

# RATES OF LEVY

STATE, COUNTY, SCHOOL AND MUNICIPAL



2007 TAX YEAR  
FISCAL YEAR ENDING  
June 30, 2008

GLEN B. GAINER III  
WEST VIRGINIA STATE AUDITOR

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**STATE, COUNTY, SCHOOL AND MUNICIPAL**  
**2007 TAX YEAR**  
**FISCAL YEAR ENDING JUNE 30, 2008**

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**WEST VIRGINIA STATE AUDITOR**

**ORA L. ASH**  
**DIRECTOR**  
**LOCAL GOVERNMENT SERVICES**

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# CLASSIFICATION OF PROPERTY

For ad valorem tax purposes, property is classified as follows:

- Class I All tangible personal property employed exclusively in agriculture, including horticulture and grazing; all products of agriculture, including livestock, while owned by the producer; all notes, bonds, bills and accounts receivable, stocks and any other intangible personal property.
- Class II All property owned, used and occupied by the owner exclusively for residential purposes; all farms, including land used for horticulture and grazing, occupied and cultivated by their owners or bona fide tenants.
- Class III All real and personal property situated outside of municipalities, exclusive of Classes I and II.
- Class IV All real and personal property situated inside of municipalities, exclusive of Classes I and II.

Total levy rates by class vary between counties. The rate of Class II property is two times that of Class I and the rates of Classes III and IV property are four times that of Class I.

**GUIDE TO COUNTY, SCHOOL, AND MUNICIPAL LEVY RATES  
(ALL RATES OF LEVY IN CENTS PER \$100 VALUATION)**

- 1 State Current - .25 for Class 1; .50 for Class 2, and 1.00 for Class 3 and 4 set by West Virginia State Code.
- 2 County Current - Maximum for Class 1 is 14.3, Class 2 is 28.6, Class 3 and 4 is 57.2.
- 3 County Bonds - Rate is determined by amount of money that must be raised to pay the principal and interest on the bond. Total Bond Rate and County Current may not exceed the maximum rates of 14.3, 28.6, and 57.2.
- 4 County Excess Levy - May be imposed for up to 3 years if such levy is approved by 60% of the voters in a special levy election. Maximum rates are 7.15 for Class 1, 14.3 for Class 2 and 28.6 for Classes 3 and 4.
- 5 Public Improvement - Total of County Current, Bond and Public Improvements may not exceed maximum levy rates stated in #2, above.
- 6 County Total - Current, Bond, Excess Levy and Public Improvement rates may not exceed 21.45 for Class 1, 42.9 for Class 2, and 85.8 for Classes 3 and 4.
- 7 School Current - Maximum rates are 22.95 for Class 1, 45.9 for Class 2, and 91.8 for Classes 3 and 4.
- 8 School Bonds - Rate is determined by amount of money that must be raised to pay the principal and interest on the bond. Rate is in addition to the School Current Rate.
- 9 School Excess Levy - May be imposed for up to 5 years if such a levy is approved by a majority of the voters in a special levy election. Maximum rates are 22.95 for Class 1, 45.9 for Class 2, and 91.8 for Classes 3 and 4.
- 10 Permanent Improvements - Total School Current and Permanent Improvement rates may not exceed maximum rates of 22.95, 45.9, and 91.8.
- 11 Total Schools - Includes Current, Bonds, Excess Levy, and Permanent Improvement.
- 12 Total State, County and School - Rate to be charged for taxes on property located in rural districts (outside a municipality).



**GUIDE TO COUNTY, SCHOOL, AND MUNICIPAL LEVY RATES  
(ALL RATES OF LEVY IN CENTS PER \$100 VALUATION)  
(CONTINUED)**

- 13 Municipal Current - Maximum rates are 12.5 for Class 1, 25 for Class 2, and 50 for Class 4.
- 14 Municipal Bonds - Rates determined by amount of money that must be raised to pay the principal and interest on the bond. Total Bond and Municipal Current may not exceed maximum rates of 12.5, 25, and 50.
- 15 Municipal Excess Levy - May be imposed for up to 3 years if such a levy is approved by 60% of the voters in a special levy election. Maximum rates are 6.25 for Class 1, 12.5 for Class 2, and 25 for Class 4.
- 16 Total Municipal - Current, Bond, and Excess Levy may not exceed 18.75 for Class 1, 37.5 for Class 2, and 75.0 for Class 4.
- 17 Grand Total - Rate to be charged for taxes on property located inside a municipality.

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 WV STATE AUDITOR  
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RATES OF LEVY FOR STATE AND COUNTY  
 FISCAL YEAR ENDING JUNE 30, 2008  
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REPORT DATE: 08/13/07

	STATE CURRENT			COUNTY CURRENT			COUNTY BONDS			COUNTY EXCESS LEVY			COUNTY TOTALS		
	I	II	III, IV	I	II	III, IV	I	II	III, IV	I	II	III, IV	I	II	III, IV
BARBOUR	0.25	0.50	1.00	14.30	28.60	57.20							14.30	28.60	57.20
BERKELEY	0.25	0.50	1.00	9.72	19.44	38.88							9.72	19.44	38.88
BOONE	0.25	0.50	1.00	13.47	26.94	53.88				6.45	12.90	25.80	19.92	39.84	79.68
BRAXTON	0.25	0.50	1.00	14.06	28.12	56.24							14.06	28.12	56.24
BROOKE	0.25	0.50	1.00	14.30	28.60	57.20				5.285	10.57	21.14	19.585	39.17	78.34
CABELL	0.25	0.50	1.00	14.15	28.30	56.60				6.79	13.58	27.16	20.94	41.88	83.76
CALHOUN	0.25	0.50	1.00	14.30	28.60	57.20				3.47	6.94	13.88	17.77	35.54	71.08
CLAY	0.25	0.50	1.00	13.78	27.56	55.12							13.78	27.56	55.12
DODDRIDGE	0.25	0.50	1.00	13.64	27.28	54.56				4.055	8.11	16.22	17.695	35.390	70.780
FAYETTE	0.25	0.50	1.00	14.30	28.60	57.20				7.15	14.30	28.60	21.45	42.90	85.80
GILMER	0.25	0.50	1.00	14.30	28.60	57.20				4.31	8.62	17.24	18.61	37.22	74.44
GRANT	0.25	0.50	1.00	13.26	26.52	53.04	0.60	1.20	2.40	0.00			13.860	27.720	55.440



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	I	II	III, IV	I	II	III, IV	I	II	III, IV	I	II	III, IV	I	II	III, IV
GREENBRIER	0.25	0.50	1.00	11.98	23.96	47.92							11.98	23.96	47.92
HAMPSHIRE	0.25	0.50	1.00	11.97	23.94	47.88				1.66	3.32	6.64	13.63	27.26	54.52
HANCOCK	0.25	0.50	1.00	14.30	28.60	57.20				1.60	3.20	6.40	15.900	31.800	63.600
HARDY	0.25	0.50	1.00	13.91	27.82	55.64							13.91	27.82	55.64
HARRISON	0.25	0.50	1.00	12.46	24.92	49.84				4.43	8.86	17.72	16.89	33.78	67.56
JACKSON	0.25	0.50	1.00	14.30	28.60	57.20				5.27	10.54	21.08	19.57	39.14	78.28
JEFFERSON	0.25	0.50	1.00	9.58	19.16	38.32							9.58	19.16	38.32
KANAWHA	0.25	0.50	1.00	13.73	27.46	54.92				6.09	12.18	24.36	19.82	39.64	79.28
LEWIS	0.25	0.50	1.00	13.70	27.40	54.80							13.70	27.40	54.80
LINCOLN	0.25	0.50	1.00	13.47	26.94	53.88				5.46	10.92	21.84	18.93	37.86	75.72
LOGAN	0.25	0.50	1.00	13.64	27.28	54.56				6.29	12.58	25.16	19.93	39.86	79.72
MARION	0.25	0.50	1.00	11.66	23.32	46.64				5.00	10.00	20.00	16.66	33.32	66.64

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	I	II	III, IV	I	II	III, IV	I	II	III, IV	I	II	III, IV	I	II	III, IV
MARSHALL	0.25	0.50	1.00	13.72	27.44	54.88							13.72	27.44	54.88
MASON	0.25	0.50	1.00	14.23	28.46	56.92							14.23	28.46	56.92
MCDOWELL	0.25	0.50	1.00	10.14	20.28	40.56							10.14	20.28	40.56
MERCER	0.25	0.50	1.00	14.30	28.60	57.20							14.30	28.60	57.20
MINERAL	0.25	0.50	1.00	14.30	28.60	57.20				2.79	5.58	11.16	17.09	34.18	68.36
MINGO	0.25	0.50	1.00	14.00	28.00	56.00							14.00	28.00	56.00
MONONGALIA	0.25	0.50	1.00	11.99	23.98	47.96							11.99	23.98	47.96
MONROE	0.25	0.50	1.00	13.69	27.38	54.76							13.69	27.38	54.76
MORGAN	0.25	0.50	1.00	13.68	27.36	54.72							13.68	27.36	54.72
NICHOLAS	0.25	0.50	1.00	14.30	28.60	57.20							14.30	28.60	57.20
OHIO	0.25	0.50	1.00	12.77	25.54	51.08				-	-	-	12.77	25.54	51.08
PENDLETON	0.25	0.50	1.00	12.39	24.78	49.56							12.39	24.78	49.56

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	I	II	III, IV	I	II	III, IV	I	II	III, IV	I	II	III, IV	I	II	III, IV
PLEASANTS	0.25	0.50	1.00	14.03	28.06	56.12	0.27	0.54	1.08				14.30	28.60	57.20
POCAHONTAS	0.25	0.50	1.00	12.66	25.32	50.64							12.66	25.32	50.64
PRESTON	0.25	0.50	1.00	13.19	26.38	52.76							13.19	26.38	52.76
PUTNAM	0.25	0.50	1.00	13.75	27.50	55.00							13.75	27.50	55.00
RALEIGH	0.25	0.50	1.00	14.30	28.60	57.20							14.30	28.60	57.20
RANDOLPH	0.25	0.50	1.00	14.19	28.38	56.76							14.19	28.38	56.76
RITCHIE	0.25	0.50	1.00	14.30	28.60	57.20				6.85	13.70	27.40	21.15	42.30	84.60
ROANE	0.25	0.50	1.00	14.30	28.60	57.20				4.66	9.32	18.64	18.96	37.92	75.84
SUMMERS	0.25	0.50	1.00	14.30	28.60	57.20							14.30	28.60	57.20
TAYLOR	0.25	0.50	1.00	13.52	27.04	54.08				4.20	8.40	16.80	17.72	35.44	70.88
TUCKER	0.25	0.50	1.00	13.09	26.18	52.36							13.09	26.18	52.36
TYLER	0.25	0.50	1.00	14.30	28.60	57.20				1.60	3.20	6.40	15.90	31.80	63.60

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	I	II	III, IV	I	II	III, IV	I	II	III, IV	I	II	III, IV	I	II	III, IV
UPSHUR	0.25	0.50	1.00	13.61	27.22	54.44							13.61	27.22	54.44
WAYNE	0.25	0.50	1.00	14.30	28.60	57.20				1.57	3.14	6.28	15.87	31.74	63.48
WEBSTER	0.25	0.50	1.00	12.47	24.94	49.88							12.47	24.94	49.88
WETZEL	0.25	0.50	1.00	13.83	27.66	55.32							13.83	27.66	55.32
WIRT	0.25	0.50	1.00	14.30	28.60	57.20				7.15	14.30	28.60	21.45	42.90	85.80
WOOD	0.25	0.50	1.00	13.14	26.28	52.56							13.14	26.28	52.56
WYOMING	0.25	0.50	1.00	14.30	28.60	57.20							14.30	28.60	57.20

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RATES OF LEVY FOR BOARDS OF EDUCATION  
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	SCHOOL CURRENT			SCHOOL BONDS			SCHOOL EXCESS LEVY			TOTAL SCHOOLS			TOTAL STATE, COUNTY & SCHOOL		
	I	II	III, IV	I	II	III, IV	I	II	III, IV	I	II	III, IV	I	II	III, IV
BARBOUR	19.40	38.80	77.60	8.65	17.30	34.60				28.05	56.10	112.20	42.60	85.20	170.40
BERKELEY	19.40	38.80	77.60	3.41	6.82	13.64	22.50	45.00	90.00	45.31	90.62	181.24	55.28	110.56	221.12
BOONE	19.40	38.80	77.60				22.95	45.90	91.80	42.35	84.70	169.40	62.52	125.04	250.08
BRAXTON	19.40	38.80	77.60							19.40	38.80	77.60	33.71	67.42	134.84
BROOKE	19.40	38.80	77.60	6.07	12.14	24.28	22.95	45.90	91.80	48.42	96.84	193.68	68.255	136.51	273.02
* CABELL	19.40	38.80	77.60	6.83	13.66	27.32	22.95	45.90	91.80	49.18	98.36	196.72	70.37	140.74	281.48
CALHOUN	19.40	38.80	77.60	5.04	10.08	20.16	0.53	1.06	2.12	24.97	49.94	99.88	42.99	85.98	171.96
CLAY	19.40	38.80	77.60				6.50	13.00	26.00	25.90	51.80	103.60	39.93	79.86	159.72
DODDRIDGE	19.40	38.80	77.60	7.14	14.28	28.56	22.95	45.90	91.80	49.49	98.98	197.96	67.435	134.870	269.740
FAYETTE	19.40	38.80	77.60				22.95	45.90	91.80	42.35	84.70	169.40	64.05	128.10	256.20
GILMER	19.40	38.80	77.60				8.68	17.36	34.72	28.08	56.16	112.32	46.94	93.88	187.76
GRANT	19.40	38.80	77.60							19.40	38.80	77.60	33.510	67.02	134.04

\* Includes permanent improvement

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	SCHOOL CURRENT			SCHOOL BONDS			SCHOOL EXCESS LEVY			TOTAL SCHOOLS			TOTAL STATE, COUNTY & SCHOOL		
	I	II	III, IV	I	II	III, IV	I	II	III, IV	I	II	III, IV	I	II	III, IV
GREENBRIER	19.40	38.80	77.60	3.53	7.06	14.12	11.475	22.95	45.90	34.405	68.810	137.620	46.635	93.270	186.540
HAMPSHIRE	19.40	38.80	77.60	1.30	2.60	5.20	0.00	0.00	0.00	20.70	41.40	82.80	34.58	69.16	138.32
HANCOCK	19.40	38.80	77.60				20.65	41.30	82.60	40.05	80.10	160.20	56.200	112.400	224.800
HARDY	19.40	38.80	77.60							19.40	38.80	77.60	33.56	67.12	134.24
HARRISON	19.40	38.80	77.60	0.00	0.00	0.00	20.21	40.42	80.84	39.61	79.22	158.44	56.75	113.50	227.00
JACKSON	19.40	38.80	77.60				22.95	45.90	91.80	42.35	84.70	169.40	62.17	124.34	248.68
JEFFERSON	19.40	38.80	77.60	3.75	7.50	15.00	22.95	45.90	91.80	46.10	92.20	184.40	55.93	111.86	223.72
KANAWHA	19.40	38.80	77.60	1.71	3.42	6.84	18.02	36.04	72.08	39.13	78.26	156.52	59.20	118.40	236.80
LEWIS	19.40	38.80	77.60				12.62	25.24	50.48	32.02	64.04	128.08	45.97	91.94	183.88
LINCOLN	19.40	38.80	77.60				22.95	45.90	91.80	42.35	84.70	169.40	61.53	123.06	246.12
LOGAN	19.40	38.80	77.60				22.95	45.90	91.80	42.35	84.70	169.40	62.53	125.06	250.12
MARION	19.40	38.80	77.60	1.91	3.82	7.64	21.00	42.00	84.00	42.31	84.62	169.24	59.22	118.44	236.88

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	I	II	III, IV	I	II	III, IV	I	II	III, IV	I	II	III, IV	I	II	III, IV
MARSHALL	19.40	38.80	77.60	7.06	14.12	28.24	22.49	44.98	89.96	48.95	97.90	195.80	62.92	125.84	251.68
MASON	19.40	38.80	77.60	4.58	9.16	18.32	20.48	40.96	81.92	44.46	88.92	177.84	58.94	117.88	235.76
MCDOWELL	19.40	38.80	77.60				22.95	45.90	91.80	42.35	84.70	169.40	52.74	105.48	210.96
MERCER	19.40	38.80	77.60				22.95	45.90	91.80	42.35	84.70	169.40	56.90	113.80	227.60
MINERAL	19.40	38.80	77.60				22.95	45.90	91.80	42.35	84.70	169.40	59.69	119.38	238.76
* MINGO	19.40	38.80	77.60				22.95	45.90	91.80	42.35	84.70	169.40	56.60	113.20	226.40
MONONGALIA	19.40	38.80	77.60	3.42	6.84	13.68	17.21	34.42	68.84	40.03	80.06	160.12	52.27	104.54	209.08
* MONROE	19.40	38.80	77.60	2.72	5.44	10.88	17.21	34.42	68.84	39.33	78.66	157.32	53.27	106.54	213.08
MORGAN	19.40	38.80	77.60				19.51	39.02	78.04	38.91	77.82	155.64	52.84	105.68	211.36
NICHOLAS	19.40	38.80	77.60				13.31	26.62	53.24	32.71	65.42	130.84	47.26	94.52	189.04
OHIO	19.40	38.80	77.60	2.79	5.58	11.16	21.92	43.84	87.68	44.11	88.22	176.44	57.13	114.26	228.52
PENDLETON	19.40	38.80	77.60							19.40	38.80	77.60	32.04	64.08	128.16

\* Includes permanent improvement

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	SCHOOL CURRENT			SCHOOL BONDS			SCHOOL EXCESS LEVY			TOTAL SCHOOLS			TOTAL STATE, COUNTY & SCHOOL		
	I	II	III, IV	I	II	III, IV	I	II	III, IV	I	II	III, IV	I	II	III, IV
PLEASANTS	19.40	38.80	77.60				19.06	38.12	76.24	38.46	76.92	153.84	53.01	106.02	212.04
POCAHONTAS	19.40	38.80	77.60							19.40	38.80	77.60	32.31	64.62	129.24
PRESTON	19.40	38.80	77.60				4.83	9.66	19.32	24.23	48.46	96.92	37.67	75.34	150.68
PUTNAM	19.40	38.80	77.60				22.95	45.90	91.80	42.35	84.70	169.40	56.35	112.70	225.40
RALEIGH	19.40	38.80	77.60	4.08	8.16	16.32	22.95	45.90	91.80	46.43	92.86	185.72	60.98	121.96	243.92
RANDOLPH	19.40	38.80	77.60							19.40	38.80	77.60	33.84	67.68	135.36
RITCHIE	19.40	38.80	77.60				14.92	29.84	59.68	34.320	68.640	137.280	55.720	111.440	222.880
ROANE	19.40	38.80	77.60	2.95	5.90	11.80				22.35	44.70	89.40	41.56	83.12	166.24
SUMMERS	19.40	38.80	77.60							19.40	38.80	77.60	33.95	67.90	135.80
TAYLOR	19.40	38.80	77.60	7.17	14.34	28.68	11.475	22.95	45.90	38.045	76.090	152.180	56.015	112.030	224.060
TUCKER	19.40	38.80	77.60				1.74	3.48	6.96	21.14	42.28	84.56	34.48	68.96	137.92
TYLER	19.40	38.80	77.60				22.95	45.90	91.80	42.35	84.70	169.40	58.50	117.00	234.00



GLEN B. GAINER III  
 WV STATE AUDITOR  
 LOCAL GOVERNMENT SERVICES

RATES OF LEVY FOR BOARDS OF EDUCATION  
 FISCAL YEAR ENDING JUNE 30, 2008  
 (RATES OF LEVY IN CENTS PER \$100 VALUATION)

REPORT DATE: 08/13/07

	SCHOOL CURRENT			SCHOOL BONDS			SCHOOL EXCESS LEVY			TOTAL SCHOOLS			TOTAL STATE, COUNTY & SCHOOL		
	I	II	III, IV	I	II	III, IV	I	II	III, IV	I	II	III, IV	I	II	III, IV
UPSHUR	19.40	38.80	77.60				9.83	19.66	39.32	29.23	58.46	116.92	43.09	86.18	172.36
WAYNE	19.40	38.80	77.60				22.95	45.90	91.80	42.35	84.70	169.40	58.47	116.94	233.88
WEBSTER	19.40	38.80	77.60							19.40	38.80	77.60	32.12	64.24	128.48
WETZEL	19.40	38.80	77.60				22.95	45.90	91.80	42.35	84.70	169.40	56.43	112.86	225.72
WIRT	19.40	38.80	77.60				20.03	40.06	80.12	39.43	78.86	157.72	61.13	122.26	244.52
WOOD	19.40	38.80	77.60	3.75	7.50	15.00	18.36	36.72	73.44	41.51	83.02	166.04	54.90	109.80	219.60
* WYOMING	19.40	38.80	77.60	2.12	4.24	8.48	22.95	45.90	91.80	44.47	88.94	177.88	59.02	118.04	236.08

\* Includes permanent improvement

GLEN B. GAINER III  
 WV STATE AUDITOR  
 LOCAL GOVERNMENT SERVICES

RATES OF LEVY FOR MUNICIPALITIES  
 FISCAL YEAR ENDING JUNE 30, 2008  
 (RATES OF LEVY IN CENTS PER \$100 VALUATION)

REPORT DATE: 08/13/07

	MUNICIPAL CURRENT			MUNICIPAL BONDS			EXCESS LEVY			TOTAL MUNICIPAL			GRAND TOTAL		
	I	II	IV	I	II	IV	I	II	IV	I	II	IV	I	II	III, IV
<b>BARBOUR</b>															
BELINGTON	11.99	23.98	47.96							11.99	23.98	47.96	54.59	109.18	218.36
JUNIOR	8.21	16.42	32.84							8.21	16.42	32.84	50.81	101.62	203.24
PHILIPPI	12.50	25.00	50.00							12.50	25.00	50.00	55.10	110.20	220.40
<b>BERKELEY</b>															
HEDGESVILLE	4.76	9.52	19.04							4.76	9.52	19.04	60.04	120.08	240.16
MARTINSBURG	7.52	15.04	30.08				5.25	10.50	21.00	12.77	25.54	51.08	68.05	136.10	272.20
<b>BOONE</b>															
DANVILLE	12.50	25.00	50.00				6.25	12.50	25.00	18.75	37.50	75.00	81.27	162.54	325.08
MADISON	12.50	25.00	50.00				6.25	12.50	25.00	18.75	37.50	75.00	81.27	162.54	325.08
SYLVESTER	12.50	25.00	50.00							12.50	25.00	50.00	75.02	150.04	300.08
WHITESVILLE	12.50	25.00	50.00							12.50	25.00	50.00	75.02	150.04	300.08
<b>BRAXTON</b>															
BURNSVILLE	12.50	25.00	50.00							12.50	25.00	50.00	46.21	92.42	184.84

GLEN B. GAINER III  
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RATES OF LEVY FOR MUNICIPALITIES  
 FISCAL YEAR ENDING JUNE 30, 2008  
 (RATES OF LEVY IN CENTS PER \$100 VALUATION)

REPORT DATE: 08/13/07

	MUNICIPAL CURRENT			MUNICIPAL BONDS			EXCESS LEVY			TOTAL MUNICIPAL			GRAND TOTAL		
	I	II	IV	I	II	IV	I	II	IV	I	II	IV	I	II	III, IV
FLATWOODS	12.39	24.78	49.56							12.39	24.78	49.56	46.10	92.20	184.40
GASSAWAY	12.50	25.00	50.00							12.50	25.00	50.00	46.21	92.42	184.84
SUTTON	12.50	25.00	50.00							12.50	25.00	50.00	46.21	92.42	184.84
<b>BROOKE</b>															
BEECH BOTTOM	4.76	9.52	19.04							4.76	9.52	19.04	73.015	146.03	292.06
BETHANY	9.70	19.40	38.80							9.70	19.40	38.80	77.955	155.91	311.82
FOLLANSBEE	10.96	21.92	43.84							10.96	21.92	43.84	79.215	158.43	316.86
WEIRTON	12.50	25.00	50.00							12.50	25.00	50.00	80.755	161.51	323.02
WELLSBURG	12.50	25.00	50.00							12.50	25.00	50.00	80.755	161.51	323.02
WINDSOR HEIGHTS	7.54	15.08	30.16							7.54	15.08	30.16	75.795	151.59	303.18
<b>CABELL</b>															
BARBOURSVILLE	12.50	25.00	50.00				6.25	12.50	25.00	18.75	37.50	75.00	89.12	178.24	356.48
HUNTINGTON	10.89	21.78	43.56				3.50	7.00	14.00	14.39	28.78	57.56	86.24	172.48	344.96
PARK BOARD	1.48	2.96	5.92							1.48	2.96	5.92	*Included in Huntington*		

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RATES OF LEVY FOR MUNICIPALITIES  
 FISCAL YEAR ENDING JUNE 30, 2008  
 (RATES OF LEVY IN CENTS PER \$100 VALUATION)

REPORT DATE: 08/13/07

	MUNICIPAL CURRENT			MUNICIPAL BONDS			EXCESS LEVY			TOTAL MUNICIPAL			GRAND TOTAL		
	I	II	IV	I	II	IV	I	II	IV	I	II	IV	I	II	III, IV
MILTON	11.41	22.82	45.64							11.41	22.82	45.64	81.78	163.56	327.12
<b>CALHOUN</b>															
GRANTSVILLE	12.50	25.00	50.00				6.25	12.50	25.00	18.75	37.50	75.00	61.740	123.480	246.960
<b>CLAY</b>															
CLAY	12.50	25.00	50.00							12.50	25.00	50.00	52.43	104.86	209.72
<b>DODDRIDGE</b>															
WEST UNION	12.50	25.00	50.00							12.500	25.000	50.000	79.935	159.870	319.740
<b>FAYETTE</b>															
ANSTED	12.50	25.00	50.00							12.50	25.00	50.00	76.55	153.10	306.20
FAYETTEVILLE	9.40	18.80	37.60				6.25	12.50	25.00	15.65	31.30	62.60	79.70	159.40	318.80
GAULEY BRIDGE	12.50	25.00	50.00							12.50	25.00	50.00	76.55	153.10	306.20
MEADOW BRIDGE	11.91	23.82	47.64							11.91	23.82	47.64	75.96	151.92	303.84
MONTGOMERY	12.50	25.00	50.00				6.25	12.50	25.00	18.75	37.50	75.00	82.80	165.60	331.20
MOUNT HOPE	12.50	25.00	50.00				6.25	12.50	25.00	18.75	37.50	75.00	82.80	165.60	331.20

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RATES OF LEVY FOR MUNICIPALITIES  
 FISCAL YEAR ENDING JUNE 30, 2008  
 (RATES OF LEVY IN CENTS PER \$100 VALUATION)

REPORT DATE: 08/13/07

	MUNICIPAL CURRENT			MUNICIPAL BONDS			EXCESS LEVY			TOTAL MUNICIPAL			GRAND TOTAL		
	I	II	IV	I	II	IV	I	II	IV	I	II	IV	I	II	III, IV
OAK HILL	12.50	25.00	50.00							12.50	25.00	50.00	76.55	153.10	306.20
PAX	12.50	25.00	50.00							12.50	25.00	50.00	76.55	153.10	306.20
SMITHERS	12.50	25.00	50.00				6.25	12.50	25.00	18.75	37.50	75.00	82.80	165.60	331.20
THURMOND	12.50	25.00	50.00							12.50	25.00	50.00	76.55	153.10	306.20
<b>GILMER</b>															
GLENVILLE	12.50	25.00	50.00				6.25	12.50	25.00	18.75	37.50	75.00	65.69	131.38	262.76
SAND FORK	12.50	25.00	50.00							12.50	25.00	50.00	59.44	118.88	237.76
<b>GRANT</b>															
BAYARD	12.50	25.00	50.00							12.50	25.00	50.00	46.010	92.020	184.040
PETERSBURG	12.28	24.56	49.12				4.49	8.98	17.96	16.77	33.54	67.08	50.280	100.560	201.120
<b>GREENBRIER</b>															
ALDERSON	12.50	25.00	50.00				6.25	12.50	25.00	18.75	37.50	75.00	65.385	130.770	261.540
FALLING SPRINGS	12.50	25.00	50.00							12.50	25.00	50.00	59.135	118.270	236.540
LEWISBURG	12.50	25.00	50.00				6.25	12.50	25.00	18.75	37.50	75.00	65.385	130.770	261.540

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 FISCAL YEAR ENDING JUNE 30, 2008  
 (RATES OF LEVY IN CENTS PER \$100 VALUATION)

REPORT DATE: 08/13/07

	MUNICIPAL CURRENT			MUNICIPAL BONDS			EXCESS LEVY			TOTAL MUNICIPAL			GRAND TOTAL		
	I	II	IV	I	II	IV	I	II	IV	I	II	IV	I	II	III, IV
QUINWOOD	12.50	25.00	50.00							12.50	25.00	50.00	59.135	118.270	236.540
RAINELLE	12.50	25.00	50.00							12.50	25.00	50.00	59.135	118.270	236.540
RONCEVERTE	12.50	25.00	50.00				6.25	12.50	25.00	18.75	37.50	75.00	65.385	130.770	261.540
RUPERT	12.50	25.00	50.00							12.50	25.00	50.00	59.135	118.270	236.540
WHITE SULPHUR SPRINGS	12.50	25.00	50.00							12.50	25.00	50.00	59.135	118.270	236.540
<b>HAMPSHIRE</b>															
CAPON BRIDGE	9.09	18.18	36.36							9.09	18.18	36.36	43.67	87.34	174.68
ROMNEY	10.43	20.86	41.72							10.43	20.86	41.72	45.01	90.02	180.04
<b>HANCOCK</b>															
CHESTER	11.26	22.52	45.04							11.260	22.520	45.040	67.460	134.920	269.840
NEW CUMBERLAND	12.50	25.00	50.00				6.25	12.50	25.00	18.750	37.500	75.000	74.950	149.900	299.800
WEIRTON	12.50	25.00	50.00							12.500	25.000	50.000	68.700	137.400	274.800
<b>HARDY</b>															
MOOREFIELD	12.50	25.00	50.00				6.25	12.50	25.00	18.75	37.50	75.00	52.31	104.62	209.24

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RATES OF LEVY FOR MUNICIPALITIES  
 FISCAL YEAR ENDING JUNE 30, 2008  
 (RATES OF LEVY IN CENTS PER \$100 VALUATION)

REPORT DATE: 08/13/07

	MUNICIPAL CURRENT			MUNICIPAL BONDS			EXCESS LEVY			TOTAL MUNICIPAL			GRAND TOTAL		
	I	II	IV	I	II	IV	I	II	IV	I	II	IV	I	II	III, IV
WARDENSVILLE	11.79	23.58	47.16							11.79	23.58	47.16	45.35	90.70	181.40
<b>HARRISON</b>															
ANMOORE	12.50	25.00	50.00							12.50	25.00	50.00	69.25	138.50	277.00
BRIDGEPORT	8.58	17.16	34.32				6.25	12.50	25.00	14.83	29.66	59.32	71.58	143.16	286.32
CLARKSBURG	12.50	25.00	50.00				6.25	12.50	25.00	18.75	37.50	75.00	75.50	151.00	302.00
LOST CREEK	12.50	25.00	50.00				0.00	0.00	0.00	12.50	25.00	50.00	69.25	138.50	277.00
LUMBERPORT	12.50	25.00	50.00							12.50	25.00	50.00	69.25	138.50	277.00
NUTTER FORT	12.17	24.34	48.68				6.25	12.50	25.00	18.42	36.84	73.68	75.17	150.34	300.68
SALEM	12.50	25.00	50.00							12.50	25.00	50.00	69.25	138.50	277.00
SHINNSTON	12.50	25.00	50.00				6.25	12.50	25.00	18.75	37.50	75.00	75.50	151.00	302.00
STONEWOOD	12.36	24.72	49.44				6.25	12.50	25.00	18.61	37.22	74.44	75.36	150.72	301.44
WEST MILFORD	12.47	24.94	49.88							12.47	24.94	49.88	69.22	138.44	276.88
<b>JACKSON</b>															
RAVENSWOOD	12.50	25.00	50.00							12.50	25.00	50.00	74.67	149.34	298.68

	MUNICIPAL CURRENT			MUNICIPAL BONDS			EXCESS LEVY			TOTAL MUNICIPAL			GRAND TOTAL		
	I	II	IV	I	II	IV	I	II	IV	I	II	IV	I	II	III, IV
RIPLEY	12.50	25.00	50.00							12.50	25.00	50.00	74.67	149.34	298.68
<b>JEFFERSON</b>															
BOLIVAR	5.48	10.96	21.92							5.48	10.96	21.92	61.41	122.82	245.64
CHARLES TOWN	7.56	15.12	30.24							7.56	15.12	30.24	63.49	126.98	253.96
HARPERS FERRY	4.12	8.24	16.48							4.12	8.24	16.48	60.05	120.10	240.20
RANSON	9.09	18.18	36.36							9.09	18.18	36.36	65.02	130.04	260.08
SHEPHERDSTOWN	6.68	13.36	26.72							6.68	13.36	26.72	62.61	125.22	250.44
<b>KANAWHA</b>															
BELLE	12.50	25.00	50.00							12.50	25.00	50.00	71.70	143.40	286.80
CEDAR GROVE	12.50	25.00	50.00							12.50	25.00	50.00	71.70	143.40	286.80
CHARLESTON	5.75	11.50	23.00	1.835	3.670	7.340	5.03	10.06	20.12	12.62	25.23	50.46	71.82	143.63	287.26
CHESAPEAKE	12.50	25.00	50.00							12.50	25.00	50.00	71.70	143.40	286.80
CLENDENIN	12.50	25.00	50.00							12.50	25.00	50.00	71.70	143.40	286.80
DUNBAR	12.50	25.00	50.00				6.25	12.50	25.00	18.75	37.50	75.00	77.95	155.90	311.80



GLEN B. GAINER III  
 WV STATE AUDITOR  
 LOCAL GOVERNMENT SERVICES

RATES OF LEVY FOR MUNICIPALITIES  
 FISCAL YEAR ENDING JUNE 30, 2008  
 (RATES OF LEVY IN CENTS PER \$100 VALUATION)

REPORT DATE: 08/13/07

	MUNICIPAL CURRENT			MUNICIPAL BONDS			EXCESS LEVY			TOTAL MUNICIPAL			GRAND TOTAL		
	I	II	IV	I	II	IV	I	II	IV	I	II	IV	I	II	III, IV
EAST BANK	12.09	24.18	48.36							12.09	24.18	48.36	71.29	142.58	285.16
GLASGOW	12.50	25.00	50.00							12.50	25.00	50.00	71.70	143.40	286.80
HANDLEY	12.50	25.00	50.00							12.50	25.00	50.00	71.70	143.40	286.80
MARMET	12.50	25.00	50.00							12.50	25.00	50.00	71.70	143.40	286.80
MONTGOMERY	12.50	25.00	50.00				6.25	12.50	25.00	18.75	37.50	75.00	77.95	155.90	311.80
NITRO	9.38	18.76	37.52				5.57	11.14	22.28	14.95	29.90	59.80	74.15	148.30	296.60
PRATT	12.50	25.00	50.00							12.50	25.00	50.00	71.70	143.40	286.80
SMITHERS	12.50	25.00	50.00				6.25	12.50	25.00	18.75	37.50	75.00	77.95	155.90	311.80
SOUTH CHARLESTON	12.50	25.00	50.00				6.25	12.50	25.00	18.75	37.50	75.00	77.95	155.90	311.80
ST. ALBANS	12.43	24.86	49.72				6.25	12.50	25.00	18.68	37.36	74.72	77.88	155.76	311.52
<b>LEWIS</b>															
JANE LEW	12.02	24.04	48.08							12.02	24.04	48.08	57.99	115.98	231.96
WESTON	11.76	23.52	47.04							11.76	23.52	47.04	57.73	115.46	230.92

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REPORT DATE: 08/13/07

	MUNICIPAL CURRENT			MUNICIPAL BONDS			EXCESS LEVY			TOTAL MUNICIPAL			GRAND TOTAL		
	I	II	IV	I	II	IV	I	II	IV	I	II	IV	I	II	III, IV
<b>LINCOLN</b>															
HAMLIN	12.30	24.60	49.20							12.30	24.60	49.20	73.83	147.66	295.32
WEST HAMLIN	12.50	25.00	50.00							12.50	25.00	50.00	74.03	148.06	296.12
<b>LOGAN</b>															
CHAPMANVILLE	11.89	23.78	47.56							11.89	23.78	47.56	74.42	148.84	297.68
LOGAN	12.39	24.78	49.56							12.39	24.78	49.56	74.92	149.84	299.68
MAN	12.50	25.00	50.00							12.50	25.00	50.00	75.03	150.06	300.12
MITCHELL HEIGHTS	12.50	25.00	50.00							12.50	25.00	50.00	75.03	150.06	300.12
WEST LOGAN	12.21	24.42	48.84							12.21	24.42	48.84	74.74	149.48	298.96
<b>MARION</b>															
BARRACKVILLE	9.65	19.30	38.60							9.65	19.30	38.60	68.87	137.74	275.48
FAIRMONT	10.66	21.32	42.64							10.66	21.32	42.64	69.88	139.76	279.52
FAIRVIEW	12.27	24.54	49.08							12.27	24.54	49.08	71.49	142.98	285.96
FARMINGTON	6.75	13.50	27.00							6.75	13.50	27.00	65.97	131.94	263.88

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	MUNICIPAL CURRENT			MUNICIPAL BONDS			EXCESS LEVY			TOTAL MUNICIPAL			GRAND TOTAL		
	I	II	IV	I	II	IV	I	II	IV	I	II	IV	I	II	III, IV
GRANT TOWN	12.50	25.00	50.00							12.50	25.00	50.00	71.72	143.44	286.88
MANNINGTON	12.50	25.00	50.00							12.50	25.00	50.00	71.72	143.44	286.88
MONONGAH	9.74	19.48	38.96							9.74	19.48	38.96	68.96	137.92	275.84
PLEASANT VALLEY	2.91	5.82	11.64							2.91	5.82	11.64	62.13	124.26	248.52
RIVESVILLE	12.50	25.00	50.00							12.50	25.00	50.00	71.72	143.44	286.88
WHITEHALL	4.47	8.94	17.88							4.47	8.94	17.88	63.69	127.38	254.76
WORTHINGTON	10.98	21.96	43.92							10.98	21.96	43.92	70.20	140.40	280.80
<b>MARSHALL</b>															
BENWOOD	12.50	25.00	50.00				4.32	8.64	17.28	16.82	33.64	67.28	79.74	159.48	318.96
CAMERON	12.50	25.00	50.00							12.50	25.00	50.00	75.42	150.84	301.68
GLEN DALE	12.50	25.00	50.00							12.50	25.00	50.00	75.42	150.84	301.68
MCMECHEN	12.50	25.00	50.00				3.76	7.52	15.04	16.26	32.52	65.04	79.18	158.36	316.72
MOUNDSVILLE	12.50	25.00	50.00							12.50	25.00	50.00	75.42	150.84	301.68
WHEELING	11.85	23.70	47.40	0.65	1.30	2.60	3.55	7.10	14.20	16.05	32.10	64.20	78.97	157.94	315.88

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	I	II	IV	I	II	IV	I	II	IV	I	II	IV	I	II	III, IV
<b>MASON</b>															
HARTFORD	11.33	22.66	45.32							11.33	22.66	45.32	70.27	140.54	281.08
HENDERSON	10.60	21.20	42.40							10.60	21.20	42.40	69.54	139.08	278.16
LEON	12.50	25.00	50.00							12.50	25.00	50.00	71.44	142.88	285.76
MASON	7.20	14.40	28.80							7.20	14.40	28.80	66.14	132.28	264.56
NEW HAVEN	12.15	24.30	48.60							12.15	24.30	48.60	71.09	142.18	284.36
POINT PLEASANT	12.31	24.62	49.24							12.31	24.62	49.24	71.25	142.50	285.00
<b>MCDOWELL</b>															
ANAWALT	12.50	25.00	50.00							12.50	25.00	50.00	65.24	130.48	260.96
BRADSHAW	12.19	24.38	48.76							12.19	24.38	48.76	64.93	129.86	259.72
DAVY	12.50	25.00	50.00							12.50	25.00	50.00	65.24	130.48	260.96
GARY	11.77	23.54	47.08							11.77	23.54	47.08	64.51	129.02	258.04
IAEGER	10.13	20.26	40.52							10.13	20.26	40.52	62.87	125.74	251.48
KEYSTONE	12.44	24.88	49.76							12.44	24.88	49.76	65.18	130.36	260.72

GLEN B. GAINER III  
 WV STATE AUDITOR  
 LOCAL GOVERNMENT SERVICES

RATES OF LEVY FOR MUNICIPALITIES  
 FISCAL YEAR ENDING JUNE 30, 2008  
 (RATES OF LEVY IN CENTS PER \$100 VALUATION)

REPORT DATE: 08/13/07

	MUNICIPAL CURRENT			MUNICIPAL BONDS			EXCESS LEVY			TOTAL MUNICIPAL			GRAND TOTAL		
	I	II	IV	I	II	IV	I	II	IV	I	II	IV	I	II	III, IV
KIMBALL	6.28	12.56	25.12							6.28	12.56	25.12	59.02	118.04	236.08
NORTHFORK	12.50	25.00	50.00							12.50	25.00	50.00	65.24	130.48	260.96
WAR	9.93	19.86	39.72							9.93	19.86	39.72	62.67	125.34	250.68
WELCH	12.50	25.00	50.00				6.25	12.50	25.00	18.75	37.50	75.00	71.49	142.98	285.96
<b>MERCER</b>															
ATHENS	12.50	25.00	50.00							12.50	25.00	50.00	69.40	138.80	277.60
BLUEFIELD	12.50	25.00	50.00							12.50	25.00	50.00	69.40	138.80	277.60
BRAMWELL	12.22	24.44	48.88							12.22	24.44	48.88	69.12	138.24	276.48
MATOAKA	12.50	25.00	50.00							12.50	25.00	50.00	69.40	138.80	277.60
OAKVALE	12.50	25.00	50.00							12.50	25.00	50.00	69.40	138.80	277.60
PRINCETON	12.50	25.00	50.00							12.50	25.00	50.00	69.40	138.80	277.60
<b>MINERAL</b>															
CARPENDALE	12.43	24.86	49.72							12.43	24.86	49.72	72.12	144.24	288.48
ELK GARDEN	12.50	25.00	50.00							12.50	25.00	50.00	72.19	144.38	288.76
KEYSER	12.40	24.80	49.60				6.25	12.50	25.00	18.65	37.30	74.60	78.34	156.68	313.36

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RATES OF LEVY FOR MUNICIPALITIES  
 FISCAL YEAR ENDING JUNE 30, 2008  
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REPORT DATE: 08/13/07

	MUNICIPAL CURRENT			MUNICIPAL BONDS			EXCESS LEVY			TOTAL MUNICIPAL			GRAND TOTAL		
	I	II	IV	I	II	IV	I	II	IV	I	II	IV	I	II	III, IV
PIEDMONT	12.50	25.00	50.00				6.25	12.50	25.00	18.75	37.50	75.00	78.44	156.88	313.76
RIDGELEY	12.46	24.92	49.84							12.46	24.92	49.84	72.15	144.30	288.60
<b>MINGO</b>															
DELBARTON	12.49	24.98	49.96							12.49	24.98	49.96	69.09	138.18	276.36
GILBERT	12.50	25.00	50.00							12.50	25.00	50.00	69.10	138.20	276.40
KERMIT	11.44	22.88	45.76							11.44	22.88	45.76	68.04	136.08	272.16
MATEWAN	12.50	25.00	50.00							12.50	25.00	50.00	69.10	138.20	276.40
WILLIAMSON	12.50	25.00	50.00				5.00	10.00	20.00	17.50	35.00	70.00	74.10	148.20	296.40
<b>MONONGALIA</b>															
BLACKSVILLE	12.16	24.32	48.64							12.16	24.32	48.64	64.43	128.86	257.72
GRANVILLE	11.50	23.00	46.00							11.50	23.00	46.00	63.77	127.54	255.08
MORGANTOWN	12.50	25.00	50.00							12.50	25.00	50.00	64.77	129.54	259.08
STAR CITY	10.58	21.16	42.32							10.58	21.16	42.32	62.85	125.70	251.40

STATE OF WEST VIRGINIA  
TAX DEPARTMENT  
LOCAL GOVERNMENT SERVICES

RATES OF LEVY FOR MUNICIPALITIES  
FISCAL YEAR ENDING JUNE 30, 2008  
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REPORT DATE: 08/13/07

	MUNICIPAL CURRENT			MUNICIPAL BONDS			EXCESS LEVY			TOTAL MUNICIPAL			GRAND TOTAL		
	I	II	IV	I	II	IV	I	II	IV	I	II	IV	I	II	III, IV
WESTOVER	9.69	19.38	38.76							9.69	19.38	38.76	61.96	123.92	247.84
<b>MONROE</b>															
ALDERSON	12.50	25.00	50.00				6.25	12.50	25.00	18.75	37.50	75.00	72.02	144.04	288.08
PETERSTOWN	12.50	25.00	50.00							12.50	25.00	50.00	65.77	131.54	263.08
UNION	12.50	25.00	50.00							12.50	25.00	50.00	65.77	131.54	263.08
<b>MORGAN</b>															
BATH	8.06	16.12	32.24							8.06	16.12	32.24	60.90	121.80	243.60
PAW PAW	12.50	25.00	50.00							12.50	25.00	50.00	65.34	130.68	261.36
<b>NICHOLAS</b>															
RICHWOOD	12.50	25.00	50.00				6.25	12.50	25.00	18.75	37.50	75.00	66.01	132.02	264.04
SUMMERSVILLE	12.49	24.98	49.96							12.49	24.98	49.96	59.75	119.50	239.00
<b>OHIO</b>															
BETHLEHEM	9.00	18.00	36.00				3.53	7.06	14.12	12.53	25.06	50.12	69.66	139.32	278.64
CLEARVIEW	9.29	18.58	37.16							9.29	18.58	37.16	66.42	132.84	265.68

GLEN B. GAINER III  
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 LOCAL GOVERNMENT SERVICES

RATES OF LEVY FOR MUNICIPALITIES  
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	MUNICIPAL CURRENT			MUNICIPAL BONDS			EXCESS LEVY			TOTAL MUNICIPAL			GRAND TOTAL		
	I	II	IV	I	II	IV	I	II	IV	I	II	IV	I	II	III, IV
TRIADELPHIA	12.50	25.00	50.00							12.50	25.00	50.00	69.63	139.26	278.52
VALLEY GROVE	12.50	25.00	50.00							12.50	25.00	50.00	69.63	139.26	278.52
WEST LIBERTY	12.02	24.04	48.08							12.02	24.04	48.08	69.15	138.30	276.60
WHEELING	11.85	23.70	47.40	0.65	1.30	2.60	3.55	7.10	14.20	16.05	32.10	64.20	73.18	146.36	292.72
<b>PENDLETON</b>															
FRANKLIN	12.50	25.00	50.00							12.50	25.00	50.00	44.54	89.08	178.16
<b>PLEASANTS</b>															
BELMONT	12.01	24.02	48.04							12.01	24.02	48.04	65.02	130.04	260.08
ST. MARYS	12.50	25.00	50.00				4.90	9.80	19.60	17.40	34.80	69.60	70.41	140.82	281.64
<b>POCAHONTAS</b>															
DURBIN	11.89	23.78	47.56							11.89	23.78	47.56	44.20	88.40	176.80
HILLSBORO	9.55	19.10	38.20							9.55	19.10	38.20	41.86	83.72	167.44
MARLINTON	12.05	24.10	48.20							12.05	24.10	48.20	44.36	88.72	177.44



RATES OF LEVY FOR MUNICIPALITIES  
 FISCAL YEAR ENDING JUNE 30, 2008  
 (RATES OF LEVY IN CENTS PER \$100 VALUATION)

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	I	II	IV	I	II	IV	I	II	IV	I	II	IV	I	II	III, IV
<b>PRESTON</b>															
ALBRIGHT	12.49	24.98	49.96							12.49	24.98	49.96	50.16	100.32	200.64
BRANDONVILLE	7.77	15.54	31.08							7.77	15.54	31.08	45.44	90.88	181.76
BRUCETON MILLS	12.06	24.12	48.24							12.06	24.12	48.24	49.73	99.46	198.92
KINGWOOD	12.09	24.18	48.36				6.25	12.50	25.00	18.34	36.68	73.36	56.01	112.02	224.04
MASONTOWN	12.37	24.74	49.48							12.37	24.74	49.48	50.04	100.08	200.16
NEWBURG	12.42	24.84	49.68							12.42	24.84	49.68	50.09	100.18	200.36
REEDSVILLE	11.51	23.02	46.04							11.51	23.02	46.04	49.18	98.36	196.72
ROWLESBURG	12.50	25.00	50.00							12.50	25.00	50.00	50.17	100.34	200.68
TERRA ALTA	12.24	24.48	48.96							12.24	24.48	48.96	49.91	99.82	199.64
TUNNELTON	12.50	25.00	50.00							12.50	25.00	50.00	50.17	100.34	200.68
<b>PUTNAM</b>															
BANCROFT	12.50	25.00	50.00							12.50	25.00	50.00	68.85	137.70	275.40
BUFFALO	12.50	25.00	50.00							12.50	25.00	50.00	68.85	137.70	275.40

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RATES OF LEVY FOR MUNICIPALITIES  
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	I	II	IV	I	II	IV	I	II	IV	I	II	IV	I	II	III, IV
ELEANOR	12.50	25.00	50.00							12.50	25.00	50.00	68.85	137.70	275.40
HURRICANE	11.88	23.76	47.52				6.00	12.00	24.00	17.88	35.76	71.52	74.23	148.46	296.92
NITRO	9.38	18.76	37.52				5.57	11.14	22.28	14.95	29.90	59.80	71.30	142.60	285.20
POCA	11.67	23.34	46.68							11.67	23.34	46.68	68.02	136.04	272.08
WINFIELD	11.61	23.22	46.44							11.61	23.22	46.44	67.96	135.92	271.84
<b>RALEIGH</b>															
BECKLEY	12.50	25.00	50.00							12.50	25.00	50.00	73.48	146.96	293.92
LESTER	12.50	25.00	50.00							12.50	25.00	50.00	73.48	146.96	293.92
MABSCOTT	12.50	25.00	50.00							12.50	25.00	50.00	73.48	146.96	293.92
RHODELL	12.50	25.00	50.00							12.50	25.00	50.00	73.48	146.96	293.92
SOPHIA	12.50	25.00	50.00							12.50	25.00	50.00	73.48	146.96	293.92
<b>RANDOLPH</b>															
BEVERLY	7.34	14.68	29.36							7.34	14.68	29.36	41.18	82.36	164.72
ELKINS	12.26	24.52	49.04							12.26	24.52	49.04	46.10	92.20	184.40

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	MUNICIPAL CURRENT			MUNICIPAL BONDS			EXCESS LEVY			TOTAL MUNICIPAL			GRAND TOTAL		
	I	II	IV	I	II	IV	I	II	IV	I	II	IV	I	II	III, IV
HARMAN	12.50	25.00	50.00							12.50	25.00	50.00	46.34	92.68	185.36
HUTTONSVILLE	12.48	24.96	49.92							12.48	24.96	49.92	46.32	92.64	185.28
MILL CREEK	12.50	25.00	50.00							12.50	25.00	50.00	46.34	92.68	185.36
MONTROSE	10.80	21.60	43.20							10.80	21.60	43.20	44.64	89.28	178.56
WOMELSDORFF	10.85	21.70	43.40							10.85	21.70	43.40	44.69	89.38	178.76
<b>RITCHIE</b>															
AUBURN	12.50	25.00	50.00							12.50	25.00	50.00	68.220	136.440	272.880
CAIRO	12.50	25.00	50.00				6.25	12.50	25.00	18.75	37.50	75.00	74.470	148.940	297.880
ELLENBORO	12.50	25.00	50.00							12.50	25.00	50.00	68.220	136.440	272.880
HARRISVILLE	12.50	25.00	50.00				6.25	12.50	25.00	18.75	37.50	75.00	74.470	148.940	297.880
PENNSBORO	12.50	25.00	50.00				6.25	12.50	25.00	18.75	37.50	75.00	74.470	148.940	297.880
PULLMAN	12.50	25.00	50.00							12.50	25.00	50.00	68.220	136.440	272.880
<b>ROANE</b>															
REEDY	12.50	25.00	50.00							12.50	25.00	50.00	54.06	108.12	216.24

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	I	II	IV	I	II	IV	I	II	IV	I	II	IV	I	II	III, IV
SPENCER	12.13	24.26	48.52							12.13	24.26	48.52	53.69	107.38	214.76
<b>SUMMERS</b>															
HINTON	12.15	24.30	48.60				6.25	12.50	25.00	18.40	36.80	73.60	52.35	104.70	209.40
<b>TAYLOR</b>															
FLEMINGTON	12.50	25.00	50.00							12.50	25.00	50.00	68.515	137.030	274.060
GRAFTON	12.37	24.74	49.48				2.32	4.64	9.28	14.69	29.38	58.76	70.705	141.410	282.820
<b>TUCKER</b>															
DAVIS	12.00	24.00	48.00							12.00	24.00	48.00	46.48	92.96	185.92
HAMBLETON	12.50	25.00	50.00							12.50	25.00	50.00	46.98	93.96	187.92
HENDRICKS	12.50	25.00	50.00							12.50	25.00	50.00	46.98	93.96	187.92
PARSONS	12.50	25.00	50.00							12.50	25.00	50.00	46.98	93.96	187.92
THOMAS	12.50	25.00	50.00							12.50	25.00	50.00	46.98	93.96	187.92

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	I	II	IV	I	II	IV	I	II	IV	I	II	IV	I	II	III, IV
<b>TYLER</b>															
FRIENDLY	11.51	23.02	46.04							11.51	23.02	46.04	70.01	140.02	280.04
MIDDLEBOURNE	10.84	21.68	43.36							10.84	21.68	43.36	69.34	138.68	277.36
SISTERSVILLE	12.50	25.00	50.00				6.25	12.50	25.00	18.75	37.50	75.00	77.25	154.50	309.00
PADEN CITY	12.50	25.00	50.00							12.50	25.00	50.00	71.00	142.00	284.00
<b>UPSHUR</b>															
BUCKHANNON	12.50	25.00	50.00				1.50	3.00	6.00	14.00	28.00	56.00	57.09	114.18	228.36
<b>WAYNE</b>															
CEREDO	12.50	25.00	50.00				6.25	12.50	25.00	18.75	37.50	75.00	77.22	154.44	308.88
FORT GAY	12.50	25.00	50.00				6.25	12.50	25.00	18.75	37.50	75.00	77.22	154.44	308.88
HUNTINGTON	10.89	21.78	43.56				3.50	7.00	14.00	14.39	28.78	57.56	74.34	148.68	297.36
HUNTINGTON PARK BD.	1.48	2.96	5.92							1.48	2.96	5.92	Included in Huntington		
KENOVA	12.50	25.00	50.00				0.00	0.00	0.00	12.50	25.00	50.00	70.97	141.94	283.88
WAYNE	12.50	25.00	50.00							12.50	25.00	50.00	70.97	141.94	283.88

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	I	II	IV	I	II	IV	I	II	IV	I	II	IV	I	II	III, IV
<b>WEBSTER</b>															
ADDISON	12.50	25.00	50.00							12.50	25.00	50.00	44.62	89.24	178.48
CAMDEN-ON-GAULEY	12.50	25.00	50.00							12.50	25.00	50.00	44.62	89.24	178.48
COWEN	12.50	25.00	50.00							12.50	25.00	50.00	44.62	89.24	178.48
<b>WETZEL</b>															
HUNDRED	12.50	25.00	50.00							12.50	25.00	50.00	68.93	137.86	275.72
NEW MARTINSVILLE	12.01	24.02	48.04							12.01	24.02	48.04	68.44	136.88	273.76
PADEN CITY	12.50	25.00	50.00							12.50	25.00	50.00	68.93	137.86	275.72
PINE GROVE	12.44	24.88	49.76							12.44	24.88	49.76	68.87	137.74	275.48
SMITHFIELD	12.50	25.00	50.00							12.50	25.00	50.00	68.93	137.86	275.72
<b>WIRT</b>															
ELIZABETH	12.50	25.00	50.00							12.50	25.00	50.00	73.63	147.26	294.52

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	I	II	IV	I	II	IV	I	II	IV	I	II	IV	I	II	III, IV
<b>WOOD</b>															
NORTH HILLS	8.84	17.68	35.36							8.84	17.68	35.36	63.74	127.48	254.96
PARKERSBURG	12.43	24.86	49.72				4.13	8.26	16.52	16.56	33.12	66.24	71.46	142.92	285.84
VIENNA	12.50	25.00	50.00				4.10	8.20	16.40	16.600	33.200	66.400	71.500	143.000	286.000
WILLIAMSTOWN	11.33	22.66	45.32							11.33	22.66	45.32	66.23	132.46	264.92
<b>WYOMING</b>															
MULLENS	12.50	25.00	50.00				6.25	12.50	25.00	18.75	37.50	75.00	77.77	155.54	311.08
OCEANA	12.50	25.00	50.00				6.25	12.50	25.00	18.75	37.50	75.00	77.77	155.54	311.08
PINEVILLE	12.50	25.00	50.00							12.50	25.00	50.00	71.52	143.04	286.08