

**STATE OF WEST VIRGINIA, COUNTY OF UPSHUR, CITY OF BUCKHANNON, TO WIT:**

A special meeting of the Buckhannon City Council was held on Tuesday, April 17, 2018 at 9:00am in City Hall; As per WV Code 11-8-10a, the purpose of the meeting is to lay the levy of the property tax rates for the next fiscal year 2018-19 and to hear any objections. The following were in attendance:

Mayor	David McCauley	Present
Recorder	Susan Aloï	Present
Council Member	Mary Albaugh	Present
Council Member	Pam Cuppari	Absent
Council Member	CJ Rylands	Present
Council Member	Robbie Skinner	Present
Council Member	David Thomas	Present
Assistant Recorder & Director of Finance	Amberle Jenkins	Present

No news media was present.

**Meeting Agenda Posted 03-16-18**

***Lay the Levy: City Council of Buckhannon - 9:00 am in Council Chambers Special Meeting Agenda for Tuesday, April 17, 2018***

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**A. Call to Order**

- A.1 Moment of Silence
- A.2 Pledge to the Flag of the United States of American

**B. Lay the Levy**

B.1 Third Tuesday in April: All Levy Estimate (Budgets) must be finally approved by the state auditor's office no later than the third Tuesday in April. Council will reconvene on the third Tuesday in April to hear and consider any objections made orally or in writing by the prosecutor, state auditor or his representative, or by any taxpayer. Council shall consider the proposed original estimate and the proposed rates of levy and if the objections are well taken, council shall correct the estimate and levy. "No such estimate and levy, however, shall be entered until the same shall have first been approved, in writing by the state auditor." The recorder enters the estimate and levy, the order of the council's approval, and written approval of the state auditor in the proper record book.  
*W.Va. Code § 11-8-10a*

**C. Adjournment**

Posted 03-16-2018

Mayor McCauley called the meeting to order, followed by a moment of silence and pledge to the US Flag.

The budget for the fiscal year 2018-19 was published in the local newspaper on March 21, 2018. The Budget was adopted by City Council in March 15, 2018.

**The following Notice of Approval of the Levy Estimate (Budget) was received from the WV State Auditor's Office:**



State of West Virginia  
John B. McCuskey

State Auditor

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

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

March 27, 2018

NOTICE OF APPROVAL OF THE LEVY ESTIMATE  
(BUDGET)

To: Municipality of Buckhannon

In accordance with the provisions of Chapter 11, Article 8, of the West Virginia Code, as amended, the State Auditor of West Virginia hereby approves your Levy Estimate (Budget) for the fiscal year beginning July 1, 2018.

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.

With this written approval, the levying body shall meet on the third Tuesday in April (April 17) 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 3114, Shellie Humphrey extension 5119, Tiffany Hess extension 5118 or Karen Drain extension 5101.

Sincerely,  
John B. McCuskey  
WV State Auditor

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

The following Levy Order and Rate Sheet were presented:

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MUNICIPALITY OF BUCKHANNON, WEST VIRGINIA  
LEVY ORDER AND RATE SHEET  
2018 - 2019

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

SIGNATURE: \_\_\_\_\_

Municipal Clerk or Recorder

Current Year	Column E Certificate of Valuation Assessed Value for Tax Purposes	Levy Rate/\$100	Taxes Levied
<b>Class I</b>			
Personal Property	\$ 0	12.500	\$ 0
Public Utility	0		0
<b>Total Class I</b>	\$ 0		\$ 0
<b>Class II</b>			
Real Estate	\$ 71,769,330	25.000	\$ 179,423
Personal Property	278,486		696
<b>Total Class II</b>	\$ 72,047,816		\$ 180,119
<b>Class IV</b>			
Real Estate	\$ 81,634,870	50.000	\$ 408,174
Personal Property	43,578,686		217,893
Public Utility	13,878,415		69,392
<b>Total Class IV</b>	\$ 139,091,971		\$ 695,459
<b>Total Value &amp; Projected Revenue</b>	\$ 211,139,787		\$ 875,578
Less Delinquencies, Exonerations & Uncollectable Taxes		2.50%	21,889
Less Tax Discounts		1.00%	8,537
Less Allowance for Tax Increment Financing - see worksheet (Subtracted from regular current expense taxes levied only)			0
<b>Total Projected Property Tax Collection</b>			<b>845,152</b>
Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)		2.00%	16,903
<b>Net Amount to be Raised by Levy of Property Taxes For Budget Purposes</b>			<b>\$ 828,249</b>

MUNICIPALITY OF BUCKHANNON, WEST VIRGINIA  
 LEVY ORDER AND RATE SHEET SUPPLEMENT  
 Charles Gibson Library  
 2018 - 2019

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

SIGNATURE: \_\_\_\_\_

Municipal Clerk or Recorder			
Column E			
	Certificate of Valuation	Levy	Taxes
	<u>Assessed Value for Tax Purpose</u>	<u>Rate/\$100</u>	<u>Levied</u>
<b>Current Year</b>			
<b>Class I</b>			
Personal Property	\$ 0	1.500	\$ 0
Public Utility	0		0
<b>Total Class I</b>	<u>\$ 0</u>		<u>\$ 0</u>
<b>Class II</b>			
Real Estate	\$ 71,769,330	3.000	\$ 21,531
Personal Property	278,486		84
<b>Total Class II</b>	<u>\$ 72,047,816</u>		<u>\$ 21,615</u>
<b>Class IV</b>			
Real Estate	\$ 81,634,870	6.000	\$ 48,981
Personal Property	43,578,686		26,147
Public Utility	13,878,415		8,327
<b>Total Class IV</b>	<u>\$ 139,091,971</u>		<u>\$ 83,455</u>
<b>Total Value &amp; Projected Rev.</b>	<u>\$ 211,139,787</u>		<u>\$ 105,070</u>
Less Delinquencies, Exonerations & Uncollectable Taxes		2.50% . . .	<u>2,627</u>
Less Tax Discounts		1.00% . . .	<u>1,024</u>
<b>Net Amount to be Raised by Levy For Budget Purposes:</b>			<u>\$ 101,419</u>

**A motion was made by Council Skinner/Thomas to approve the Levy Order and Rate Sheets as presented. Motion carried.**

**There being no further business to be transacted, motion Aloi/Thomas, the meeting was adjourned at 9:03 a.m. Motion carried.**

**Mayor David McCauley** \_\_\_\_\_

**Recorder Amberle Jenkins** \_\_\_\_\_