LEGAL ADVERTISEMENTS

SCHEDULE OF PROPOSED LEVY RATES
HAMPSHIRE COUNTY BOARD OF EDUCATION
For the Fiscal Year Ended June 30, 2026

The following is a true copy from the record of orders entered by HAMPSHIRE COUNTY BOARD OF EDUCATION on the 17th day of March 2025:

	Column E Certificate of Valuation Assessed Value For Tax Purposes	Current Expense Levy Levy Rate/$100	Taxes Levied
Class I			
Personal Property	$ -	19.40	$ -
Public Utilities	-		-
Total Class I	-		-
Class II			
Real Estate	941,680,680	38.80	3,653,721
Personal Property	4,996,770		19,387
Total Class II	946,677,450		3,673,108
Class III			
Real Estate	274,751,800	77.60	2,132,074
Personal Property	169,289,698		1,313,688
Public Utilities	195,239,118		1,515,056
Total Class III	639,280,616		4,960,818
Class IV			
Real Estate	31,472,640	77.60	244,228
Personal Property	15,028,875		116,624
Public Utilities	7,451,021		57,820
Total Class IV	53,952,536		418,672
Total Assessed Valuation and Projected Gross Tax Collections	**$1,639,910,602**		**$ 9,052,598**
Less Allowance for Uncollectibles, Exonerations & Delinquencies		5.00%	(452,630)
Less Allowance for Tax Discounts		2.00%	(171,999)
Less Allowance for Tax Increment Financing – see worksheet (Subtracted from regular current expense tax levy only)			-
Net Projected Tax Collections, before allowance for Assessor's Valuation Fund			8,427,969
Less – Allowance for Assessor's Valuation Fund (Subtracted from regular current expense tax levy only)		2.00%	(168,559)
Projected Net Taxes to be Collected			**$ 8,259,410**

Note: Copies of all approved excess and/or bond levy orders and certified copies of the canvass of votes must be on file with the State Auditor's Office and the State Department of Education before excess or bond levy rates can be approved.

SIGNED THIS 17TH DAY OF MARCH, 2025 BY
Jeffrey Pancione
SECRETARY OF THE BOARD OF EDUCATION

3-26-2c

Fiscal Year July 1, 2025 - June 30, 2026
Levy Estimate - Budget Document

STATE OF WEST VIRGINIA
MUNICIPALITY OF CAPON BRIDGE, WEST VIRGINIA

In accordance with WV Code §11-8-14, as amended, the Council proceeded to make an estimate of the amounts necessary to be raised by a levy of taxes for the current fiscal year, and does determine and estimate the several amounts to be as follows:

The amount due and the amount that will become due and collectible from every source during the fiscal year INCLUDING THE LEVY OF TAXES, is as follows:

REVENUE SOURCE	
Unassigned Fund Balance	$ 40,000
Property Taxes - Current Expense	87,781
Tax Loss Restoration	200
Gas & Oil Severance Tax	2,000
Excise Tax on Utilities	7,200
Wine & Liquor Tax	5,100
Hotel Occupancy Tax	15,755
Fines, Fees & Court Costs	12,000
Licenses	5,000
Building Permit Fees	550
IRP Fees (Interstate Registration Plan)	10,000
Police Protection Fees	10,200
Contributions from other Funds	11,331
Gaming Income	10,700
Interest Earned on Investments	300
Refunds	1,000
Accident Reports	50
Video Lottery (LVL)	700
TOTAL ESTIMATED REVENUE (GENERAL FUND)	$ 219,867

COAL SEVERANCE TAX FUND REVENUE SOURCE	
Assigned Fund Balance (Coal Fund Only)	$ 9,451
Coal Severance Tax	1,400
TOTAL ESTIMATED REVENUE (COAL SEVERANCE FUND)	$ 10,851

ESTIMATED CURRENT EXPENDITURES	General Fund	Coal Severance Fund
Mayor's Office	6,459	-
City Council	5,113	-
Recorder's Office	1,800	-
Treasurer 's Office	15,497	-
City Clerk's Office	47,635	-
Police Judge's Office	10,465	-
City Attorney	5,000	-
City Auditor	3,100	-
Personnel Office	100	-
Enforcement Agency	500	-
Custodial	800	-
Regional Development Authority	420	-
Elections	50	-
City Hall	12,536	-
Public Works Department	31,683	-
Police Department	36,228	10,851
Streets and Highways	16,000	-
Street Lights	9,105	-
Signs and Signals	120	-
Snow Removal	500	-
Garbage Department	1,000	-
Parks & Recreation	5,878	-
Visitors Bureau	7,878	-
TOTAL ESTIMATED EXPENDITURES	$ 219,867	$ 10,851

MUNICIPALITY OF CAPON BRIDGE, WEST VIRGINIA
Regular Current Expense Levy
FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026

	Certificate of Valuation Assessed Value For Tax Purposes	Levy Rate/$100	Taxes Levied
CLASS I			
Personal Property	$ 0	12.07	$ 0
Public Utility	0		0
Total Class I	$ 0		$ 0
Class II			
Real Estate	$ 1,967,320	24.14	$ 28,889
Personal Property	136,794		330
Total Class II	$ 12,104,114		$ 29,219
Class IV			
Real Estate	$ 7,435,070	48.28	$ 35,897
Personal Property	4,851,988		23,425
Public Utility	1,588,688		7,670
Total Class IV	$ 13,875,746		$ 66,992
Total Value & Projected Revenue	$ 25,979,860		$ 96,211
Less Delinquencies, Exonerations & Uncollectible Taxes		5.00%	4,811
Less Tax Discounts (use Total Projected Revenue to calculate)		2.00%	1,828
Less Allowance for Tax Increment Financing (if Applicable)			0
Total Projected Property Tax Collection			$ 89,572
Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)		2.00%	1,791
Net Amount to be Raised by Levy of Property Taxes			$ 87,781

STATE OF WEST VIRGINIA
COUNTY OF HAMPSHIRE
MUNICIPALITY OF CAPON BRIDGE, WV

I, Laura Turner, Mayor of said municipality, do hereby certify that the foregoing are true copies from the record of the orders made and entered by the council of the said municipality on 11th day of March, 2025.

Laura Turner
Mayor

4-2-2c

FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026
LEVY ESTIMATE - BUDGET DOCUMENT

STATE OF WEST VIRGINIA
MUNICIPALITY OF ROMNEY, WEST VIRGINIA

In accordance with Code §11-8-14, as amended, the Council proceeded to make an estimate of the amounts necessary to be raised by levy of taxes for the current fiscal year, and does determine and estimate the several amounts to be as follows:

The amount due and the amount that will become due and collectible from every source during the fiscal year INCLUDING THE LEVY OF TAXES, is as follows:

REVENUE SOURCE	
Assigned Fund Balance (General Fund only)	30,000
Unassigned Fund Balance	200,00
Property Taxes - Current Expense	250,966
Supplemental Taxes	26,000
Tax Loss Restoration	150
Tax Penalties, Interest & Publication Fees	2,000
Gas & Oil Severance Tax	8,000
Excise Tax on Utilities	85,000
Wine and Liquor Tax	18,000
Animal Control Tax	1,000
Sales Tax	400,000
Fines, Fees and Court Costs	50,000
Licenses	26,000
Building Permit Fees	6,000
Franchise Fees	9,000
IRP Fees (Interstate Registration Plan)	15,000
Parks & Recreation	15,000
Municipal Service Fees	28,000
Police Protection Fees	30,000
Street Fees	56,000
Federal Payment in Lieu of Taxes	8,000
Gaming Income	10,000
Interest Earned on Investments	15,000
Video Lottery (LVL)	2,000
Miscellaneous Revenues (provide details on 'Explanations' tab)	30,000
TOTAL ESTIMATED REVENUE (GENERAL FUND)	$ 1,321,116

COAL SEVERANCE TAX FUND REVENUE SOURCE	
Assigned Fund Balance (Coal Fund Only)	$ 100
Coal Severance Tax	6,000
TOTAL ESTIMATED REVENUE (COAL SEVERANCE FUND)	$ 6,100

ESTIMATED CURRENT EXPENDITURES	General Fund	Coal Severance Fund
Zoning Board	20,301	-
Mayor's Office	7,000	-
City Council	13,000	-
Recorder's Office	2,500	-
City Clerk's Office	77,000	-
Police Judge's Office	10,000	-
Regional Development Authority	4,000	-
Elections	1,200	
City Hall	215,000	3,050
Contingencies	10,000	-
Police Department	461,300	-
Streets and Highways	485,315	-
Parks & Recreation	14,500	3,050
TOTAL ESTIMATED EXPENDITURES	$ 1,321,116	$ 6,100

MUNICIPALITY OF ROMNEY, WEST VIRGINIA
Regular Current Expense Levy
FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026
CERTIFICATE OF VALUATION

	Assessed Value For Tax Purposes	Levy Rate/$100	Taxes Levied
CLASS I			
Personal Property	$ 0	12.50	$ 0
Public Utility	0		0
TOTAL CLASS I	$ 0		$ 0
Class II			
Real Estate	$ 29,841,690	25.00	$ 74,604
Personal Property	31,746		79
TOTAL CLASS II	$ 29,873,436		$ 74,683
Class IV			
Real Estate	$ 24,037,570	50.00	$ 120,188
Personal Property	10,176,887		50,884
Public Utility	5,862,333		29,312
TOTAL CLASS IV	$ 40,076,790		$ 200,384
TOTAL VALUE & PROJECTED REVENUE	$ 69,950,226		$ 275,067
Less Delinquencies, Exonerations & Uncollectible Taxes		5.00%	13,753
Less Tax Discounts (use Total Projected Revenue to calculate)		2.00%	5,226
Less Allowance for Tax Increment Financing (if Applicable)			0
TOTAL PROJECTED PROPERTY TAX COLLECTION			$ 256,088
Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)		2.00%	5,122
Net Amount to be Raised by Levy of Property Taxes			$ 250,966

STATE OF WEST VIRGINIA
COUNTY OF HAMPSHIRE
MUNICIPALITY OF ROMNEY, WV

I, Susan E. Alkire, Recording Officer of said municipality, do hereby certify that the foregoing are true copies from the record of the orders made and entered by the council of the said municipality on the 17th day of March, 2025.

Susan E. Alkire
Town Recorder

3-26-2c

SCHEDULE OF PROPOSED LEVY RATES
HAMPSHIRE COUNTY BOARD OF EDUCATION
For the Fiscal Year Ended June 30, 2026

The following is a true copy from the record of orders entered by HAMPSHIRE COUNTY BOARD OF EDUCATION on the 17th day of March 2025:

	Excess Levy Levy Rates/$100	Excess Levy Taxes Levied	Permanent Improvement Levy Rates/$100	Permanent Improvement Taxes Levied	Bond Levy Levy Rates/$100	Bond Levy Taxes Levied
Class I						
Personal Property	-	$ -	-	$ -	6.59	$ -
Public Utilities		-		$ -		-
Total Class I		-		$ -		-
Class II						
Real Estate	-	-	-	$ -	13.18	1,241,135
Personal Property		-		$ -		6,586
Total Class II		-		$ -		1,247,721
Class III						
Real Estate	-	-	-	$ -	26.36	724,246
Personal Property		-		$ -		446,248
Public Utilities		-		$ -		514,650
Total Class IIII		-		$ -		1,685,144
Class IV						
Real Estate	-	-	-	$ -	26.36	82,962
Personal Property		-		$ -		39,616
Public Utilities		-		$ -		19,641
Total Class IV		-		$ -		142,219
Total Assessed Valuation and Projected Gross Tax Collections		**$ -**		**$ -**		**$ 3,075,084**
Less Allowance for Uncollectibles, Exonerations & Delinquencies	**5.00%**	-	**5.00%**	-	**4.71%**	**$ 144,884**
Less Allowance for Tax Discounts	**2.00%**	-	**2.00%**	-		
Less Allowance for Tax Increment Financing see worksheet P/I				-		
Net Projected Tax Collections, before Assessor's Fund				-		
Less – Allowance for Assessor's Valuation Fund				-		
Projected Net Taxes to be Collected		**$ -**		**$ -**		**$ 2,930,200**
Total Projected Net Taxes from Regular and Excess Levies		**$ 8,259,410**				

SIGNED THIS 17TH DAY OF MARCH, 2025 BY
Jeffrey Pancione
SECRETARY OF THE BOARD OF EDUCATION

3-26-2c