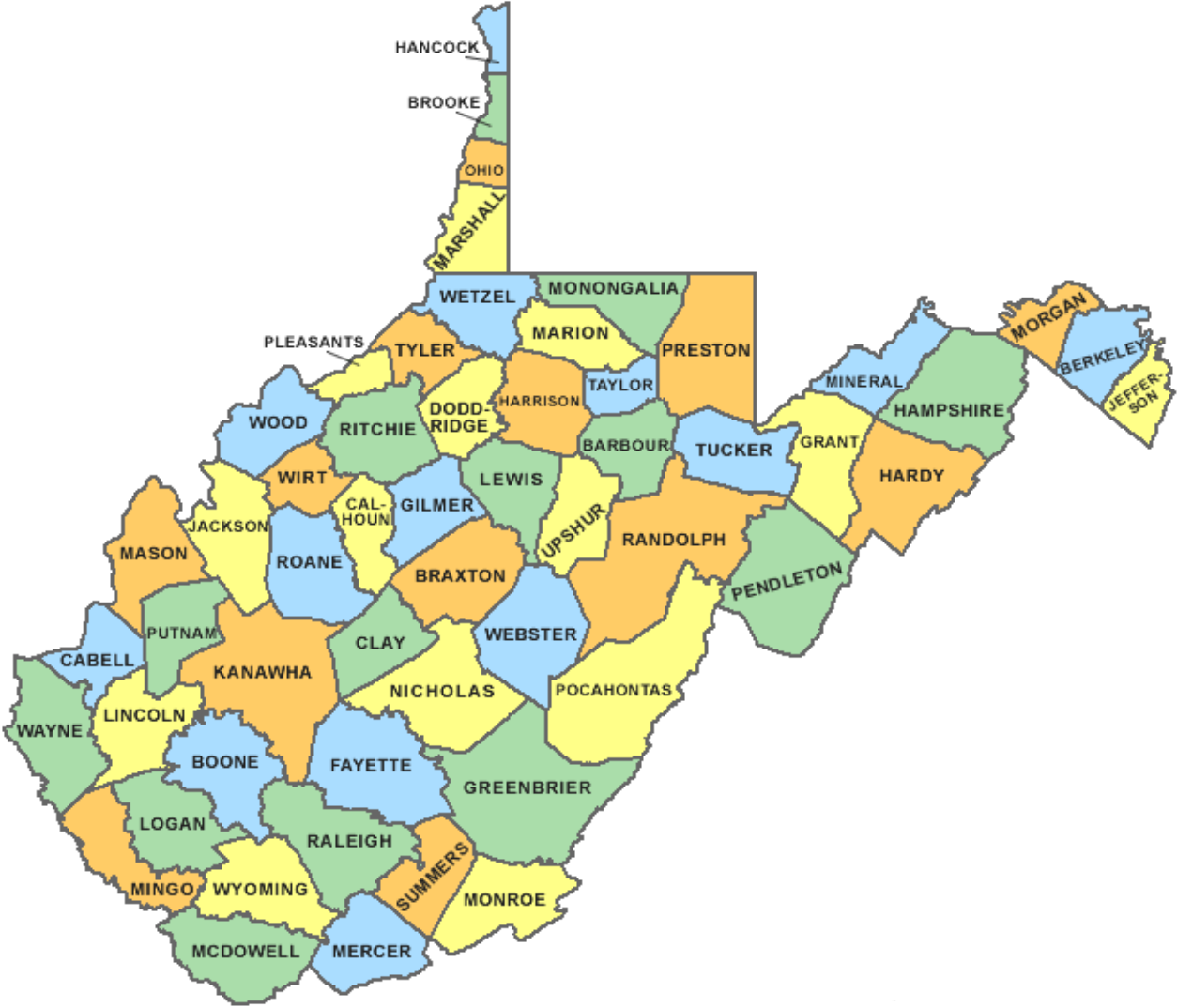


# County by County Assessment Data And Potential Replacement Revenue



## Property Tax Modernization Amendment

updated 10/5/2022



# Executive Summary

On November 8<sup>th</sup> 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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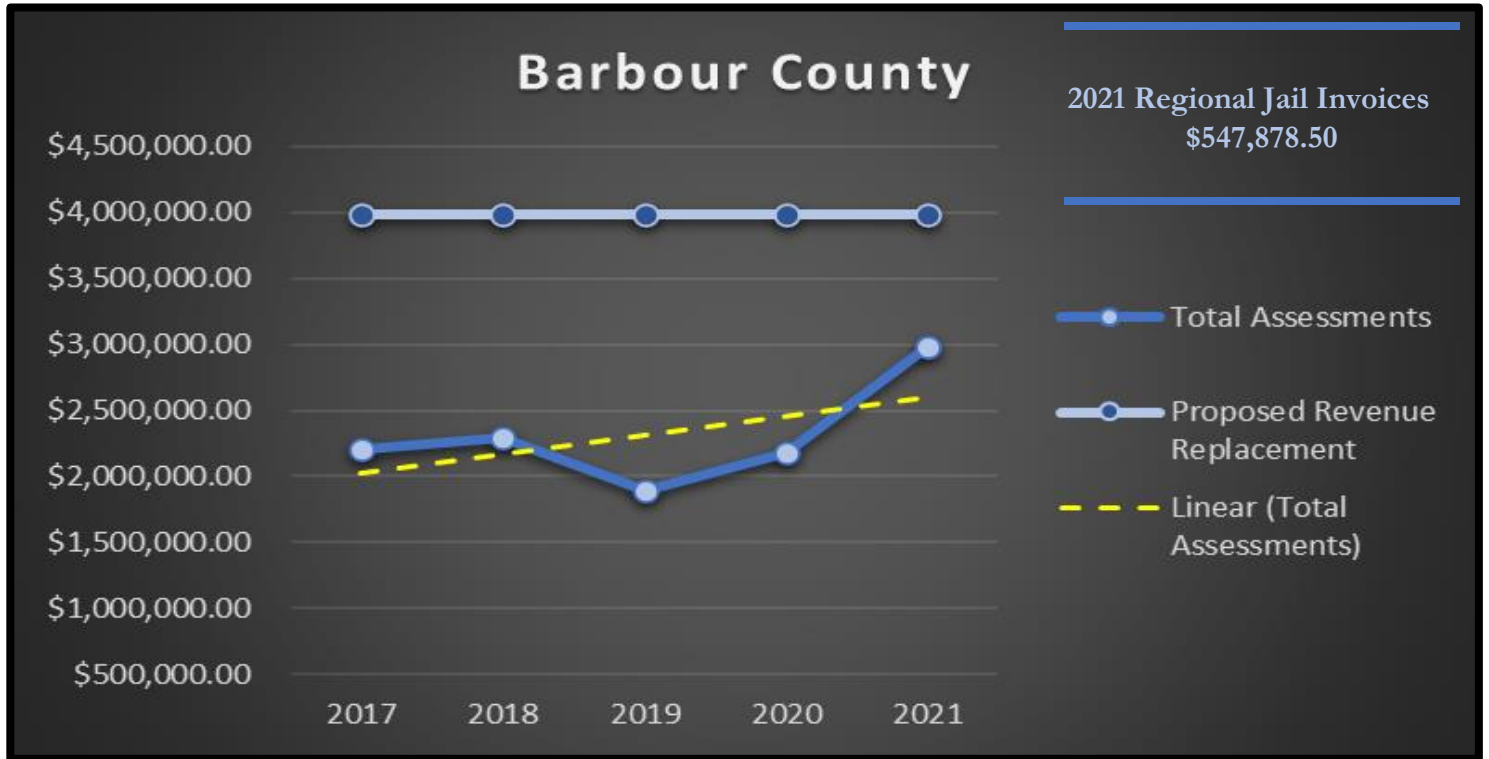


# BARBOUR COUNTY

## \$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

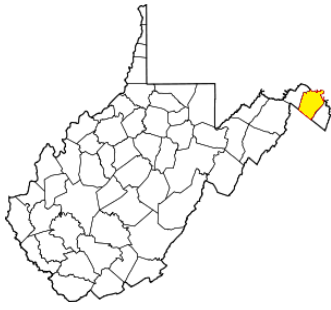


2021 Personal Property Assessments

**\$2,982,636.26**

Proposed Revenue Replacement

**\$3,982,636.26**



# BERKELEY COUNTY

## \$2,805,689.25

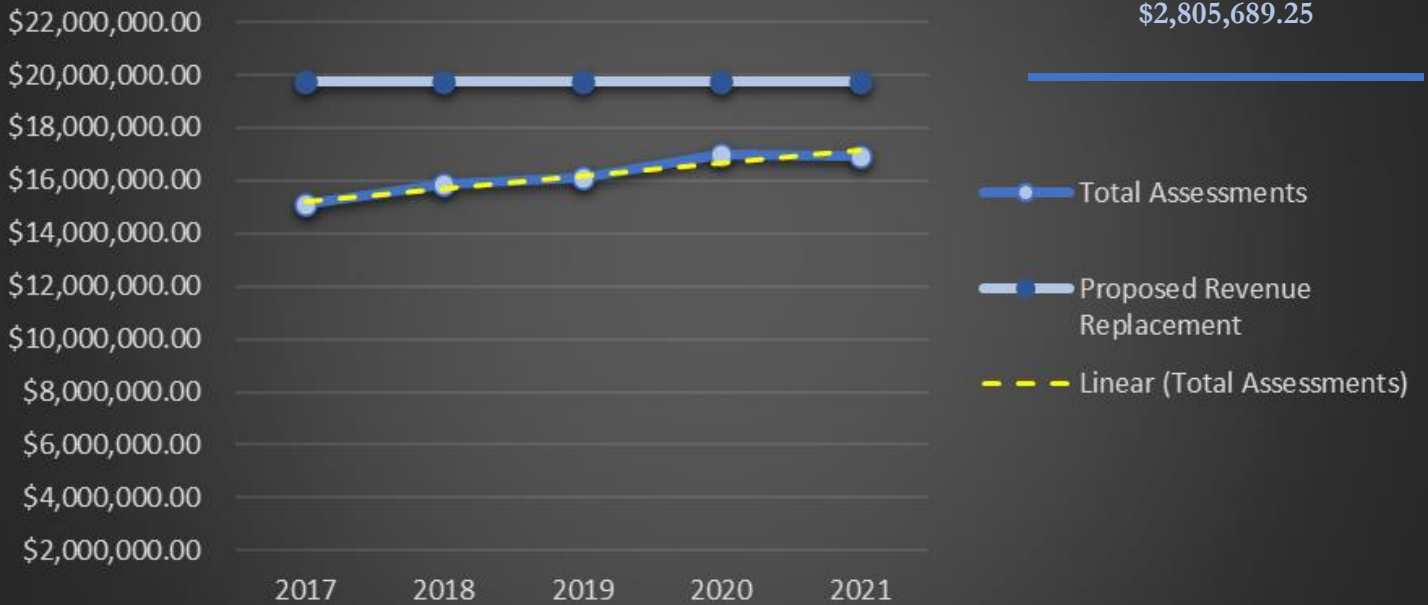
Proposed Net Annual Increase Over 2021 Assessments

### 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

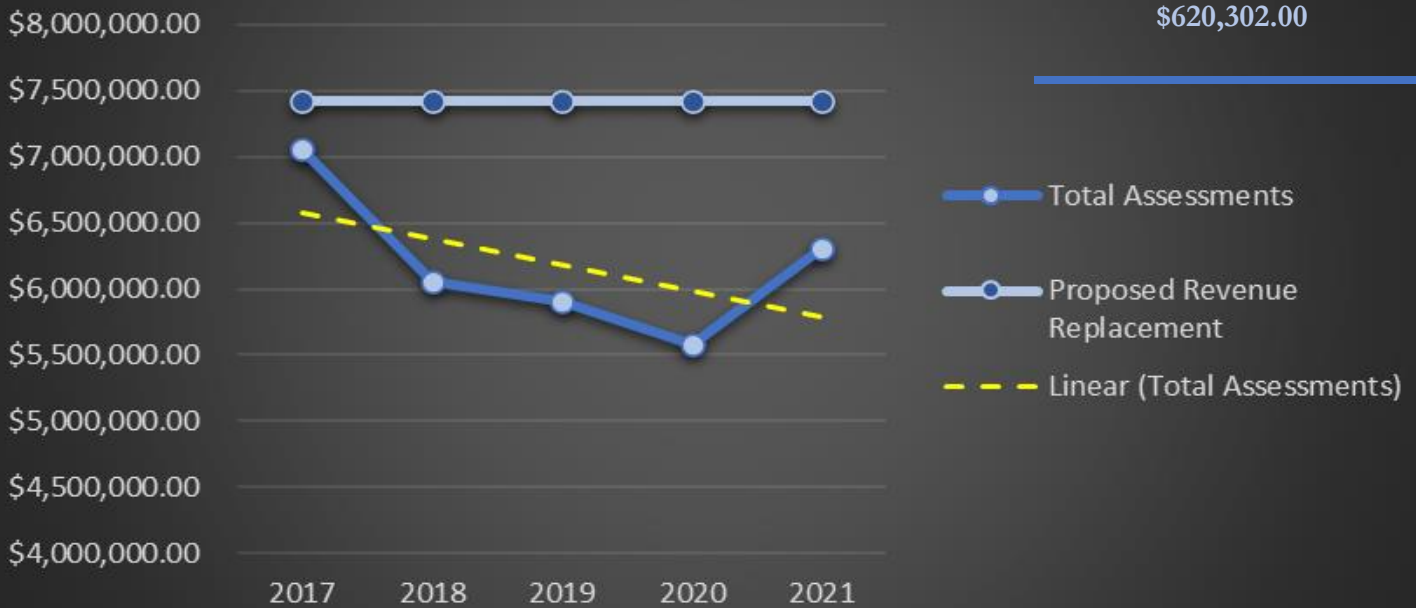
Proposed Net Annual Increase Over 2021 Assessments

### 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

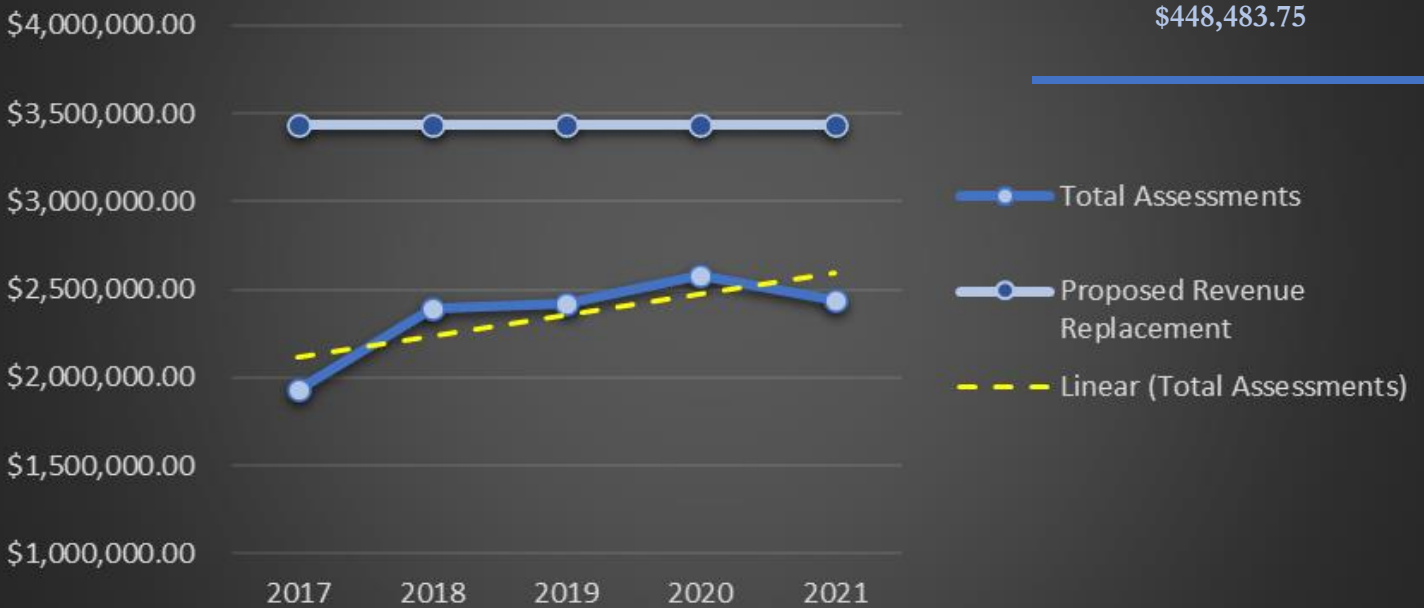
Proposed Net Annual Increase Over 2021 Assessments

### 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

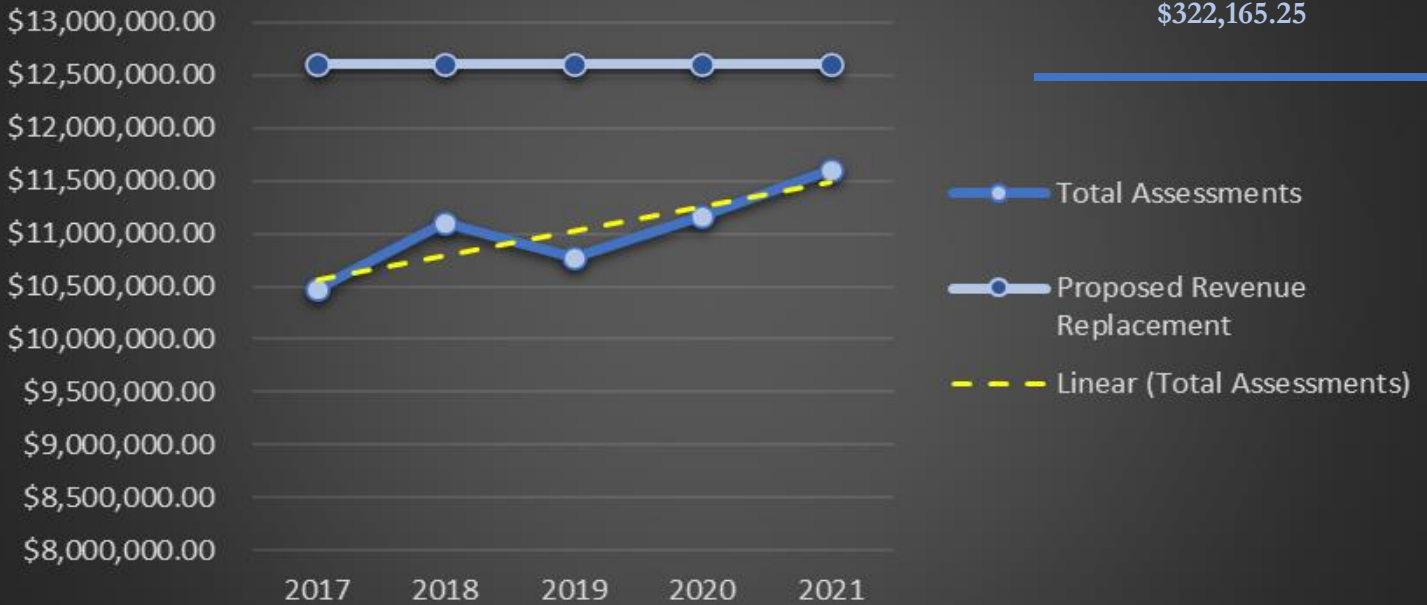
Proposed Net Annual Increase Over 2021 Assessments

### 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

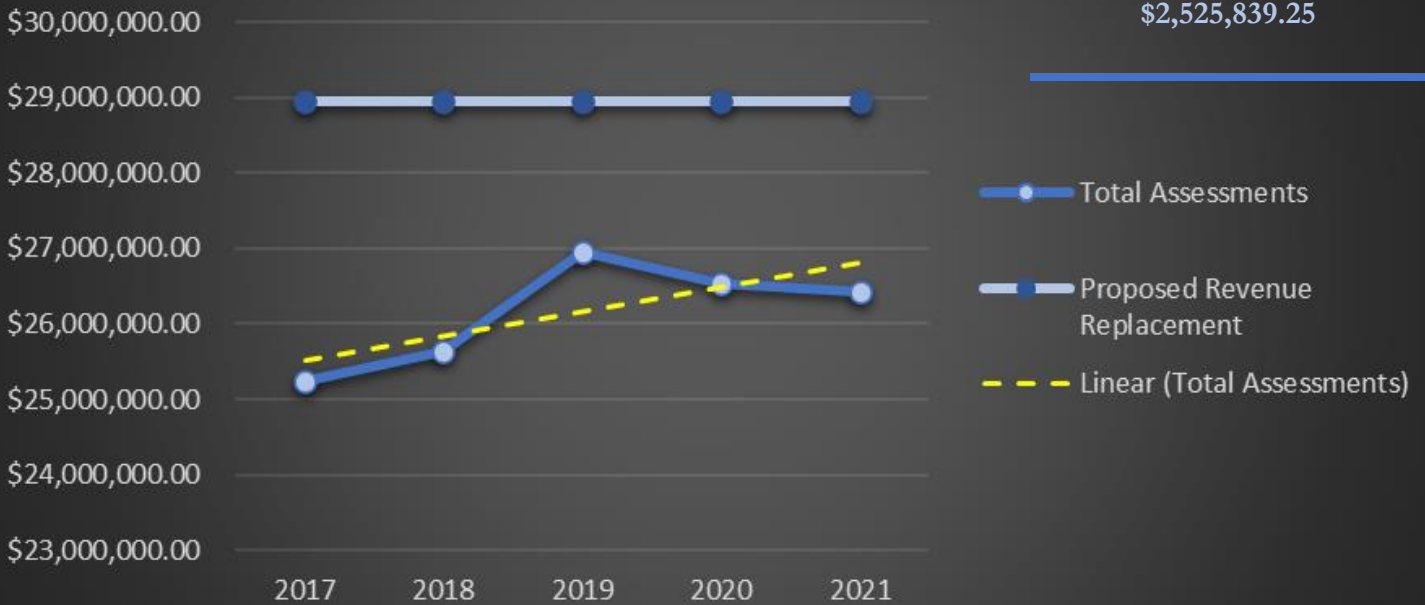
Proposed Net Annual Increase Over 2021 Assessments

### 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

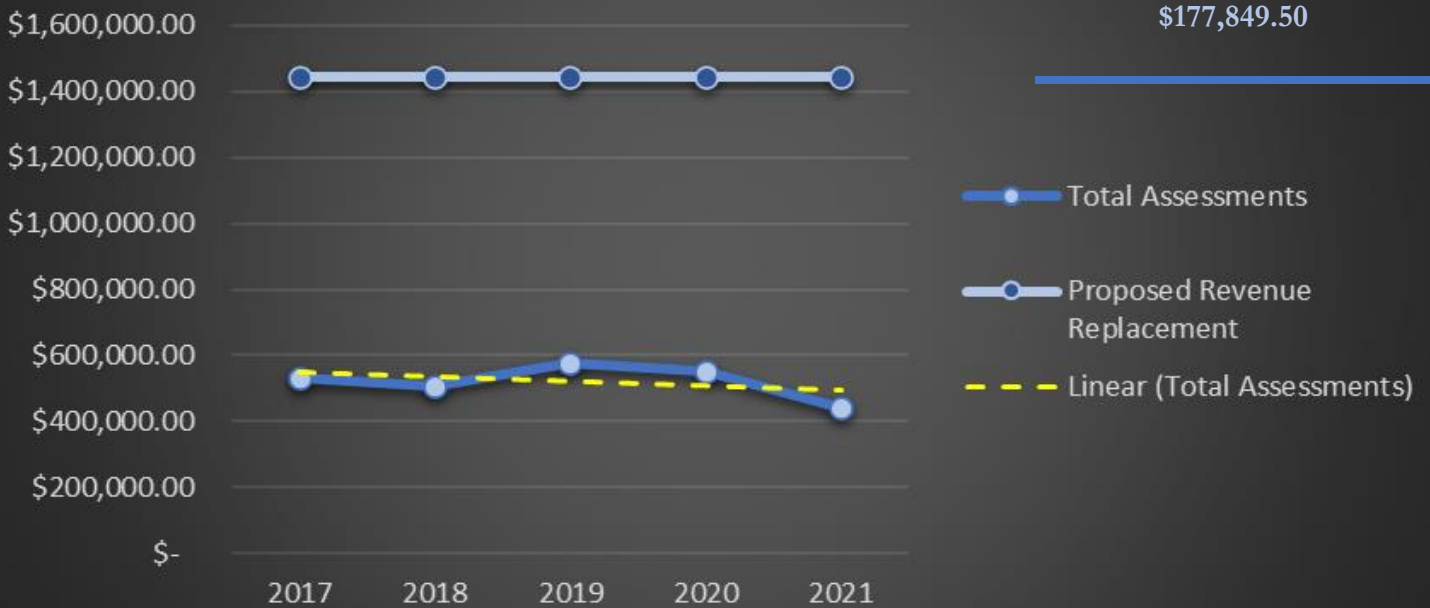
Proposed Net Annual Increase Over 2021 Assessments

### 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

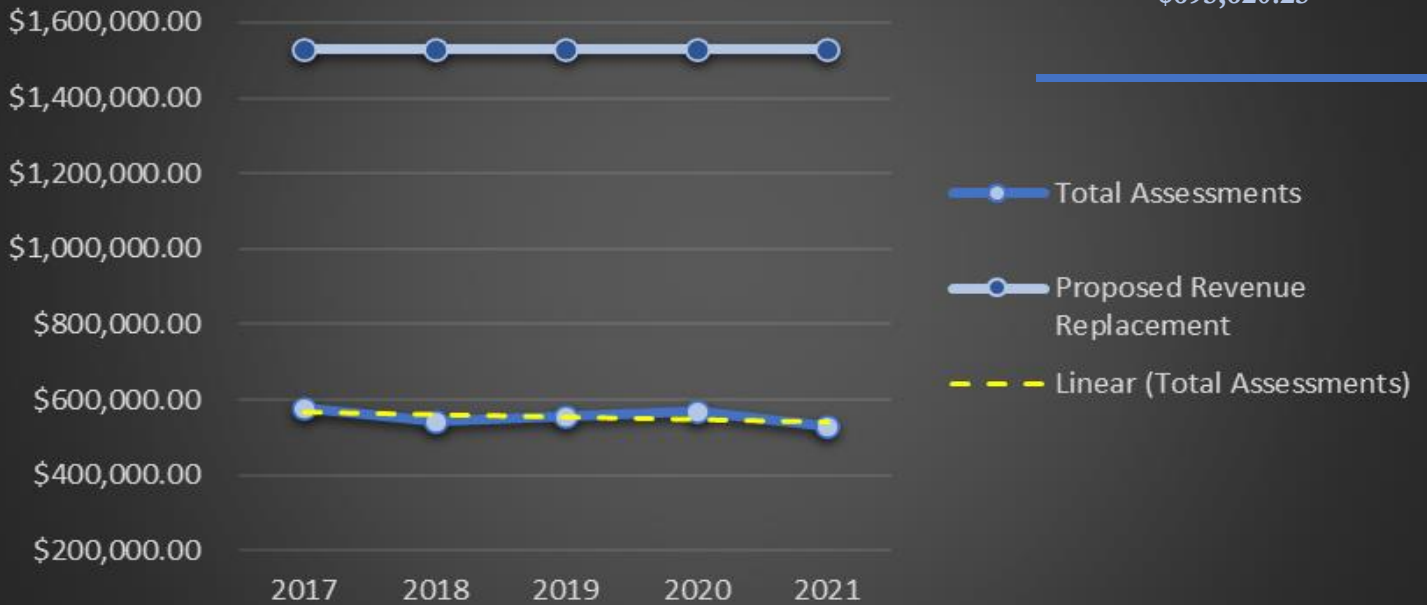
Proposed Net Annual Increase Over 2021 Assessments

### 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

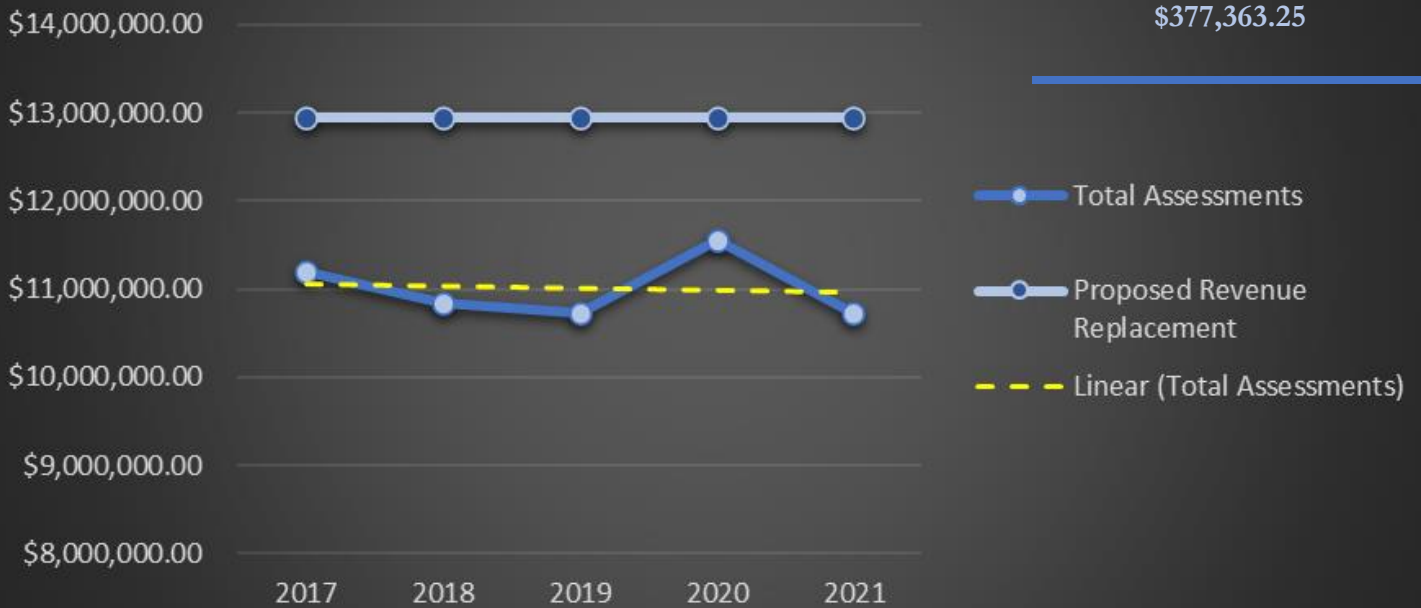
Proposed Net Annual Increase Over 2021 Assessments

### 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

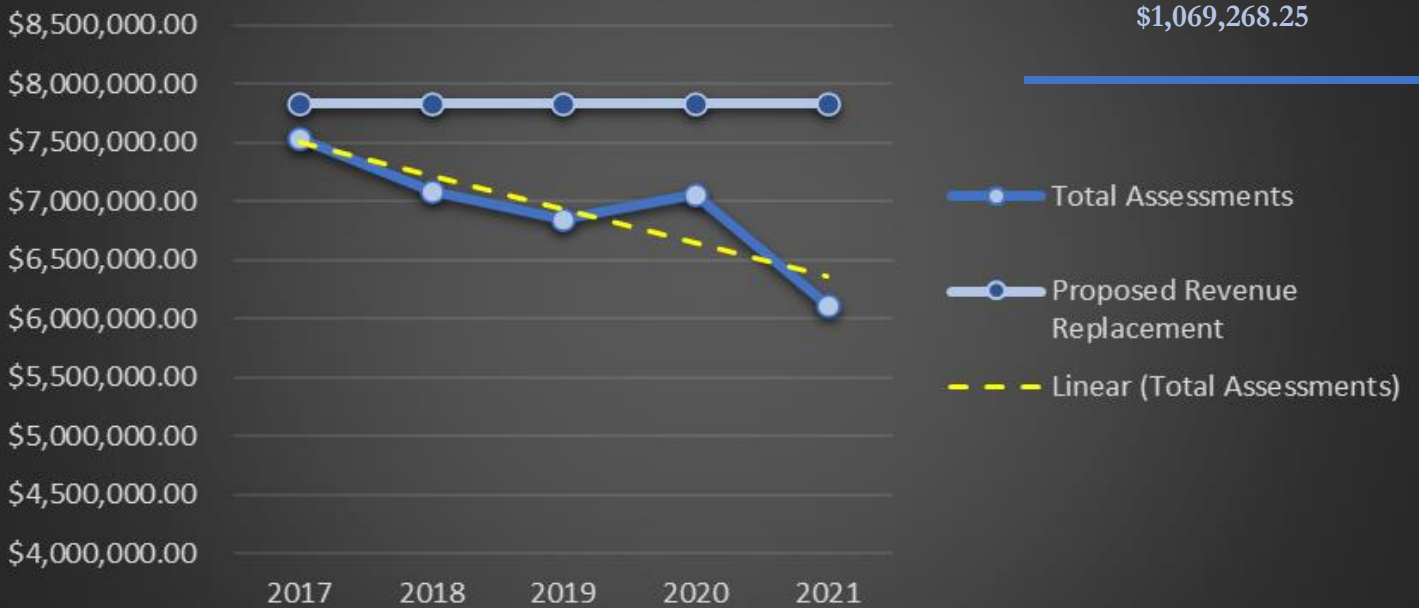
Proposed Net Annual Increase Over 2021 Assessments

### 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

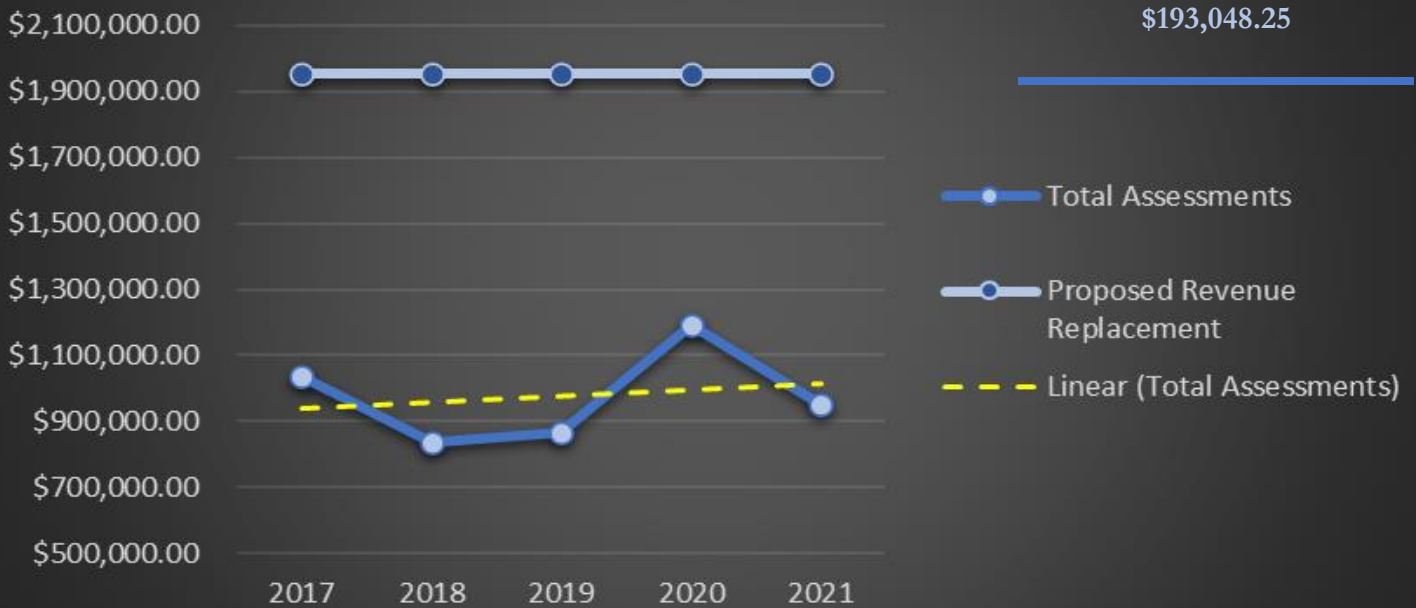
Proposed Net Annual Increase Over 2021 Assessments

### 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

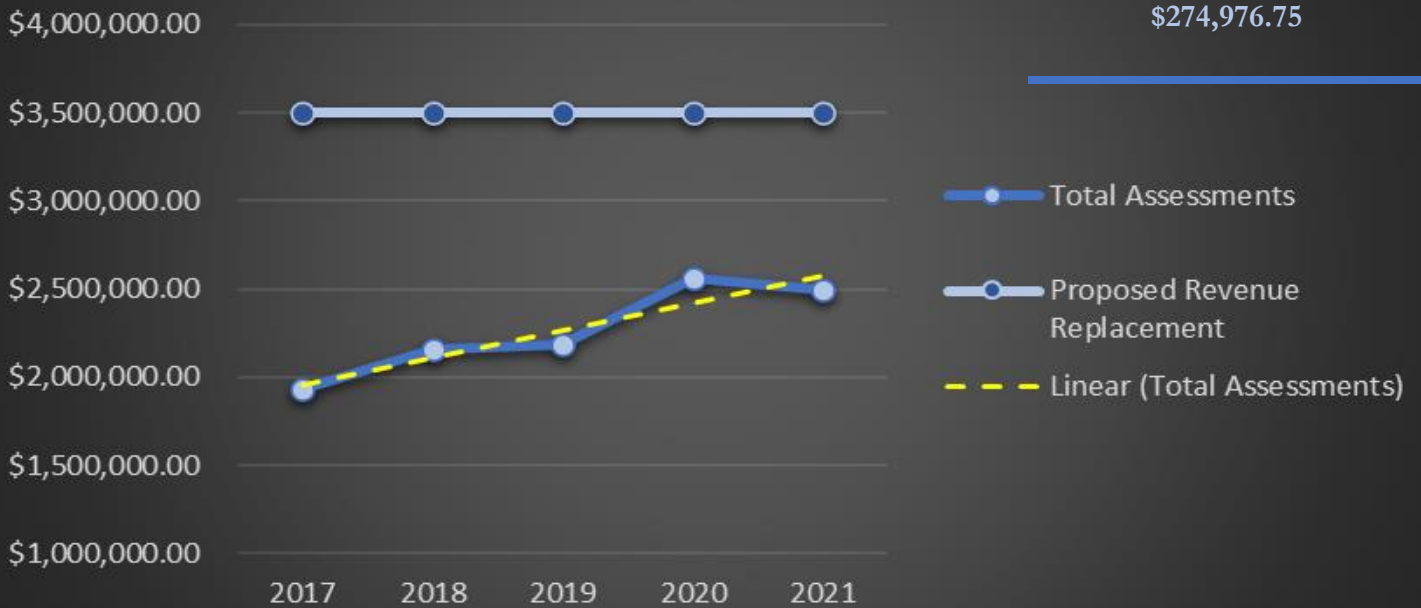
Proposed Net Annual Increase Over 2021 Assessments

### 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**

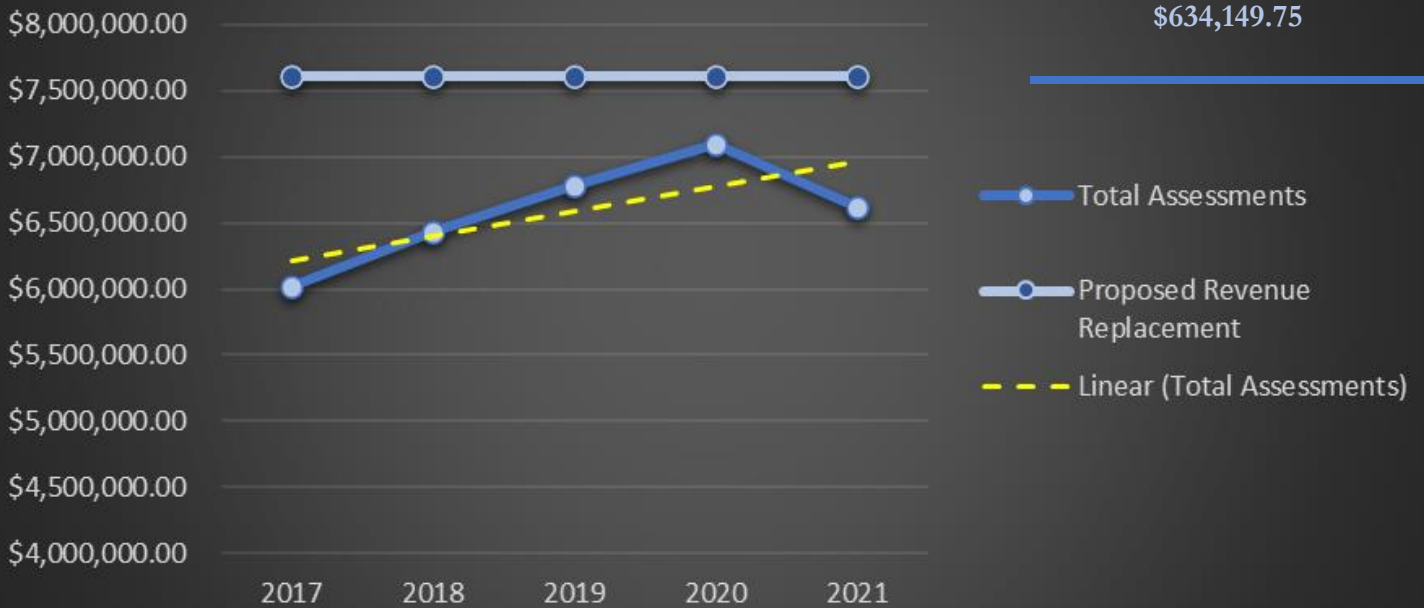
Proposed Net Annual Increase Over 2021 Assessments

## 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**

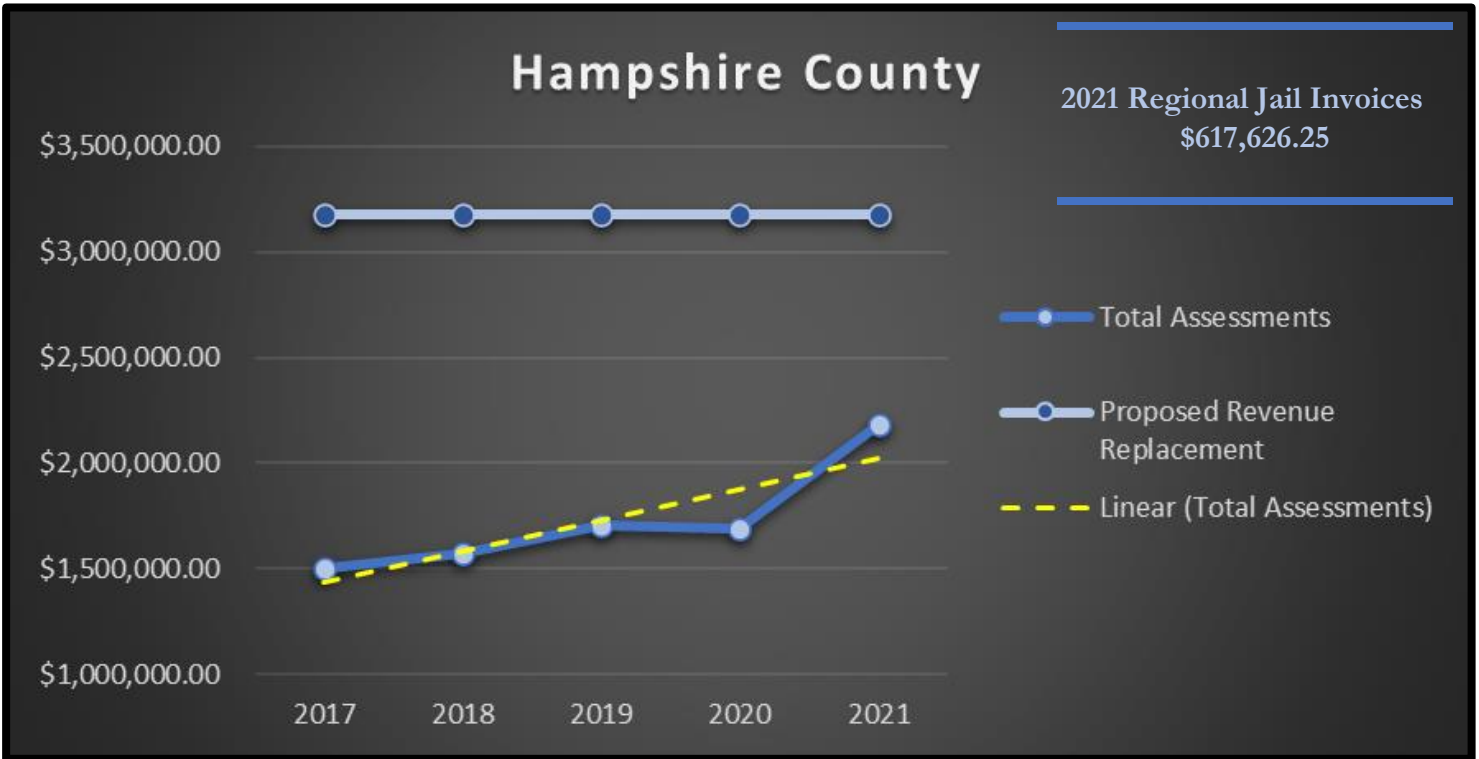


# HAMPSHIRE COUNTY

## \$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**

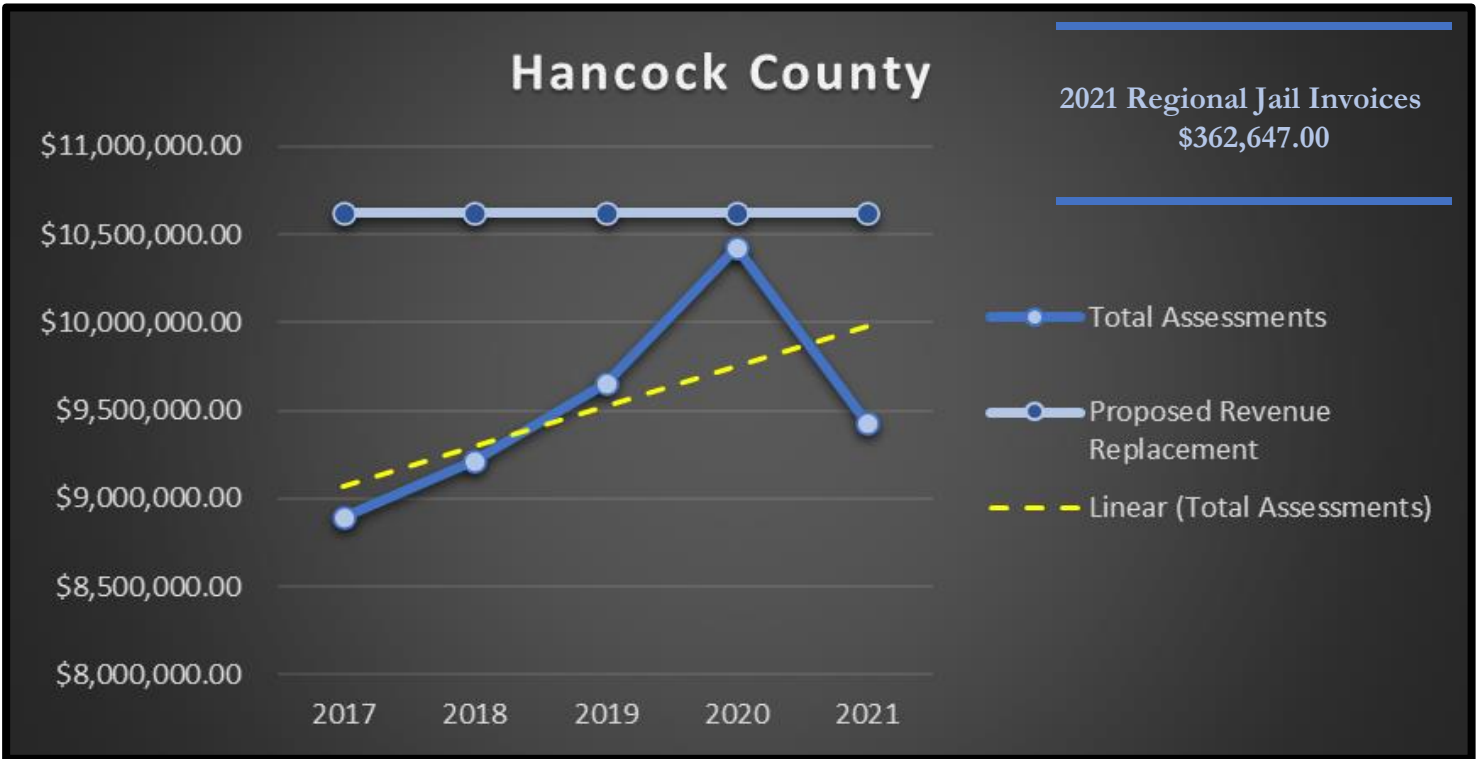


# HANCOCK COUNTY

## \$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**

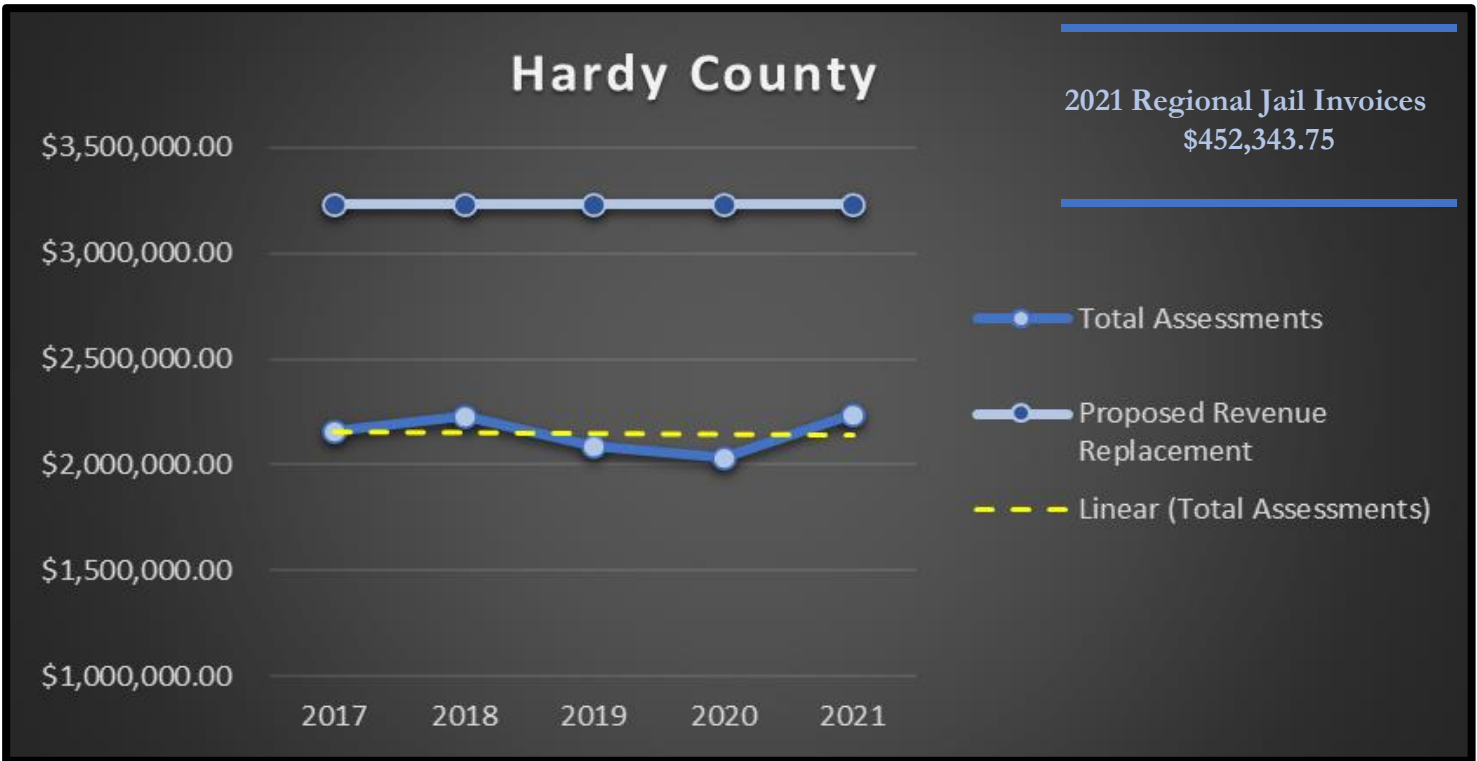


# HARDY COUNTY

## \$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**

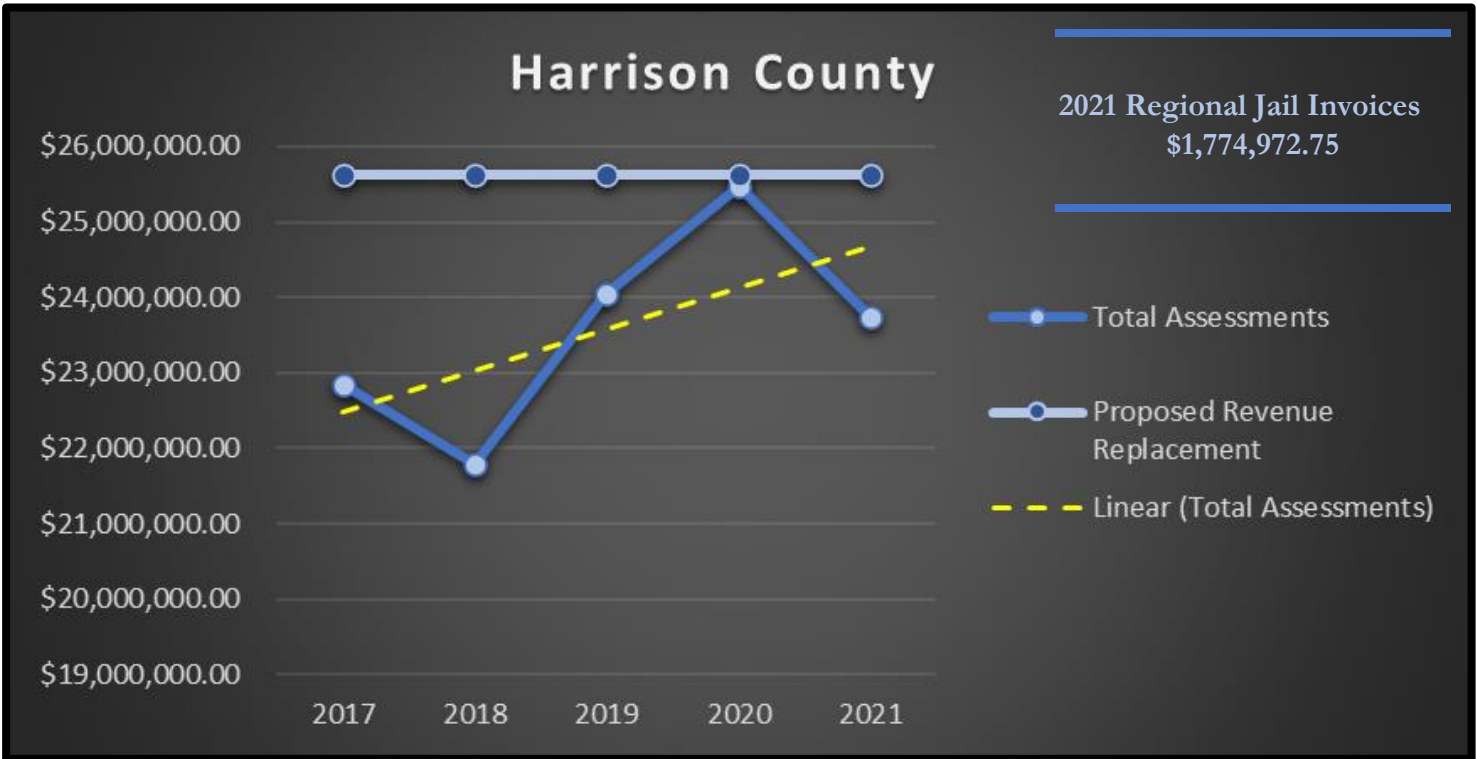


# HARRISON COUNTY

**\$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

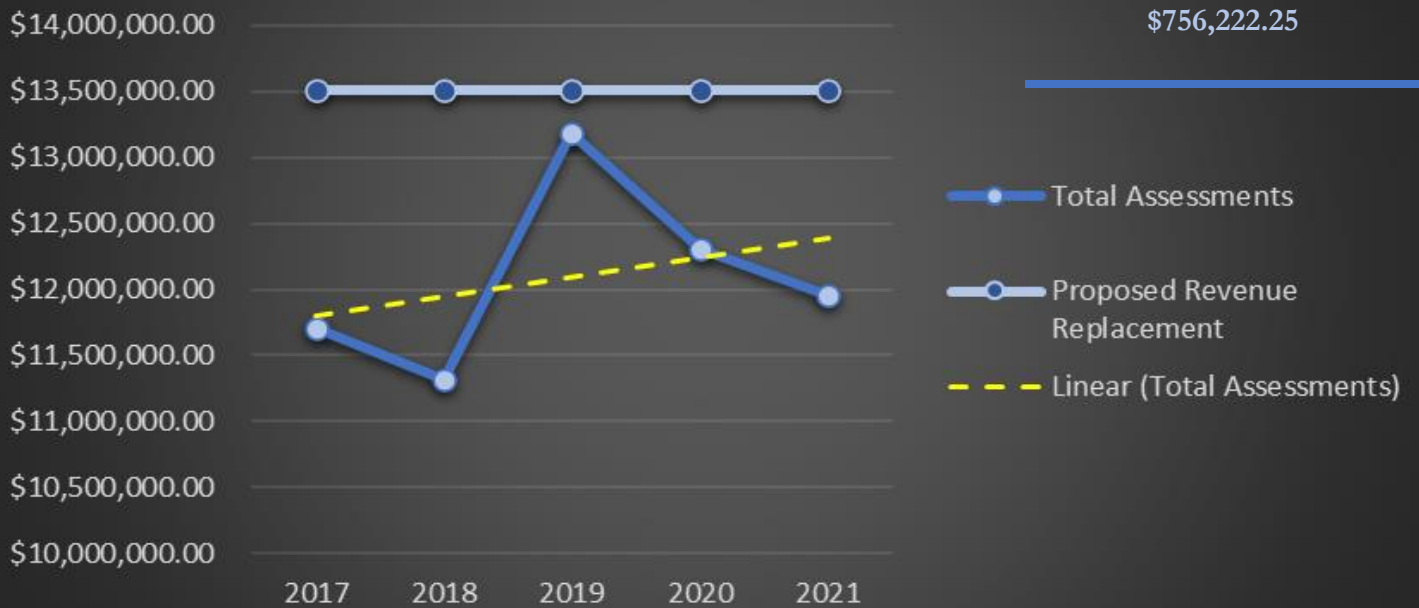
Proposed Net Annual Increase Over 2021 Assessments

### 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**

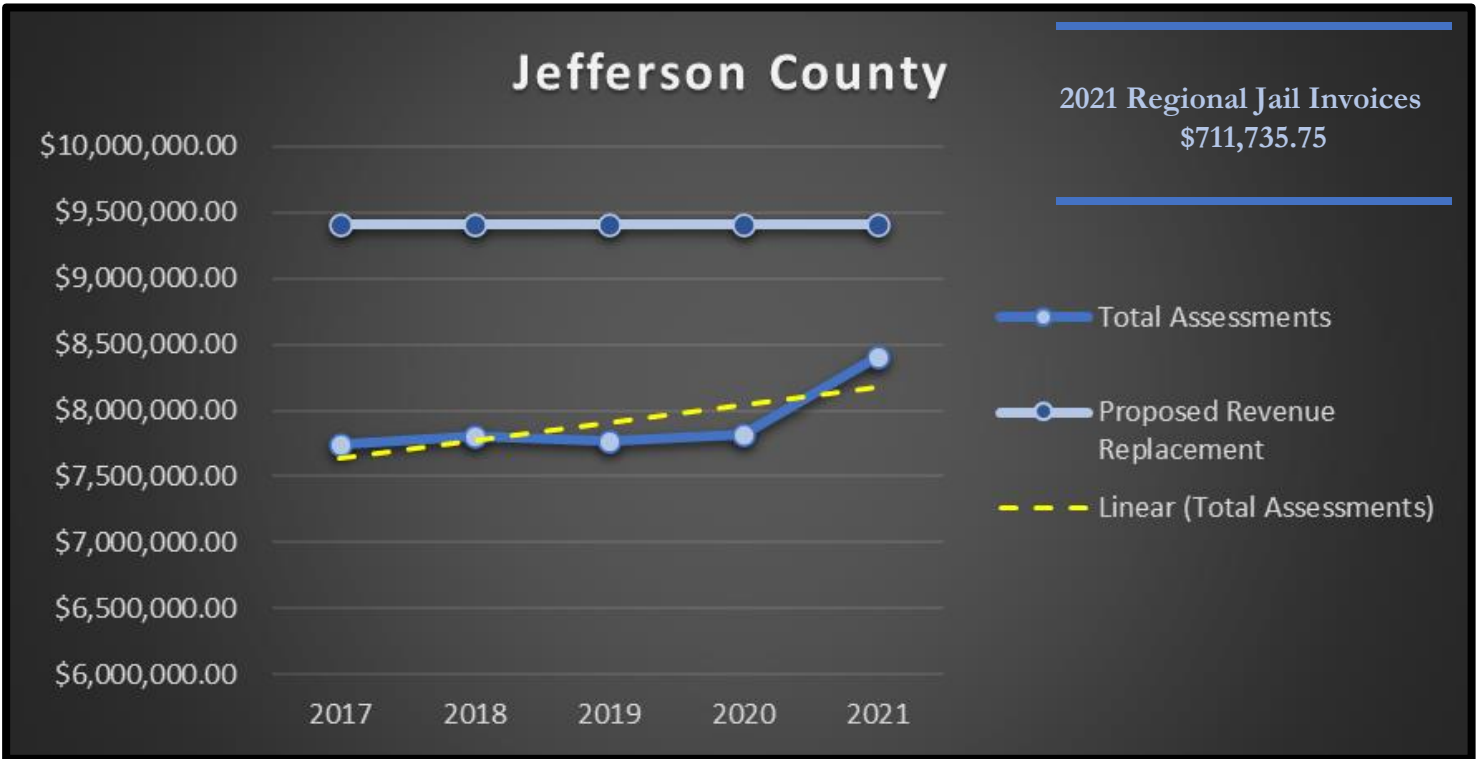


# JEFFERSON COUNTY

## \$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**



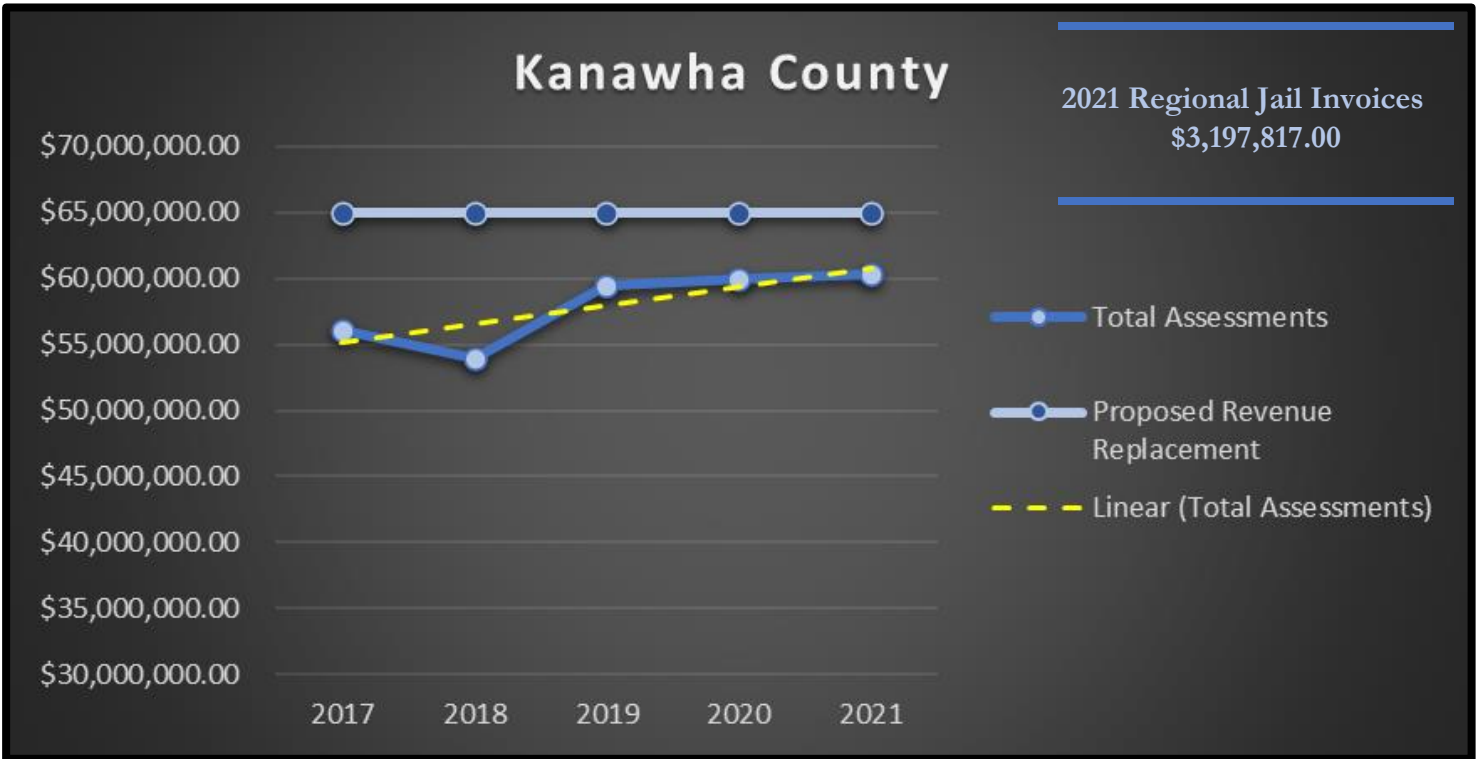


# KANAWHA COUNTY

## \$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**

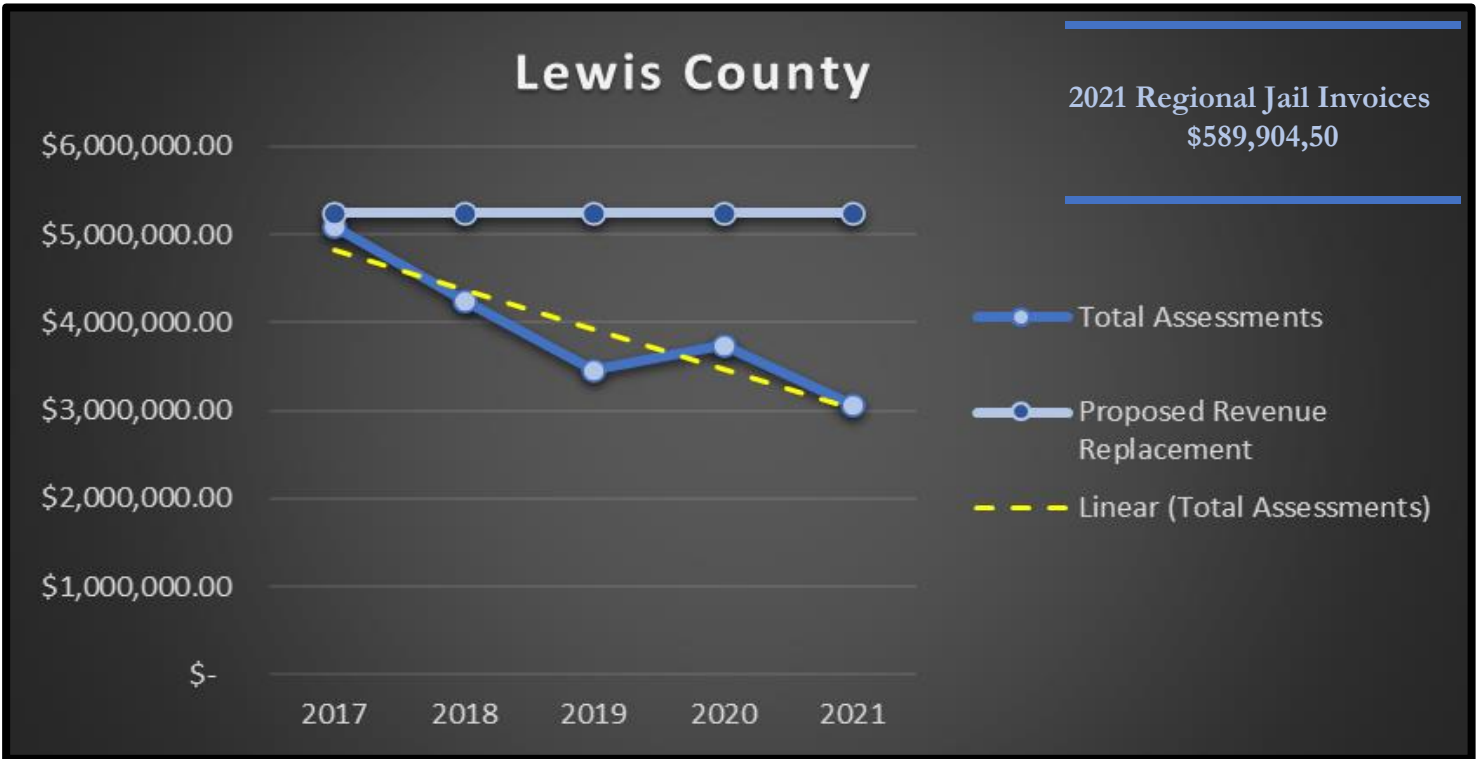


# LEWIS COUNTY

## \$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

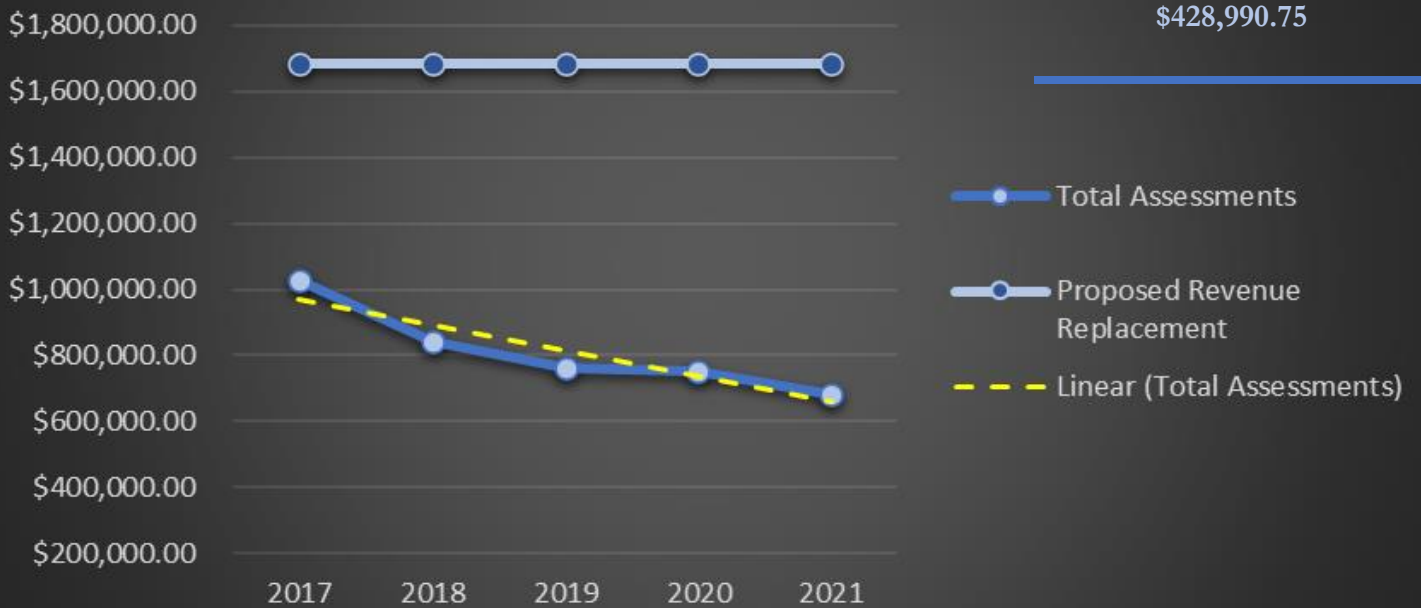
Proposed Net Annual Increase Over 2021 Assessments

### 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**

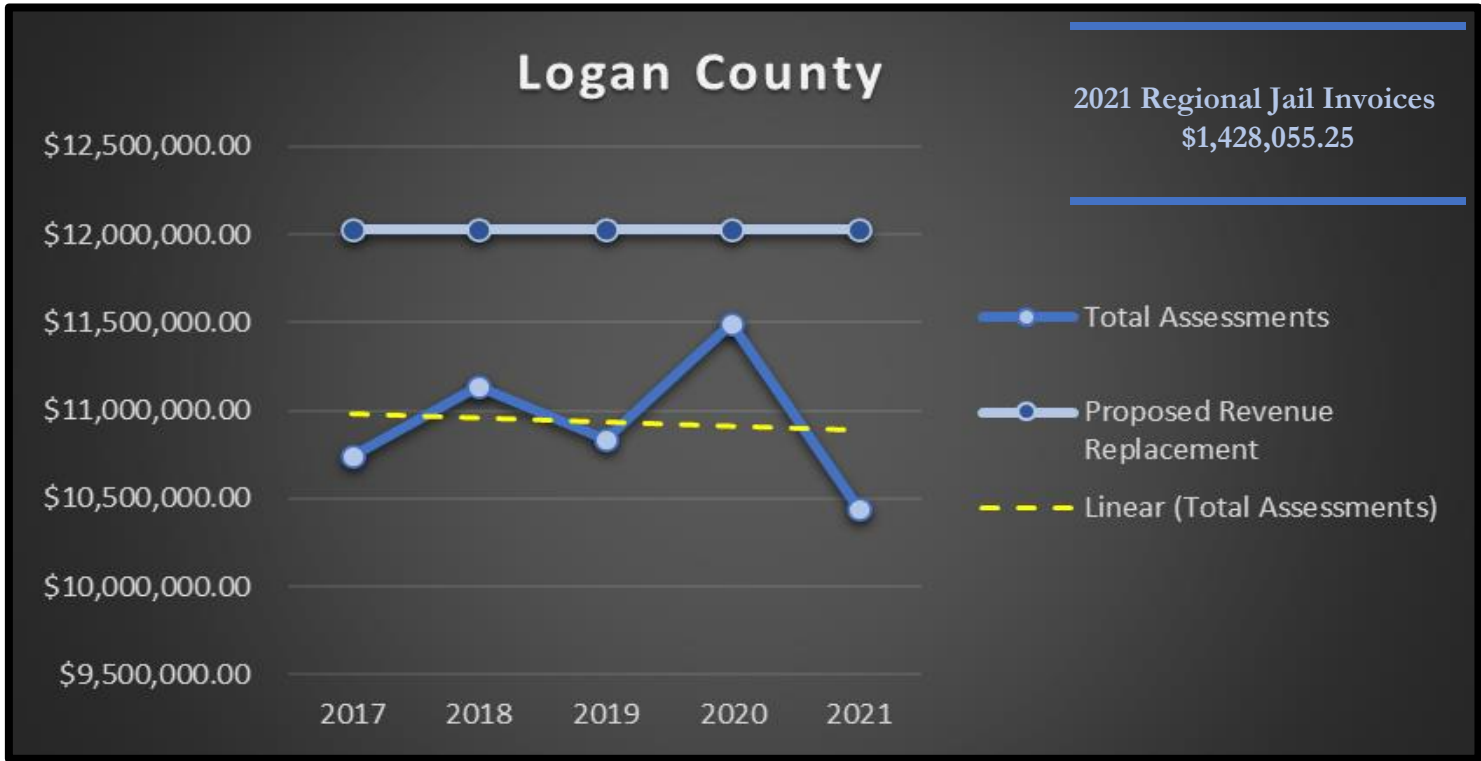


# LOGAN COUNTY

## \$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

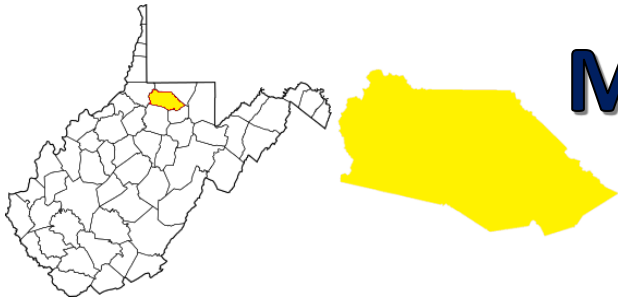


2021 Personal Property Assessments

**\$10,444,727.09**

Proposed Revenue Replacement

**\$12,026,805.40**



# MARION COUNTY

## \$2,785,916.90

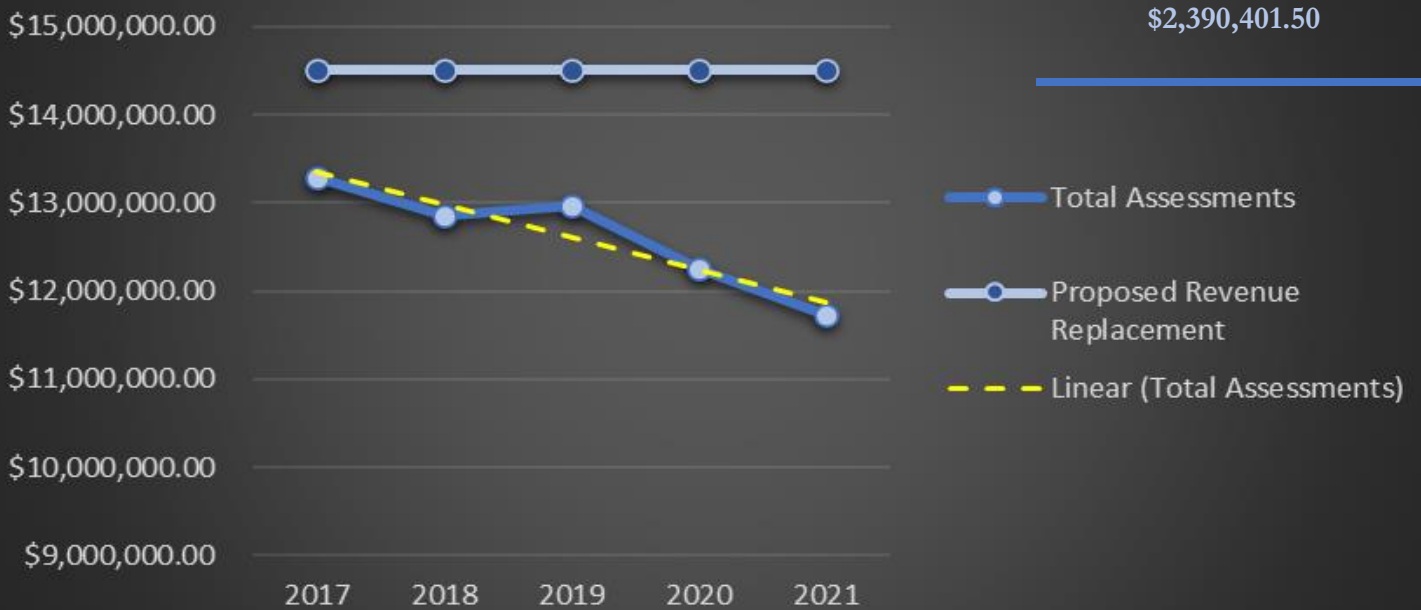
Proposed Net Annual Increase Over 2021 Assessments

### 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

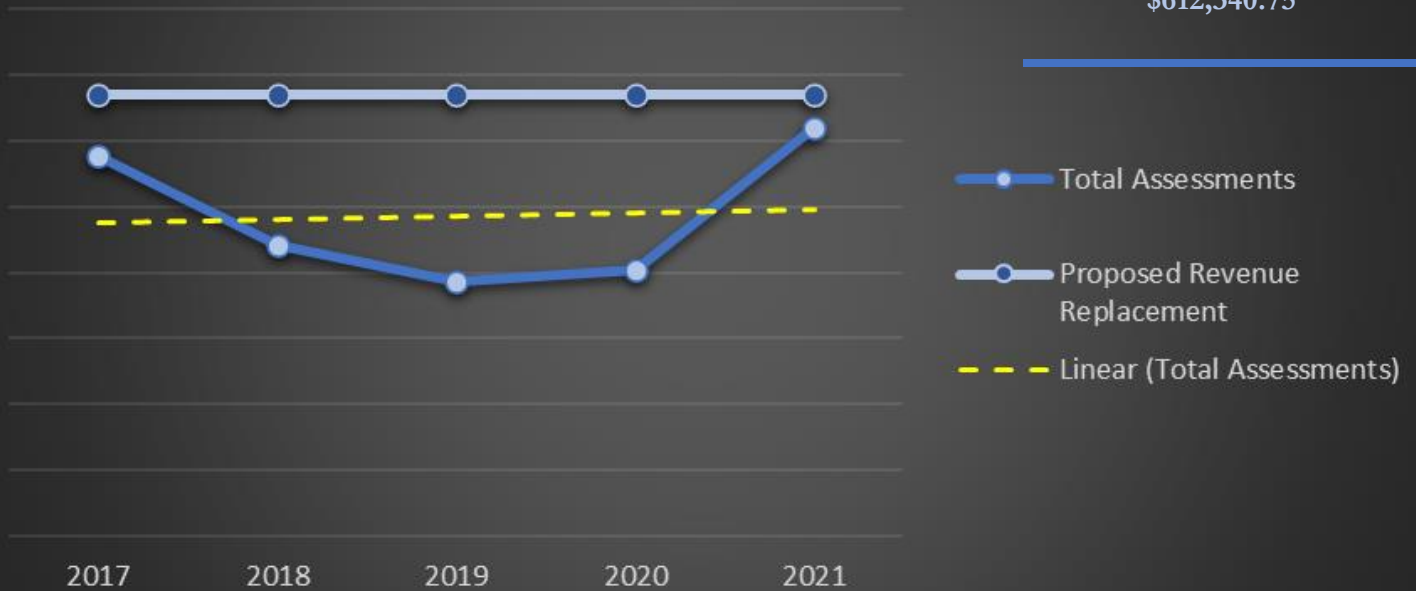
Proposed Net Annual Increase Over 2021 Assessments

### 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

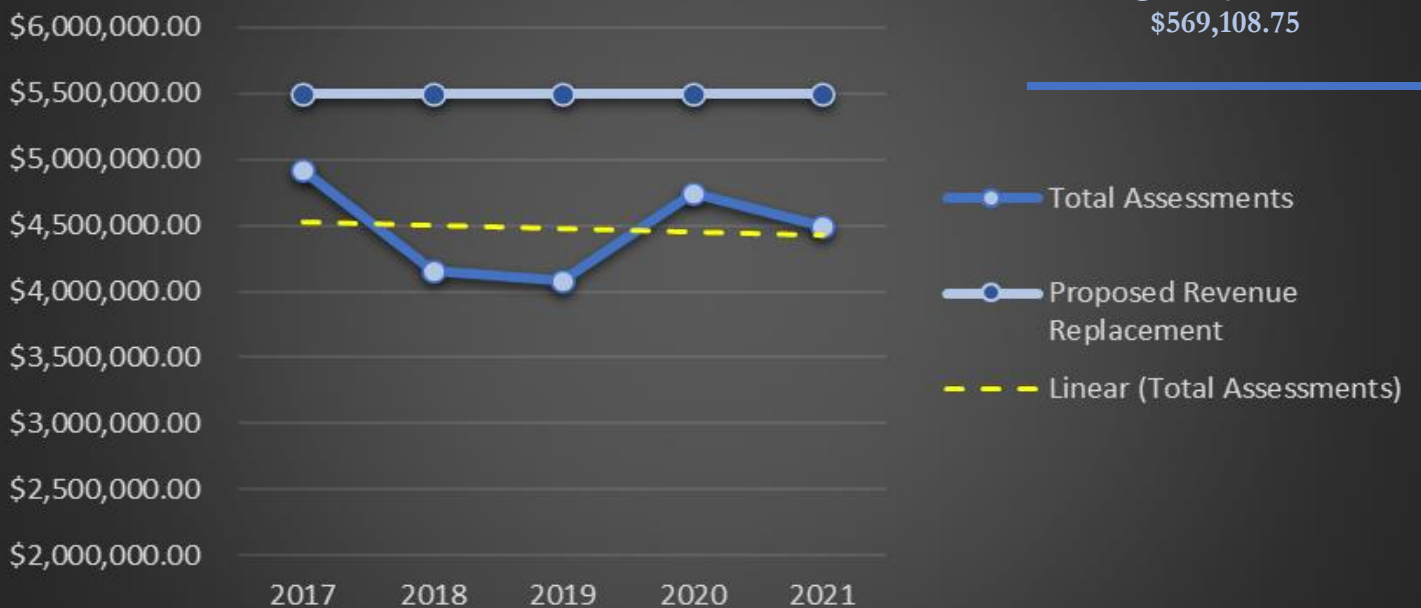
Proposed Net Annual Increase Over 2021 Assessments

### 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

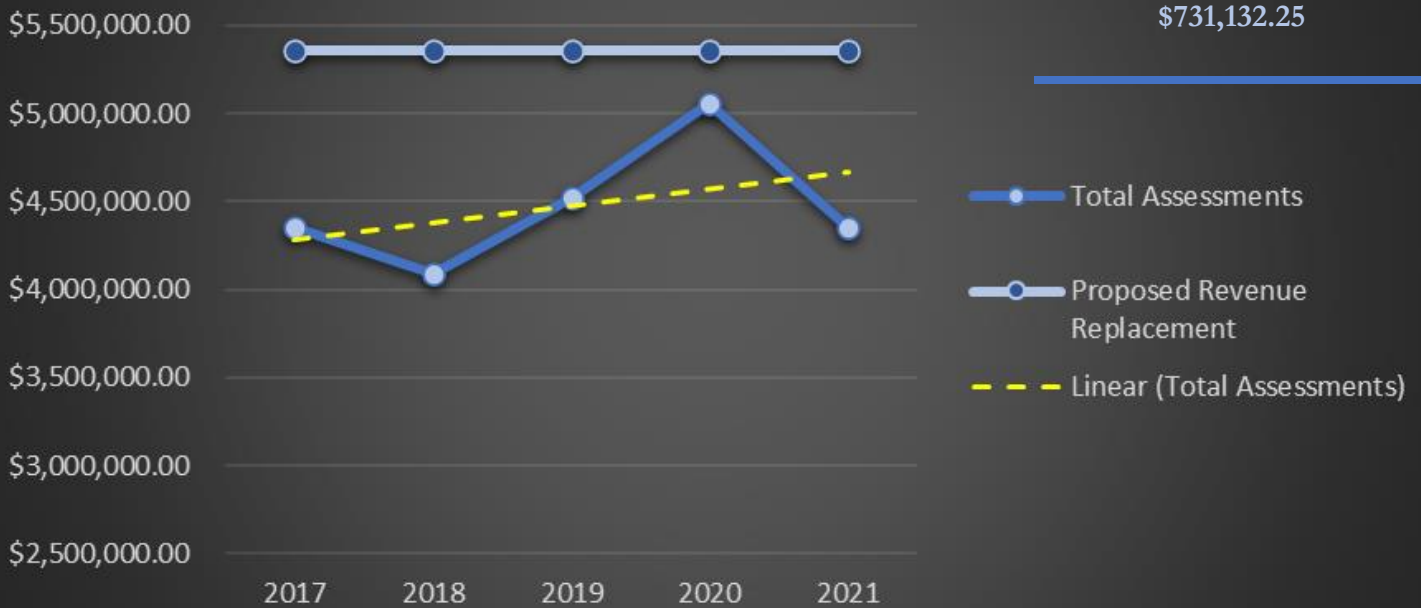
Proposed Net Annual Increase Over 2021 Assessments

### 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

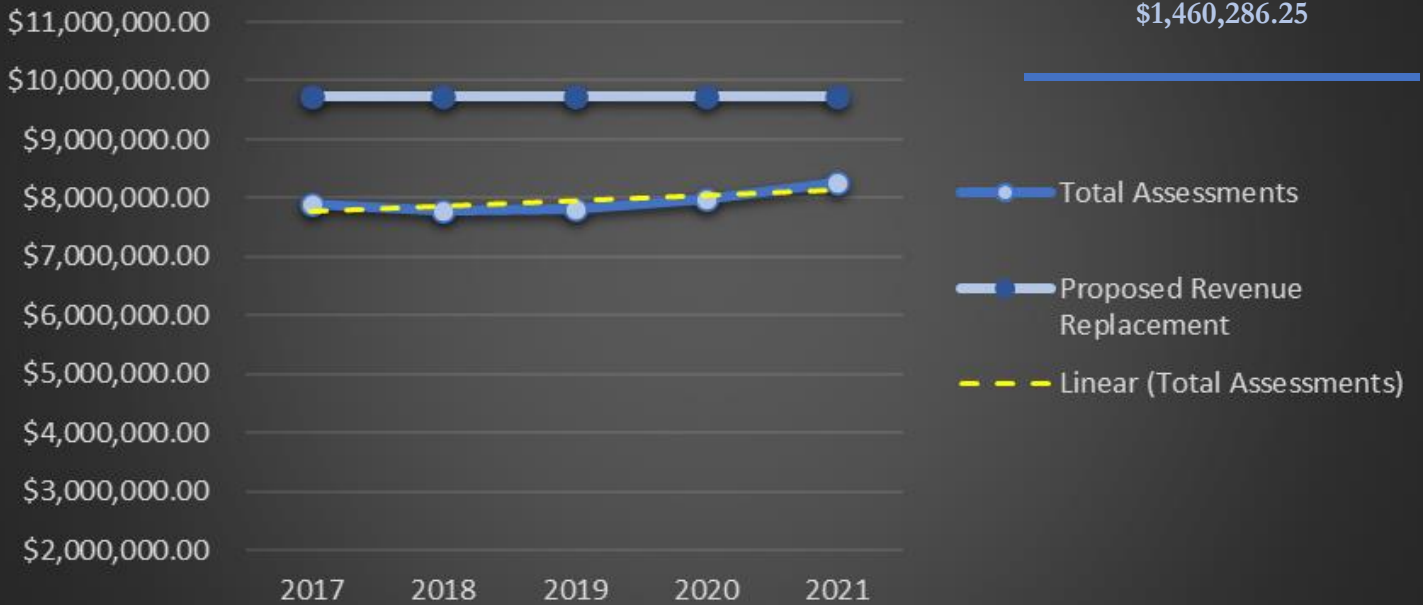
Proposed Net Annual Increase Over 2021 Assessments

### 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

**\$9,724,446.59**



# MINERAL COUNTY

## \$1,975,216.26

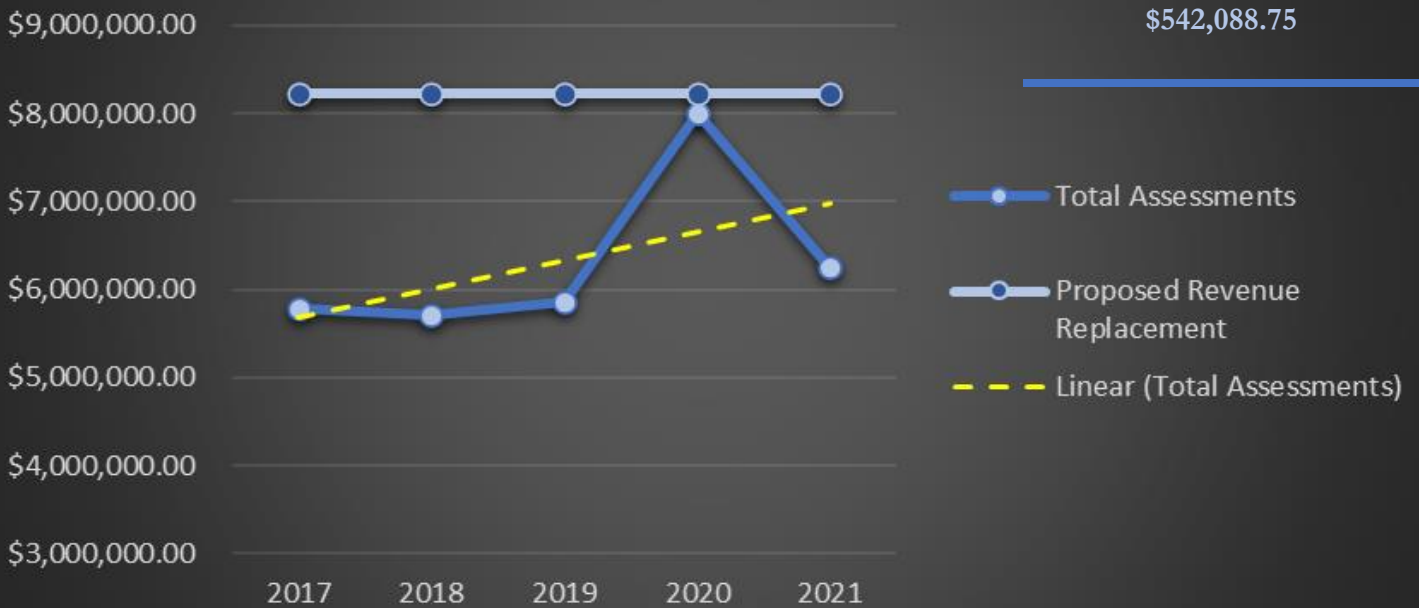
Proposed Net Annual Increase Over 2021 Assessments

### 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

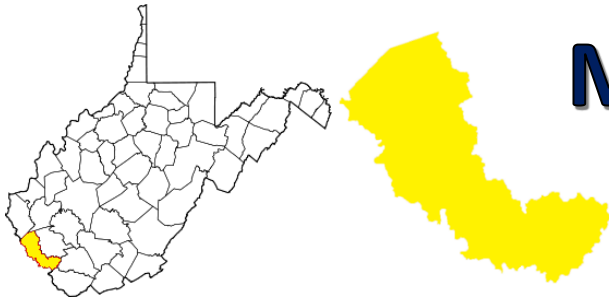


2021 Personal Property Assessments

**\$6,260,222.80**

Proposed Revenue Replacement

**\$8,235,439.06**



# MINGO COUNTY

## \$1,307,189.00

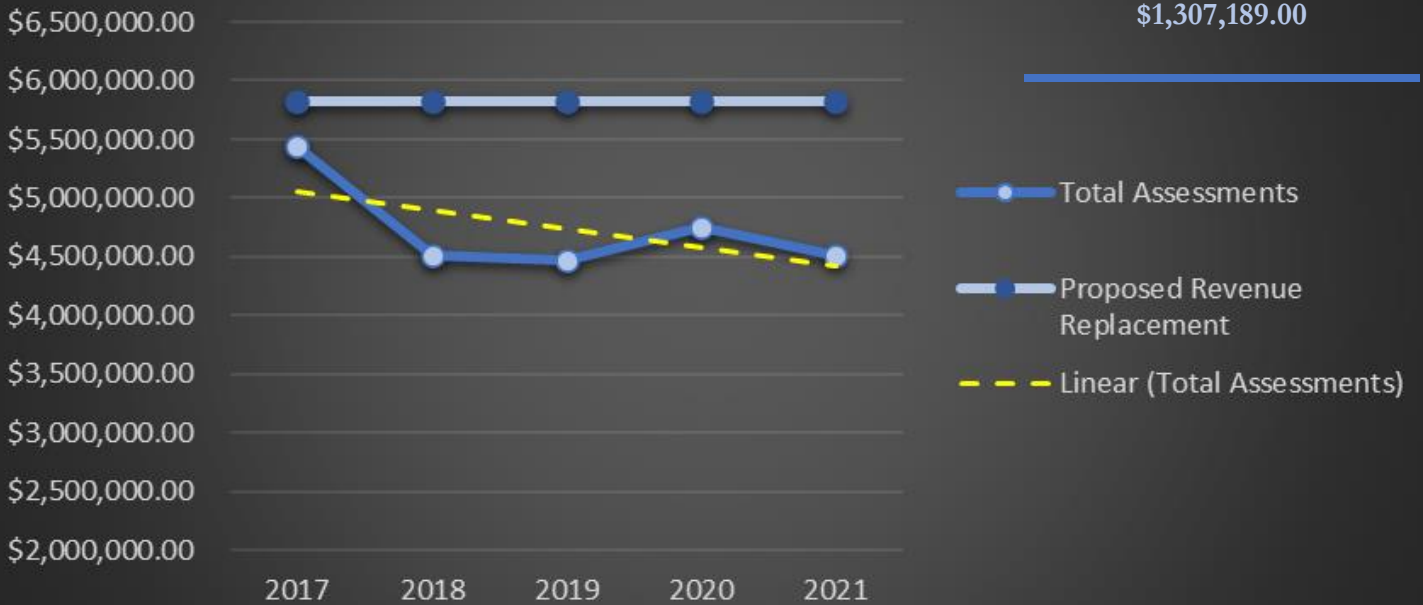
Proposed Net Annual Increase Over 2021 Assessments

### 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

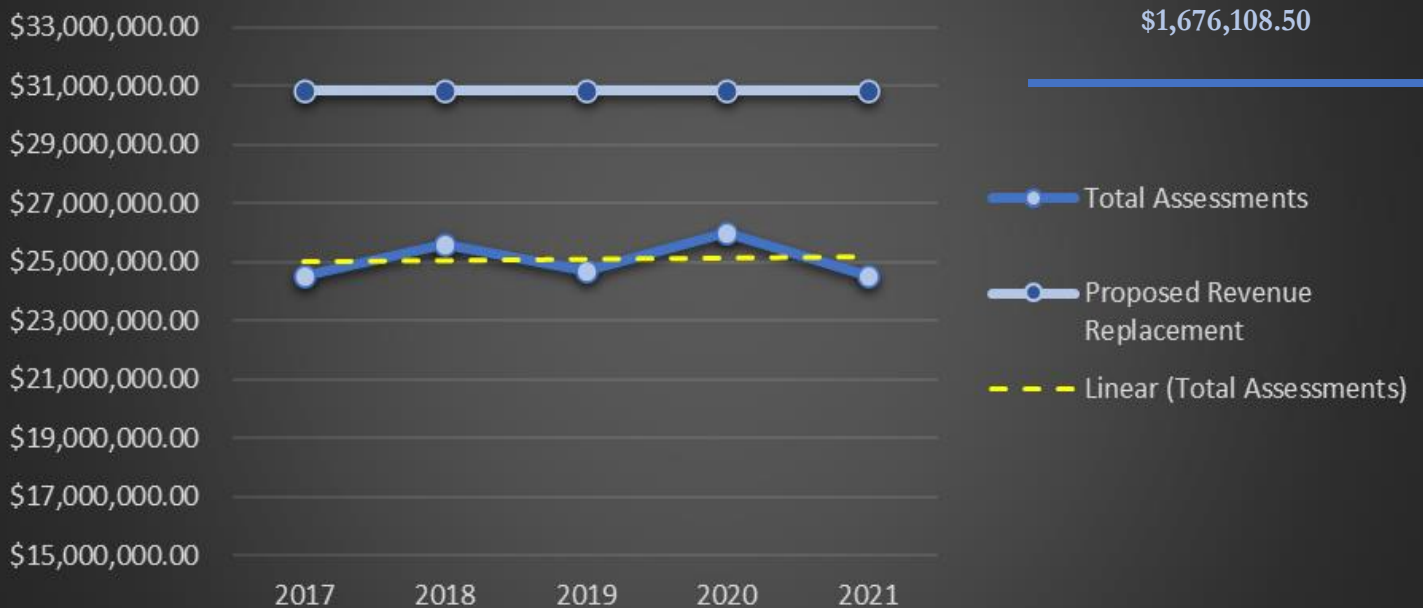
Proposed Net Annual Increase Over 2021 Assessments

### 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**

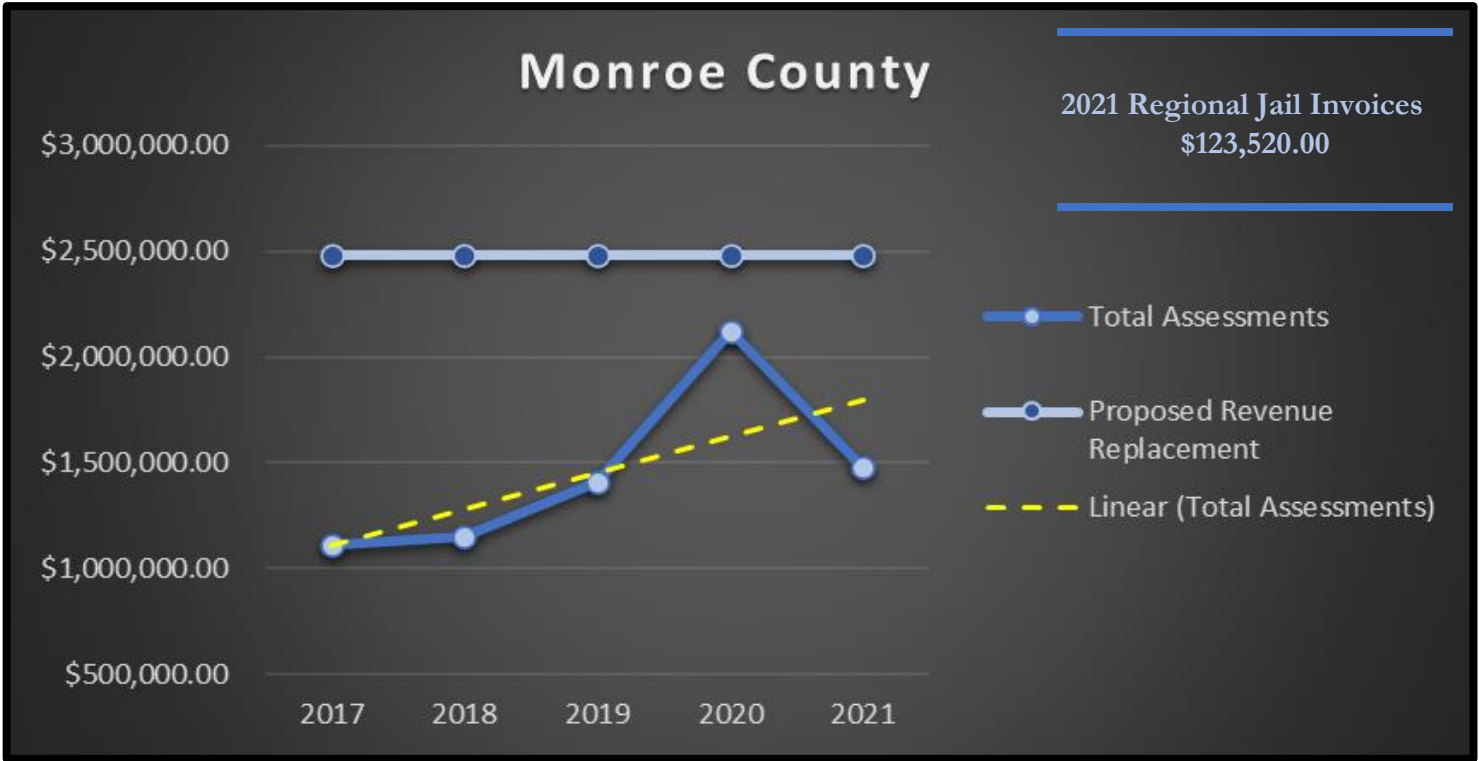


# MONROE COUNTY

## \$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

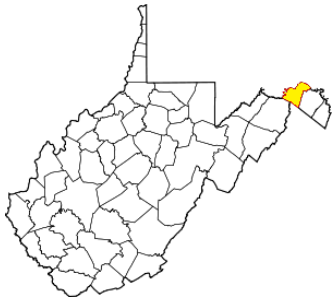


2021 Personal Property Assessments

**\$1,479,825.71**

Proposed Revenue Replacement

**\$2,479,825.71**



# MORGAN COUNTY

## \$1,000,000.00

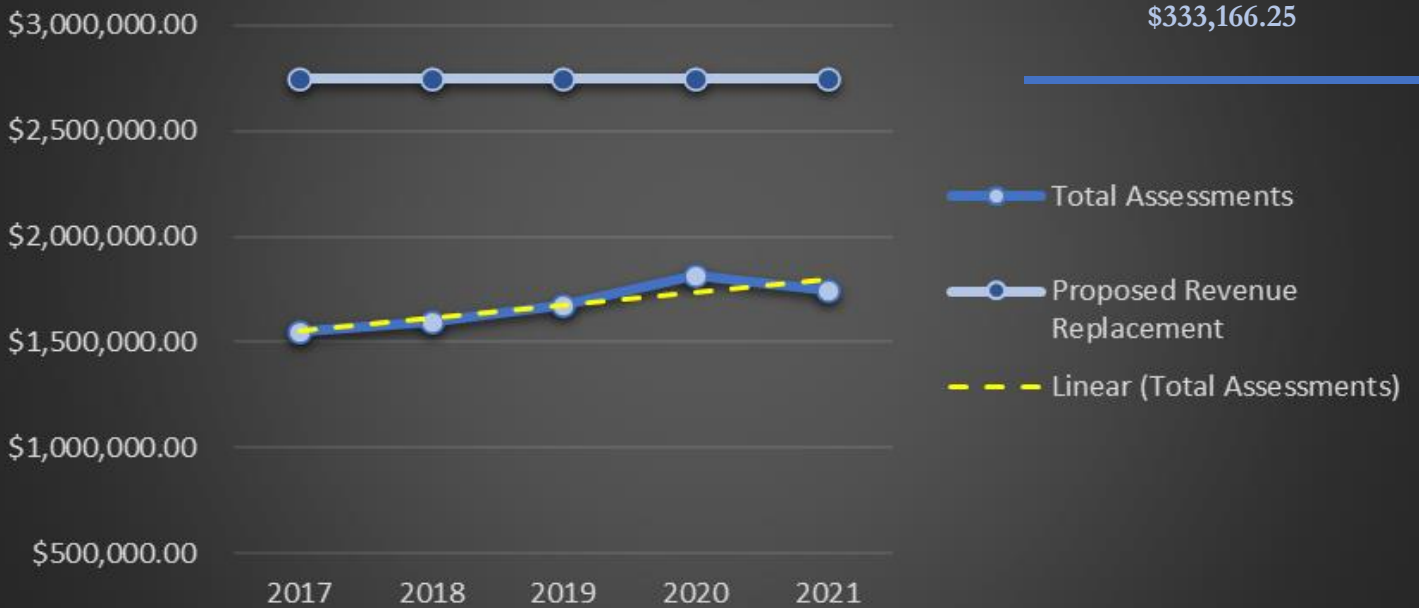
Proposed Net Annual Increase Over 2021 Assessments

### 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

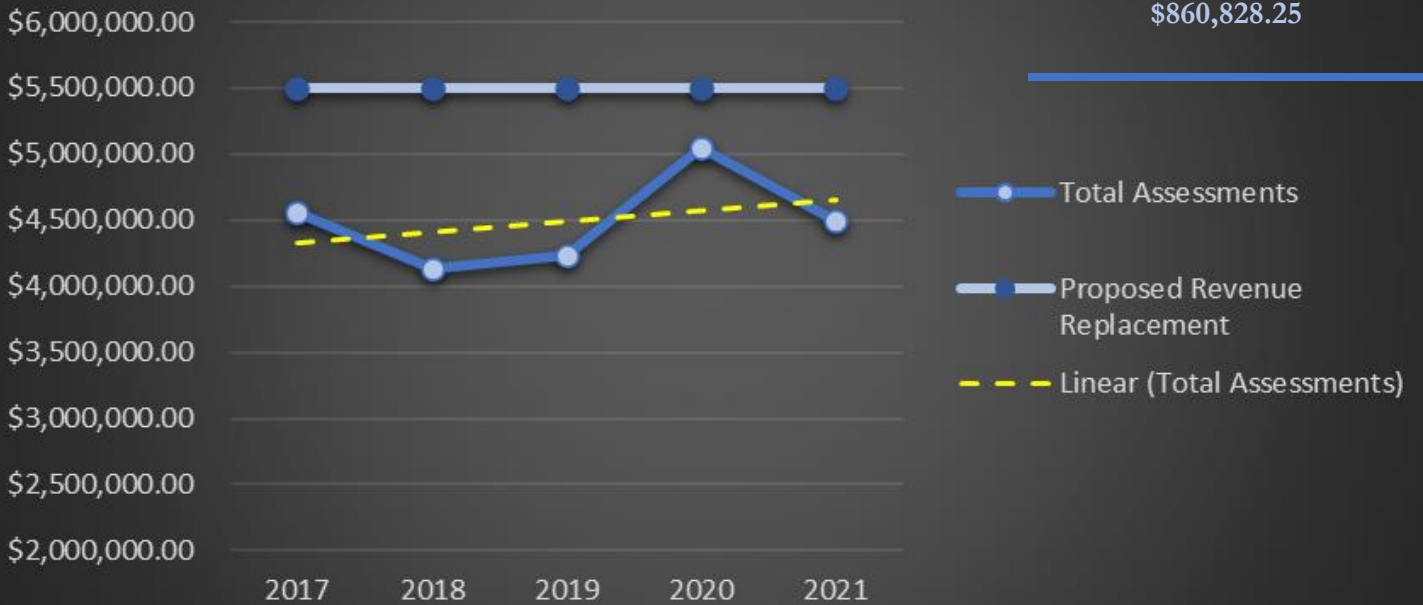
Proposed Net Annual Increase Over 2021 Assessments

### 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**

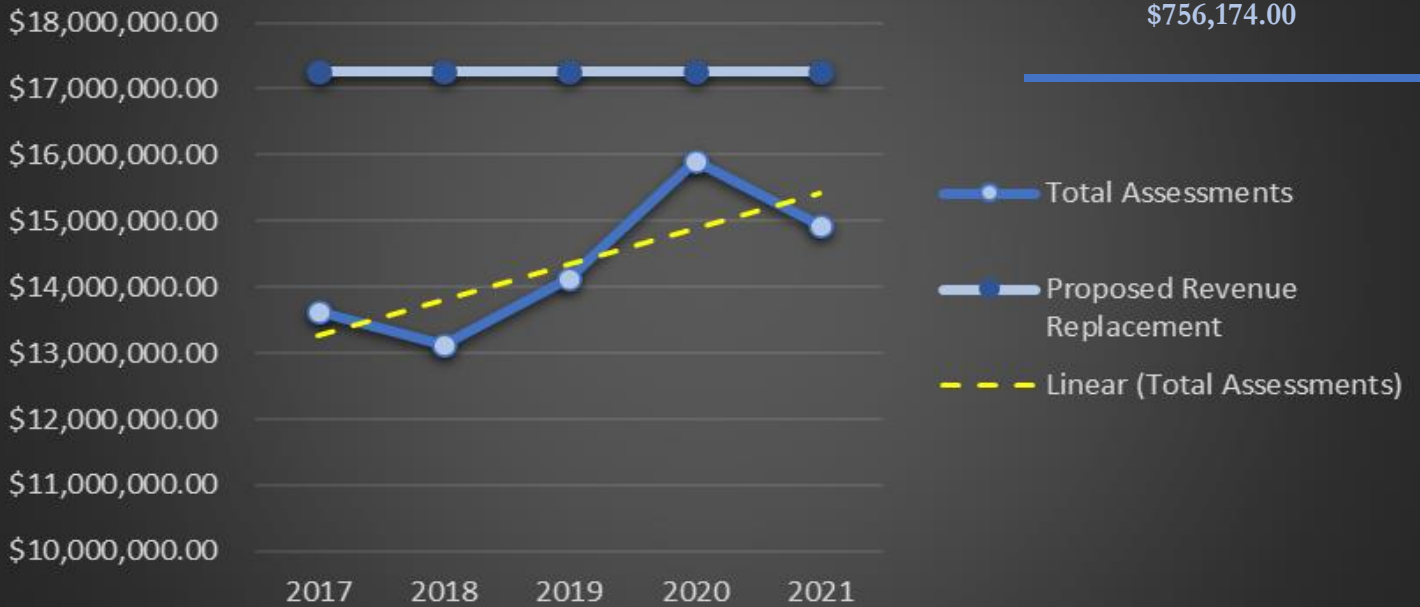
Proposed Net Annual Increase Over 2021 Assessments

## 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

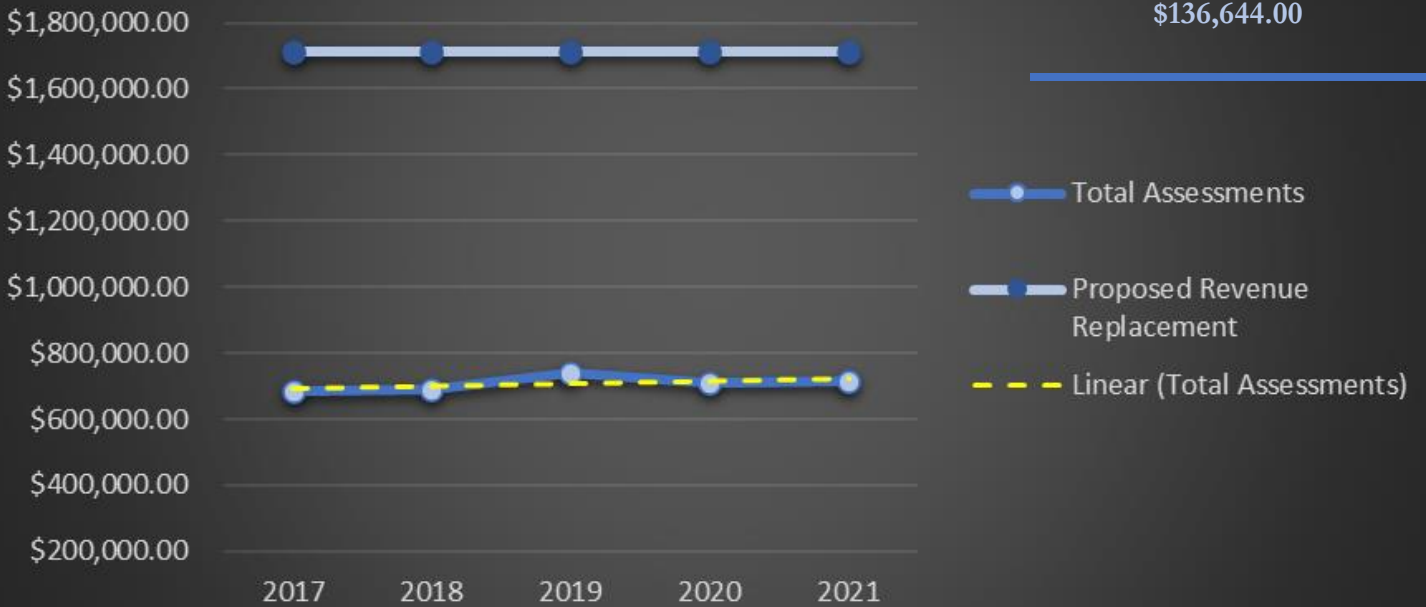
Proposed Net Annual Increase Over 2021 Assessments

### 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

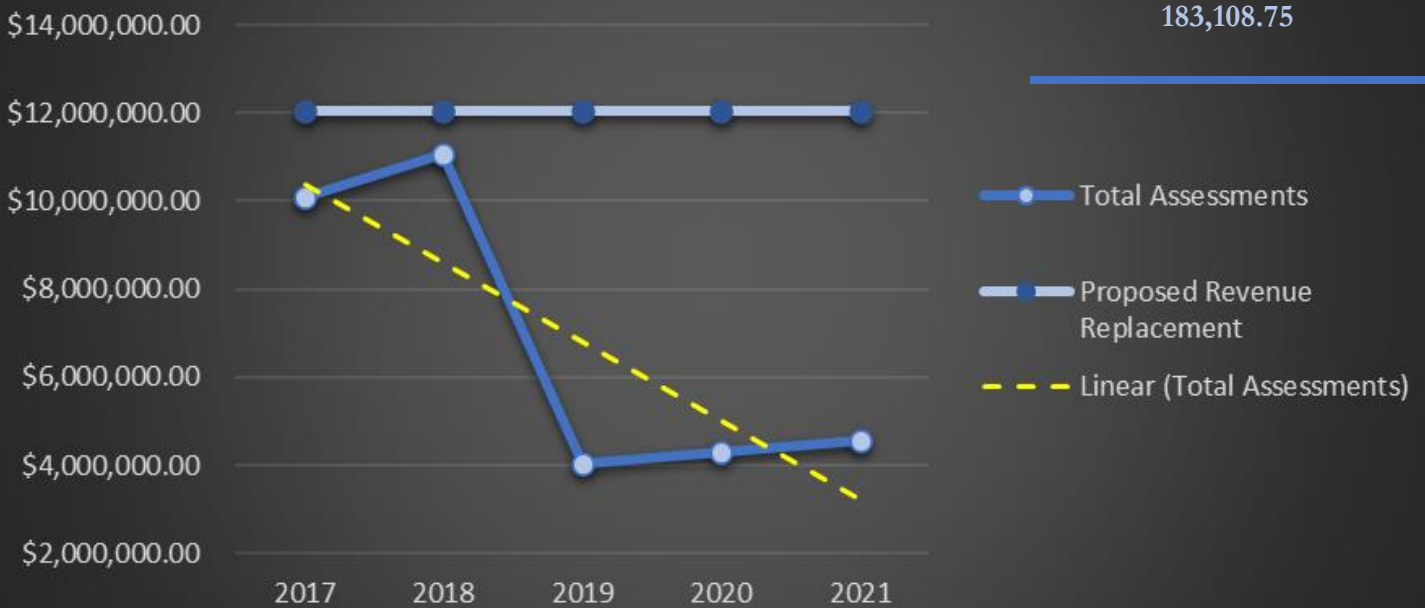
## \$7,489,208.88

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**

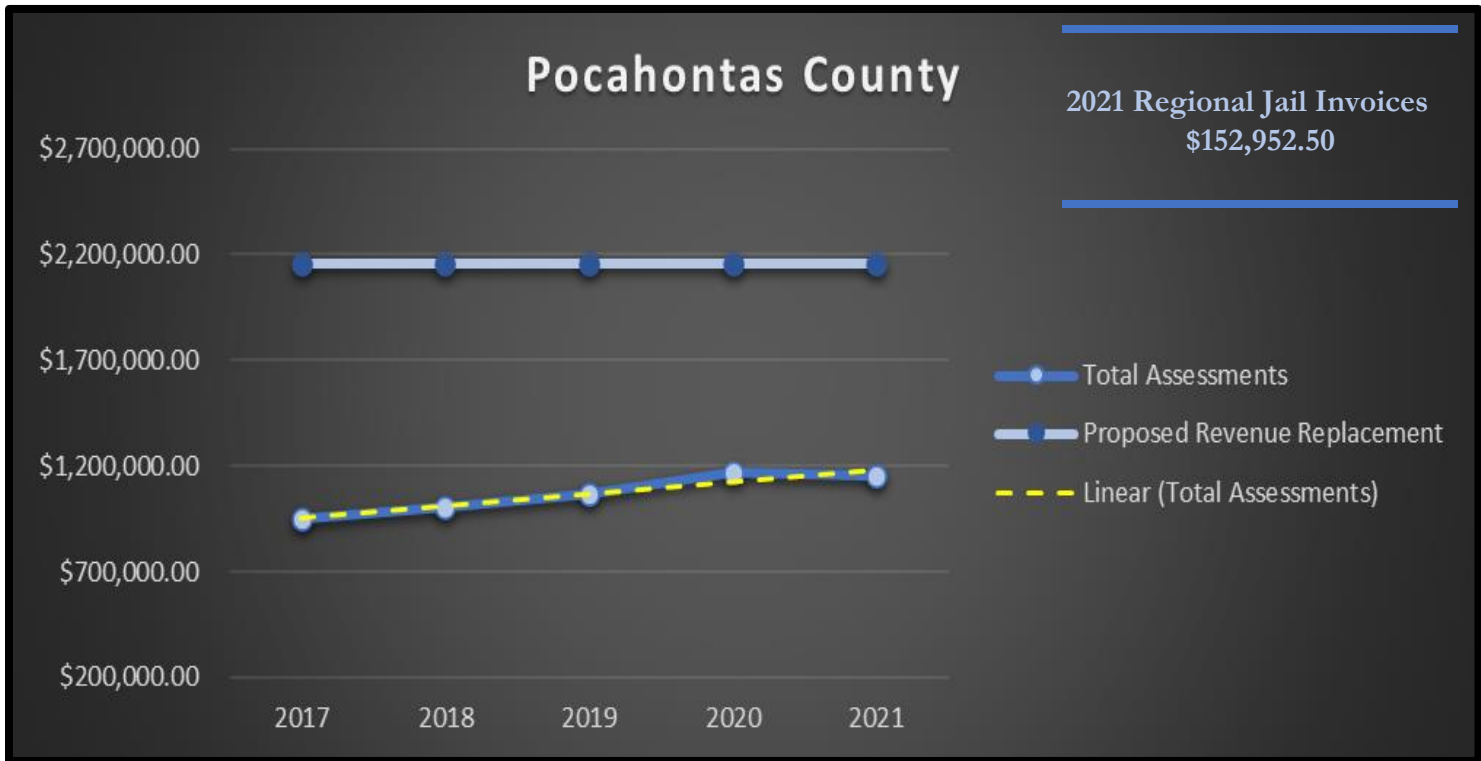


# POCAHONTAS COUNTY

## \$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

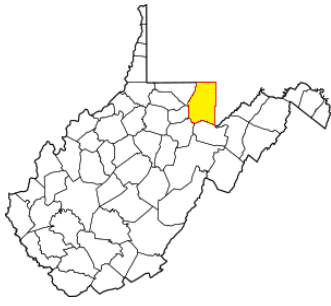


2021 Personal Property Assessments

**\$1,156,467.59**

Proposed Revenue Replacement

**\$2,156,467.59**



# PRESTON COUNTY

## \$1,000,000.00

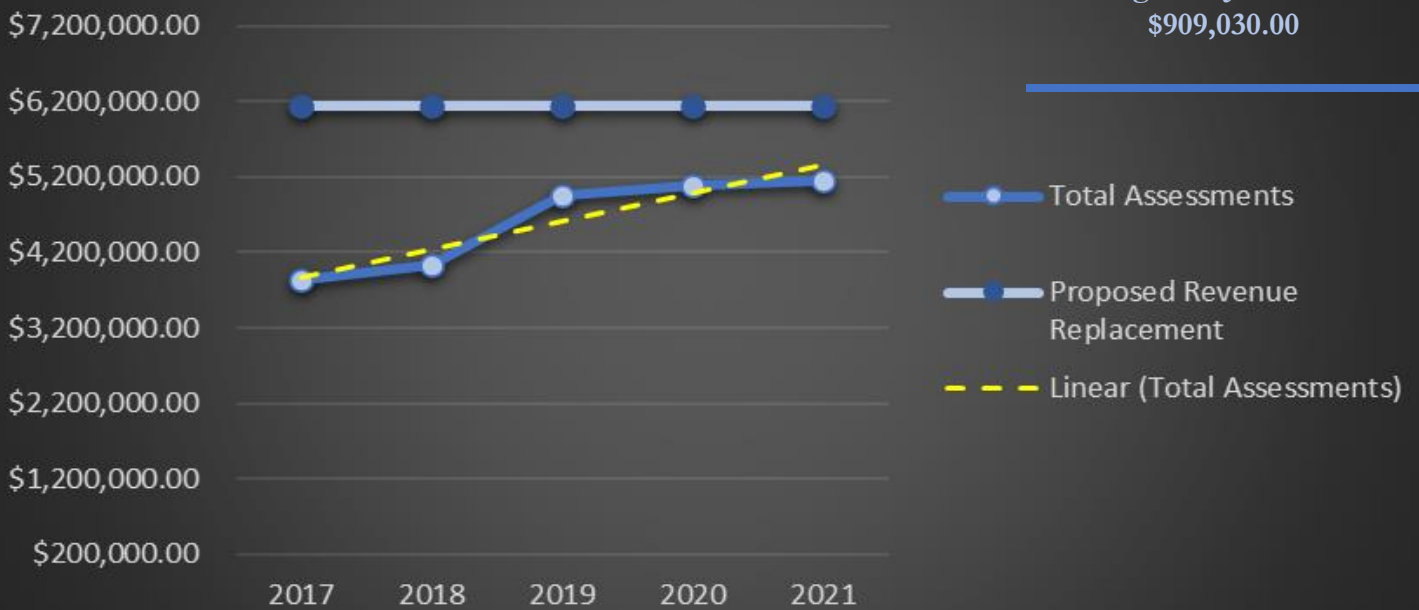
Proposed Net Annual Increase Over 2021 Assessments

### 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

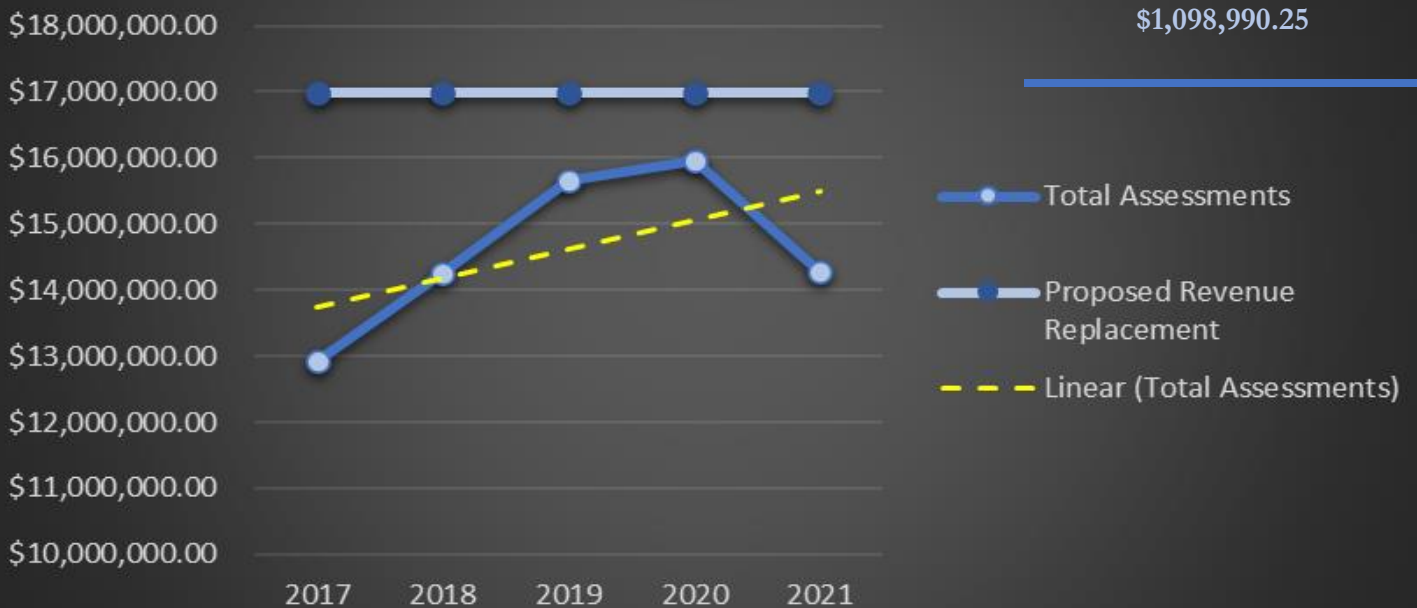
Proposed Net Annual Increase Over 2021 Assessments

### 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

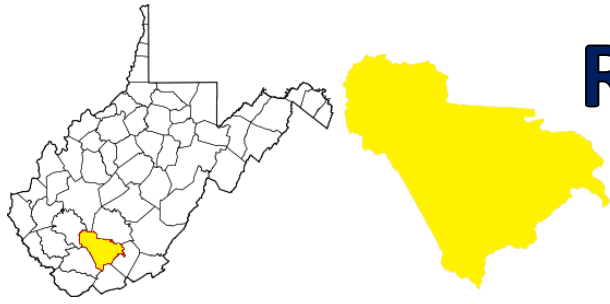


2021 Personal Property Assessments

**\$14,282,379.57**

Proposed Revenue Replacement

**\$16,978,415.45**



# RALEIGH COUNTY

**\$2,674,476.35**

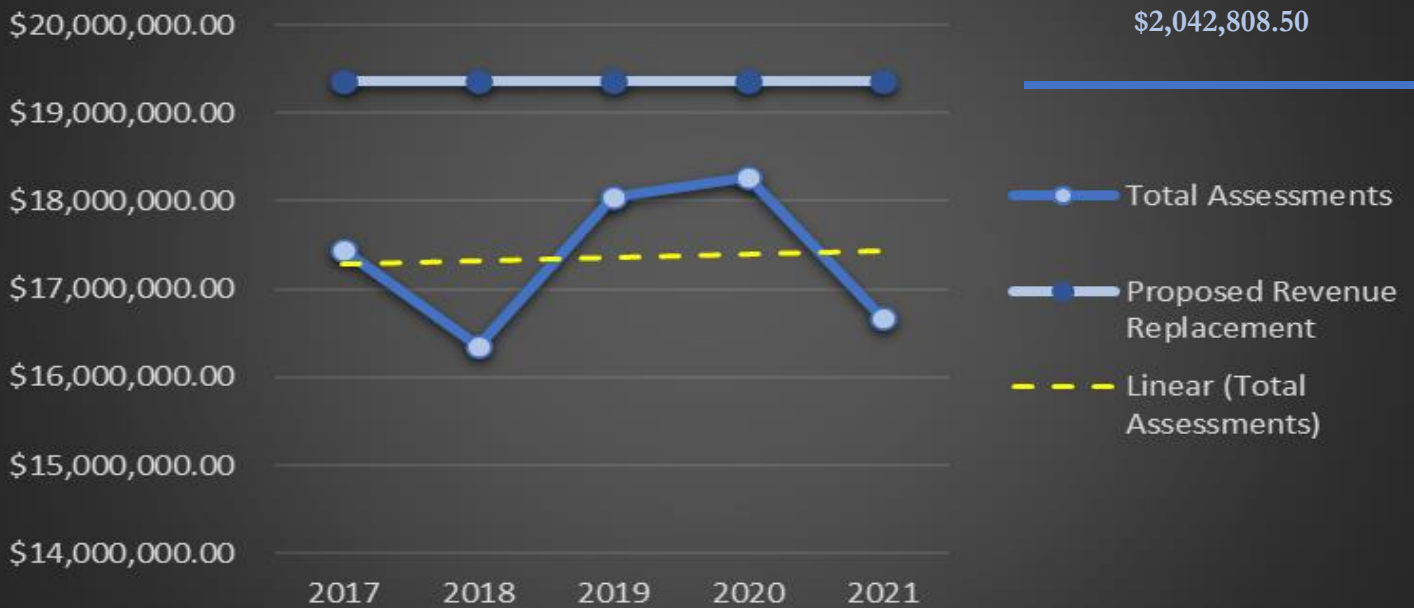
Proposed Net Annual Increase Over 2021 Assessments

## 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

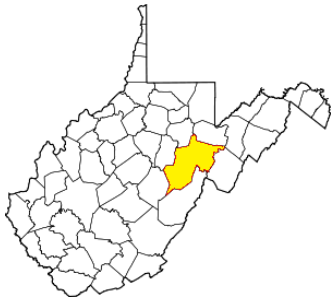


2021 Personal Property Assessments

**\$16,681,053.41**

Proposed Revenue Replacement

**\$19,355,529.76**



# RANDOLPH COUNTY

## \$1,473,651.50

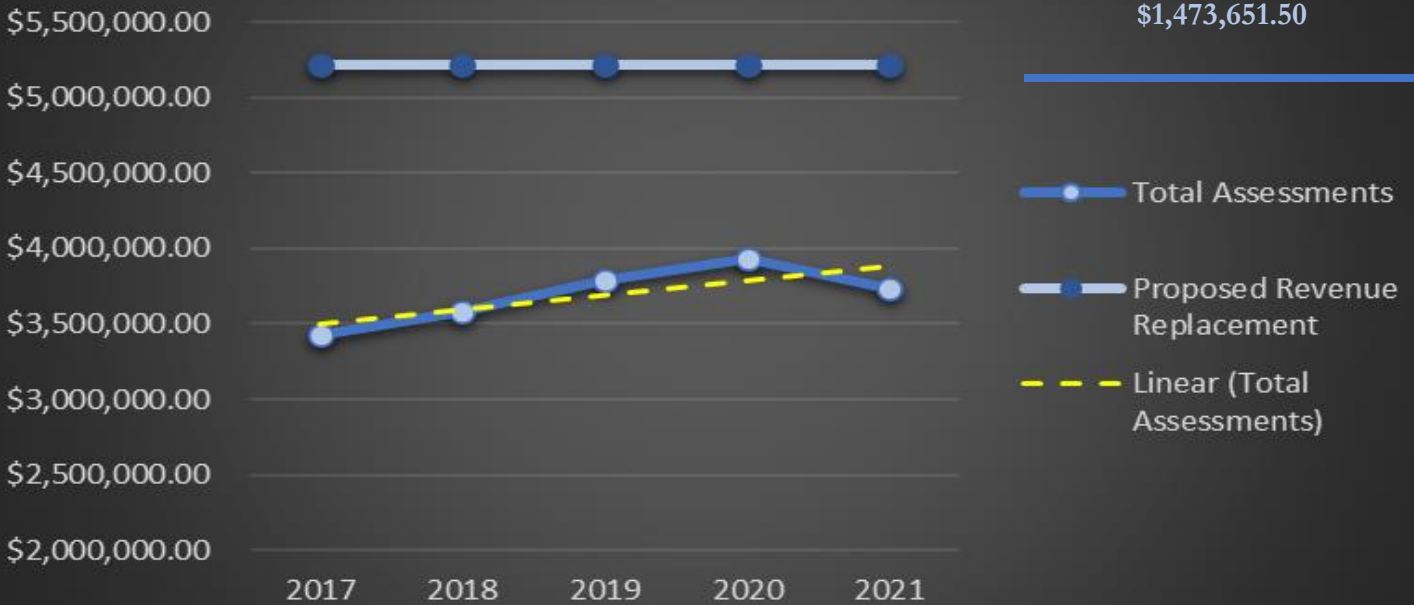
Proposed Net Annual Increase Over 2021 Assessments

### 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**

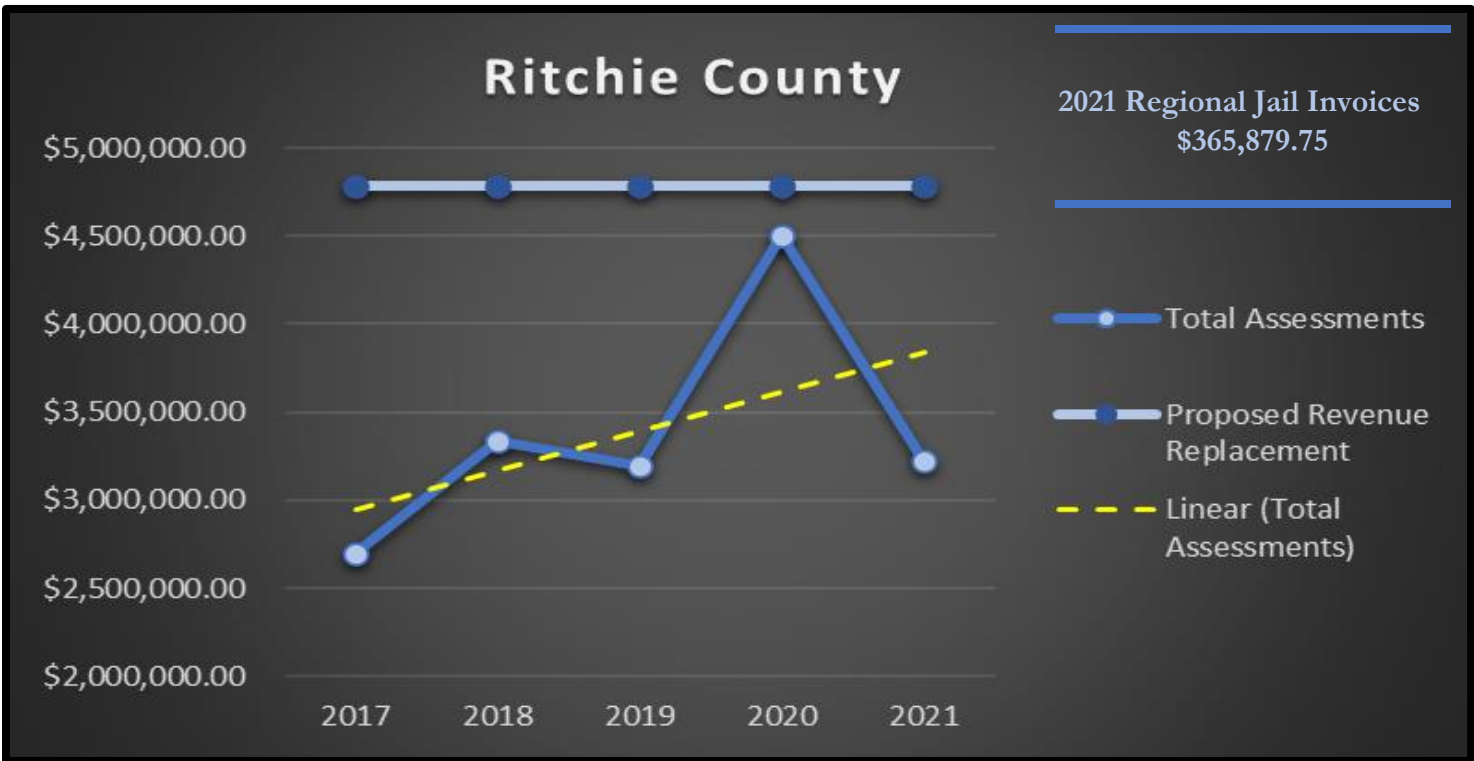


# RITCHIE COUNTY

## \$1,555,961.15

Proposed Net Annual Increase Over 2021 Assessments

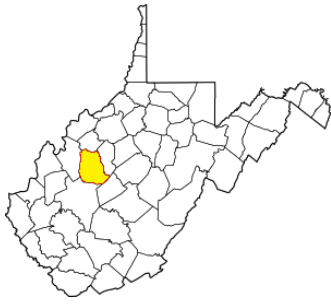
County Personal Property Assessments							
	Machinery and Equipment	Furnitures and Fixtures	Leashold Investments	Computer Equipment	Inventory	Vehicles	Year Total
2017	\$ 1,434,393.99	\$ 22,163.84	\$ 39,191.50	\$18,326.95	\$261,765.35	\$ 920,424.92	\$2,696,266.55
2018	\$ 1,479,352.13	\$ 22,858.43	\$ 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**



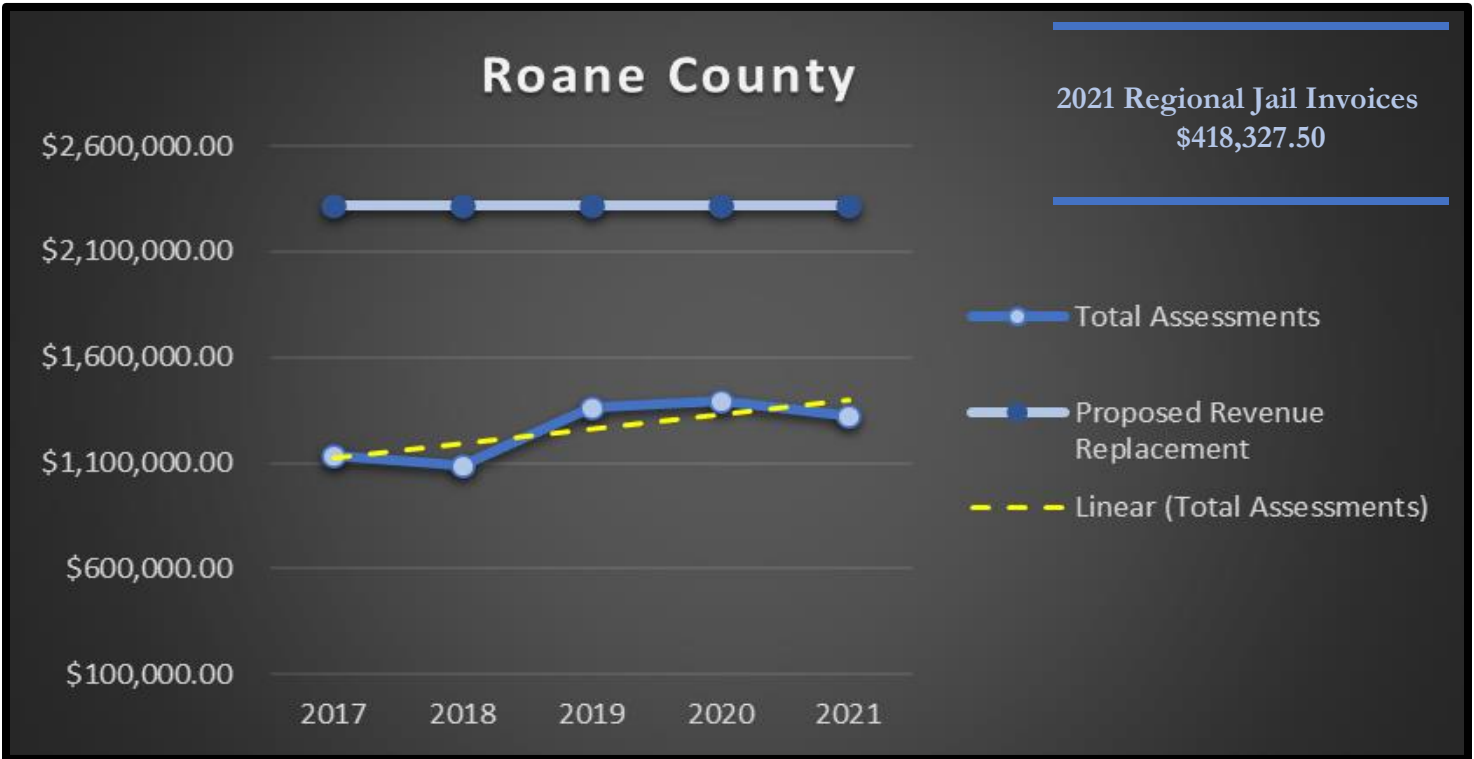


# ROANE COUNTY

## \$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**

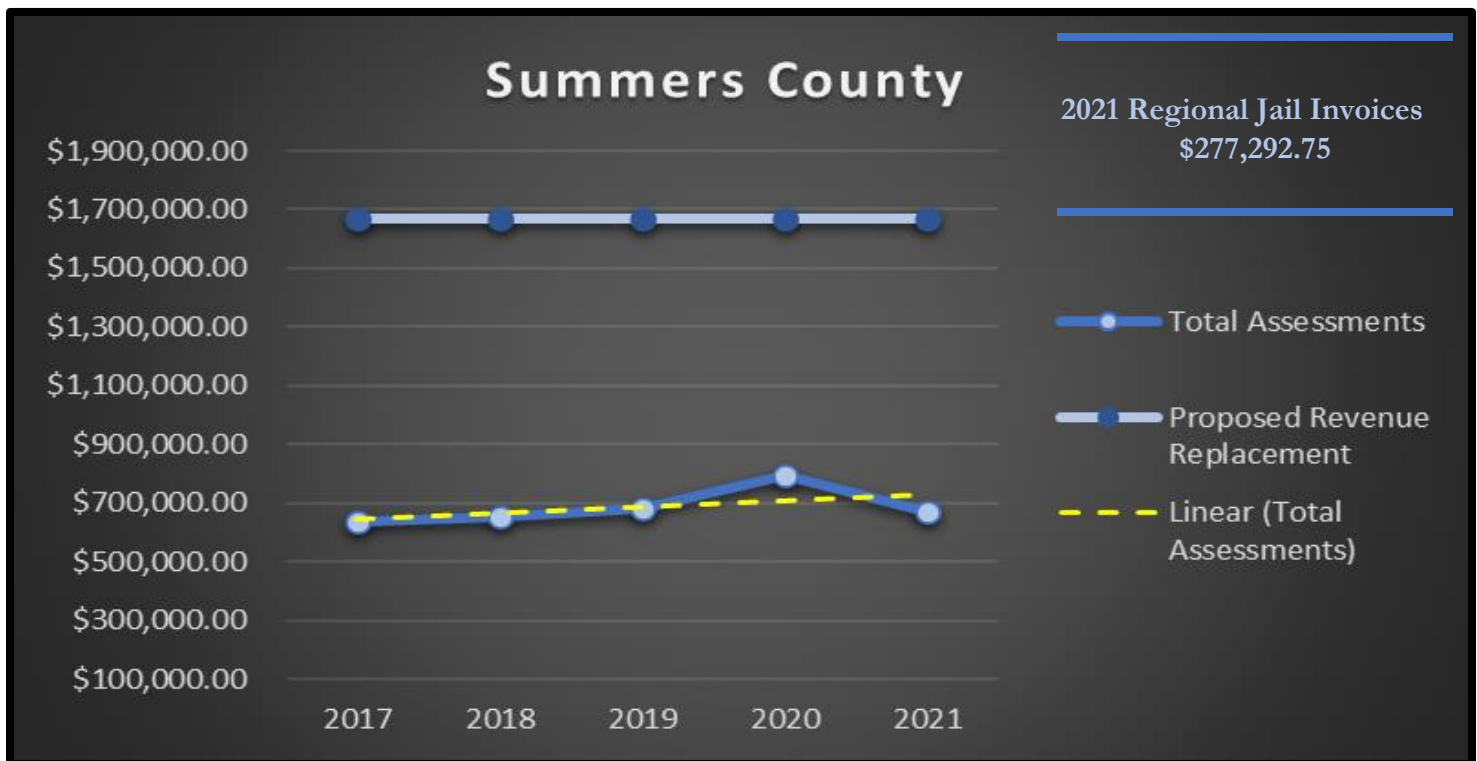


# SUMMERS COUNTY

## \$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

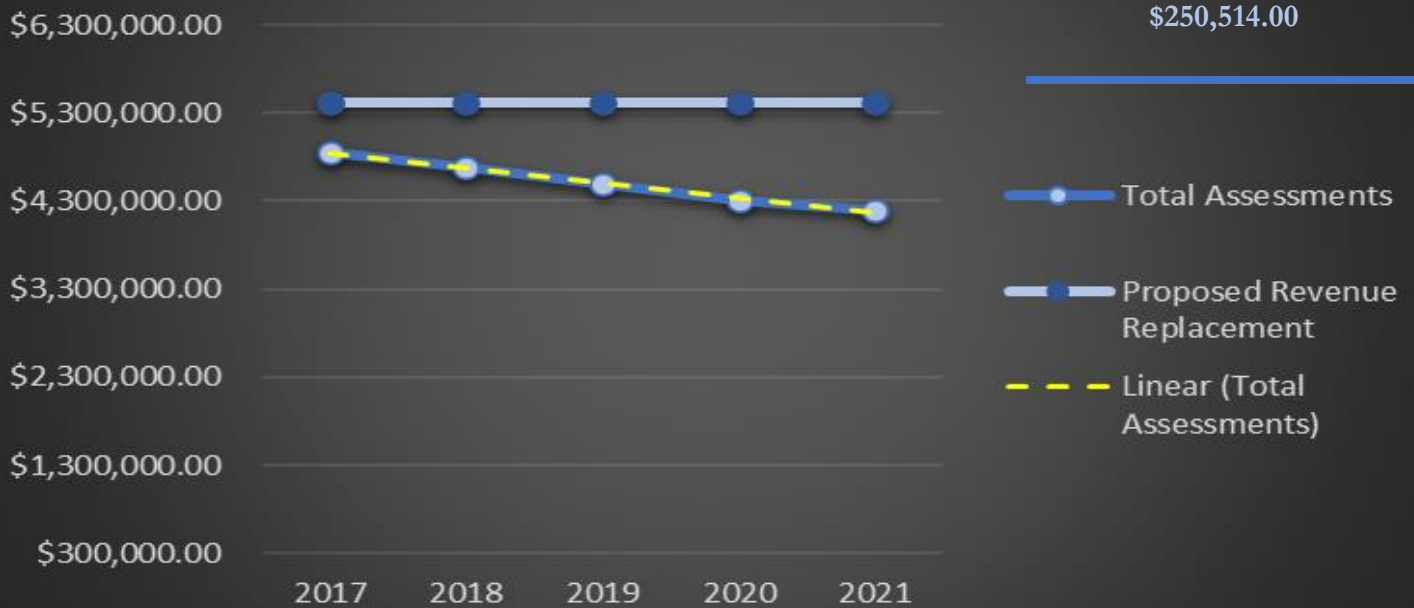
Proposed Net Annual Increase Over 2021 Assessments

### 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**

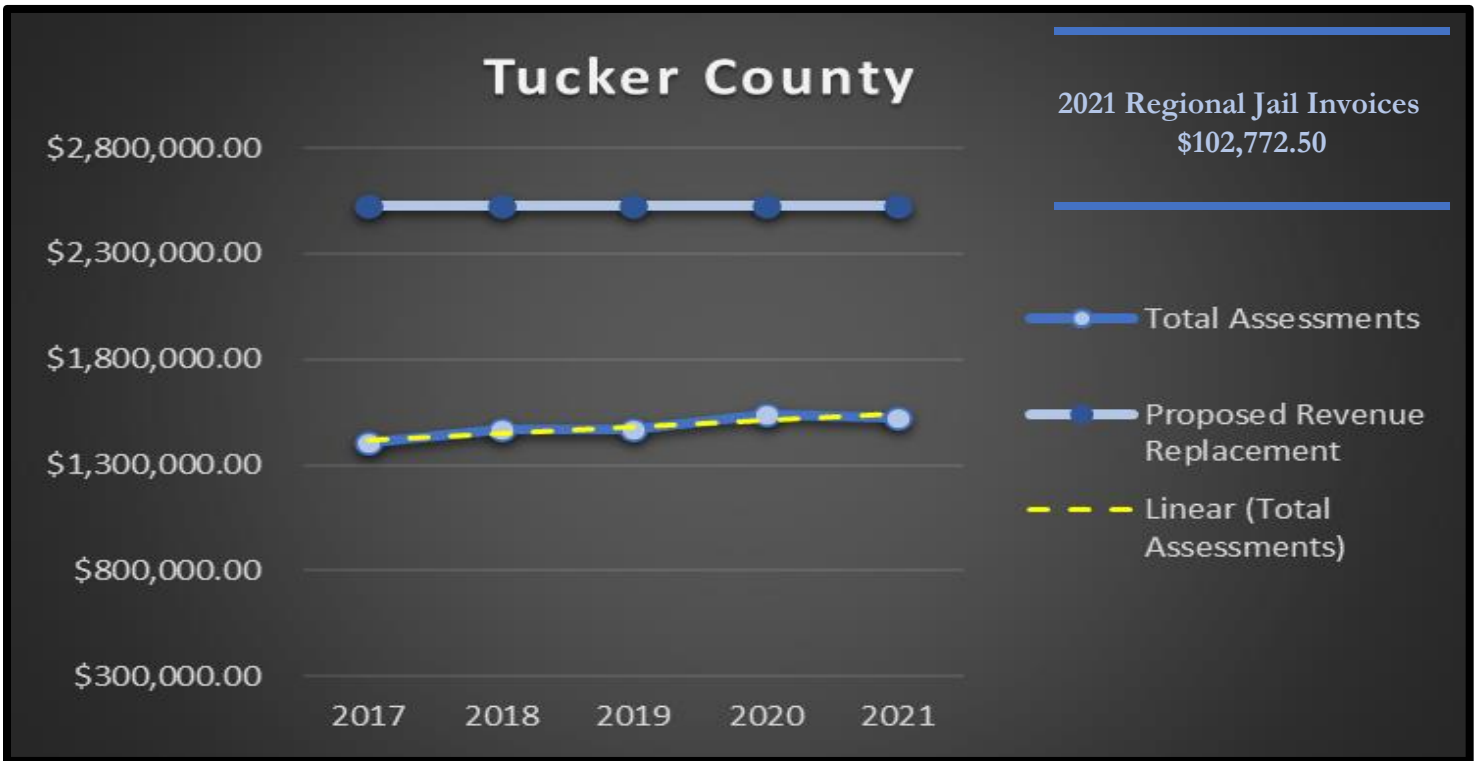


# TUCKER COUNTY

## \$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**

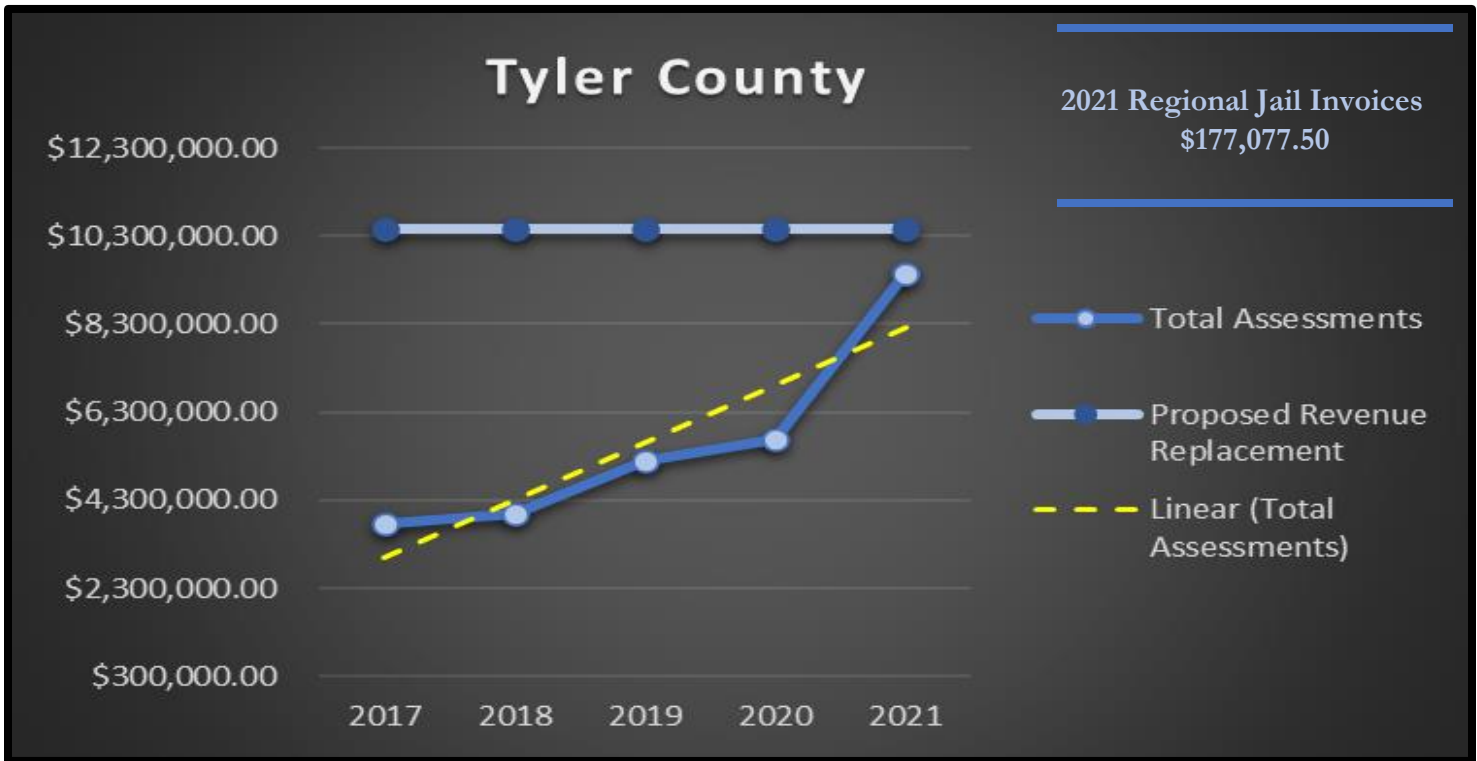


# TYLER COUNTY

## \$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**

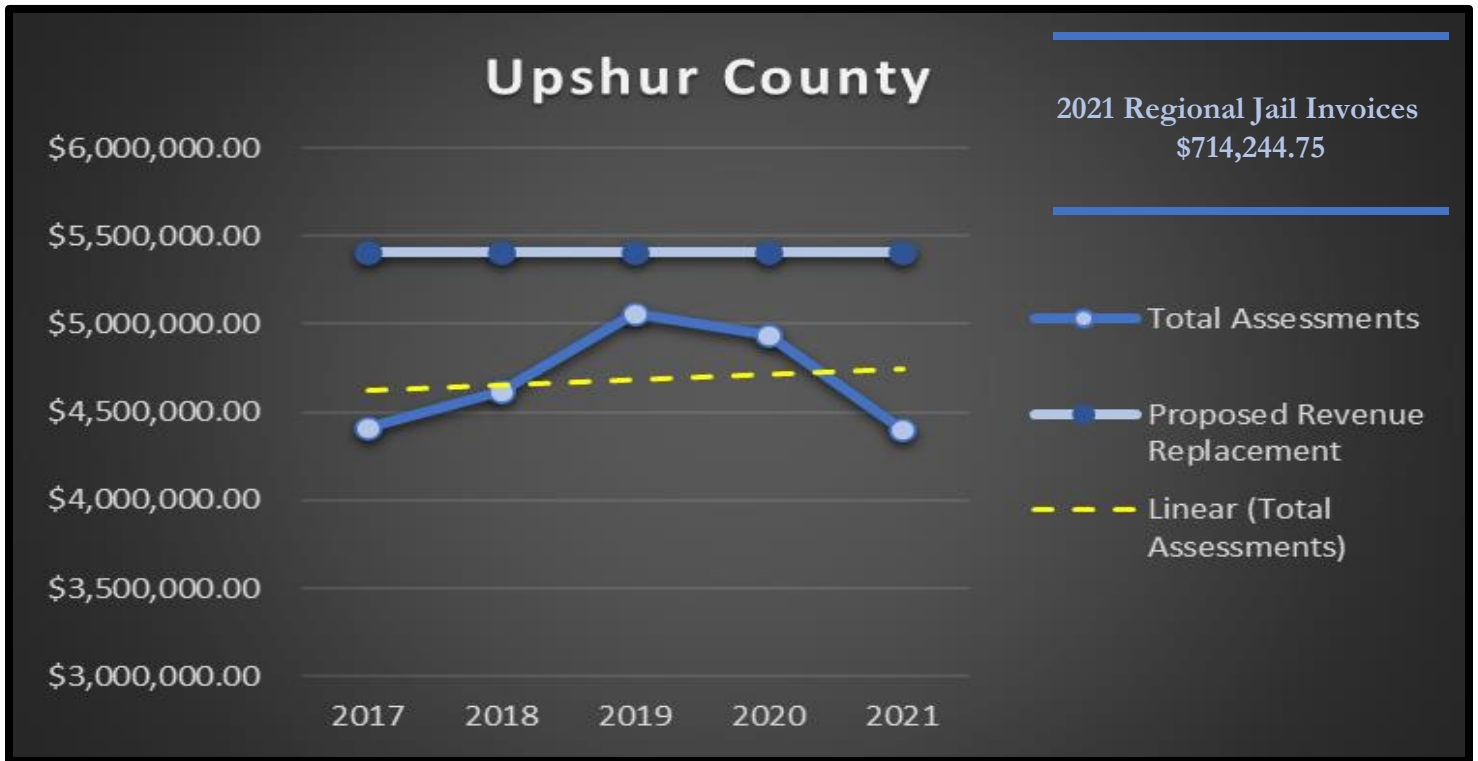


# UPSHUR COUNTY

## \$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

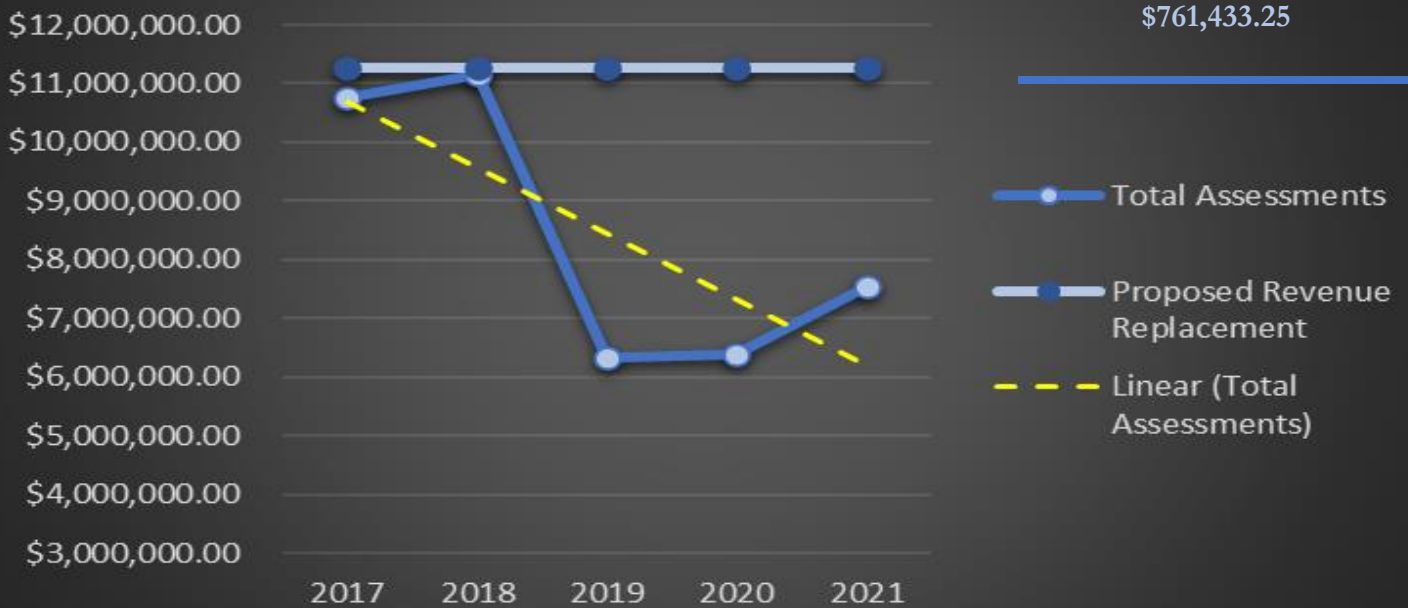
Proposed Net Annual Increase Over 2021 Assessments

### 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**

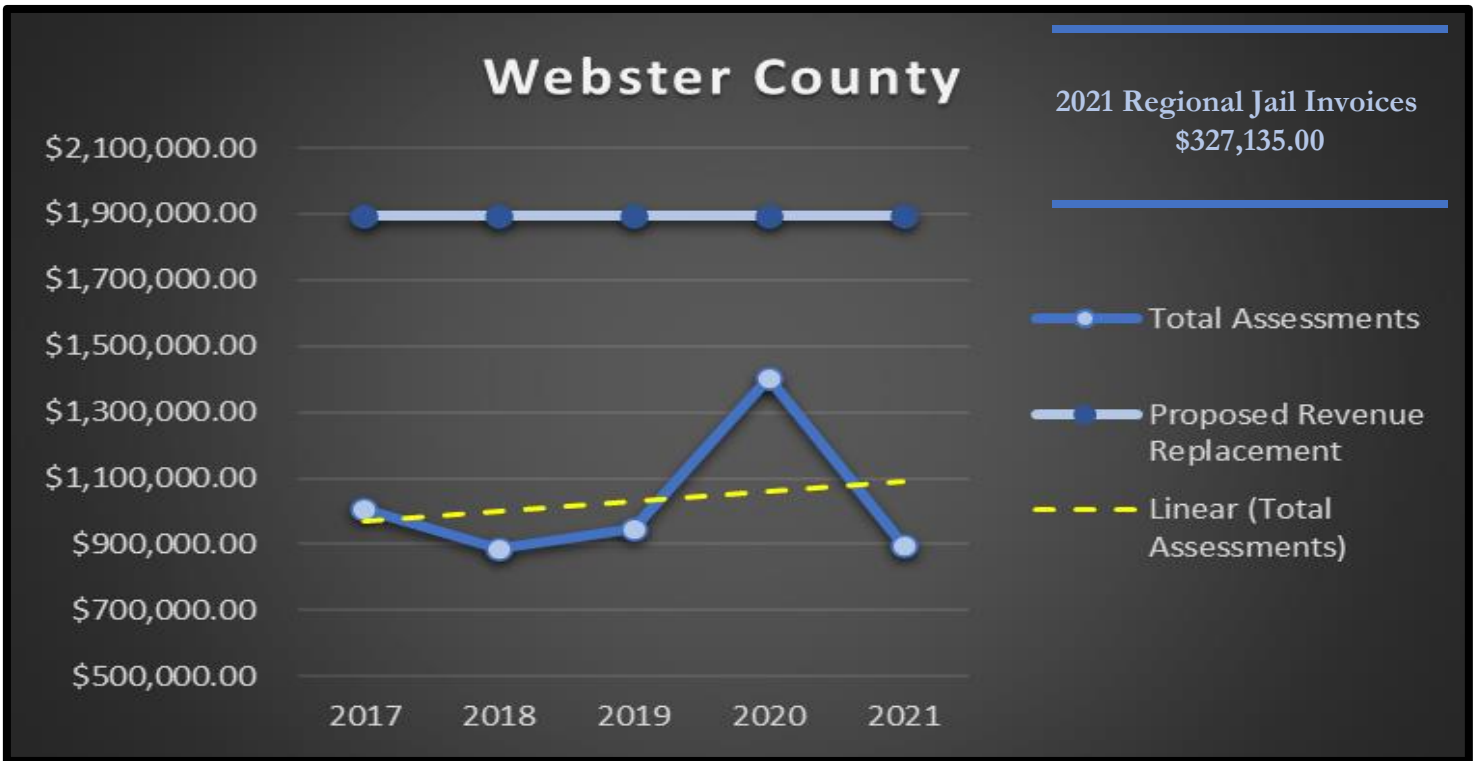


# WEBSTER COUNTY

## \$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



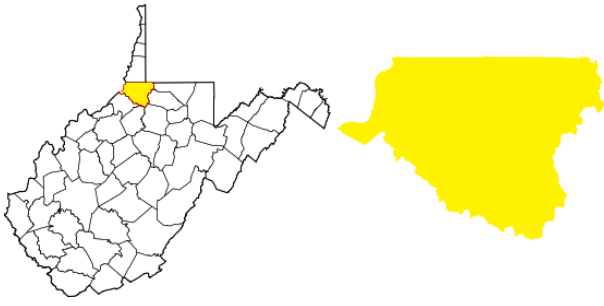
2021 Personal Property Assessments

**\$895,835.44**

Proposed Revenue Replacement

**\$1,895,835.44**



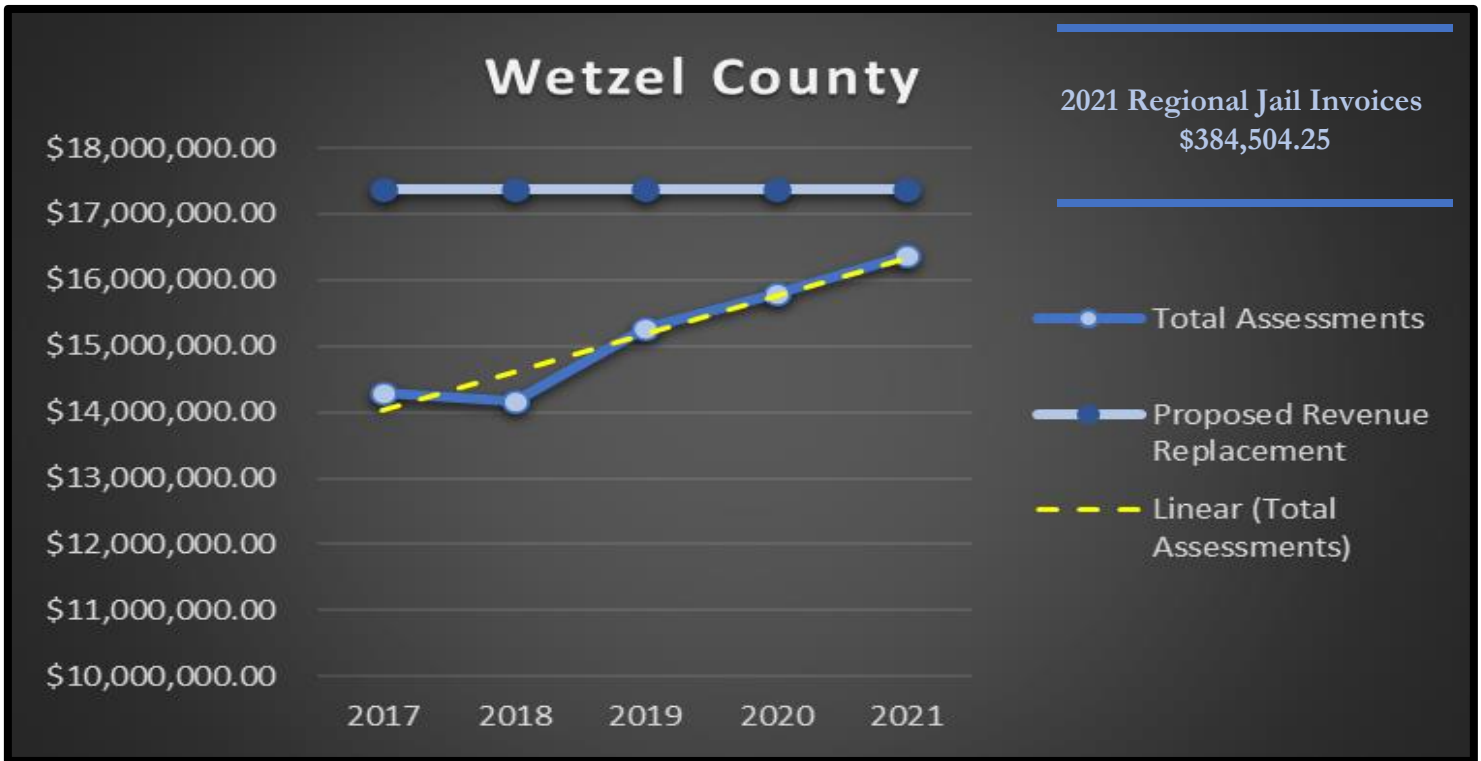


# WETZEL COUNTY

## \$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

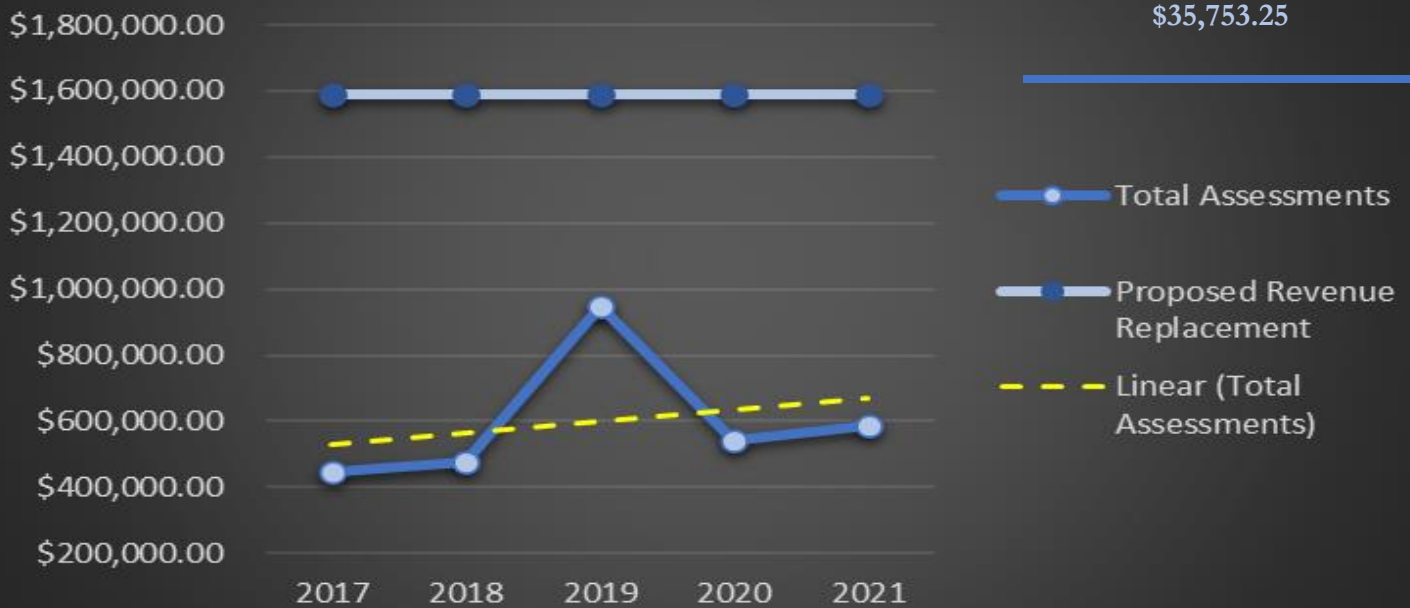
Proposed Net Annual Increase Over 2021 Assessments

### 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

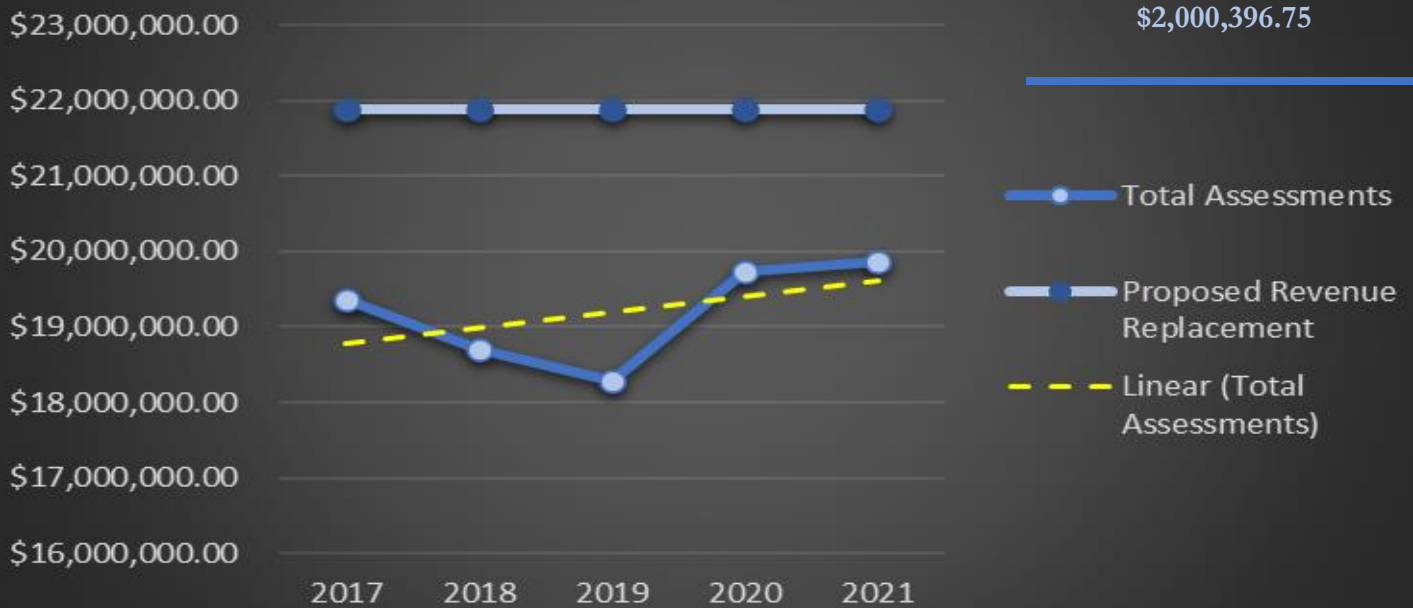
## \$2,000,396.75

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**

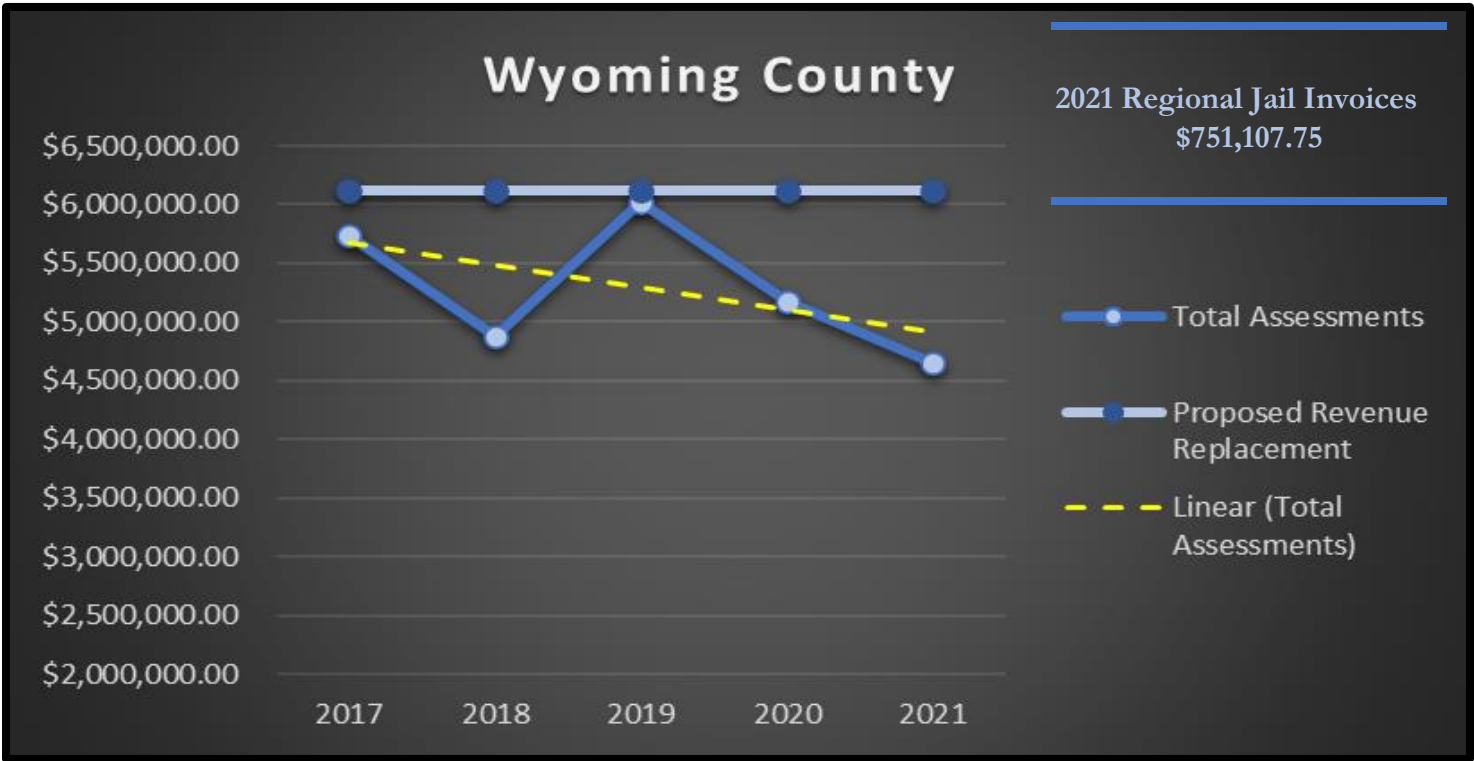


# WYOMING COUNTY

## \$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.
4. Flat Line Budget
5. Talking Points on Potential Legislation
6. Draft Legislation

## 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	\$159,089.38	\$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	\$19,445.31	\$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	\$7,845,527.25	\$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	\$7,714.03	\$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	\$3,080.34	\$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
<b>Totals</b>	<b>\$253,576,147.74</b>	<b>\$12,070,819.96</b>	<b>\$11,477,350.35</b>	<b>\$11,946,934.11</b>	<b>\$99,342,111.73</b>	<b>\$141,968,173.12</b>	<b>\$530,381,537.01</b>

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
\$368,340.75	\$30,368,767.07
\$569,108.75	\$4,492,644.66
\$731,132.25	\$5,355,536.45
\$1,460,286.25	\$6,264,160.34
\$542,088.75	\$8,260,222.80
\$502,189.00	\$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	<b>\$3,982,636.26</b>	\$3,008,541.03	<b>\$3,982,636.26</b>
<b>\$19,758,657.41</b>	\$17,952,968.16	\$17,382,027.54	<b>\$19,758,657.41</b>
\$6,927,994.72	\$7,424,085.10	<b>\$7,424,085.10</b>	<b>\$7,424,085.10</b>
\$2,886,186.46	<b>\$3,437,702.71</b>	\$2,722,786.50	<b>\$3,437,702.71</b>
\$11,934,678.90	<b>\$12,612,513.65</b>	\$11,667,191.31	<b>\$12,612,513.65</b>
<b>\$28,946,159.29</b>	\$27,552,213.05	\$27,552,213.05	<b>\$28,946,159.29</b>
\$621,473.79	<b>\$1,443,624.29</b>	\$610,695.14	<b>\$1,443,624.29</b>
\$1,225,193.89	<b>\$1,529,573.64</b>	\$661,230.30	<b>\$1,529,573.64</b>
\$11,114,198.47	\$12,915,191.60	<b>\$12,915,191.60</b>	<b>\$12,915,191.60</b>
\$7,192,601.59	<b>\$7,842,909.67</b>	<b>\$7,842,909.67</b>	<b>\$7,842,909.67</b>
\$1,146,958.10	<b>\$1,953,909.85</b>	\$1,265,805.14	<b>\$1,953,909.85</b>
\$2,773,642.76	<b>\$3,498,666.01</b>	\$2,575,505.48	<b>\$3,498,666.01</b>
\$7,249,148.91	<b>\$7,614,999.16</b>	\$7,229,169.57	<b>\$7,614,999.16</b>
\$2,798,634.20	<b>\$3,181,371.95</b>	\$2,300,539.06	<b>\$3,181,371.95</b>
\$9,792,373.67	<b>\$10,625,300.03</b>	<b>\$10,625,300.03</b>	<b>\$10,625,300.03</b>
\$2,688,503.39	<b>\$3,236,159.64</b>	\$2,346,308.28	<b>\$3,236,159.64</b>
\$25,514,883.54	<b>\$25,633,504.24</b>	<b>\$25,633,504.24</b>	<b>\$25,633,504.24</b>
\$12,713,040.36	<b>\$13,516,200.29</b>	<b>\$13,516,200.29</b>	<b>\$13,516,200.29</b>
\$9,121,257.58	<b>\$9,409,521.83</b>	\$8,695,014.51	<b>\$9,409,521.83</b>
\$63,487,992.70	<b>\$64,919,554.68</b>	<b>\$64,919,554.68</b>	<b>\$64,919,554.68</b>
\$3,661,590.57	<b>\$5,241,467.26</b>	<b>\$5,241,467.26</b>	<b>\$5,241,467.26</b>
\$1,111,056.95	<b>\$1,163,377.54</b>	\$1,163,377.54	<b>\$1,682,066.20</b>
\$11,872,782.34	\$12,026,805.40	<b>\$12,026,805.40</b>	<b>\$12,026,805.40</b>
\$14,113,072.79	\$14,508,588.19	<b>\$14,508,588.19</b>	<b>\$14,508,588.19</b>
\$30,981,107.82	<b>\$31,368,767.07</b>	\$30,774,611.34	<b>\$31,368,767.07</b>
\$5,061,753.41	<b>\$5,492,644.66</b>	\$5,069,345.80	<b>\$5,492,644.66</b>
\$5,086,668.70	<b>\$5,355,536.45</b>	\$5,192,473.85	<b>\$5,355,536.45</b>
<b>\$9,724,446.59</b>	\$9,264,160.34	\$8,628,140.03	<b>\$9,724,446.59</b>
<b>\$6,802,311.55</b>	\$8,235,439.06	<b>\$8,235,439.06</b>	<b>\$8,235,439.06</b>
<b>\$5,824,278.69</b>	\$5,628,016.31	<b>\$5,628,016.31</b>	<b>\$5,824,278.69</b>
\$26,228,186.92	<b>\$30,834,041.10</b>	<b>\$30,834,041.10</b>	<b>\$30,834,041.10</b>
\$1,603,345.71	<b>\$2,479,825.71</b>	\$2,128,633.59	<b>\$2,479,825.71</b>
\$2,079,355.43	<b>\$2,746,189.18</b>	\$1,847,146.01	<b>\$2,746,189.18</b>
\$5,354,648.90	<b>\$5,493,820.65</b>	\$5,275,872.76	<b>\$5,493,820.65</b>
\$15,686,678.34	<b>\$17,252,993.53</b>	<b>\$17,252,993.53</b>	<b>\$17,252,993.53</b>
\$849,406.17	<b>\$1,712,762.17</b>	\$744,130.44	<b>\$1,712,762.17</b>
\$4,733,499.52	<b>\$12,039,599.65</b>	<b>\$12,03</b>	

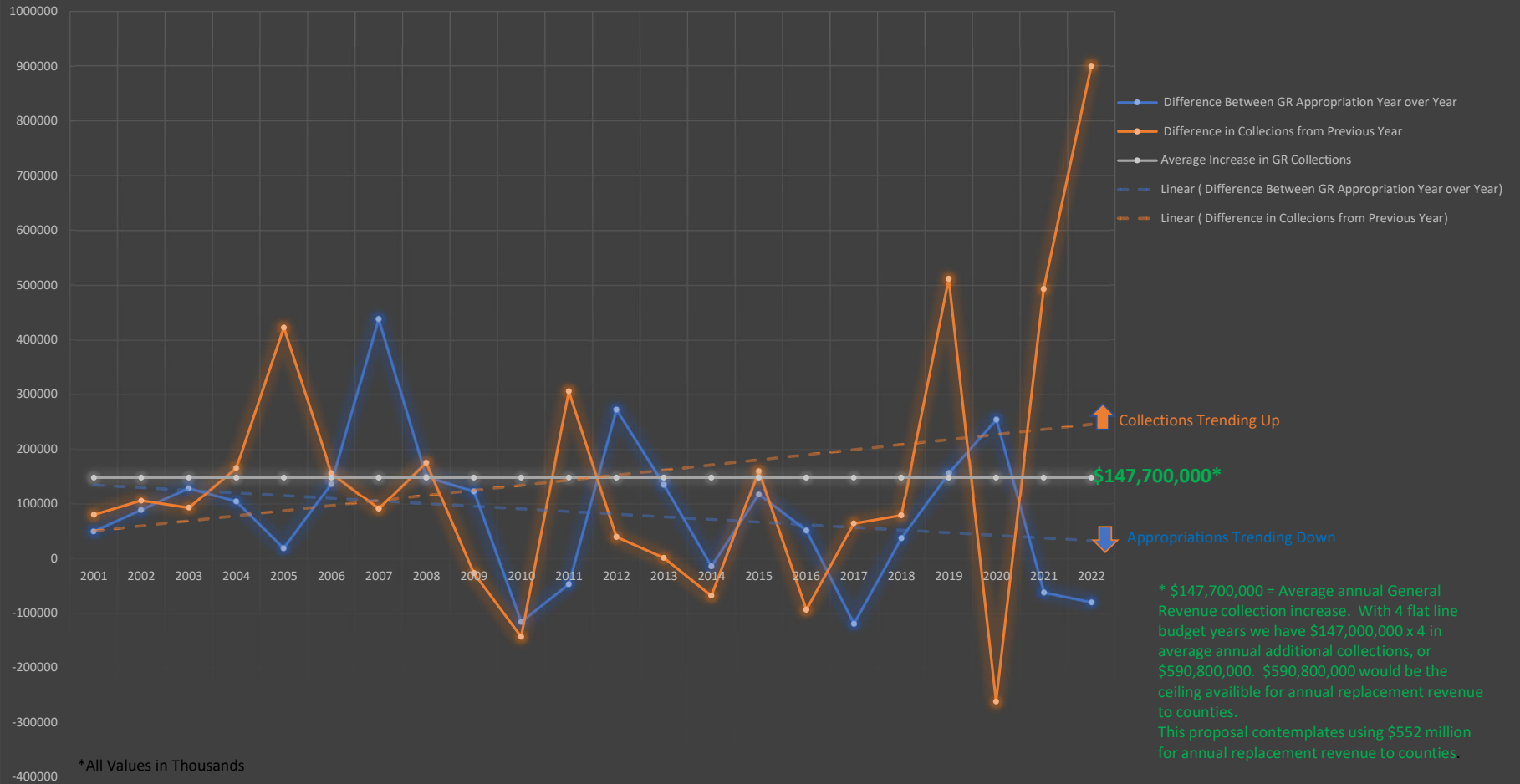
Appendix Item Two

<b>CY 2021</b>	
<b>Jail Invoice by Jurisdiction</b>	
<b>Jurisdiction</b>	
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

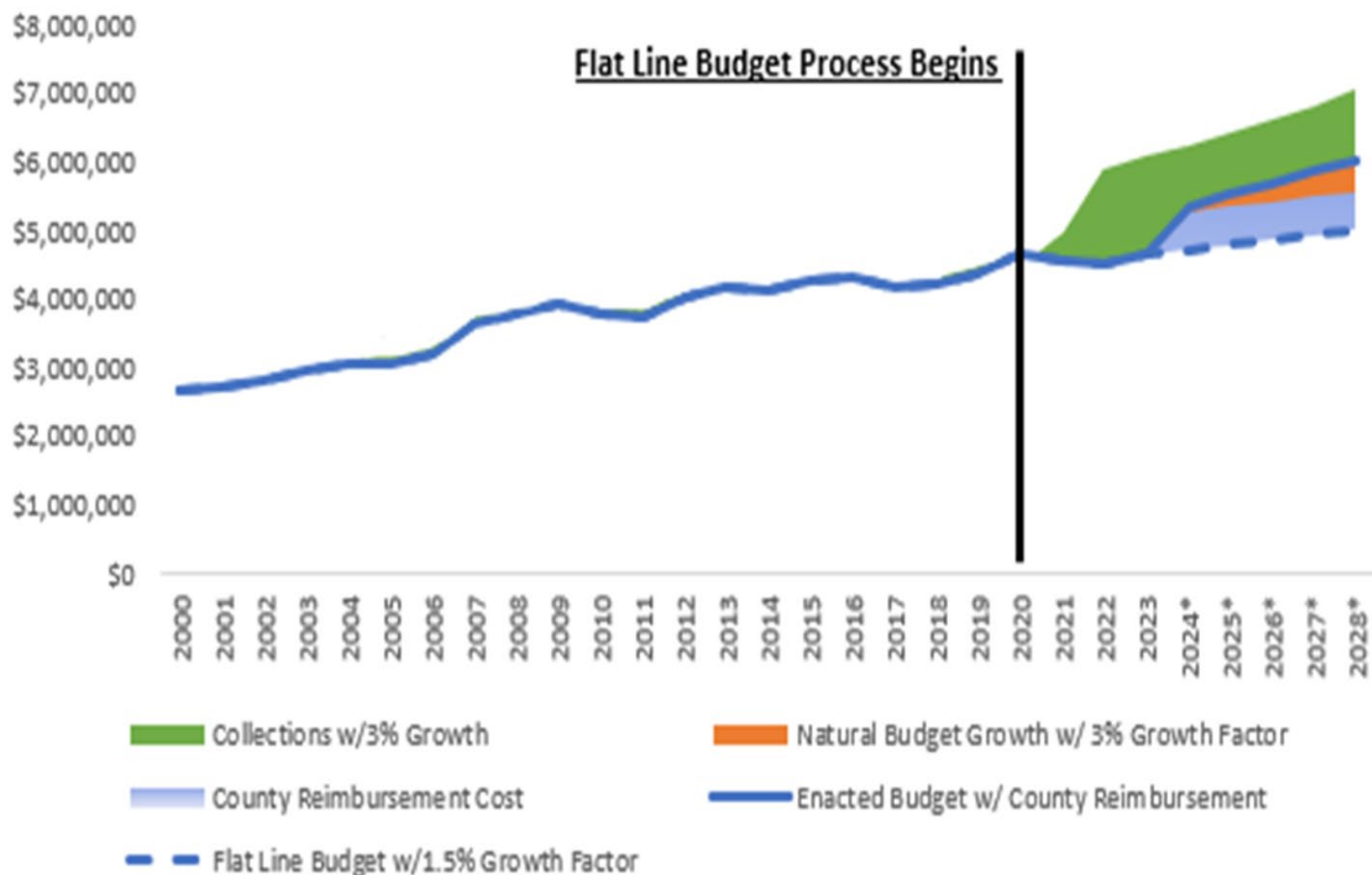
Nicholas County	\$ 860,828.25
Ohio County	\$ 756,174.00
Pendleton County	\$ 136,644.00
Pleasants County	\$ 183,108.75
Pocahontas County	\$ 152,952.50
Preston County	\$ 909,030.00
Putnam County	\$ 1,098,990.25
Raleigh County	\$ 2,042,808.50
Randolph County	\$ 1,473,651.50
Ritchie County	\$ 365,879.75
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
<b>Grand Total</b>	<b>\$ 44,938,554.25</b>



# How to Replace County Revenue Without a Tax Increase



## Enacted Budget vs. Collections 2000-2028



# 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 1<sup>st</sup> 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 two special revenue accounts. The first would be known as the County Assessment Revenue Shortfall Fund 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. The second would be known as the County Assessment Revenue Shortfall Fund – B. This fund would be used to backfill the County Assessment Revenue Shortfall Fund during periods of revenue shortages. The fund would consist of \$100,000,000 that would be deposited into the fund when severance tax collections reach greater than 8% of the general revenue collections.
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:

- 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:
- 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:
- 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:

- 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

<b>CABELL</b>	\$26,420,320.04	\$28,946,159.29	3
<b>CALHOUN</b>	\$443,624.29	\$1,443,624.29	2
<b>CLAY</b>	\$529,573.64	\$1,529,573.64	2
<b>DODDRIDGE</b>	\$10,736,835.22	\$12,915,191.60	1
<b>FAYETTE</b>	\$6,123,333.34	\$7,842,909.67	1
<b>GILMER</b>	\$953,909.85	\$1,953,909.85	2
<b>GRANT</b>	\$2,498,666.01	\$3,498,666.01	2
<b>GREENBRIER</b>	\$6,614,999.16	\$7,614,999.16	2
<b>HAMPSHIRE</b>	\$2,181,371.95	\$3,181,371.95	2
<b>HANCOCK</b>	\$9,429,726.67	\$10,625,300.03	1
<b>HARDY</b>	\$2,236,159.64	\$3,236,159.64	2
<b>HARRISON</b>	\$23,739,910.79	\$25,633,504.24	1
<b>JACKSON</b>	\$11,956,818.11	\$13,516,200.29	1
<b>JEFFERSON</b>	\$8,409,521.83	\$9,409,521.83	2
<b>KANAWHA</b>	\$60,290,175.70	\$64,919,554.68	1
<b>LEWIS</b>	\$3,071,686.07	\$5,241,467.26	1
<b>LINCOLN</b>	\$682,066.20	\$1,682,066.20	2
<b>LOGAN</b>	\$10,444,727.09	\$12,026,805.40	1
<b>MARION</b>	\$11,722,671.29	\$14,508,588.19	1
<b>MARSHALL</b>	\$30,368,767.07	\$31,368,767.07	2
<b>MASON</b>	\$4,492,644.66	\$5,492,644.66	2
<b>MCDOWELL</b>	\$4,355,536.45	\$5,355,536.45	2
<b>MERCER</b>	\$8,264,160.34	\$9,724,446.59	3
<b>MINERAL</b>	\$6,260,222.80	\$8,235,439.06	1
<b>MINGO</b>	\$4,517,089.69	\$5,824,278.69	3
<b>MONONGALIA</b>	\$24,552,078.42	\$30,834,041.10	1
<b>MONROE</b>	\$1,479,825.71	\$2,479,825.71	2
<b>MORGAN</b>	\$1,746,189.18	\$2,746,189.18	2
<b>NICHOLAS</b>	\$4,493,820.65	\$5,493,820.65	2
<b>OHIO</b>	\$14,930,504.34	\$17,252,993.53	1
<b>PENDLETON</b>	\$712,762.17	\$1,712,762.17	2
<b>PLEASANTS</b>	\$4,550,390.77	\$12,039,599.65	1
<b>POCAHONTAS</b>	\$1,156,467.59	\$2,156,467.59	2
<b>PRESTON</b>	\$5,153,600.86	\$6,153,600.86	2
<b>PUTNAM</b>	\$14,282,379.57	\$16,978,415.45	1
<b>RALEIGH</b>	\$16,681,053.41	\$19,355,529.76	1
<b>RANDOLPH</b>	\$3,737,428.37	\$5,211,079.87	3
<b>RITCHIE</b>	\$3,226,939.16	\$4,782,900.66	1
<b>ROANE</b>	\$1,321,190.35	\$2,321,190.35	2
<b>SUMMERS</b>	\$668,419.13	\$1,668,419.13	2
<b>TAYLOR</b>	\$4,198,116.51	\$5,424,885.41	1

<b>TUCKER</b>	\$1,524,720.43	\$2,524,720.43	2
<b>TYLER</b>	\$9,439,213.23	\$10,439,213.23	2
<b>UPSHUR</b>	\$4,403,761.67	\$5,403,761.67	2
<b>WAYNE</b>	\$7,556,837.05	\$11,278,553.98	1
<b>WEBSTER</b>	\$895,835.44	\$1,895,835.44	2
<b>WETZEL</b>	\$16,361,451.14	\$17,361,451.14	2
<b>WIRT</b>	\$588,367.09	\$1,588,367.09	2
<b>WOOD</b>	\$19,874,081.80	\$21,874,478.55	3
<b>WYOMING</b>	\$4,648,495.02	\$6,116,998.79	1
<b>Totals</b>	<b>\$465,221,960.46</b>	<b>\$558,037,382.26</b>	

7. The new provisions provide these funds would not modify the state aid share of the county basic foundation provided in the public-school support plan as required by the provisions of §18-9A-12 of this code.
8. The intent of the appropriation of these funds is to preserve current levels of services offered by the counties. These funds will continue to ensure current or increased levels of funding for services of the county, including but not limited to, schools, roads, emergency medical services, passthroughs to municipalities, bond obligations, and other current funding units of the county.
9. There is included a means for the Auditor to do a five-year reassessment that will allow for modifications to the base reimbursement amount to account for growth or decreases in real property assessment growth over a five-year period. This process will be done through legislative rule. This is based on an increase or decrease in the assessment of real property over the five-year period. Counties that see an increase above zero growth in their real property assessment will see an upward modification on the amount of their base appropriation to account for growth based upon a multiplier of the level of growth and the previous base appropriation amount. Conversely counties that have a decrease from the previous five-year period will see a decrease. This decrease will never drop below the base appropriation amount set out in code.
10. There is language included that does not relieve the county obligation to receive voter approval for bonding issues.

## Item No. One-B

### Purpose of 2<sup>nd</sup> 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%.



# 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 with Taxable Income	Returns	Current Rates	Proposed Rates
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	Taxable Income Brackets	Estimated				% Change
		Return Count	Current Tax Rates	New Tax Rates	Change in Tax	
	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%
	<b>Resident Total</b>	<b>636,703 \$</b>	<b>2,389,728,731 \$</b>	<b>2,150,056,335 \$</b>	<b>(239,672,396)</b>	<b>-10.03%</b>

NON-RESIDENTS	Taxable Income Brackets	Estimated				% Change
		Return Count	Current Tax Rates	New Tax Rates	Change in Tax	
	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%
	<b>Non-resident Total</b>	<b>79,397 \$</b>	<b>165,271,269 \$</b>	<b>149,743,665 \$</b>	<b>(15,527,604)</b>	<b>-9.40%</b>

<b>Total Resident &amp; Non-Resident</b>	<b>716,100 \$</b>	<b>2,555,000,000 \$</b>	<b>2,299,800,000 \$</b>	<b>(\$255,200,000)</b>	<b>-9.99%</b>
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## **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.

## 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.

# WEST VIRGINIA LEGISLATURE

## 2022 REGULAR SESSION

**Introduced**

**Senate Bill Number**

BY ENTER SPONSORS HERE

[Enter References]

DRAFT

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new  
2 article, designated §7-28-1, §7-28-2, §7-28-3, §7-28-4, §7-28-5, and §7-28-6 to amend said code  
3 by adding thereto a new article, designated §11-5A-1, §11-5A-2, §11-5A-3, §11-5A-4, §11-5A-5,  
4 §11-5A-6, and §11-5A-7; to amend said code by adding thereto three new sections, designated  
5 §11-21-4g, §11-21-4h, and §11-21-4i; and to amend and reenact §18-9A-12 of this code, all  
6 relating to taxation; modernizing the personal income and personal property tax structure of West  
7 Virginia; establishing a special account; requiring an appropriation into the account; providing the  
8 purpose of the account as a substitute revenue source to county levying bodies; providing for a  
9 short title; setting out legislative findings; setting out legislative intent; requiring appropriate  
10 replacement revenue to county levying bodies; defining terms; providing for a five-year lookback  
11 from effective date of provision; creating a formula to calculate replacement revenue to counties;  
12 providing for a five-year reassessment of the amount; allowing for pro data distribution of the  
13 funds to counties; identifying categories of ad valorem personal property used in calculation;  
14 setting amount of distribution to counties; providing that any general revenue bond or levy in  
15 existence shall not be effected; providing for other revenue sources to be deposited into the fund;  
16 providing that funds to do not revert to general revenue; allowing for legislative and procedural  
17 rules; providing for an effective date; creating a special revenue account accessible during  
18 revenue shortages for county revenue replacement; setting a cap for the fund; providing for  
19 diversion of severance taxes into the fund; making enactment of the section contingent upon  
20 passage of constitutional amendment; providing for a reduction in the rate of personal income tax;  
21 reducing the rate of tax on composite returns; reducing the rate of withholding tax on nonresident  
22 income; reducing the rate of withholding tax on the nonresident sale of real estate; reducing the  
23 rate of withholding on gambling winnings; providing for alternative means of reduction in the rate  
24 of personal income tax; providing for future reductions in the personal income tax upon the  
25 occurrence of certain contingencies; establishing a special account; providing for a funding  
26 mechanism into the account; providing the purpose of the account; providing that further action

27 of the Legislature is necessary to raise the personal income tax following a reduction; providing  
28 findings; requiring notification to taxpayers of changes to personal income tax; requiring annual  
29 certification to the Governor and legislative leaders of changes to personal property tax; requiring  
30 reporting to the legislature; providing for rulemaking; to provide for tax liabilities that existed prior  
31 to elimination of personal income tax; and modifying the county basic foundation formula to  
32 comply with changes in personal property taxation.

*Be it enacted by the Legislature of West Virginia:*

## **CHAPTER 7. COUNTY COMMISSIONS AND OFFICERS.**

### **ARTICLE 28. COUNTY ASSESSMENT REVENUE SHORTFALL ACT.**

#### **§7-28-1. Short title.**

1 This article shall be known and cited as the “County Assessment Revenue Shortfall Act”.

#### **§7-28-2. Findings and intent.**

1 (a) The Legislature recognizes the importance and necessity of adequate funding for  
2 counties and county governments. This funding is essential to avoid any reduction in services  
3 to county residence and to also avoid raising taxes and fees to provide those services.

4 (b) The Legislature intends to balance any reduction in personal property taxes by finding  
5 a means to reallocate revenue to ensure growth and prosperity to its citizens, continuing to fund  
6 areas affected from tax reductions, and to foster a state that is seen as an attractive option by  
7 individuals as well as business and industry.

8 (c) The creation and use of a county assessment revenue shortfall fund will provide  
9 protection to all of West Virginia’s counties to allow them to continue to provide services to their  
10 residents at current or increased levels. These funds will continue to ensure current or increased  
11 levels of funding for services of the county, including but not limited to, schools, roads, emergency  
12 medical services, passthroughs to municipalities, bond obligations, and other current funding units  
13 of the county.

14 (d) The fund shall maintain necessary levels of funding of the state's counties by providing  
15 revenue to all fifty-five counties to meet the financial challenges they face.

**§7-28-3. County Assessment Revenue Shortfall Fund; creation; appropriation; use of fund; rulemaking.**

1 (a) There is created in the State Treasury a special account, designated the "County  
2 Assessment Revenue Shortfall Fund", which is an interest and earnings-accumulating account  
3 administered by the Secretary of the Department of Revenue in accordance with the provisions  
4 of this section.

5 (b) The purpose of the fund is to provide a long-term replacement revenue source to  
6 counties for decreasing net taxation on the people of West Virginia and to provide long term  
7 financial security to the counties as a means to avoid revenue shortfalls.

8 (c) The fund shall consist of an ongoing appropriation by the Legislature. Effective July 1,  
9 2023, there shall be quarterly transfers made from general revenue funds into the account created  
10 in subsection (a) of this section. Transfers may be made more frequently if appropriate and  
11 necessary. These transfers shall be made in accordance with rules authorized by this section.

12 (d) Additional funds may be deposited into the fund from:

13 (1) Income from investments;

14 (2) Deposits as required by §11B-2-20; and

15 (3) All other sums available for deposit to the account, public or private.

16 (e) For purposes of this section the ad valorem taxation shall include taxation on  
17 machinery and equipment, furniture and fixtures, leasehold investments, computer equipment,  
18 inventory, and vehicles.

19 (f) Any such exemption, rate reduction, or assessment ratio reduction may not reduce any  
20 general obligation bond levy or other levy in effect or which becomes effective pursuant to the



21 provisions of article X, section one of the Constitution of West Virginia, article X, section nine of  
22 the Constitution of West Virginia, and article X, Section 10 of the Constitution of West Virginia at  
23 the time such exemption or rate reduction takes effect, but only for such time as such excess levy  
24 is in effect: *Provided*, That nothing in this section shall modify, eliminate, or have any effect or  
25 impact upon any restrictions, limitations, or constraints placed upon any general obligation bond  
26 levy or other levy at that time of its adoption by the voters. Any restrictions, limitations, or  
27 constraints shall remain in effect for such time as such levy remains in effect.

28 (g) Any balance remaining in the fund at the end of the fiscal year does not revert to the  
29 General Revenue Fund but remains in the fund and may be used in a manner consistent with this  
30 article.

31 (h) The fund may be invested in the manner permitted by §12-6-8 of this code and the  
32 Secretary of the Department of Revenue may contract with the West Virginia Investment  
33 Management Board, or the West Virginia Board of Treasury Investments, for any services with  
34 respect to fund investments that the secretary considers necessary and prudent.

35 (i) Nothing in this article modifies or abrogates the obligations placed upon counties for  
36 voter approval for bond issues as set forth in §13-1-4 of this code.

37 (j) The Secretary of the Department of Revenue may propose rules for legislative approval  
38 in accordance with the provisions of §29A-3-1 *et seq.* of this code to effectuate the provisions of  
39 this section. The Secretary of the Department of Revenue may also promulgate emergency rules  
40 pursuant to the provisions of §29A-3-15 of this code or adopt procedural or interpretive rules, as  
41 appropriate to assist in administering this section. The rules authorized by this section shall  
42 include a means to continue to fund school systems, municipal corporations, county operations,  
43 bonds, and tax increment financing districts. The Department of Revenue shall consult with the  
44 Department of Education on an effective means to distribute funds to county boards of education.

1 **§7-28-4. Annual appropriation amount**

2 (a) Pursuant to the provisions of §7-28-3 of this code, the funds shall be distributed by  
3 the Department of Revenue to the levying bodies of each individual county on a pro rata basis.  
4 This may include tax increment financing districts. Each county shall receive an amount based  
5 upon a comparison of their assessed value of ad valorem personal property from fiscal year  
6 2021 and the total of the combined highest assessed value from fiscal year 2021, and for fiscal  
7 years, 2020, 2019, 2018, and 2017, of ad valorem personal property taxes in each of the  
8 following categories:

9 (i) Machinery and equipment;

10 (ii) Furniture and fixtures;

11 (iii) Leasehold investments;

12 (iv) Computer equipment;

13 (v) Inventory; and

14 (vi) Motor vehicles.

15 (B) Each county shall receive a distribution of the greater of either:

16 (i) The highest assessed value of ad valorem personal property from fiscal years 2021,  
17 2020, 2019, 2018, and 2017, of each category as set forth in subdivisions (i), (ii), (iii), (iv), (v), and  
18 (iv) of this subsection;

19 (ii) The assessed value of ad valorem personal property from fiscal year 2021, plus an  
20 additional \$1 million; or

21 (iii) The amount due and owing by each county for regional jail expenses as of the end of  
22 calendar year 2021, plus the assessed value of ad valorem personal property from fiscal year  
23 2021: *Provided*, That in counties that receive the amount due and owing for regional jail expenses  
24 as provided in this section, the county shall utilize those funds solely for the purpose of payment  
25 of regional jail expenses.

26 (b) For the purposes of this section, highest assessed value of ad valorem personal

27 property shall mean the highest assessed value in each category (i), (ii), (iii), (iv), (v), and (iv) set  
28 forth above from years 2021, 2020, 2019, 2018, and 2017.

29 (c) The distribution shall be made at least quarterly in the base appropriation amounts set  
30 per county as set for in this section and in accordance with rules authorized by this section as  
31 follows:

<b><u>County</u></b>	<b><u>County Replacement Revenue</u></b>
<b><u>BARBOUR</u></b>	<b><u>\$3,982,637</u></b>
<b><u>BERKELEY</u></b>	<b><u>\$19,758,658</u></b>
<b><u>BOONE</u></b>	<b><u>\$7,424,086</u></b>
<b><u>BRAXTON</u></b>	<b><u>\$3,437,703</u></b>
<b><u>BROOKE</u></b>	<b><u>\$12,612,514</u></b>
<b><u>CABELL</u></b>	<b><u>\$28,946,160</u></b>
<b><u>CALHOUN</u></b>	<b><u>\$1,443,625</u></b>
<b><u>CLAY</u></b>	<b><u>\$1,529,574</u></b>
<b><u>DODDRIDGE</u></b>	<b><u>\$12,915,192</u></b>
<b><u>FAYETTE</u></b>	<b><u>\$7,842,910</u></b>
<b><u>GILMER</u></b>	<b><u>\$1,953,910</u></b>
<b><u>GRANT</u></b>	<b><u>\$3,498,667</u></b>
<b><u>GREENBRIER</u></b>	<b><u>\$7,615,000</u></b>
<b><u>HAMPSHIRE</u></b>	<b><u>\$3,181,372</u></b>
<b><u>HANCOCK</u></b>	<b><u>\$10,625,301</u></b>
<b><u>HARDY</u></b>	<b><u>\$3,236,160</u></b>
<b><u>HARRISON</u></b>	<b><u>\$25,633,505</u></b>
<b><u>JACKSON</u></b>	<b><u>\$13,516,201</u></b>
<b><u>JEFFERSON</u></b>	<b><u>\$9,409,522</u></b>
<b><u>KANAWHA</u></b>	<b><u>\$64,919,555</u></b>
<b><u>LEWIS</u></b>	<b><u>\$5,241,468</u></b>

<b><u>LINCOLN</u></b>	<u>\$1,682,067</u>
<b><u>LOGAN</u></b>	<u>\$12,026,806</u>
<b><u>MARION</u></b>	<u>\$14,508,589</u>
<b><u>MARSHALL</u></b>	<u>\$31,368,768</u>
<b><u>MASON</u></b>	<u>\$5,492,645</u>
<b><u>MCDOWELL</u></b>	<u>\$5,355,537</u>
<b><u>MERCER</u></b>	<u>\$9,724,447</u>
<b><u>MINERAL</u></b>	<u>\$8,235,440</u>
<b><u>MINGO</u></b>	<u>\$5,824,279</u>
<b><u>MONONGALIA</u></b>	<u>\$30,834,042</u>
<b><u>MONROE</u></b>	<u>\$2,479,826</u>
<b><u>MORGAN</u></b>	<u>\$2,746,190</u>
<b><u>NICHOLAS</u></b>	<u>\$5,493,821</u>
<b><u>OHIO</u></b>	<u>\$17,252,994</u>
<b><u>PENDLETON</u></b>	<u>\$1,712,763</u>
<b><u>PLEASANTS</u></b>	<u>\$12,039,600</u>
<b><u>POCAHONTAS</u></b>	<u>\$2,156,468</u>
<b><u>PRESTON</u></b>	<u>\$6,153,601</u>
<b><u>PUTNAM</u></b>	<u>\$16,978,416</u>
<b><u>RALEIGH</u></b>	<u>\$19,355,530</u>
<b><u>RANDOLPH</u></b>	<u>\$5,211,080</u>
<b><u>RITCHIE</u></b>	<u>\$4,782,901</u>
<b><u>ROANE</u></b>	<u>\$2,321,191</u>
<b><u>SUMMERS</u></b>	<u>\$1,668,420</u>
<b><u>TAYLOR</u></b>	<u>\$5,424,886</u>
<b><u>TUCKER</u></b>	<u>\$2,524,721</u>
<b><u>TYLER</u></b>	<u>\$10,439,214</u>
<b><u>UPSHUR</u></b>	<u>\$5,403,762</u>

<u>WAYNE</u>	<u>\$11,278,554</u>
<u>WEBSTER</u>	<u>\$1,895,836</u>
<u>WETZEL</u>	<u>\$17,361,452</u>
<u>WIRT</u>	<u>\$1,588,368</u>
<u>WOOD</u>	<u>\$21,874,479</u>
<u>WYOMING</u>	<u>\$6,116,999</u>

1 **§7-28-5. Five-year reassessment.**

2 (j) The State Auditor shall at least every five years calculate the growth rate, if any, of  
3 assessments on real property for each of the state's fifty-five counties. The State Auditor shall  
4 propose rules for legislative approval in accordance with the provisions of §29A-3-1 et seq. of this  
5 code to effectuate the provisions of this section. The Secretary of the Department of Revenue  
6 may also promulgate emergency rules pursuant to the provisions of §29A-3-15 of this code or  
7 adopt procedural or interpretive rules, as appropriate to assist in administering this section. These  
8 rules shall include:

9 (A) A means to access a five-year period of the growth rate of real property assessments  
10 of each individual county;

11 (B) A means to compare the calculation of the current five-year growth rate of real property  
12 assessments to the growth rate established in the prior five-year period;

13 (C) A means to increase the base appropriation set forth in §7-28-4 of this code if the  
14 newly calculated real property assessment growth rate is above zero by multiplying the percent  
15 of the growth rate of assessments of real property by the previous year's base appropriation  
16 amount set forth in §7-28-4 above;

17 (D) A means to decrease the base appropriation set forth in §7-28-4 of this code if the  
18 newly calculated real property assessment is below zero by multiplying the decrease of the growth  
19 rate of assessments of real property by the previous year's base appropriation set forth in §7-28-

20 4 above. A decrease may not cause the reimbursement to the county to fall below the amount  
21 set forth in that section; and

22 (E) A formula where the Auditor will multiply the positive or negative growth rate on real  
23 property assessments to statutory requirements appropriate percent for each individual county  
24 set forth in §7-28-4 above.

25 (2) Upon completion of the reassessments at the conclusion of a five-year period the  
26 Auditor shall submit legislation for introduction to both the President of the Senate and the  
27 Speaker of the House of Delegates which will modify the appropriation amount per county  
28 pursuant to the recalculation of the real property assessment growth for only those counties who  
29 see an increase or decrease based upon the Auditor's calculation: *Provided*, That at no time shall  
30 a counties base appropriation fall below the amount set forth in section §7-28-4 above. If the  
31 reassessment as required by this section does not result in any adjustments, then no legislation  
32 is required. The Auditor shall notify the Governor, the President of the Senate, and the Speaker  
33 of the House of Delegates that following the reassessment no adjustment is necessary.

34 (3) Upon completion of the reassessment as required by this section, the Auditor shall  
35 prepare a report for the Joint Committee on Government and Finance and to the standing  
36 Committee on Finance for both the Senate and the House of Delegates. The report shall be due  
37 by January 1, of the year following completion of the reassessment. The report shall include:

38 (A) The amount of the previous five-year period assessment for each county;

39 (B) The amount for each county set by the reassessment and calculation made by the  
40 Auditor;

41 (C) A list of the counties which will see an increase in their base appropriation amount set  
42 forth in section §7-28-4 above based upon the reassessment conducted by the Auditor;

43 (D) A list of counties that will see a decrease in the amount which they received over the  
44 previous five-year period based upon the reassessment conducted by the Auditor; and

45 (E) Any other information requested as necessary by the Legislature.

46 (3) The first reassessment shall occur five years from the effective date of this article.

1 **§7-28-6. County Assessment Revenue Shortfall Fund – B.**

2 (a) Effective July 1, 2023, and every year thereafter, at the end of any fiscal year when  
3 the severance taxes collected pursuant to §11-13A-1 et seq. of this code which are deposited into  
4 the state's general revenue fund exceed eight- and one-half percent of the state's general revenue  
5 collections, the amount of taxes collected shall be distributed as provided in this section.

6 (1) The first eight- and one-half percent shall remain in the general revenue fund;

7 (2) Any excess over and above the eight- and one-half percent shall be deposited into a  
8 special revenue account in the State Treasury created in subsection (b) of this section until the  
9 balance in that account reaches \$100,000,000. Any amount thereafter would continue to revert  
10 to the general revenue fund.

11 (b) A special revenue account to be known as the "County Assessment Revenue Shortfall  
12 Fund - B" Fund is hereby created. The fund shall be administered by the Secretary of the  
13 Department of Revenue. Expenditures from the fund shall be for the purposes set forth in  
14 subsection (c) of this section and is authorized from collections and by appropriation by the  
15 Legislature and in accordance with the provisions of §12-3-1 et seq. of this code and upon the  
16 fulfillment of the provisions of §11B-2-1 et seq. of this code.

17 (c) The Legislature may make an appropriation, or the Secretary of Revenue may transfer  
18 from the County Assessment Revenue Shortfall Fund – B into the County Assessment Revenue  
19 Shortfall Fund for emergency revenue needs caused by unexpected revenue shortfalls in the  
20 County Assessment Revenue Shortfall Fund created in §7-28-3 of this article.

1 **§7-28-7. Effective date.**

2 (a) The provisions of this article shall only become effective upon the ratification of the  
3 constitutional amendment proposed in House Joint Resolution 3, which was adopted and  
4 submitted to the voters by the Legislature during the 2021 Regular Legislative Session, or any

5 other amendment to the Constitution of West Virginia permitting the exemption from or reduction  
6 of rates in ad valorem personal property taxation for different species of personal property.

7 (b) All tax exemptions, credits, deductions, discounts, and other tax relief benefits, earned  
8 prior to and in effect on the date of the exemption, rate reduction, or assessment reduction, shall  
9 be preserved and remain in effect for the tangible personal property subject to the requirements  
10 of this article.

## CHAPTER 11. TAXATION

### ARTICLE 5A. PERSONAL PROPERTY TAX EXEMPTIONS AND REDUCTIONS.

#### §11-5A-1. Definitions.

1 For purposes of this article, the following words shall have the following meaning:

2 “Ad valorem tax” means a tax based on the assessed value of an item of real or personal  
3 property.

4 “Computer” or “computer equipment” shall mean the same as that term is defined in §11-  
5 15-9n of this code.

6 “Furniture and fixtures” shall mean all furniture and fixtures, equipment and appliances  
7 used by a manufacturer or business entity in the day-to-day operation of the business traditionally  
8 used to furnish an office, that are used by the business to generate profits, and are not attached  
9 to the building.

10 “Inventory” means raw materials, goods in process, and finished goods of a business  
11 located in West Virginia, except for the manufacturing personal property of public service  
12 companies and property of railroads pursuant to the provisions of the Railroad Revitalization  
13 Reform Act of 1976 codified at 45 U.S.C. §801.

14 “Leasehold investment” shall mean a commercial investment by making improvements  
15 and/or modifications to property that is not owned by the person making the improvements but is  
16 leased from a third party under a lease agreement.



17 “Machinery and equipment” shall mean machinery and equipment, including motor  
18 vehicles, owned by the taxpayer that is directly used or consumed for business in West Virginia,  
19 except for the tangible manufacturing machinery and equipment personal property of public  
20 service companies and railroads pursuant to the provisions of the Railroad Revitalization Reform  
21 Act of 1976 codified at 45 U.S.C. §801. Tangible manufacturing machinery and equipment  
22 personal property does not include:

23 (A) Barges;

24 (B) Ships; and

25 (C) Any other tangible personal property:

26 (i) Not directly used in manufacturing business activity;

27 (ii) Assessed as part of the working interest in an oil or gas well;

28 (iii) Manufacturing operating property of public service business as defined in §11-6-1 et  
29 seq. of this code; or

30 (iv) Property of railroads pursuant to the provisions of the Railroad Revitalization Reform  
31 Act of 1976 codified at 45 U.S.C. §801.

32 “Motor Vehicle” means the following class of vehicles defined in §17A-10-1 of this code:  
33 Class A, Class B, Class G, Class H, Class T, Class V, Class X, and all-terrain vehicles and utility-  
34 terrain vehicles as defined in §20-15-2 of this code.

35 “Public service company” means a corporation or other business entity which delivers  
36 services considered essential to the public interest that are regulated by the applicable federal or  
37 state regulatory body, including, but not limited to, businesses furnishing electricity, natural gas,  
38 telecommunications, and water, and those transporting personal property or passengers,  
39 including, but not limited to, airlines, railroads, trucking, and bus companies, and which are  
40 centrally assessed by the state for property tax purposes.

41 “Retail inventory” means all tangible property consisting of movable personal chattels of  
42 value, the owners of which hold the same for the commercial purpose of sale to final purchasers

43 thereof for the purchasers' use or consumption, but not for the purchasers' regular resale of the  
44 same.

45 "Tangible personal property" means personal property that can be physically relocated,  
46 such as equipment, machinery, furniture, and office equipment except as otherwise provided in  
47 this article.

48 "Tax year" or Taxable year or years" means the 12-month time period beginning January  
49 1 of each year and concluding on December 31 of each year.

**§11-5A-2. Exemption of manufacturing machinery, equipment, and inventory.**

1 Notwithstanding any provision of this code to the contrary, for taxable years beginning  
2 January 1, 2023, all tangible machinery, equipment, and inventory personal property directly as  
3 defined in this article and used in manufacturing business activity shall be exempt from ad valorem  
4 taxation in accordance with this article and other applicable provisions of this code not  
5 inconsistent with this section.

**§11-5A-3. Exemption of furniture and fixtures from personal property.**

1 Notwithstanding any provision of this code to the contrary, for taxable years beginning  
2 January 1, 2023, all furniture and fixtures as defined in this article shall be exempt from ad valorem  
3 taxation in accordance with this article and other applicable provisions of this code not  
4 inconsistent with this section.

**§11-5A-4. Exemption of leasehold investments from personal property.**

1 Notwithstanding any provision of this code to the contrary, for taxable years beginning  
2 January 1, 2023, all leasehold investment as defined in this article shall be exempt from ad  
3 valorem taxation in accordance with this article and other applicable provisions of this code not  
4 inconsistent with this section.

**§11-5A-5. Exemption of computer equipment from personal property.**

1 Notwithstanding any provision of this code to the contrary, for taxable years beginning  
2 January 1, 2023, all computer equipment as defined in this article shall be exempt from ad valorem

3 taxation in accordance with this article and other applicable provisions of this code not  
4 inconsistent with this section.

**§11-5A-6. Exemption of retail inventory from personal property.**

1 Notwithstanding any provision of this code to the contrary, for taxable years beginning  
2 January 1, 2023, all retail inventory, as defined in this article, shall be exempt from ad valorem  
3 taxation in accordance with this article and other applicable provisions of this code not  
4 inconsistent with this section.

**§11-5A-7. Exemption of motor vehicles from personal property.**

1 Notwithstanding any provision of this code to the contrary, for taxable years beginning  
2 January 1, 2023, all motor vehicles licensed in this state and as defined in this article, shall be  
3 exempt from ad valorem taxation in accordance with this article and other applicable provisions  
4 of this code not inconsistent with this section.

**ARTICLE 21. PERSONAL INCOME TAX.**

1 **§11-21-4g. Reduction of personal income tax; legislative findings; reporting; rulemaking;**  
2 **rate of tax – taxable years beginning on or after January 1, 2023.**

3 (a) Findings.

4 (1) The Legislature finds that the state of West Virginia has suffered a tremendous loss of  
5 population over the past ten years. This loss in population is attributable to many factors including,  
6 in large part, the burdensome tax structure in West Virginia.

7 (2) There is a need to encourage the citizens to not only stay in West Virginia, but for  
8 those who may have left to return and for others to consider West Virginia an attractive alternative  
9 for relocation. Additionally, if West Virginia is seen as attractive to citizens, business may be more  
10 inclined to locate in the state.

11 (3) The Legislature is committed to taking necessary measures to tackle the issues which  
12 have created the drain in population. This includes reforming an overburdensome tax structure.  
13 As a result, the Legislature is committed to reductions in the personal income tax.

14 (4) This commitment to personal income tax reduction should be done in a financially  
15 responsible manner to provide current and future citizens of the state greater personal income  
16 and a better quality of life.

17 (b) Notwithstanding any provision of this code to the contrary, effective January 1, 2023,  
18 the West Virginia taxable income of every individual, estate, and trust will be determined as set  
19 forth in subsection (c) of this section.

20 (c) Rate of tax on individuals.

21 (1) Rate of tax on individuals (except married individuals filing separate returns) individuals  
22 filing joint returns, heads of households, estates and trusts --The tax imposed by §11-21-3 of this  
23 code on West Virginia taxable unearned and business personal income of every individual (except  
24 married individuals filing separate returns); every individual who is a head of a household in the  
25 determination of his or her federal income tax for the taxable year; every spouse and spouse who  
26 file a joint return under this article; every individual who is entitled to file his or her federal income  
27 tax return for the taxable year as a surviving spouse; and every estate and trust shall be  
28 determined in accordance with the following table:

29 **If the West Virginia taxable**  
30 **unearned and business**

31 **personal income is:**

**The tax is:**

32 Not over \$10,000

2.7% of the taxable income

33 Over \$10,000 but not over \$25,000

\$270 plus 3.6% of excess over \$10,000

34 Over \$25,000 but not over \$40,000

\$810 plus 4.05% of excess over \$25,000

35 Over \$40,000 but not over \$60,000

\$1,418 plus 5.4% of excess over \$40,000

36 Over \$60,000

\$2,498 plus 5.85% of excess over \$60,000

37 (2) Rate of tax on married individuals filing separate returns. -- In the case of husband and  
38 wife filing separate returns under this article for the taxable year, the tax imposed by §11-21-3 of

39 this code on West Virginia taxable income for each spouse shall be determined in accordance  
40 with the following table:

<u>If the West Virginia taxable</u>	<u>The tax is:</u>
<u>income is:</u>	
<u>Not over \$5,000</u>	<u>2.7% of the taxable income</u>
<u>Over \$5,000 but not over \$12,500</u>	<u>\$145 plus 3.6% of excess over \$5,000</u>
<u>Over \$12,500 but not over \$20,000</u>	<u>\$405 plus 4.05% of excess over \$12,500</u>
<u>Over \$20,000 but not over \$30,000</u>	<u>\$708.75 plus 5.4% of excess over \$20,000</u>
<u>Over \$30,000</u>	<u>\$1,248.75 plus 5.85% of excess over \$30,000</u>

48 (d) Effect of rates on Nonresident Composite and Withholding Obligations –  
49 Notwithstanding anything in this code to the contrary, whenever the words “six and one-half  
50 percent” appear in this article, these words shall mean 5.98%.

51 (e) Applicability of this section --The provisions of this section, as amended by this act,  
52 shall be applicable in determining the rate of tax imposed by this article for all taxable years  
53 beginning after December 31, 2022, and shall be in lieu of the rates of tax specified in §11-21-  
54 4e of this code.

55 (f) Past tax liabilities -- Tax liabilities, if any, arising for taxable periods prior to the date  
56 the tax is reduced or eliminated, shall be determined, administered, assessed, and collected as if  
57 the tax imposed by this article had not been reduced or eliminated, and the rights and duties of  
58 taxpayers and the state shall be fully and completely preserved.

**§11-21-4h. Tax Reduction Fund; creation; appropriation; use of fund; rulemaking.**

1 (a) There is created in the State Treasury a special account, designated the “Tax  
2 Reduction Fund”, which is an interest and earnings-accumulating account administered by the  
3 Secretary of the Department of Revenue in accordance with the provisions of this section.

4 (b) The purpose of the fund is to provide a mechanism for future reductions in the personal

5 income tax paid in West Virginia.

6 (c) The fund shall consist of:

7 (1) Effective July 1, 2023, and every year thereafter, at the end of any fiscal year when  
8 the severance taxes collected pursuant to §11-13A-1 et seq. of this code which are deposited into  
9 the state's general revenue fund exceed eight- and one-half percent of the state's general revenue  
10 collections, the amount of taxes collected shall be distributed as provided in this section.

11 (i) The first eight- and one-half percent shall remain in the general revenue fund;

12 (ii) Any excess over and above the eight- and one-half percent shall be deposited into a  
13 special revenue account in the State Treasury created in §7-28-6 of this code until the balance in  
14 that account reaches \$100,000,000.

15 (iii) Any excess following the balance in the fund created in §7-28-6 reaching the amount  
16 of \$100,000,000 shall be deposited into the Tax Reduction Fund created in subdivision (2) of this  
17 subsection until the balance in that account reaches \$100,000,000.

18 (iv) Any amount thereafter would continue to revert to the general revenue fund.

19 (2) A special revenue account to be known as the "Tax Reduction Fund" Fund is hereby  
20 created. The fund shall be administered by the Secretary of the Department of Revenue.  
21 Expenditures from the fund shall be for the purposes set forth in subsection (b) of this section and  
22 is authorized from collections and by appropriation by the Legislature and in accordance with the  
23 provisions of §12-3-1 et seq. of this code and upon the fulfillment of the provisions of §11B-2-1 et  
24 seq. of this code.

25 (3) Additional funds may be deposited into the fund from:

26 (A) Income from investments;

27 (B) Deposits as required by §11B-2-20; and

28 (C) All other sums available for deposit to the account, public or private.

29 (4) Any balance remaining in the fund at the end of the fiscal year does not revert to the

30 General Revenue Fund but remains in the fund and may be used in a manner consistent with this  
31 article.

32 (5) The fund may be invested in the manner permitted by §12-6-8 of this code and the  
33 Secretary of the Department of Revenue may contract with the West Virginia Investment  
34 Management Board, or the West Virginia Board of Treasury Investments, for any services with  
35 respect to fund investments that the secretary considers necessary and prudent.

36 (6) The Secretary of the Department of Revenue may propose rules for legislative  
37 approval in accordance with the provisions of §29A-3-1 et seq. of this code to effectuate the  
38 provisions of this section. The Secretary of the Department of Revenue may also promulgate  
39 emergency rules pursuant to the provisions of §29A-3-15 of this code or adopt procedural or  
40 interpretive rules, as appropriate to assist in administering this section.

**§11-21-4i. Future personal income tax reduction criteria; notice; reporting; rulemaking.**

1 (a) Effective January 1, 2024, and every fiscal year thereafter, additional reductions in the  
2 personal income tax shall occur as follows:

3 (1) There exists an increase in sales tax collections in a fiscal year exceeding 5% of the  
4 sales tax collections in the previous fiscal year when compared to the ratio of the sales tax  
5 collection to the prior fiscal year's enacted executive budget: *Provided*, That the total difference  
6 must be greater than 5%. The reduction set forth in this section shall be distributed proportionate  
7 to the amount collected in each income brackets. This amount shall be in lieu of the rates of  
8 taxation specified in §11-21-4g of this code; or

9 (2) The balance in the Tax Reduction Fund as set forth in §11-28-4h of this code is at or  
10 above \$100,000,000 at the end of any fiscal year there shall be a transfer to the General Revenue  
11 Fund in any amount over and above \$50,000,000.

12 (b) The reduction in the personal income tax shall be proportionately across all income  
13 brackets as set forth in this subsection:

14

15 (1) Following an increase in sales tax as provided in subdivision (a)(1) of this section the  
16 personal income tax shall be reduced proportionately across all income brackets in an amount  
17 equivalent to the increase in the sales tax collections

18 (2) Following the transfer as set forth in subdivision (a)(2) the personal income tax shall  
19 be reduced proportionately across all income brackets in an amount equivalent to the amount of  
20 the transfers as provided in subdivision (a)(2): *Provided*, That in any fiscal year any reduction in  
21 personal income tax authorized by this subdivision shall not be greater than fifteen percent of the  
22 total personal income tax collections from the prior fiscal year.

23 (c) When the rate of taxation as set forth in this section has been reduced pursuant to  
24 the provisions of this section, that taxation rate shall not again be raised without further action of  
25 the Legislature.

26 (d) Annually at the conclusion of the state fiscal year, the Secretary of the Department of  
27 Revenue shall certify to the Governor, the President of the Senate, and the Speaker of the House  
28 of Delegates the percentage increase, if any, in the prior fiscal years sales tax. If there has been  
29 an increase at or greater than 5% over and above the prior year's sales tax collection as set forth  
30 is subdivision (a)(1) of this section, or there has been a funds transfer as set forth in subdivision  
31 (a)(2) of this section, the Secretary shall place the Governor, the President of the Senate, and  
32 the Speaker of the House of Delegates on notice that the personal income tax as set out in the  
33 section shall be decreased pursuant to the provisions of this section. The Department of Revenue  
34 shall submit any necessary legislation to the President of the Senate and the Speaker of the  
35 House when a reduction in the personal income tax is realized.

36 (e) If there is no increase in the state's sales tax collection in a fiscal year or if the increase  
37 in the collections of the state's sales tax in a fiscal year does not meet or surpass 5% over the  
38 previous fiscal years sales tax collections as provided in subdivision (a)(1) of this section, or there  
39 is not a transfer of funds as required by subdivision (a)(2) of this section there shall be no reduction



40 in the personal income tax for that year.

41 (f) The Tax Department shall prepare an annual report to the Joint Committee on  
42 Government and Finance detailing any changes to the personal income tax.

43 (g) The Tax Division shall at least annually notify taxpayers of any changes in the personal  
44 income tax structure. This notice should come at the beginning of each tax year.

45 (h) Notwithstanding any provision of this code to the contrary, the Commissioner may  
46 propose rules for legislative approval in accordance with the provisions of §29A-3-1 et seq. of this  
47 code explaining and implementing this section. These rules may include, but are not limited to:

48 (1) The process for a reduction of the personal income tax based upon increases in the  
49 sales tax as provided in subdivision (a)(1) of this section;

50 (2) A mechanism for the transfer required by subdivision (a)(2) of this section;

51 (3) A means to notify taxpayers of changes to their tax liability, including their tax rate  
52 and effective tax rate; and

53 (4) An annual report to the Joint Committee on Government and Finance of any changes  
54 to the personal income tax in the preceding tax year.

## **CHAPTER 18. EDUCATION.**

### **ARTICLE 9A. PUBLIC SCHOOL SUPPORT.**

#### **§18-9A-12. County basic foundation; total basic state aid allowance.**

1 (a) The basic foundation program for each county for the fiscal year shall be the sum of  
2 the amounts computed in accordance with the provisions of sections four, five, six, seven, eight,  
3 nine and ten of this article. On the first working day of July in each year, the State Board shall  
4 determine the basic foundation program for each county for that fiscal year. Data used in the  
5 computations relating to net and adjusted enrollment, and the number of professional educators,  
6 shall be for the second month of the prior school term. Transportation expenditures used in these  
7 computations shall be for the most recent year in which data are available. The allocated state

8 aid share of the county's basic foundation program shall be the difference between the cost of its  
9 basic foundation program and the county's local share as determined in section eleven of this  
10 article except as provided in subsection (b) of this section.

11 (b) The allocated state aid share shall be adjusted in the following circumstances in the  
12 following manner: *Provided*, That prior to such adjustment, the State Tax Commissioner shall  
13 provide the State Board, by January 15 of each year, a certified listing of those counties in which  
14 such adjustment shall be made pursuant to this subsection, together with the amount of revenue  
15 which will not be available to each county board in the ensuing fiscal year as a result of the  
16 circumstance:

17 (1) In those instances where the local share as computed under section eleven of this  
18 article is not reflective of local funds available because the county is under a final court order, or  
19 a final decision of a board of assessment appeals under section twenty-four-b, article three,  
20 chapter eleven of this code, to refund or credit property taxes paid in prior years, the allocated  
21 state aid share shall be the county's basic foundation program, minus the local share as computed  
22 under section eleven of this article, plus the amount of property tax the county is unable to collect  
23 or must refund due to the final court order or final decision of a board of assessment appeals:  
24 *Provided*, That said adjustment shall not be made or shall only be made proportionately when the  
25 Legislature fails to fund or funds only in part the public school basic foundation support plan state  
26 share at a level sufficient to cover the reduction in state share: *Provided, however*, That nothing  
27 herein provided shall be construed to require or mandate any level of funding by the Legislature.

28 (2) In those instances where the local share as computed under section eleven of this  
29 article is not reflective of local funds available because the county is collecting tax based upon an  
30 assessed value which is less than that determined by the Tax Commissioner in the most recent  
31 published survey of property valuations in the state due to an error in the published survey, which  
32 error is certified to by the Tax Commissioner, the allocated state aid share shall be the county's  
33 basic foundation program, minus the local share as computed under section eleven of this article,

34 plus the amount of property tax the county is unable to collect based on differences in the  
35 assessed valuation between those in the most recent published survey of valuation and the  
36 corrected assessed value actually levied upon by the county: *Provided*, That said adjustment shall  
37 not be made or shall only be made proportionately when the Legislature fails to fund or funds only  
38 in part the public school basic foundation support plan state share at a level sufficient to cover the  
39 reduction in state share: *Provided, however*, That nothing herein provided shall be construed to  
40 require or mandate any level of funding by the Legislature.

41 (3) In instances where a county is unable to collect property taxes from a taxpayer during  
42 the pendency of any court proceeding, the allocated state aid share shall be the county's basic  
43 foundation program minus the local share as computed under section eleven of this article, plus  
44 the amount the county is unable to collect as a result of the pending court proceedings as certified  
45 by the Tax Commissioner: *Provided*, That the county is required to reimburse the amount of  
46 allocated state aid share attributable to the amount of property tax it later receives upon  
47 completion of court proceedings, which shall be paid into the General Revenue Fund of the state:  
48 *Provided, however*, That said adjustment shall not be made or shall only be made proportionately  
49 when the Legislature fails to fund or funds only in part the public school basic foundation support  
50 plan state share at a level sufficient to cover the reduction in state share: *Provided further*, That  
51 nothing herein provided shall be construed to require or mandate any level of funding by the  
52 Legislature.

53 (c) The allocated state aid share shall be adjusted in any county receiving payments or  
54 contributions in lieu of property taxes. In instances where a county receives payments or  
55 contributions in lieu of property taxes, the allocated state aid share shall be the county's basic  
56 foundation program minus the local share as computed under section eleven of this article, plus  
57 any amounts added pursuant to subsection (b) of this section minus the payments or contributions  
58 in lieu of property taxes which are distributed by the sheriff to the county board of education. In  
59 determining the amount of such contribution or payment in lieu of taxes, each county commission

60 shall provide to the State Tax Commissioner, by January 1 of each year, the total amount of such  
61 payments or contributions paid to the county and the proportion of the total amount that has been  
62 or will be distributed to the county board of education. The State Tax Commissioner then shall  
63 provide the State Board, by January 15 of each year, a certified listing of those counties in which  
64 an adjustment pursuant to this section shall be made, together with the amount of revenue which  
65 will be available to each county board in the ensuing fiscal year as a result of contribution or  
66 payment in lieu of taxes.

67 (d) Beginning with the state aid calculation for the 2023-2024 school year, the allocated  
68 state aid share shall be adjusted in every county to reflect the replacement revenue as provided  
69 in §7-28-4 of this code attributable to local share. The allocated state aid share shall be the  
70 county's basic foundation program minus the local share as computed under section eleven of  
71 this article, plus any amounts added pursuant to subsection (b) of this section minus the payments  
72 from subsection (c) of this section, minus the replacement revenue as set forth in §7-28-4 of this  
73 code attributed to local share. In determining the amount of replacement revenue attributable to  
74 local share, each county assessor shall provide to the Department of Education by November 1,  
75 2022, the information necessary to determine the exact of the replacement revenue as set forth  
76 in §7-28-4 of this code per county attributable for local share. The Department of Education shall  
77 publish no later than December 15, 2022, a county-by-county list of the replacement revenue  
78 attributable to local share.

79 ~~(d)~~ (e) Total basic state aid to the county shall be the computed state share of basic  
80 foundation support. After such computation is completed, the State Board shall immediately certify  
81 to each county board the amount of state aid allocated to the county for that fiscal year, subject  
82 to any qualifying provisions of this article.

NOTE: The purpose of this bill is to

Strike-throughs indicate language that would be stricken from a heading or the present law and underscoring indicates new language that would be added.

DRAFT

# WEST VIRGINIA LEGISLATURE

## 2023 REGULAR SESSION

**Introduced**

**Senate Bill Number**

BY ENTER SPONSORS HERE

[Enter References]

DRAFT

1 A BILL to amend the Code of West Virginia, 1931, as amended by adding thereto a new section,  
 2 designated §11-10-14e, relating to a refund of personal property taxes paid on vehicles  
 3 for tax year 2020.

*Be it enacted by the Legislature of West Virginia:*

**CHAPTER 11. TAXATION.**

**ARTICLE 10. WEST VIRGINIA TAX PROCEDURE AND ADMINISTRATION ACT.**

**§11-10-14e. Refund of personal property on motor vehicles.**

1 (a) Effective by September 1, 2022, the Governor shall develop a means to provide for  
 2 a refund to all taxpayers in this state in the amount of the 2020 ad valorem personal property tax  
 3 paid on a vehicle as that term is defined in §17-1-4 of this code.

4 (b) The Governor shall develop a process to allow taxpayers to verify payment of their  
 5 2020 ad valorem personal property tax paid on a vehicle. This verification process shall be both  
 6 by electronic means or in person on the county level in a manner most efficient to the taxpayer.

7 (c) The provisions of this section shall only apply to the 2020 ad valorem personal  
 8 property taxes paid and not to taxes paid during any other tax year.

9 (d) By January 1, 2023, the Governor shall prepare a report for the Joint Committee on  
 10 Government and Finance detailing the total number of refunds issued and the total cost of these  
 11 refunds to the state. The report may also contain any other information the Governor deems  
 12 necessary and appropriate.

1

NOTE: The purpose of this bill is to

Strike-throughs indicate language that would be stricken from a heading or the present law and underscoring indicates new language that would be added.

# **WEST VIRGINIA LEGISLATURE**

**2023 REGULAR SESSION**

**Introduced**

**Senate Bill Number**

BY ENTER SPONSORS HERE



1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto two new  
2 sections, designated §5-10-22m and §5-10-22n; and to amend said code by adding  
3 thereto two new sections, designated §18-7A-26x and §18-7A-26y, all relating to the  
4 Public Employees Retirement System and the State Teachers Retirement System;  
5 providing a one-time bonus of \$1,500 for certain annuitants; and increasing the minimum  
6 monthly benefit for certain annuitants.

*Be it enacted by the Legislature of West Virginia:*

**CHAPTER 5. GENERAL POWERS AND AUTHORITY OF THE  
GOVERNOR, SECRETARY OF STATE AND ATTORNEY GENERAL;  
BOARD OF PUBLIC WORKS; MISCELLANEOUS AGENCIES,  
COMMISSIONS, OFFICES, PROGRAMS, ETC.**

**ARTICLE 10. WEST VIRGINIA PUBLIC EMPLOYEES RETIREMENT ACT.**

**§5-10-22m. One-time bonus payment for certain annuitants.**

1 (a) As an additional bonus payment to other retirement allowances provided, a one-time  
2 bonus payment to retirement benefits shall be paid to retirants of the system as provided in  
3 subsection (b) of this section. The one-time bonus payment shall equal \$1,500 and shall be paid  
4 on or before December 31, 2022.

5 (b) The one-time bonus payment provided by this section applies to any retiree age 70  
6 as of July 1, 2022, who has at least 20 years of total service as of July 1, 2022, and whose monthly  
7 annuity is less than \$1,000. This bonus payment is subject to any applicable limitations under  
8 section 415 of the Internal Revenue Code of 1986, as amended.

9 (c) The one-time bonus payment provided by this section shall be payable pro rata to any  
10 beneficiary of a qualifying retiree who currently receives an annuity or other benefit payable by  
11 the system.

**§5-10-22n. Minimum benefit for certain annuitants.**

12           (a) For purposes of this section:

13           (1) "Elected public official" means any member of the Legislature or any member of the  
14 legislative body of any political subdivision; and

15           (2) "Temporary legislative employee" means any employee of the Clerk of the House of  
16 Delegates, the Clerk of the Senate, the Legislature or a committee thereof, including the Joint  
17 Committee on Government and Finance, whose employment is classified as temporary and who  
18 is employed to perform services required by the Clerk of the House of Delegates, the Clerk of the  
19 Senate, the Legislature or a committee thereof, as the case may be, for regular sessions,  
20 extraordinary sessions and/or interim meetings of the Legislature.

21           (b) If the retirement annuity of a retirant (or, if applicable, his or her beneficiary) at least 70  
22 years of age as of July 1, 2022 with at least 25 years of total service as of July 1, 2022 is less  
23 than \$1,000 per month (including any supplemental benefits or incentives provided by this article),  
24 then the monthly retirement benefit for the retirant (or if applicable, his or her beneficiary) shall be  
25 increased to \$1,000 per month: *Provided*, That any year of total service while an elected public  
26 official or a temporary legislative employee may not be taken into account for purposes of this  
27 section.

28           (c) Notwithstanding any provision of subsection (b) of this section to the contrary, if the  
29 retirement annuity of a beneficiary at least 70 years of age as of July 1, 2022 of a retirant who  
30 chose option B – 50% joint and survivor annuity as provided in §5-10-24 and who had at least 25  
31 years of total service is less than \$500 per month (including any supplemental benefits or  
32 incentives provided by this article), then the monthly retirement benefit for the beneficiary shall be  
33 increased to \$500 per month: *Provided*, That any year of total service while an elected public  
34 official or a temporary legislative employee may not be taken into account for purposes of this  
35 section.

36           (d) The payment of any minimum benefit under this section is in lieu of, and not in addition

37 to, the payments of any retirement benefit or supplemental benefit or incentives otherwise  
38 provided by law: *Provided*, That the minimum benefit provided in this section is subject to any  
39 limitations thereon under Section 415 of the Internal Revenue Code of 1986, as amended, and  
40 §5-10-27a of this code.

41 (e) Any minimum benefit conferred in this section is not retroactive to the time of retirement  
42 and applies only to members who have retired prior to the effective date of this section, or, if  
43 applicable, to beneficiaries receiving benefits under the retirement system prior to the effective  
44 date.

## CHAPTER 18. EDUCATION.

### ARTICLE 7A. STATE TEACHERS RETIREMENT SYSTEM.

#### **§18-7A-26x. One-time bonus payment for certain annuitants.**

1 (a) As an additional bonus payment to other retirement allowances provided, a one-time  
2 bonus payment to retirement benefits shall be paid to retirants of the retirement system as  
3 provided in subsection (b) of this section. The one-time bonus payment shall equal \$1,500 and  
4 shall be paid on or before December 31, 2022.

5 (b) The one-time bonus payment provided in this section applies to any retirant age 70 as  
6 of July 1, 2022, who has at least 20 years of service as of July 1, 2022, and whose monthly annuity  
7 is less than \$1,000. This one-time bonus payment is subject to any applicable limitations under  
8 section 415 of the Internal Revenue Code of 1986, as amended.

9 (c) The one-time bonus payment provided by this section shall be payable pro rata to any  
10 beneficiary of a qualifying retirant who currently receives an annuity or other benefit payable by  
11 the retirement system.

#### **§18-7A-26y. Minimum benefit for certain retired members.**

12 (a) If the retirement annuity of a retirant (or applicable beneficiary thereof) at least 70  
13 years of age with at least 25 years of total service as of July 1, 2022 is less than \$1,000 per month

14 (including any supplemental or additional benefits provided by this article), then the monthly  
15 retirement annuity for the retirant shall be increased to \$1,000 per month: *Provided*, That any year  
16 of service while an employee of an institution of higher education may not be taken into account  
17 for purposes of this section if his or her salary was capped under the retirement system at \$4,800  
18 per year pursuant to §18-7A-14a of this code.

19 (b) Notwithstanding any provision of subsection (a) of this section to the contrary, if the  
20 retirement annuity of a beneficiary at least 70 years of age as of July 1, 2022 of a retirant who  
21 chose option B – 50% joint and survivor annuity under the retirement system and who had at least  
22 25 years of total service is less than \$500 per month (including any supplemental benefits or  
23 incentives provided by this article), then the monthly retirement benefit for the beneficiary shall be  
24 increased to \$500 per month: *Provided*, That any year of service while an employee of an  
25 institution of higher education may not be taken into account for purposes of this section if his or  
26 her salary was capped under the retirement system at \$4,800 per year pursuant to §18-7A-14a  
27 of this code.

28 (c) The payment of any minimum benefit under this section is in lieu of, and not in addition  
29 to, the payments of any retirement annuity or supplemental or additional benefits otherwise  
30 provided by this article: *Provided*, That the minimum benefit provided in this section is subject to  
31 any limitations thereon under §415 of the Internal Revenue Code of 1986, as the same may be  
32 amended, and §18-7A-28a of this code.

33 (d) Any minimum benefit conferred in this section is not retroactive to the time of retirement  
34 and applies only to members who have retired prior to the effective date of this section, or, if  
35 applicable, to beneficiaries receiving benefits under the retirement system prior to the effective  
36 date.

NOTE:

Strike-throughs indicate language that would be stricken from a heading or the present law and underscoring indicates new language that would be added.