



City of Elkins

Special Call Council Meeting

April 18, 2023
7:00 PM
401 Davis Avenue
Council Chamber, 2nd Floor

AGENDA

- 1. Invocation and Pledge of Allegiance**
- 2. Call to order and roll call**
- 3. Public comment**
- 4. New business**
 - a. Laying of the levy for Fiscal Year 2024
- 5. Adjournment**



CITY OF ELKINS AGENDA ITEM REPORT

Meeting Date:	April 18, 2023
Section:	New business
Category:	Action Item
Agenda Item Name:	Laying of the levy for Fiscal Year 2024
Recommended By:	Finance Committee, City Treasurer
Summary:	Council adopted its FY 2024 budget in March. It was submitted to the auditor, as required, and has since been approved. (See attachment.) The final step in the budget process is to "lay the levy," or set the property-tax rate for FY 2024. There is no change to the property-tax rate for FY 2024, which continues to be: • .125/\$100 for Class I properties • .25/\$100 for Class II properties • .50/\$100 for Class IV properties See attached Levy Order and Rate Sheet: 2023-2024.
Fiscal Impact:	No change in tax rate from past years. Net amount to be raised by levy of property taxes for budget purposes: \$1,185,138.
Recommendation:	Approve the FY 2024 Levy Order and Rate Sheet.
Attachments:	1. FY 24 budget approval and levy order



State of West Virginia

John B. McCuskey

State Auditor

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

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March 24, 2023

NOTICE OF APPROVAL OF THE LEVY ESTIMATE (BUDGET)

To: Municipality of Elkins

In accordance with the provisions of Chapter 11, Article 8, of the West Virginia Code, as amended, the State Auditor of West Virginia hereby approves your Levy Estimate (Budget) for the fiscal year beginning July 1, 2023.

With this written approval, the levying body shall meet on the third Tuesday in April (April 18) to hear and consider any objections and to officially adopt the levy rates for property taxation. The clerk/recording officer, within three days of such meeting, shall prepare and forward to the State Auditor the officially adopted levy rates and levy order.

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

Sincerely,
John B. McCuskey
WV State Auditor

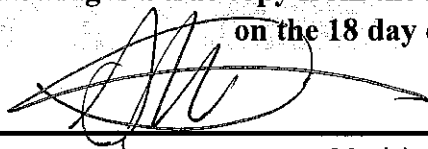
A handwritten signature in cursive script, appearing to read "Ora L. Ash".

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

MUNICIPALITY OF ELKINS, WEST VIRGINIA
LEVY ORDER AND RATE SHEET
2023 - 2024

The following is a true copy from the record of orders entered by this entity
on the 18 day of April, 2023.

SIGNATURE:



Municipal Clerk or Recorder

Column E			
Current Year	Certificate of Valuation	Levy	Taxes
	Assessed Value for Tax Purposes	Rate/\$100	Levied
Class I			
Personal Property	\$ 0	12.500	\$ 0
Public Utility	0		0
Total Class I	\$ 0		\$ 0
Class II			
Real Estate	\$ 128,739,390	25.000	\$ 321,848
Personal Property	254,238		636
Total Class II	\$ 128,993,628		\$ 322,484
Class IV			
Real Estate	\$ 110,071,950	50.000	\$ 550,360
Personal Property	68,095,415		340,477
Public Utility	17,126,116		85,631
Total Class IV	\$ 195,293,481		\$ 976,468
Total Value & Projected Revenue	\$ 324,287,109		\$ 1,298,952
Less Delinquencies, Exonerations & Uncollectable Taxes		5.00%	64,948
Less Tax Discounts		2.00%	24,680
Less Allowance for Tax Increment Financing - see worksheet (Subtracted from regular current expense taxes levied only)			0
Total Projected Property Tax Collection			1,209,324
Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)		2.00%	24,186
Net Amount to be Raised by Levy of Property Taxes For Budget Purposes			\$ 1,185,138