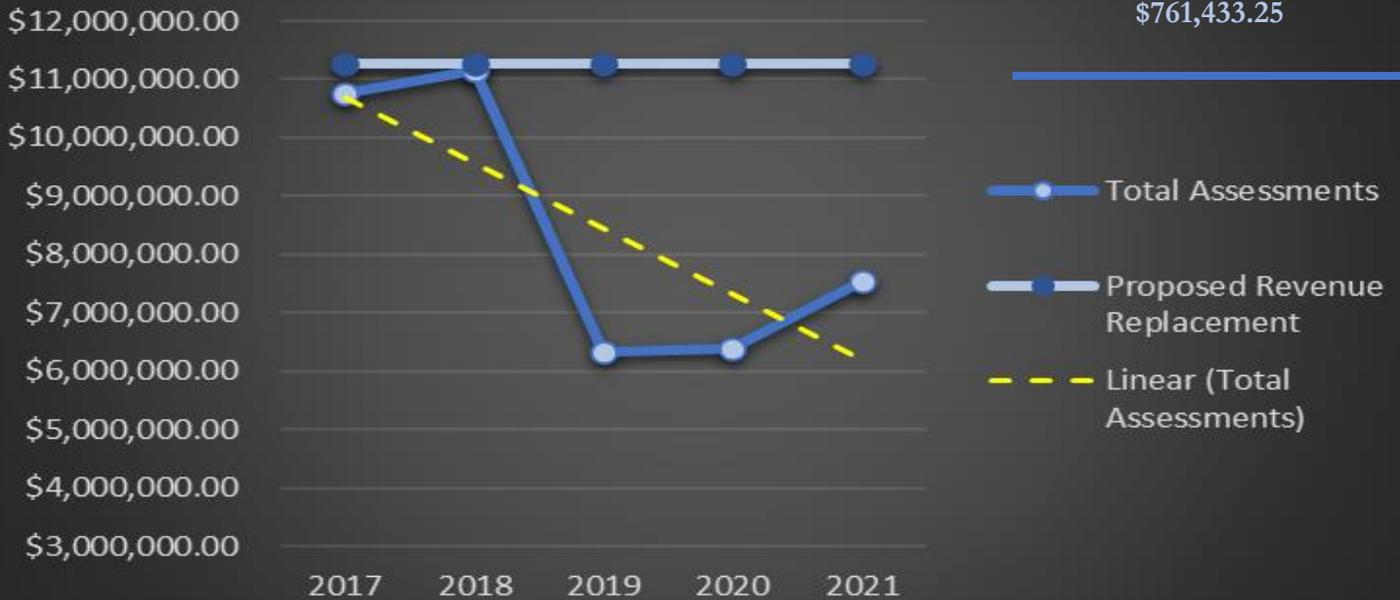
Proposed Net Annual Increase Over 2021 Assessments

County Personal Property Assessments

	Machinery and Equipment	Furnitures and Fixtures	Leashold Investments	Computer Equipment	Inventory	Vehicles	Year Total
2017	\$ 7,484,667.41	\$ 93,131.83	\$ 92,395.13	\$76,388.52	\$1,244,361.32	\$1,773,424.88	\$10,764,369.09
2018	\$ 7,845,567.25	\$ 81,975.29	\$ 99,903.66	\$79,447.72	\$1,224,614.66	\$1,832,938.22	\$ 11,164,446.80
2019	\$ 2,916,957.34	\$ 78,297.64	\$ 99,679.39	\$74,306.73	\$1,288,921.63	\$1,869,480.30	\$ 6,327,643.03
2020	\$ 3,155,574.43	\$ 70,880.63	\$102,005.25	\$62,205.56	\$ 1,186,809.31	\$1,800,692.26	\$ 6,378,167.44
2021	\$ 4,376,515.54	\$ 70,902.19	\$ 94,074.50	\$64,506.95	\$ 1,168,768.81	\$1,782,069.06	\$ 7,556,837.05

Wayne County

2021 Regional Jail Invoices
\$761,433.25

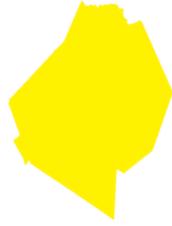


2021 Personal Property Assessments

\$7,556,837.05

Proposed Revenue Replacement

\$11,278,553.98

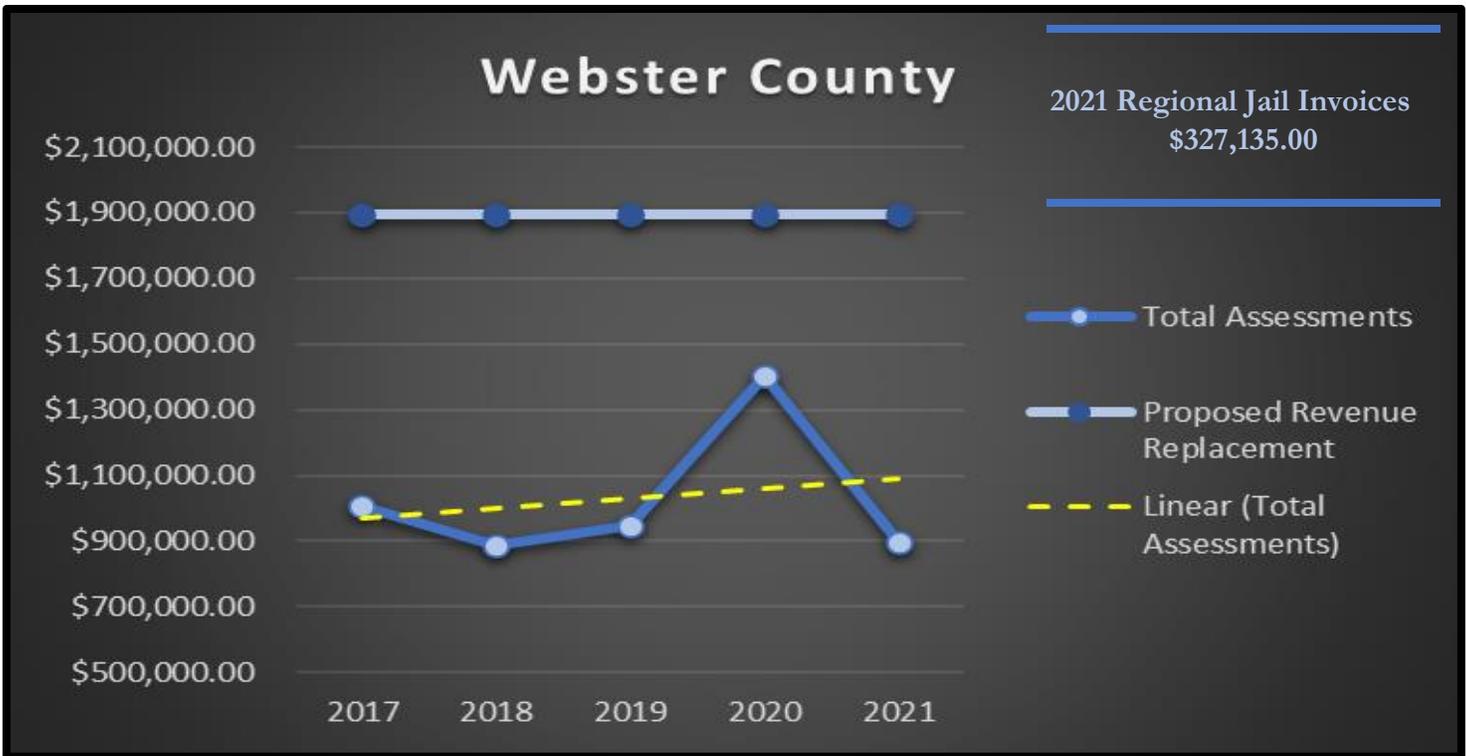


WEBSTER COUNTY

\$1,000,000.00

Proposed Net Annual Increase Over 2021 Assessments

County Personal Property Assessments							
	Machinery and Equipment	Furnitures and Fixtures	Leashold Investments	Computer Equipment	Inventory	Vehicles	Year Total
2017	\$ 376,414.81	\$ 5,681.25	\$ 6,097.44	\$ 3,429.74	\$115,378.34	\$500,506.99	\$1,007,508.57
2018	\$ 266,172.93	\$ 5,310.72	\$ 5,608.68	\$ 3,314.70	\$ 91,097.88	\$516,053.37	\$ 887,558.28
2019	\$ 318,256.97	\$ 5,297.23	\$ 6,895.39	\$ 3,456.69	\$100,879.57	\$ 514,565.12	\$ 949,350.97
2020	\$ 742,427.12	\$ 5,610.07	\$ 5,670.53	\$ 3,546.22	\$106,169.97	\$541,957.37	\$ 1,405,381.28
2021	\$ 256,133.03	\$ 4,622.60	\$ 7,714.03	\$ 3,263.55	\$ 79,066.14	\$545,036.09	\$ 895,835.44

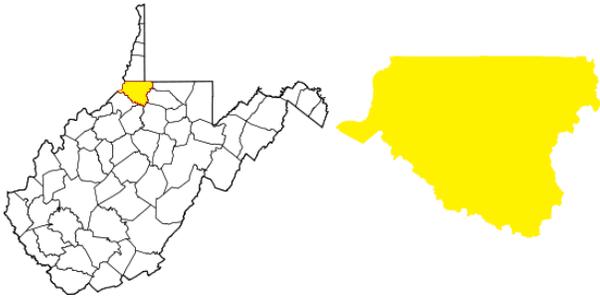


2021 Personal Property Assessments

\$895,835.44

Proposed Revenue Replacement

\$1,895,835.44

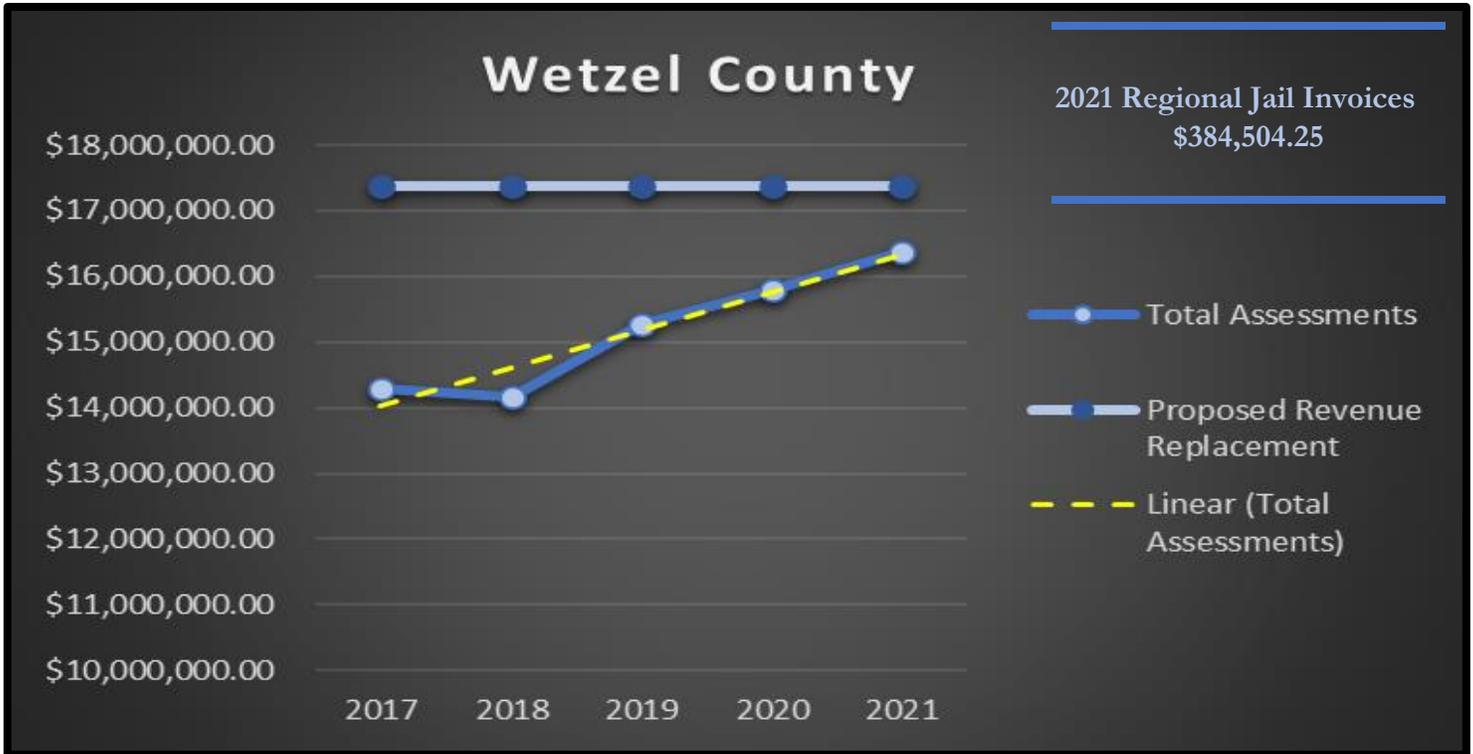


WETZEL COUNTY

\$1,000,000.00

Proposed Net Annual Increase Over 2021 Assessments

County Personal Property Assessments							
	Machinery and Equipment	Furnitures and Fixtures	Leashold Investments	Computer Equipment	Inventory	Vehicles	Year Total
2017	\$ 12,121,626.59	\$ 75,771.95	\$ 28,973.26	\$ 38,639.75	\$ 504,711.32	\$ 1,518,914.64	\$ 14,288,637.51
2018	\$ 12,018,772.62	\$ 90,042.60	\$ 29,042.79	\$ 39,650.50	\$ 486,370.90	\$ 1,492,562.40	\$ 14,156,441.81
2019	\$ 12,958,123.14	\$ 96,268.03	\$ 27,600.33	\$ 59,044.13	\$ 563,271.35	\$ 1,560,581.57	\$ 15,264,888.55
2020	\$ 13,412,175.49	\$ 89,181.73	\$ 23,531.06	\$ 57,930.77	\$ 609,659.85	\$ 1,605,826.23	\$ 15,798,305.13
2021	\$ 14,045,376.69	\$ 91,522.07	\$ 22,260.00	\$ 63,247.59	\$ 537,333.32	\$ 1,601,711.47	\$ 16,361,451.14



2021 Personal Property Assessments

\$16,361,451.14

Proposed Revenue Replacement

\$17,361,451.14



WIRT COUNTY

\$1,000,000.00

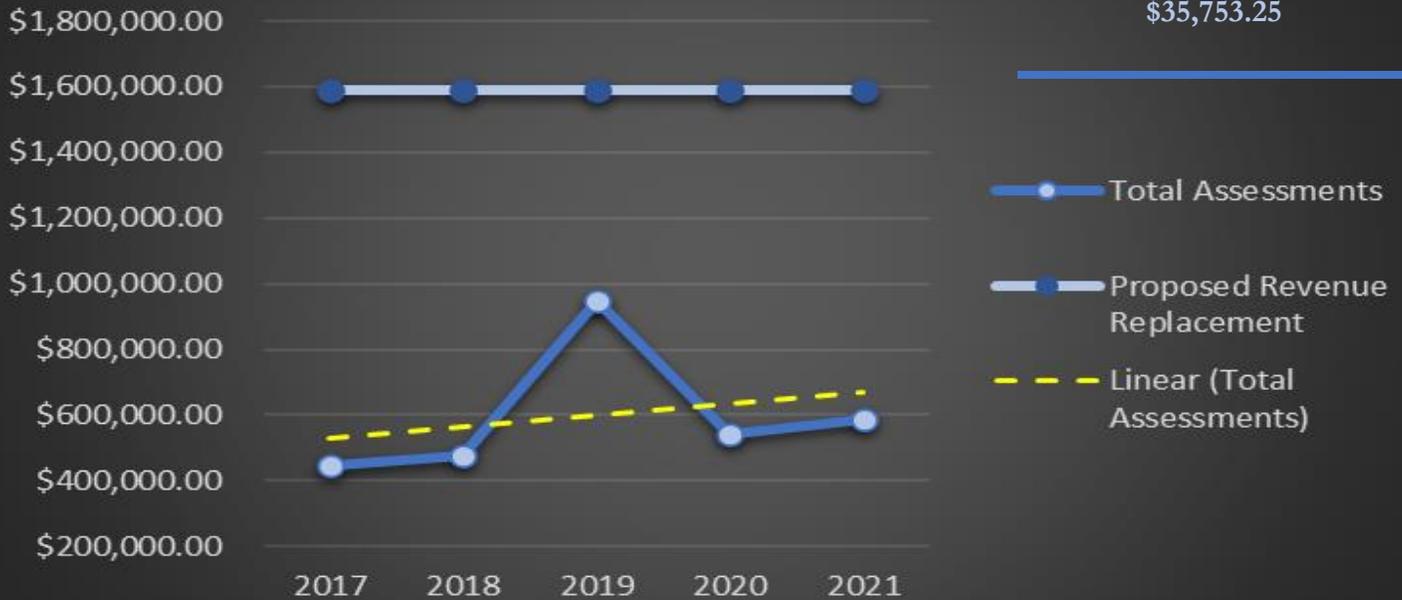
Proposed Net Annual Increase Over 2021 Assessments

County Personal Property Assessments

	Machinery and Equipment	Furnitures and Fixtures	Leashold Investments	Computer Equipment	Inventory	Vehicles	Year Total
2017	\$ 25,573.59	\$ 4,371.55	\$ 1,076.39	\$ 4,357.41	\$23,726.88	\$387,090.90	\$446,196.72
2018	\$ 35,466.68	\$ 3,906.97	\$ 988.71	\$ 3,544.17	\$21,850.38	\$413,529.03	\$479,285.94
2019	\$ 482,904.95	\$ 8,353.35	\$ 878.99	\$ 3,854.83	\$24,252.45	\$427,801.25	\$948,045.82
2020	\$ 38,357.11	\$ 8,280.38	\$ 475.04	\$ 3,840.28	\$32,080.34	\$458,849.46	\$ 541,882.61
2021	\$ 62,925.17	\$ 11,424.87	\$ 1,800.94	\$ 3,651.12	\$26,303.76	\$482,261.23	\$588,367.09

Wirt County

2021 Regional Jail Invoices
\$35,753.25



2021 Personal Property Assessments

\$588,367.09

Proposed Revenue Replacement

\$1,588,367.09



WOOD COUNTY

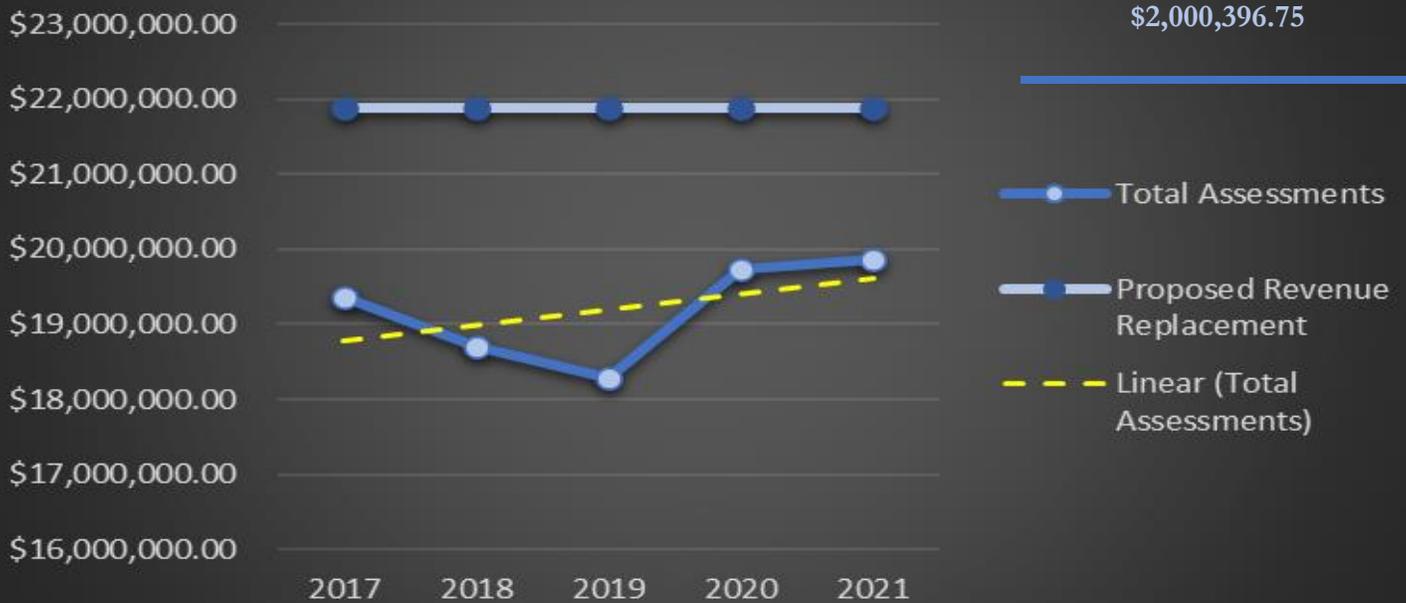
\$2,000,396.75

Proposed Net Annual Increase Over 2021 Assessments

County Personal Property Assessments							
	Machinery and Equipment	Furnitures and Fixtures	Leashold Investments	Computer Equipment	Inventory	Vehicles	Year Total
2017	\$ 7,063,347.83	\$ 700,219.92	\$252,137.84	\$468,799.43	\$5,357,008.95	\$ 5,511,576.91	\$19,353,090.88
2018	\$ 6,518,165.32	\$ 739,535.21	\$ 319,113.30	\$461,420.77	\$5,277,832.83	\$ 5,386,116.65	\$ 18,702,184.08
2019	\$ 6,712,987.66	\$ 684,194.71	\$282,368.78	\$430,829.66	\$ 5,068,801.03	\$ 5,111,660.29	\$ 18,290,842.13
2020	\$ 7,080,019.39	\$ 683,551.07	\$250,338.44	\$410,544.63	\$6,033,729.04	\$5,277,382.66	\$19,735,565.23
2021	\$ 7,704,401.11	\$ 784,676.40	\$260,922.55	\$528,556.83	\$ 5,448,193.52	\$ 5,147,331.39	\$ 19,874,081.80

Wood County

2021 Regional Jail Invoices
\$2,000,396.75



2021 Personal Property Assessments

\$19,874,081.80

Proposed Revenue Replacement

\$21,874,478.55

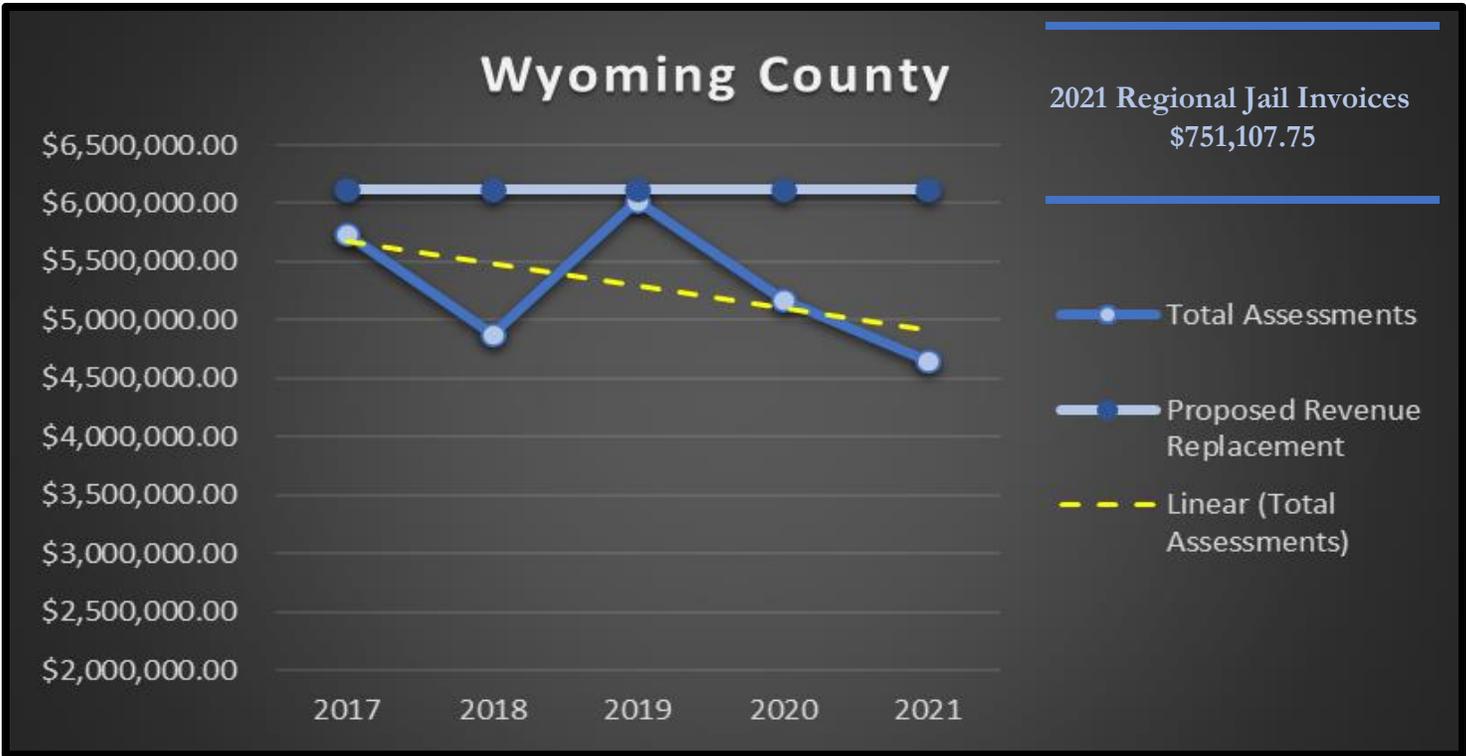


WYOMING COUNTY

\$1,468,503.77

Proposed Net Annual Increase Over 2021 Assessments

County Personal Property Assessments							
	Machinery and Equipment	Furnitures and Fixtures	Leashold Investments	Computer Equipment	Inventory	Vehicles	Year Total
2017	\$ 3,771,971.41	\$ 45,066.48	\$ 59,808.49	\$25,818.24	\$595,286.22	\$ 1,241,040.48	\$ 5,738,991.32
2018	\$ 3,320,259.29	\$ 38,760.57	\$ 31,831.72	\$22,369.56	\$368,696.22	\$ 1,102,529.96	\$ 4,884,447.32
2019	\$ 4,005,682.00	\$ 42,506.75	\$ 23,547.09	\$22,085.37	\$731,806.87	\$ 1,200,169.03	\$ 6,025,797.11
2020	\$ 3,319,780.38	\$ 46,143.79	\$ 27,688.82	\$23,599.46	\$554,536.82	\$1,207,407.82	\$ 5,179,157.09
2021	\$ 2,881,208.73	\$ 50,514.26	\$ 33,671.68	\$28,146.69	\$494,223.44	\$ 1,160,730.22	\$ 4,648,495.02



2021 Personal Property Assessments

\$4,648,495.02

Proposed Revenue Replacement

\$6,116,998.79

APPENDIX

Item No. Description

1. Highest Assessment by Category with Counties listed by which scenario is applicable to that county.
2. County Breakdown of 2021 Regional Jail Invoices.
3. How General Revenue Replaces County Revenue Without a Tax Increase.

Highest Assessment by Category from 2017-2021

County	Machinery and Equipment	Furniture and Fixtures	Leasehold Investments	Computer Equipment	Inventory	Vehicles	Total Highest Assessment
BARBOUR	\$1,969,937.26	\$37,160.42	\$20,025.58	\$15,211.28	\$190,603.02	\$775,603.47	\$3,008,541.03
BERKELEY	\$5,261,124.47	\$474,132.25	\$153,563.68	\$516,096.52	\$3,081,902.27	\$7,895,208.35	\$17,382,027.54
BOONE	\$4,928,189.91	\$63,326.97	\$241,581.03	\$51,097.79	\$666,060.72	\$1,473,828.68	\$7,424,085.10
BRAXTON	\$1,241,187.19	\$40,554.36	\$16,989.89	\$21,417.47	\$561,327.20	\$841,310.39	\$2,722,786.50
BROOKE	\$5,632,188.43	\$299,454.79	\$140,338.53	\$109,691.48	\$3,003,803.95	\$2,481,714.13	\$11,667,191.31
CABELL	\$9,320,777.05	\$1,227,462.97	\$605,467.33	\$608,801.98	\$8,389,910.38	\$7,399,793.34	\$27,552,213.05
CALHOUN	\$186,742.98	\$7,573.15	\$1,742.64	\$7,161.01	\$38,816.01	\$368,659.35	\$610,695.14
CLAY	\$129,452.43	\$8,309.19	\$9,511.14	\$8,210.86	\$44,510.48	\$461,236.20	\$661,230.30
DODDRIDGE	\$10,611,795.16	\$11,737.90	\$13,763.98	\$15,101.73	\$1,511,126.92	\$751,665.91	\$12,915,191.60
FAYETTE	\$3,793,555.17	\$119,089.38	\$117,485.24	\$214,930.70	\$1,417,880.09	\$2,139,969.09	\$7,842,909.67
GILMER	\$563,567.54	\$23,962.06	\$8,836.48	\$16,730.96	\$115,938.65	\$536,769.45	\$1,265,805.14
GRANT	\$1,315,768.21	\$17,353.33	\$97,720.08	\$13,813.19	\$230,065.15	\$900,785.52	\$2,575,505.48
GREENBRIER	\$2,698,858.80	\$319,592.30	\$227,221.13	\$184,900.86	\$1,381,547.37	\$2,417,049.11	\$7,229,169.57
HAMPSHIRE	\$535,617.53	\$39,917.48	\$128,596.07	\$36,130.08	\$145,020.25	\$1,415,257.65	\$2,300,539.06
HANCOCK	\$4,492,196.78	\$229,708.77	\$97,968.20	\$259,442.93	\$3,298,459.20	\$2,247,524.15	\$10,625,300.03
HARDY	\$991,088.00	\$68,133.11	\$6,149.49	\$59,121.11	\$395,748.84	\$826,067.73	\$2,346,308.28
HARRISON	\$10,570,908.54	\$760,594.99	\$358,367.90	\$432,604.87	\$5,093,716.99	\$8,417,310.95	\$25,633,504.24
JACKSON	\$6,587,018.81	\$148,228.61	\$49,637.94	\$148,573.80	\$3,138,242.75	\$3,444,498.38	\$13,516,200.29
JEFFERSON	\$1,997,761.62	\$425,581.18	\$81,216.96	\$444,461.75	\$1,009,535.13	\$4,736,457.87	\$8,695,014.51
KANAWHA	\$23,616,748.50	\$2,037,917.82	\$2,054,280.40	\$4,100,437.00	\$12,883,269.45	\$20,226,901.51	\$64,919,554.68
LEWIS	\$3,015,966.33	\$50,158.17	\$28,976.53	\$51,025.64	\$623,256.09	\$1,472,084.50	\$5,241,467.26
LINCOLN	\$471,137.56	\$24,780.28	\$84,633.11	\$19,445.34	\$168,203.29	\$395,177.96	\$1,163,377.54
LOGAN	\$7,023,910.33	\$165,378.20	\$249,821.51	\$173,050.93	\$2,223,738.14	\$2,190,906.29	\$12,026,805.40
MARION	\$6,488,777.81	\$295,228.78	\$209,908.92	\$240,914.00	\$2,297,206.04	\$4,976,552.64	\$14,508,588.19
MARSHALL	\$25,404,134.51	\$74,236.54	\$154,484.74	\$126,694.23	\$2,520,064.18	\$2,494,997.14	\$30,774,611.34
MASON	\$2,713,430.43	\$62,829.94	\$43,952.16	\$89,654.73	\$974,621.87	\$1,184,856.67	\$5,069,345.80
MCDOWELL	\$3,069,843.37	\$37,345.53	\$253,362.58	\$39,014.94	\$490,853.40	\$1,302,054.03	\$5,192,473.85
MERCER	\$2,953,487.46	\$318,410.09	\$176,224.59	\$288,310.45	\$1,920,988.10	\$2,970,719.34	\$8,628,140.03
MINERAL	\$2,819,994.89	\$133,866.91	\$96,397.79	\$136,255.44	\$830,134.79	\$4,218,789.24	\$8,235,439.06
MINGO	\$3,012,035.10	\$41,611.71	\$135,643.22	\$66,502.77	\$568,512.48	\$1,803,711.03	\$5,628,016.31
MONONGALIA	\$12,042,630.55	\$1,095,667.91	\$744,923.04	\$779,748.50	\$8,668,968.45	\$7,502,102.65	\$30,834,041.10
MONROE	\$914,959.00	\$10,545.42	\$3,385.22	\$16,466.34	\$428,597.10	\$754,680.51	\$2,128,633.59
MORGAN	\$403,298.91	\$43,301.34	\$26,126.54	\$38,415.95	\$192,888.56	\$1,143,114.71	\$1,847,146.01
NICHOLAS	\$1,979,119.91	\$118,364.77	\$85,691.24	\$46,308.96	\$1,077,188.00	\$1,969,200.89	\$5,275,872.76
OHIO	\$8,547,129.11	\$704,373.15	\$327,059.13	\$683,365.63	\$3,767,546.29	\$3,223,520.22	\$17,252,993.53
PENDLETON	\$204,425.44	\$7,422.02	\$381.56	\$8,391.76	\$91,769.63	\$431,740.03	\$744,130.44
PLEASANTS	\$7,482,815.65	\$25,536.70	\$2,921,172.45	\$53,929.68	\$751,335.62	\$4,800,809.55	\$12,039,599.65
POCAHONTAS	\$359,198.30	\$12,124.86	\$6,235.17	\$7,734.18	\$147,515.45	\$673,924.84	\$1,206,732.80
PRESTON	\$1,276,451.95	\$73,046.90	\$29,104.29	\$54,891.89	\$573,431.37	\$3,286,080.59	\$5,293,006.99
PUTNAM	\$6,689,774.30	\$308,628.53	\$197,653.04	\$323,468.78	\$5,095,692.80	\$4,363,198.00	\$16,978,415.45
RALEIGH	\$6,765,653.74	\$620,306.28	\$377,545.51	\$488,085.89	\$5,558,043.35	\$5,545,894.99	\$19,355,529.76
RANDOLPH	\$1,456,100.10	\$91,512.75	\$38,383.52	\$64,256.34	\$820,374.39	\$1,471,173.16	\$3,941,800.26
RITCHIE	\$2,575,766.12	\$23,551.56	\$309,794.90	\$18,326.95	\$838,418.13	\$1,017,043.00	\$4,782,900.66
ROANE	\$322,780.72	\$28,872.28	\$16,222.33	\$25,914.09	\$264,790.89	\$771,877.85	\$1,430,458.16
SUMMERS	\$197,317.61	\$21,723.32	\$14,996.41	\$18,360.42	\$81,311.81	\$469,698.07	\$803,407.64
TAYLOR	\$3,050,293.43	\$33,540.24	\$11,009.72	\$29,070.00	\$872,284.83	\$1,428,687.19	\$5,424,885.41
TUCKER	\$922,700.53	\$22,859.63	\$12,675.30	\$12,706.37	\$204,074.84	\$420,289.59	\$1,595,306.26
TYLER	\$8,032,213.40	\$26,030.52	\$6,464.24	\$17,364.96	\$646,568.77	\$1,005,920.26	\$9,734,562.15
UPSHUR	\$2,109,958.69	\$77,829.76	\$45,421.30	\$58,019.12	\$1,234,672.18	\$1,662,535.71	\$5,188,436.76
WAYNE	\$7,845,526.25	\$93,131.83	\$102,005.25	\$79,447.72	\$1,288,921.63	\$1,869,480.30	\$11,278,553.98
WEBSTER	\$742,427.12	\$5,681.25	\$7,114.03	\$3,546.22	\$115,378.34	\$545,036.09	\$1,419,783.05
WETZEL	\$14,045,376.69	\$96,268.03	\$29,042.79	\$63,247.59	\$609,659.85	\$1,605,826.23	\$16,449,421.18
WIRT	\$482,904.95	\$11,424.87	\$1,800.94	\$4,357.41	\$32,080.34	\$482,261.23	\$1,014,829.74
WOOD	\$7,704,401.11	\$784,676.40	\$319,113.30	\$528,556.83	\$6,033,729.04	\$5,871,576.91	\$20,882,053.59
WYOMING	\$4,005,682.00	\$50,514.26	\$59,808.49	\$28,146.69	\$731,806.87	\$1,241,040.48	\$6,116,998.79
Totals	\$253,576,147.74	\$12,070,819.96	\$11,477,350.35	\$11,946,934.11	\$99,342,111.73	\$141,968,173.12	\$530,381,537.01

2021 Jail Invoices	2021 Total Assessments
\$547,878.75	\$2,982,636.26
\$2,805,689.25	\$16,952,968.16
\$620,302.00	\$6,307,692.72
\$448,483.75	\$2,437,702.71
\$322,165.25	\$11,612,513.65
\$2,525,839.25	\$26,420,320.04
\$177,849.50	\$443,624.29
\$695,620.25	\$529,573.64
\$377,363.25	\$10,736,835.22
\$1,069,268.25	\$6,123,333.34
\$7,842,909.67	\$7,842,909.67
\$193,048.25	\$953,909.85
\$274,976.75	\$2,498,666.01
\$634,149.75	\$6,614,999.16
\$617,262.25	\$2,181,371.95
\$362,647.00	\$9,429,726.67
\$452,343.75	\$2,236,159.64
\$1,774,972.75	\$23,739,910.77
\$756,222.25	\$11,956,818.11
\$317,735.75	\$8,409,521.83
\$3,197,817.00	\$60,290,175.70
\$589,904.50	\$3,071,686.07
\$428,990.75	\$682,066.20
\$1,428,055.25	\$10,444,727.09
\$2,390,401.50	\$11,722,671.29
\$31,368,767.07	\$30,368,767.07
\$569,108.75	\$4,492,644.66
\$731,132.25	\$5,192,473.85
\$1,460,286.25	\$6,264,160.34
\$542,088.75	\$8,260,222.80
\$612,307.189.00	\$4,517,089.69
\$1,676,108.50	\$24,552,078.42
\$123,520.00	\$1,479,825.71
\$333,166.25	\$1,746,189.18
\$860,828.25	\$4,493,820.65
\$756,174.00	\$14,930,504.34
\$136,644.00	\$712,762.17
\$183,108.75	\$4,550,390.77
\$152,952.50	\$1,156,467.59
\$909,030.00	\$5,153,600.86
\$1,098,990.25	\$14,282,379.57
\$2,042,808.50	\$16,681,053.41
\$1,473,651.50	\$3,737,428.37
\$365,879.75	\$3,226,939.16
\$418,327.50	\$1,321,190.35
\$277,292.75	\$668,419.13
\$250,514.00	\$4,198,116.51
\$102,772.50	\$1,524,720.43
\$177,077.50	\$9,439,213.23
\$714,244.75	\$4,403,761.67
\$761,433.25	\$7,556,837.05
\$327,135.00	\$895,835.44
\$384,504.25	\$16,361,451.14
\$35,753.25	\$588,367.09
\$2,000,396.75	\$19,874,081.80
\$751,107.75	\$4,648,495.02

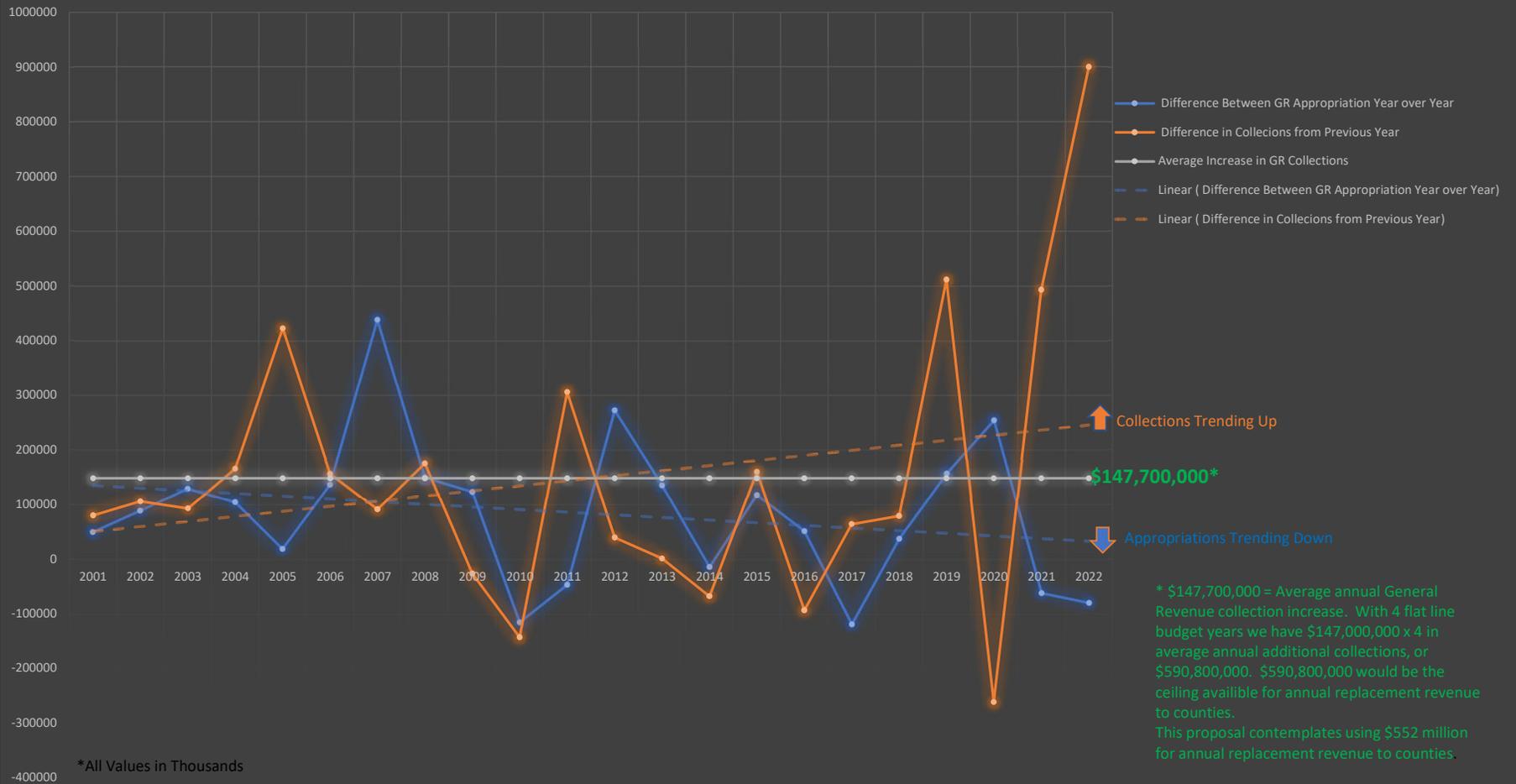
2021 Jail Bill + 2021 Assessment Plan	1 Million Dollar Minimum Plan	5 Year Highest Assessment Plan	County Replacement Revenue
\$3,530,515.01	\$3,982,636.26	\$3,008,541.03	\$3,982,636.26
\$19,758,657.41	\$17,952,968.16	\$17,382,027.54	\$19,758,657.41
\$6,927,994.72	\$7,424,085.10	\$7,424,085.10	\$7,424,085.10
\$2,886,186.46	\$3,437,702.71	\$2,722,786.50	\$3,437,702.71
\$11,934,678.90	\$12,612,513.65	\$11,667,191.31	\$12,612,513.65
\$28,946,159.29	\$27,552,213.05	\$27,552,213.05	\$28,946,159.29
\$621,473.79	\$1,443,624.29	\$610,695.14	\$1,443,624.29
\$1,225,193.89	\$1,529,573.64	\$661,230.30	\$1,529,573.64
\$11,114,198.47	\$12,915,191.60	\$12,915,191.60	\$12,915,191.60
\$7,192,601.59	\$7,842,909.67	\$7,842,909.67	\$7,842,909.67
\$1,146,958.10	\$1,953,909.85	\$1,265,805.14	\$1,953,909.85
\$2,773,642.76	\$3,498,666.01	\$2,575,505.48	\$3,498,666.01
\$7,249,148.91	\$7,614,999.16	\$7,229,169.57	\$7,614,999.16
\$2,798,634.20	\$3,181,371.95	\$2,300,539.06	\$3,181,371.95
\$9,792,373.67	\$10,625,300.03	\$10,625,300.03	\$10,625,300.03
\$2,688,503.39	\$3,236,159.64	\$2,346,308.28	\$3,236,159.64
\$25,514,883.54	\$25,633,504.24	\$25,633,504.24	\$25,633,504.24
\$12,713,040.36	\$13,516,200.29	\$13,516,200.29	\$13,516,200.29
\$9,121,257.58	\$9,409,521.83	\$8,695,014.51	\$9,409,521.83
\$63,487,992.70	\$64,919,554.68	\$64,919,554.68	\$64,919,554.68
\$3,661,590.57	\$5,241,467.26	\$5,241,467.26	\$5,241,467.26
\$11,056.95	\$2,066,066.20	\$1,163,377.54	\$1,682,066.20
\$11,872,782.34	\$12,026,805.40	\$12,026,805.40	\$12,026,805.40
\$14,113,072.79	\$14,508,588.19	\$14,508,588.19	\$14,508,588.19
\$30,981,107.82	\$31,368,767.07	\$30,774,611.34	\$31,368,767.07
\$5,061,753.41	\$5,492,644.66	\$5,069,345.80	\$5,492,644.66
\$5,086,668.70	\$5,355,536.45	\$5,192,473.85	\$5,355,536.45
\$9,724,446.59	\$9,264,160.34	\$8,628,140.03	\$9,724,446.59
\$6,802,311.55	\$8,235,439.06	\$8,235,439.06	\$8,235,439.06
\$5,824,278.69	\$5,628,016.31	\$5,628,016.31	\$5,824,278.69
\$26,228,186.92	\$30,834,041.10	\$30,834,041.10	\$30,834,041.10
\$1,603,345.71	\$2,479,825.71	\$2,128,633.59	\$2,479,825.71
\$2,079,355.43	\$2,746,189.18	\$1,847,146.01	\$2,746,189.18
\$5,354,648.90	\$5,493,820.65	\$5,275,872.76	\$5,493,820.65
\$15,686,678.34	\$17,252,993.53	\$17,252,993.53	\$17,252,993.53
\$849,406.17	\$1,712,762.17	\$744,130.44	\$1,712,762.17
\$4,733,499.52	\$12,039,599.65	\$12,039,599.65	\$12,039,599.65
\$1,309,420.09	\$2,156,467.59	\$1,206,732.80	\$2,156,467.59
\$6,062,630.86	\$6,153,600.86	\$5,293,006.99	\$6,153,600.86
\$15,381,369.82	\$16,978,415.45	\$16,978,415.45	\$16,978,415.45
\$18,723,861.91	\$19,355,529.76	\$19,355,529.76	\$19,355,529.76

Appendix Item Two

CY 2021	
Jail Invoice by Jurisdiction	
Jurisdiction	
Barbour County	\$ 547,878.75
Berkeley County	\$ 2,805,689.25
Boone County	\$ 620,302.00
Braxton County	\$ 448,483.75
Brooke County	\$ 322,165.25
Cabell County	\$ 2,525,839.25
Calhoun County	\$ 177,849.50
Clay County	\$ 695,620.25
Doddridge County	\$ 377,363.25
Fayette County	\$ 1,069,268.25
Gilmer County	\$ 193,048.25
Grant County	\$ 274,976.75
Greenbrier County	\$ 634,149.75
Hampshire County	\$ 617,262.25
Hancock County	\$ 362,647.00
Hardy County	\$ 452,343.75
Harrison County	\$ 1,774,972.75
Jackson County	\$ 756,222.25
Jefferson County	\$ 711,735.75
Kanawha County	\$ 3,197,817.00
Lewis County	\$ 589,904.50
Lincoln County	\$ 428,990.75
Logan County	\$ 1,428,055.25
Marion County	\$ 2,390,401.50
Marshall County	\$ 612,340.75
Mason County	\$ 569,108.75
McDowell County	\$ 731,132.25
Mercer County	\$ 1,460,286.25
Mineral County	\$ 542,088.75
Mingo County	\$ 1,307,189.00
Monongalia County	\$ 1,676,108.50
Monroe County	\$ 123,520.00
Morgan County	\$ 333,166.25

Nicholas County	\$ 860,828.25
Ohio County	\$ 756,174.00
Pendleton County	\$ 136,644.00
Pleasants County	\$ 183,108.75
Pocahontas County	\$ 152,952.50
Preston County	\$ 909,030.00
Putnam County	\$ 1,098,990.25
Raleigh County	\$ 2,042,808.50
Randolph County	\$ 1,473,651.50
Ritchie County	\$ 365,879.75
Roane County	\$ 418,327.50
Summers County	\$ 277,292.75
Taylor County	\$ 250,514.00
Tucker County	\$ 102,772.50
Tyler County	\$ 177,077.50
Upshur County	\$ 714,244.75
Wayne County	\$ 761,433.25
Webster County	\$ 327,135.00
Wetzel County	\$ 384,504.25
Wirt County	\$ 35,753.25
Wood County	\$ 2,000,396.75
Wyoming County	\$ 751,107.75
Grand Total	\$ 44,938,554.25

How to Replace County Revenue Without a Tax Increase



Talking Points on Potential Legislation

- 1A Talking Points on Potential Legislation for County Assessment Backfill.
- 1B Talking Points on Potential Legislation on Personal Income Tax Reduction.
- 2 Talking Points on Potential Legislation on Rebates for Personal Property Paid on 2020 Vehicle Assessments.
- 3 Talking Points on Potential Legislation on a Cost-of-Living Adjustment for Members of PERS and TERS.

Item No. One-A

Purpose of 1st Half of the Bill:

Codification of Backfill Revenue for Counties with the Potential Passage of Amendment 2.

Logistics of the Potential Bill:

1. A bill that anticipates the passage of Amendment 2. The bill would provide and codify replacement revenue for each county should Amendment Two pass and should the Legislature enact legislation repealing the personal property tax in the six categories of personal property listed below.
2. The bill would create a special revenue account that would contain an annual appropriation for replacement revenue. In addition to the appropriation the fund may be invested, and the funds do not revert to general revenue. The revenue amount would be determined as set forth below.
3. The replacement revenue is based upon three (3) scenarios. Each county would annually be appropriated in the base budget the highest amount among the three scenarios:
 - a. First Scenario (1): an amount based upon the highest assessment over the preceding five (5) years in each county within each of the six (6) categories of personal property tax.
 - b. Second Scenario (2): an amount based upon the highest assessment over the preceding five (5) years in each county within each of the six (6) categories of personal property tax. Replacement Revenue is calculated per rata for each individual county. A floor is established guaranteeing a minimum \$1 million dollar increase over the 2021 assessment amount.
 - c. Third Scenario (3): an amount calculated by adding together the counties 2021 Regional Jail Invoices and the 2021 assessed personal property values.
4. The six (6) categories of personal property are as follows:
 - **Machinery and Equipment:** Which includes machinery and tools.
 - **Furniture and Fixtures:** Which includes office desks, chairs/sofas, shelving, lights, etc.
 - **Leasehold Investments:** - Which is modifying a rental property you do not own to suit your needs by outfitting the property to meet your business needs.
 - **Computer Equipment**
 - **Inventory:** Which may include finished/manufactured products, automobile lots, and retail inventory.
 - **Vehicles:** Which includes personal motor vehicles, trucks, vans, ATVs, and motorcycles. This does not include airplanes, boats, and non-roadway vehicles.

5. Terminology

Total Assessment: This is the assessed value determined by the County Assessor used to determine the appropriate tax rate. This figure represents the highest possible amount a county could receive in personal property tax collections.

Proposed Revenue Replacement: This is an amount based one of three (3) scenarios. Each county would annually be appropriated in the base budget the highest amount among the three scenarios:

- a. First Scenario (1): an amount based upon the highest assessment over the preceding five (5) years in each county within each of the six (6) categories of personal property tax. The first scenario would affect the following counties:
- b. Second Scenario (2): an amount based upon the highest assessment over the preceding five (5) years in each county within each of the six (6) categories of personal property tax. Replacement Revenue is calculated per rata for each individual county. A floor is established guaranteeing a minimum \$1 million dollar increase over the 2021 assessment amount. The second scenario would affect the following counties:
- c. Third Scenario (3): an amount calculated by adding together the counties 2021 Regional Jail Invoices and the 2021 assessed personal property values. The third scenario would affect the following counties:

6. The bill will include a county-by-county calculation of the amount each county will receive as their annual appropriation. Listed below is that amount and, for comparison, the amount of their 2021 assessed value for personal property tax.

County	2021 Total Assessments	County Replacement Revenue	Highest Replacement Scenario – by number
BARBOUR	\$2,982,636.26	\$3,982,636.26	2
BERKELEY	\$16,952,968.16	\$19,758,657.41	3
BOONE	\$6,307,692.72	\$7,424,085.10	1
BRAXTON	\$2,437,702.71	\$3,437,702.71	2
BROOKE	\$11,612,513.65	\$12,612,513.65	2
CABELL	\$26,420,320.04	\$28,946,159.29	3
CALHOUN	\$443,624.29	\$1,443,624.29	2

CLAY	\$529,573.64	\$1,529,573.64	2
DODDRIDGE	\$10,736,835.22	\$12,915,191.60	1
FAYETTE	\$6,123,333.34	\$7,842,909.67	1
GILMER	\$953,909.85	\$1,953,909.85	2
GRANT	\$2,498,666.01	\$3,498,666.01	2
GREENBRIER	\$6,614,999.16	\$7,614,999.16	2
HAMPSHIRE	\$2,181,371.95	\$3,181,371.95	2
HANCOCK	\$9,429,726.67	\$10,625,300.03	1
HARDY	\$2,236,159.64	\$3,236,159.64	2
HARRISON	\$23,739,910.79	\$25,633,504.24	1
JACKSON	\$11,956,818.11	\$13,516,200.29	1
JEFFERSON	\$8,409,521.83	\$9,409,521.83	2
KANAWHA	\$60,290,175.70	\$64,919,554.68	1
LEWIS	\$3,071,686.07	\$5,241,467.26	1
LINCOLN	\$682,066.20	\$1,682,066.20	2
LOGAN	\$10,444,727.09	\$12,026,805.40	1
MARION	\$11,722,671.29	\$14,508,588.19	1
MARSHALL	\$30,368,767.07	\$31,368,767.07	2
MASON	\$4,492,644.66	\$5,492,644.66	2
MCDOWELL	\$4,355,536.45	\$5,355,536.45	2
MERCER	\$8,264,160.34	\$9,724,446.59	3
MINERAL	\$6,260,222.80	\$8,235,439.06	1
MINGO	\$4,517,089.69	\$5,824,278.69	3
MONONGALIA	\$24,552,078.42	\$30,834,041.10	1
MONROE	\$1,479,825.71	\$2,479,825.71	2
MORGAN	\$1,746,189.18	\$2,746,189.18	2
NICHOLAS	\$4,493,820.65	\$5,493,820.65	2
OHIO	\$14,930,504.34	\$17,252,993.53	1
PENDLETON	\$712,762.17	\$1,712,762.17	2
PLEASANTS	\$4,550,390.77	\$12,039,599.65	1
POCAHONTAS	\$1,156,467.59	\$2,156,467.59	2
PRESTON	\$5,153,600.86	\$6,153,600.86	2
PUTNAM	\$14,282,379.57	\$16,978,415.45	1
RALEIGH	\$16,681,053.41	\$19,355,529.76	1
RANDOLPH	\$3,737,428.37	\$5,211,079.87	3
RITCHIE	\$3,226,939.16	\$4,782,900.66	1
ROANE	\$1,321,190.35	\$2,321,190.35	2
SUMMERS	\$668,419.13	\$1,668,419.13	2
TAYLOR	\$4,198,116.51	\$5,424,885.41	1
TUCKER	\$1,524,720.43	\$2,524,720.43	2
TYLER	\$9,439,213.23	\$10,439,213.23	2

UPSHUR	\$4,403,761.67	\$5,403,761.67	2
WAYNE	\$7,556,837.05	\$11,278,553.98	1
WEBSTER	\$895,835.44	\$1,895,835.44	2
WETZEL	\$16,361,451.14	\$17,361,451.14	2
WIRT	\$588,367.09	\$1,588,367.09	2
WOOD	\$19,874,081.80	\$21,874,478.55	3
WYOMING	\$4,648,495.02	\$6,116,998.79	1
Totals	\$465,221,960.46	\$558,037,382.26	

Responsible Staff:

Jeff Johnson and Chris DeWitte

Item No. One-B

Purpose of 2nd Half of the Bill:

To provide for an incremental reduction in the personal income tax based upon increased sales tax collections.

Logistics of the Potential Bill:

1. This bill would provide a mechanism for a reduction in personal income tax. The reduction would be contingent upon the ratio of increased sales tax collections to the most recently enacted executive budget. To trigger a reduction in income tax the ratio of sales tax collections to that budget must increase by at least 5%.
2. The dollar-for-dollar reduction will be spread across all tax brackets proportionate to the percentage collected in each income tax bracket.
3. Once a reduction in the personal income tax occurs, the bill would only allow for increased income taxes upon further legislative action.
4. The bill would specify that any existing tax liabilities prior to the enactment of the bill would not be reduced or eliminated.
5. Reporting annually to the Joint Committee on Government and Finance detailing any changes to the personal income tax rate and increases in revenue attributable to increases in sales tax collections would be required by the bill.
6. There would be notice requirements to taxpayers about the current tax rate. This notice would be annually required.
7. The bill would grant rulemaking authority to the Tax Commissioner to effectuate the changes.
8. The bill would contain a provision that should Amendment Two fail to pass the initial reduction in the personal income tax would be 10%. Further reductions would be contingent upon the ratio of increased sales tax collections to the most recently enacted executive budget. To trigger a reduction in income tax the ratio of sales tax collections to that budget must increase by at least 5%.

Responsible Staff:

Jeff Johnson and Chris DeWitte

Item No. Two

Purpose of the Bill:

To offer a Refund or Rebate to Taxpayers for Payment of 2020 Personal Property on their Vehicle

Logistics of the Potential Bill:

1. The purpose of the bill would be to refund to every West Virginia taxpayer who has paid their 2020 personal property tax on their vehicle the amount they paid in personal property taxes for that vehicle for tax year 2020.
2. It would require the Executive Branch to create a system that allows taxpayers the ability to certify in some manner the amount paid on their 2020 tax ticket.
3. The refund would be effectuated by a Supplemental Appropriation that directs funds to be placed into a unique and newly created appropriation of the Governor's Contingency Fund.
4. Once the amount paid is certified by the taxpayer, the Executive Branch would issue a check in that amount as a refund to the taxpayer.
5. This would be a one-time refund for tax year 2020.
6. This would be made effective by September 1, 2022.

Responsible Staff:

Jeff Johnson and Chris DeWitte

Item No. Three

Purpose of the Bill:

To provide a benefit increase to certain members to PRS and TRS

Logistics of the Potential Bill:

Part 1 – Lift minimum monthly payment to \$1,000.00 for any retiree **who**:

- Is 70 years of age or older as of July 1, 2022;
- Has 25 or more of employment; **AND**
- Currently receives less than \$1,000/month.

Part 2 – One-time payment (“13th check”) to retirees **who**:

- A \$1,500 check would be issued to a retiree if:
 - They are 70 years of age or older as of July 1, 2022;
 - Have 20 or more years of employment; **AND**
 - Currently receive less than \$1,000/month.

TOTAL COST (per CPRB): \$26.5M

- All retirees who qualify for Part 1 would also receive Part 2, but not vice-versa.
- Both options have precedent in legislation, having occurred several times in the past 20 years.

Responsible Staff:

Phillip Childs

SB SABSTRACT FIN

SENATE COMMITTEE ON FINANCE
COUNSEL: J. Johnson

ABSTRACT
SENATE BILL NO.

BY: Senator Blair, Mr. President, and Senator Baldwin by request of the Executive

SHORT TITLE: Reducing Personal Income Tax

DATE INTRODUCED: July 25, 2022

CODE REFERENCE: West Virginia Code §11-21-4g – NEW.

PROPOSED LAW PRESENTED TO THE COMMITTEE: This bill would retroactively modify and reduce the rates for personal income tax. The reduction would be 10% for individuals, individuals filing joint returns, heads of household, estates and trusts, and married individuals filing separate returns. The bill also provides for a 10% reduction for Nonresident Composite and Withholding Obligations. These are nonresident individuals who are required to file a tax return. These would include partners in a partnerships or S corporations that do not reside in West Virginia. This would also include nonresident sales of real estate and lottery (gambling) winnings. The changes to the tax structure would be retroactive to January 1, 2022.

TITLE: OK

FISCAL NOTE:

GOVERNMENT AGENCIES AFFECTED: Department of Revenue

EFFECTIVE DATE: From passage

OTHER COMMITTEE REFERENCE AND/OR ACTION:

COMMENTS:

Governor's Personal Income Tax Reduction Plan

WV Median Individual Income = \$26,000

WV Median Household Income = \$48,000

	New	Old	Difference	Difference	Approximate 2022 Relief	Approximate Monthly Relief	Approximate Paycheck Relief (bi-monthly)	Approximate Paycheck Relief (Every 2 weeks)
\$10,000	\$200	\$300	33%	\$100	\$41.67	\$8.33	\$4.17	\$3.85
\$15,000	\$385	\$500	23%	\$115	\$47.92	\$9.58	\$4.79	\$4.42
\$20,000	\$570	\$700	19%	\$130	\$54.17	\$10.83	\$5.42	\$5.00
\$25,000	\$755	\$900	16%	\$145	\$60.42	\$12.08	\$6.04	\$5.58
\$30,000	\$965	\$1,125	14%	\$160	\$66.67	\$13.33	\$6.67	\$6.15
\$35,000	\$1,175	\$1,350	13%	\$175	\$72.92	\$14.58	\$7.29	\$6.73
\$40,000	\$1,385	\$1,575	12%	\$190	\$79.17	\$15.83	\$7.92	\$7.31
\$45,000	\$1,660	\$1,875	11%	\$215	\$89.58	\$17.92	\$8.96	\$8.27
\$50,000	\$1,935	\$2,175	11%	\$240	\$100.00	\$20.00	\$10.00	\$9.23
\$55,000	\$2,210	\$2,475	11%	\$265	\$110.42	\$22.08	\$11.04	\$10.19
\$60,000	\$2,485	\$2,775	10%	\$290	\$120.83	\$24.17	\$12.08	\$11.15
\$65,000	\$2,784	\$3,100	10%	\$316	\$131.67	\$26.33	\$13.17	\$12.15
\$70,000	\$3,083	\$3,425	10%	\$342	\$142.50	\$28.50	\$14.25	\$13.15
\$75,000	\$3,382	\$3,750	10%	\$368	\$153.33	\$30.67	\$15.33	\$14.15
\$80,000	\$3,681	\$4,075	10%	\$394	\$164.17	\$32.83	\$16.42	\$15.15
\$85,000	\$3,980	\$4,400	10%	\$420	\$175.00	\$35.00	\$17.50	\$16.15
\$90,000	\$4,279	\$4,725	9%	\$446	\$185.83	\$37.17	\$18.58	\$17.15
\$95,000	\$4,578	\$5,050	9%	\$472	\$196.67	\$39.33	\$19.67	\$18.15
\$100,000	\$4,877	\$5,375	9%	\$498	\$207.50	\$41.50	\$20.75	\$19.15
\$105,000	\$5,176	\$5,700	9%	\$524	\$218.33	\$43.67	\$21.83	\$20.15
\$110,000	\$5,475	\$6,025	9%	\$550	\$229.17	\$45.83	\$22.92	\$21.15
\$115,000	\$5,774	\$6,350	9%	\$576	\$240.00	\$48.00	\$24.00	\$22.15
\$120,000	\$6,073	\$6,675	9%	\$602	\$250.83	\$50.17	\$25.08	\$23.15
\$125,000	\$6,372	\$7,000	9%	\$628	\$261.67	\$52.33	\$26.17	\$24.15
\$130,000	\$6,671	\$7,325	9%	\$654	\$272.50	\$54.50	\$27.25	\$25.15
\$135,000	\$6,970	\$7,650	9%	\$680	\$283.33	\$56.67	\$28.33	\$26.15
\$140,000	\$7,269	\$7,975	9%	\$706	\$294.17	\$58.83	\$29.42	\$27.15
\$145,000	\$7,568	\$8,300	9%	\$732	\$305.00	\$61.00	\$30.50	\$28.15
\$150,000	\$7,867	\$8,625	9%	\$758	\$315.83	\$63.17	\$31.58	\$29.15

ESTIMATED BRACKET IMPACT OF PROPOSED PERSONAL INCOME TAX RATE REDUCTION

Based on Tax Year 2019 return data

	Returns	Current Rates	Proposed Rates
Returns with Taxable Income			
Resident	636,267	3.00%	2.00%
Non-Resident	79,833	4.00%	3.70%
Total	716,100	4.50%	4.20%
		6.00%	5.50%
		6.50%	5.98%

These calculations include the estimated impact of the Family Tax Credit

USING FY2023 ESTIMATE AS BASE

RESIDENTS	Return Count	Estimated			% Change
		Current Tax Rates	New Tax Rates	Change in Tax	
Taxable Income Brackets					
Less than \$10,000	65,923	\$ 5,252,298	\$ 3,493,489	\$ (1,758,809)	-33.49%
At least \$10,000 but less than \$25,000	151,650	\$ 97,426,722	\$ 78,049,004	\$ (19,377,719)	-19.89%
At least \$25,000 but less than \$40,000	107,252	\$ 164,622,843	\$ 142,141,331	\$ (22,481,512)	-13.66%
At least \$40,000 but less than \$60,000	98,977	\$ 266,019,054	\$ 236,498,569	\$ (29,520,485)	-11.10%
At least \$60,000	212,901	\$ 1,856,407,813	\$ 1,689,873,941	\$ (166,533,872)	-8.97%
Resident Total	636,703	\$ 2,389,728,731	\$ 2,150,056,335	\$ (239,672,396)	-10.03%

NON-RESIDENTS	Return Count	Estimated			% Change
		Current Tax Rates	New Tax Rates	Change in Tax	
Taxable Income Brackets					
Less than \$10,000	5,470	\$ 209,288	\$ 137,653	\$ (71,635)	-34.23%
At least \$10,000 but less than \$25,000	13,034	\$ 3,289,913	\$ 2,611,704	\$ (678,209)	-20.61%
At least \$25,000 but less than \$40,000	9,094	\$ 4,737,415	\$ 4,069,251	\$ (668,164)	-14.10%
At least \$40,000 but less than \$60,000	9,212	\$ 8,035,661	\$ 7,126,352	\$ (909,308)	-11.32%
At least \$60,000	42,587	\$ 148,998,992	\$ 135,798,705	\$ (13,200,287)	-8.86%
Non-resident Total	79,397	\$ 165,271,269	\$ 149,743,665	\$ (15,527,604)	-9.40%

Total Resident & Non-Resident	716,100	\$ 2,555,000,000	\$ 2,299,800,000	(\$255,200,000)	-9.99%
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