

# 2021 TAX LEVY RATES

## BERKELEY COUNTY, W.VA.

<b>Arden, Falling Waters, Gerrardstown, Hedgesville, Martinsburg, Mill Creek, Opequon Districts</b>				
<b>TAX CLASS - Rural Districts</b>	<b>I</b>	<b>II</b>	<b>III</b>	<b>IV</b>
State Current	.0025	.0050	.0100	
County Current	.1406	.2812	.5624	
School Current	.1940	.3880	.7760	
School Excess Levy	.2250	.4500	.9000	
School Bond	.0242	.0484	.0968	
<b>Total Rural Districts Rate Per \$100 Assessment</b>	<b>.5863</b>	<b>1.1726</b>	<b>2.3452</b>	
<b>TAX CLASS - Municipal Districts</b>	<b>I</b>	<b>II</b>	<b>III</b>	<b>IV</b>
<b>Town of Hedgesville</b>				
State, County, School Rate	.5863	1.1726		2.3452
Municipal Rate	.0571	.1142		.2284
<b>Total Town of Hedgesville Rate per \$100 Assessment</b>	<b>.6434</b>	<b>1.2868</b>		<b>2.5736</b>
<b>City of Martinsburg</b>				
State, County, School Rate	.5863	1.1726		2.3452
Municipal Rate	.1248	.2496		.4992
Excess Levy	.0525	.1050		.2100
<b>Total City of Martinsburg Rate Per \$100 Assessment</b>	<b>.7636</b>	<b>1.5272</b>		<b>3.0544</b>
<b>PROPERTY USE CLASSIFICATION</b> See Other Side				

**BERKELEY COUNTY ASSESSOR'S OFFICE**  
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**TAX LEVY RATE PROPERTY USE CLASSIFICATION**

- Class I - All tangible personal property employed exclusively in agriculture, including horticulture and grazing; products of agriculture (including livestock) while owned by the producer.
- Class II - All property owned, used and occupied by the owner exclusively for residential purposes, including mobile homes. All farms, including land used for horticulture and grazing, occupied and cultivated by their owners or bona fide tenants.
- Class III - All real estate and personal property situated **outside** municipalities, including autos and business property, exclusive of Classes I and II.
- Class IV - All real estate and personal property situated **inside** municipalities, including autos and business property, exclusive of Classes I and II.

See reverse side for Tax Levy Rates.

**PROPERTY USE CLASSIFICATION IS DETERMINED ANNUALLY  
ON JULY 1ST AND APPLIED TO FOLLOWING YEAR TAXES.  
ALL ASSESSMENT VALUES ARE 60% OF THE TOTAL VALUE.**