

IN THE COUNTY COMMISSION OF WOOD COUNTY, WEST VIRGINIA

1 COURT SQUARE, SUITE 203
PARKERSBURG, WV 26101

IN RE: MINUTES OF MEETING HELD
TUESDAY, APRIL 20, 2021

PRESENT: DAVID BLAIR COUCH, PRESIDENT
ROBERT K. TEBAY, COMMISSIONER
JAMES E. COLOMBO, COMMISSIONER

At 9:00 A.M., the County Commission of Wood County met in Special Session.

AGENDA AND DISCUSSION ITEMS

At 9:00 A.M., the County Commission, upon a motion made by Robert K. Tebay, seconded by James E. Colombo and made unanimous by David Blair Couch, Ordered the Estimate and Rate of Levy proposed be approved. (Order)

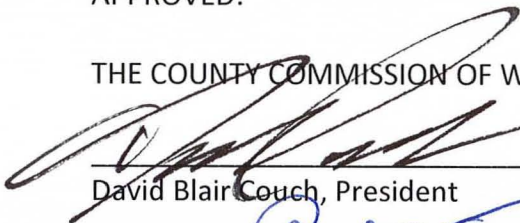
Having no scheduled appointments or business to attend to, the County Commission adjourned at 9:05 A.M.

ORDERS APPROVED AND ATTACHED TO THESE MINUTES

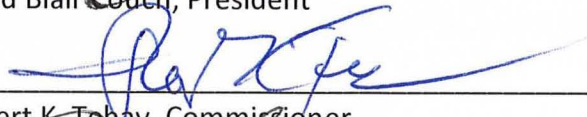
Levy Order

APPROVED:

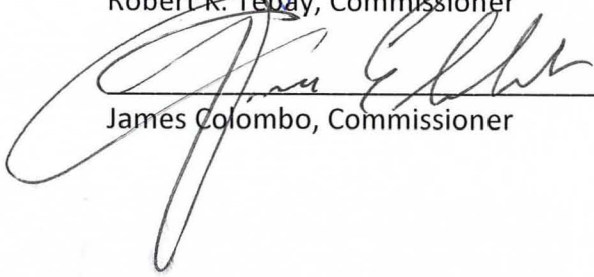
THE COUNTY COMMISSION OF WOOD COUNTY



David Blair Couch, President



Robert K. Tebay, Commissioner



James Colombo, Commissioner

APRIL 20, 2021

IN THE COUNTY COMMISSION OF WOOD COUNTY, WEST VIRGINIA

IN RE: LEVY ORDER FOR THE FISCAL YEAR 2021/2022

ORDER

On this date, the County Commission of Wood County, upon a motion made by Robert K. Tebay, seconded by James E. Colombo and made unanimous by David Blair Couch, having ascertained that the net amount to be raised by the Levy of Taxes for the Current Year for the General County Fund purposes will be thirteen million nine hundred forty-eight thousand eight dollars and 00/100ths cents (\$13,948,008.00) for the Current according to the estimate and entered of record on the 31rd day of March, 2021. Said estimate having been published as required by law, and no one appearing to oppose this Commission or to take exception thereto, and the Office of the State Auditor, Chief Inspection Division, having heretofore by a letter received by this Commission dated April 9, 2021 giving Notice of Conditional Approval of the Levy Estimate as submitted, it is therefore ORDERED that said Estimate and Rate of Levy proposed therein, be approved and the following levies be laid on each One Hundred Dollars valuation of each class of Property:

13.64 of Class I Property

27.28 of Class II Property

54.56 of Class III Property

54.56 of Class IV Property

Furthermore, the Commission has ascertained that the net amount to be raised by the Excess Levy of Taxes for the use of the Wood County/Parkersburg Libraries as approved by the voters of Wood County during the May 10, 2016 election will be five-hundred sixty-four thousand three-hundred sixty-two dollars and 00/100th cent (\$564,362.00). It is therefore ORDERED that said Estimate and Rate Levy proposed therein, be approved and the following levies be laid on each One Hundred Dollars valuation of each class of Property:

.54 of Class I Property

1.08 of Class II Property

2.16 of Class III Property

2.16 of Class IV Property

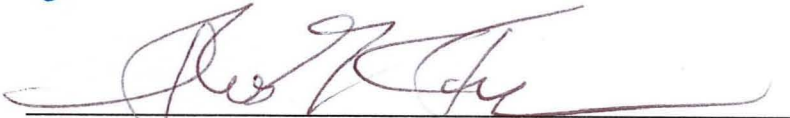
For the purpose of the aforesaid, being based upon the raised assessment thereon, the Levy Order and the Levy Rate Sheets are attached to this Order and should be made a part thereof.

APPROVED:

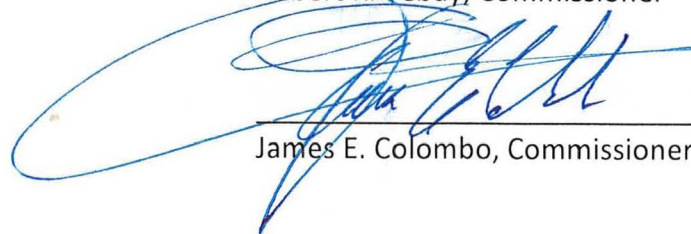
THE COUNTY COMMISSION OF WOOD COUNTY



David Blair Couch, President



Robert K. Tebay, Commissioner



James E. Colombo, Commissioner

**WOOD COUNTY, WEST VIRGINIA
LEVY PAGE
REGULAR CURRENT EXPENSE LEVY
2021 - 2022**

Current Year	Column E Certificate of Valuation Assessed Value for Tax Purposes	Levy Rate/\$100	Taxes Levied
Class I			
Personal Property	\$ _____	13.64	\$ _____
Public Utility	_____		_____
Total Class I	\$ _____		\$ _____
Class II			
Real Estate	\$ 2,116,073,410	27.28	\$ 5,772,648
Personal Property	7,104,140		19,380
Total Class II	\$ 2,123,177,550		\$ 5,792,028
Class III			
Real Estate	\$ 265,559,300	54.56	\$ 1,448,892
Personal Property	518,991,407		2,831,617
Public Utility	131,308,587		716,420
Total Class III	\$ 915,859,294		\$ 4,996,929
Class IV			
Real Estate	\$ 473,577,260	54.56	\$ 2,583,838
Personal Property	328,270,639		1,791,045
Public Utility	87,489,469		477,343
Total Class IV	\$ 889,337,368		\$ 4,852,226
Total Value & Projected Revenue	\$ 3,928,374,212		\$ 15,641,183
Less Delinquencies, Exonerations & Uncollectable Taxes		7.00%	1,094,883
Less Tax Discounts		2.00%	290,926
Less Allowance for Tax Increment Financing - see worksheet (Subtracted from regular current expense taxes levied only)		22,713
Total Projected Property Tax Collection		14,232,661
Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)		2.00%	284,653
Net Amount to be Raised by Levy of Property Taxes For Budget Purposes (Transfer amount to Worksheet GCRV - Account No. 301-01)			\$ 13,948,008

**WOOD COUNTY, WEST VIRGINIA
EXCESS LEVY PAGE**

Name: Library Levy
2021 - 2022

	Column E Certificate of Valuation <u>Assessed Value for Tax Purposes</u>	<u>Levy</u> <u>Rate/\$100</u>	<u>Taxes</u> <u>Levied</u>
Current Year			
Class I			
Personal Property	\$ _____	0.54	\$ _____ 0
Public Utility	_____		_____ 0
Total Class I	\$ _____		\$ _____ 0
Class II			
Real Estate	\$ 2,116,073,410	1.08	\$ 228,536
Personal Property	7,104,140		767
Total Class II	\$ 2,123,177,550		\$ 229,303
Class III			
Real Estate	\$ 265,559,300	2.16	\$ 57,361
Personal Property	518,991,407		112,102
Public Utility	131,308,587		28,363
Total Class III	\$ 915,859,294		\$ 197,826
Class IV			
Real Estate	\$ 473,577,260	2.16	\$ 102,293
Personal Property	328,270,639		70,906
Public Utility	87,489,469		18,898
Total Class IV	\$ 889,337,368		\$ 192,097
Total Value & Projected Revenue	\$ 3,928,374,212		619,226
Less Delinquencies, Exonerations & Uncollectable Taxes		7.00%	43,346
Less Tax Discounts		2.00%	11,518
Net Amount to be Raised by Levy For Budget Purposes:		564,362
Included in the General Fund "Yes or No"			yes
EXCESS LEVY REPORTED ON GENERAL FUND REVENUE SUMMARY PAGE IN ACCOUNT # 301-90:			\$ 564,362



State of West Virginia

John B. McCuskey
State Auditor

Office of the State Auditor
Local Government Services
200 West Main Street
Clarksburg, West Virginia 26301

Toll Free: (877) 982-9148
Telephone: (304) 627-2415
Fax: (304) 340-5090
www.wvsao.gov

April 9, 2021

NOTICE OF A CONDITIONAL APPROVAL OF THE LEVY ESTIMATE (BUDGET)

TO: Wood County Commission

In accordance with the provisions of Chapter 11, Article 8, of the West Virginia Code, as amended, the State Auditor of West Virginia hereby conditionally approves your Levy Estimate (Budget) for the fiscal year beginning July 1, 2021.

I find that any levy rates to be imposed in excess of those prescribed by the West Virginia Constitution were legally authorized by a vote of the people.

**HOWEVER, THE FOLLOWING COMMENTS ARE MADE BASED ON AN
AUDIT AND REVIEW OF THE BUDGET DOCUMENT BY THIS OFFICE.**

In processing your budget, we have noted that you allocated \$900,000 to account 299 which appears to be an understated amount. The proposed budget is published to inform the citizens of the financial position of your entity. Withholding or under estimating revenues is understating the financial condition of your county. You should reflect the actual amount that you can conservatively expect to carry over and include that amount in fund balance accounts as well as in the expenditure account to which the funds should be allocated.

Please take whatever corrective action is necessary to remedy these problems and notify this office of your intentions.

With this written approval, the levying body shall meet on the third Tuesday in April (April 20) to hear and consider any objections and to officially adopt the levy rates for property taxation. The clerk/recording officer, within three days of such meeting, shall prepare and forward to the State Auditor the officially adopted levy rates and levy order.

If you have any questions, please do not hesitate to contact me at 304- 627-2415 or 1-877-982-9148 extension 5114, Shellie Humphrey extension 5119, Tiffany Hess extension 5118 or Rebecca Clise extension 5101.

Sincerely,
John B. McCuskey
WV State Auditor



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

Mark
1000 County 12:52:17 PM
Instrument No 9824752
Date Recorded 04/20/2021
Document Type 000
Pages Recorded 5
Book-Page 75-404