

**MARION COUNTY COMMISSION
LAYING OF THE LEVY
APRIL 16, 2013**

President Elliott called the meeting to order and stated this special session has been called to adopt the Levy Estimate (Budget) for the Fiscal Year beginning July 1, 2013, pursuant to Chapter 11, Article 8, Section 10-A of the West Virginia Code.

Let the record note, the West Virginia Department of Tax and Revenue has forwarded the following notice of Approval of the Levy Estimate (Budget). President Elliott continued that the rates were going to remain the same as last year.

County Administrator Kris Cinalli started for the record the existing class rates for Marion County of: Class I at 11.08% Class II at 22.16%; Class III at 44.32%; Class IV at 44.32%. Kris also read for the record the Excess Levy Rates the Transit Levy: Class I at 2.00% Class II at 4.00%; Class III at 8.00%; Class IV at 8.00%. Parks and Library Rates: Class I at 1.50% Class II at 3.00%; Class III at 6.00%; Class IV at 6.00%. Kris added that these are the current rates based on the Levy Election from the May 2010 Primary.

President Elliott stated that he would entertain a motion that would adopt the rates as presented by the County Commission Administrator Kris Cinalli for the upcoming Fiscal Year 2013-2014.

President Elliott asked if anyone had any objections to the Levy Estimate. No one was present to offer any objections. President Elliott then asked Kris Cinalli if the Commission had received any written objections to the Levy Estimate. Kris answered that the Commission had received no objections of any kind written or oral.

President Elliott then stated: Let the record note, there were no oral or written objections received to the rate of the Levy for the property taxation for the Fiscal Year beginning July 1, 2013.

Commissioner Tennant moved that the following rates be listed as: Class I at 11.08% Class II at 22.16%; Class III at 44.32%; Class IV at 44.32%. Commissioner VanGilder seconded. President Elliott concurred.

**MARION COUNTY COMMISSION
LAYING OF THE LEVY
APRIL 16, 2013
PAGE 2**



State of West Virginia

Office of the State Auditor
Glen B. Gainer III
State Auditor
www.wvsao.gov



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March 25, 2013

**NOTICE OF A CONDITIONAL APPROVAL OF THE LEVY ESTIMATE
(BUDGET)**

To: Marion County Commission

In accordance with the provisions of Chapter 11, Article 8, of the West Virginia Code, as amended, the State Auditor of West Virginia hereby conditionally approves your Levy Estimate (Budget) for the fiscal year beginning July 1, 2013.

I find that any levy rates to be imposed in excess of those prescribed by the West Virginia Constitution were legally authorized by a vote of the people.

**HOWEVER, THE FOLLOWING COMMENTS ARE MADE BASED ON AN
AUDIT AND REVIEW OF THE BUDGET DOCUMENT BY THIS OFFICE.**

Based on our calculations your maximum levy rates for class I properties could be as high as 11.55 rather than the 10.57 that you calculated. Since, you chose a levy rate of 11.08, which is lower than the maximum allowed your levy rate is acceptable.

Please note that the amount approved by the Property Valuation and Training Commission for the assessor's valuation fund is 1.75 % rather than the 2% that you used. This will increase the amount that you are projected to receive from property taxes. I have attached a copy of the levy page based on our calculations.

The coal severance fund unassigned fund balance, account # 299, is 25% or more of the total fund. Generally, a substantial fund balance indicates that the entity has been conservative in spending funds available in an effort to fund future major expenses such as construction/renovation

**MARION COUNTY COMMISSION
LAYING OF THE LEVY
APRIL 16, 2013
PAGE 3**

Marion County
Page 2

projects, street paving, etc. Please advise this office of any future plan that requires a major expense.

Please take whatever corrective action is necessary to remedy these problems and notify this office of your intentions.

With this written approval, the levying body shall meet on the third Tuesday in April (April 16) 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, Mary Ann Claytor extension 5118, Shellie Humphrey extension 5119 or Karen Drain extension 5101.

Sincerely,
Glen B. Gainer III
WV State Auditor



By: Ora Ash, Director
Local Government Services Division

**MARION COUNTY COMMISSION
LAYING OF THE LEVY
APRIL 16, 2013
PAGE 4**

**MARION COUNTY, WEST VIRGINIA
LEVY PAGE
REGULAR CURRENT EXPENSE LEVY
2013 - 2014**

Current Year	Column E	Levy Rate/\$100	Taxes Levied
	Certificate of Valuation Assessed Value for Tax Purposes		
Class I			
Personal Property	\$ _____	11.08	\$ _____
Public Utility	_____		_____
Total Class I	\$ _____		\$ _____
Class II			
Real Estate	\$ 1,020,253,820	22.16	\$ 2,260,882
Personal Property	1,919,470		4,254
Total Class II	\$ 1,022,173,290		\$ 2,265,136
Class III			
Real Estate	\$ 308,664,720	44.32	\$ 1,368,002
Personal Property	425,493,499		1,885,787
Public Utility	125,611,597		556,711
Total Class III	\$ 859,769,816		\$ 3,810,500
Class IV			
Real Estate	\$ 295,879,250	44.32	\$ 1,311,337
Personal Property	201,038,415		891,002
Public Utility	93,024,787		412,286
Total Class IV	\$ 589,942,452		\$ 2,614,625
Total Value & Projected Revenue	\$ 2,471,885,558		\$ 8,690,261
Less Delinquencies, Exonerations & Uncollectable Taxes		5.00%	434,513
Less Tax Discounts		2.00%	165,115
Less Allowance for Tax Increment Financing - see worksheet (Subtracted from regular current expense taxes levied only)		
Total Projected Property Tax Collection			8,090,633
Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)		1.75%	141,586
Net Amount to be Raised by Levy of Property Taxes For Budget Purposes (Transfer amount to Worksheet GC.Rev - Account No. 301-01)			\$ 7,949,047

**MARION COUNTY COMMISSION
LAYING OF THE LEVY
APRIL 16, 2013
PAGE 5**

**MARION COUNTY, WEST VIRGINIA
EXCESS LEVY PAGE**

**Transit
2013 - 2014**

	Column E Certificate of Valuation Assessed Value for Tax Purposes	Levy Rate/\$100	Taxes Levied
Current Year			
Class I			
Personal Property	\$ _____	2.00	\$ _____ 0
Public Utility	_____		_____ 0
Total Class I	\$ _____		\$ _____ 0
Class II			
Real Estate	\$ 1,020,253,820	4.00	\$ 408,102
Personal Property	1,919,470		768
Total Class II	\$ 1,022,173,290		\$ 408,870
Class III			
Real Estate	\$ 308,664,720	8.00	\$ 246,932
Personal Property	425,493,499		340,395
Public Utility	125,611,597		100,489
Total Class III	\$ 859,769,816		\$ 687,816
Class IV			
Real Estate	\$ 295,879,250	8.00	\$ 236,703
Personal Property	201,038,415		160,831
Public Utility	93,024,787		74,420
Total Class IV	\$ 589,942,452		\$ 471,954
Total Value & Projected Revenue	\$ 2,471,885,558		1,568,640
Less Delinquencies, Exonerations & Uncollectable Taxes		5.00%	78,432
Less Tax Discounts		2.00%	29,804
Net Amount to be Raised by Levy For Budget Purposes:		1,460,404
Included in the General Fund "Yes or No"			No
EXCESS LEVY REPORTED ON GENERAL FUND REVENUE SUMMARY PAGE IN ACCOUNT # 301-90:			\$ _____

**MARION COUNTY COMMISSION
LAYING OF THE LEVY
APRIL 16, 2013
PAGE 6**

**MARION COUNTY, WEST VIRGINIA
EXCESS LEVY PAGE**

Name: Parks
2013 - 2014

	Column E Certificate of Valuation Assessed Value for Tax Purposes	Levy Rate/\$100	Taxes Levied
Current Year			
Class I			
Personal Property	\$ _____	1.50	\$ _____ 0
Public Utility	_____		_____ 0
Total Class I	\$ _____		\$ _____ 0
Class II			
Real Estate	\$ 1,020,253,820	3.00	\$ 306,076
Personal Property	1,919,470		576
Total Class II	\$ 1,022,173,290		\$ 306,652
Class III			
Real Estate	\$ 308,664,720	6.00	\$ 185,199
Personal Property	425,493,499		255,296
Public Utility	125,611,597		75,367
Total Class III	\$ 859,769,816		\$ 515,862
Class IV			
Real Estate	\$ 295,879,250	6.00	\$ 177,528
Personal Property	201,038,415		120,623
Public Utility	93,024,787		55,815
Total Class IV	\$ 589,942,452		\$ 353,966
Total Value & Projected Revenue	\$ 2,471,885,558		1,176,480
Less Delinquencies, Exonerations & Uncollectable Taxes		5.00%	58,824
Less Tax Discounts		2.00%	22,353
Net Amount to be Raised by Levy For Budget Purposes:		1,095,303
Included in the General Fund "Yes or No"			No
EXCESS LEVY REPORTED ON GENERAL FUND REVENUE SUMMARY PAGE IN ACCOUNT # 301-91:			\$ _____

**MARION COUNTY COMMISSION
LAYING OF THE LEVY
APRIL 16, 2013
PAGE 7**

**MARION COUNTY, WEST VIRGINIA
EXCESS LEVY PAGE**

Name: Library
2013 - 2014

	Column E Certificate of Valuation Assessed Value for Tax Purposes	Levy Rate/\$100	Taxes Levied
Current Year			
Class I			
Personal Property	\$ _____	1.50	\$ _____ 0
Public Utility	_____		_____ 0
Total Class I	\$ _____		\$ _____ 0
Class II			
Real Estate	\$ 1,020,253,820	3.00	\$ 306,076
Personal Property	1,919,470		576
Total Class II	\$ 1,022,173,290		\$ 306,652
Class III			
Real Estate	\$ 308,664,720	6.00	\$ 185,199
Personal Property	425,493,499		255,296
Public Utility	125,611,597		75,367
Total Class III	\$ 859,769,816		\$ 515,862
Class IV			
Real Estate	\$ 295,879,250	6.00	\$ 177,528
Personal Property	201,038,415		120,623
Public Utility	93,024,787		55,815
Total Class IV	\$ 589,942,452		\$ 353,966
Total Value & Projected Revenue	\$ 2,471,885,558		1,176,480
Less Delinquencies, Exonerations & Uncollectable Taxes		5.00%	58,824
Less Tax Discounts		2.00%	22,353
Net Amount to be Raised by Levy For Budget Purposes:		1,095,303
Included in the General Fund "Yes or No"			No
EXCESS LEVY REPORTED ON GENERAL FUND REVENUE SUMMARY PAGE IN ACCOUNT # 301-92:			\$ _____

**MARION COUNTY COMMISSION
LAYING OF THE LEVY
APRIL 16, 2013
PAGE 8**

Marion County Commission

RANDY J. ELLIOTT
President
BURLEY "BUTCH" TENNANT, JR.
Commissioner
ERNIE J. VANGILDER
Commissioner



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ORDER

LAYING THE LEVY

FISCAL YEAR 2013-2014

WHEREAS, the Marion County Commission in compliance with its authority, pursuant to Chapter 11, Article 8, Section 11 of the West Virginia Code, to officially lay the levy for fiscal year 2013-2014, will meet for the purpose of hearing and considering objections to the official budget as submitted to the State Auditor's Office for approval, on Tuesday, April 16, 2013.

The Levy Rates for fiscal year 2013-2014 are attached to this order.

This order shall be directed to the Clerk of the Marion County Commission for recordation.

Given under our hands and the Seal of the County of Marion this 16th day of April 2013.

MARION COUNTY COMMISSION




Randy J. Elliott, President


Burley "Butch" Tennant, Commissioner

**MARION COUNTY COMMISSION
LAYING OF THE LEVY
APRIL 16, 2013
PAGE 9**


Ernie VanGilder, Commissioner

ATTEST:


Janice Cosco, County Clerk

Commissioner Tennant moved that having received written approval from the Department of Tax and Revenue of the Levy Estimate (budget), the County Commission adopt and sign the following levy rates for the property taxation for the Fiscal Year beginning July 1, 2013, and the County Clerk be authorized to sign the Levy Order and Rate Sheet. Commissioner VanGilder seconded. President Elliott concurred.

**MARION COUNTY COMMISSION
LAYING OF THE LEVY
APRIL 16, 2013
PAGE 10**

**MARION COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2013 - JUNE 30, 2014**

Account Number	REVENUE RECAP	General Fund		Coal Severance Tax	
		Budgeted Revenues		Budgeted Revenues	
		2012 - 2013	2013 - 2014	2012 - 2013	2013 - 2014
280 299	Beginning Balance, July 1st	900,000	1,200,000	900,000	800,000
301 302	Taxes	9,243,339	9,131,247		
303 312	Other Taxes	566,055	587,500	1,800,000	2,000,000
317 319	Licenses & Permits				
322 325	Intergovernmental		200,550		
327 350	Charges for Services	871,016	876,800		
361 361	Fines	125,300	130,400		
362 365	Interest	4,000	4,600	6,000	3,600
366 385	Miscellaneous	265,000	429,000		
388 399	Transfers		230,000		
	Grand Totals - Revenues	11,974,710	12,790,097	2,706,000	2,803,600

Account Number	EXPENDITURE RECAP	General Fund		Coal Severance Tax	
		Budgeted Expenditures		Budgeted Expenditures	
		2012 - 2013	2013 - 2014	2012 - 2013	2013 - 2014
401 699	General Government Expenditures	6,726,001	7,324,562	520,355	624,052
698 698	Transfers	457,195	220,227	485,284	494,419
700 799	Public Safety Expenditures	4,514,006	4,793,308	756,810	481,216
800 899	Health & Sanitation Expenditures	42,508	42,000	356,409	356,413
900 949	Culture & Recreation Expenditures	210,000	315,000	2,000	40,000
950 959	Social Services Expenditures			7,000	7,500
960 999	Capital Projects Expenditures		95,000	578,142	800,000
	Grand Totals - Expenditures	11,949,710	12,790,097	2,706,000	2,803,600

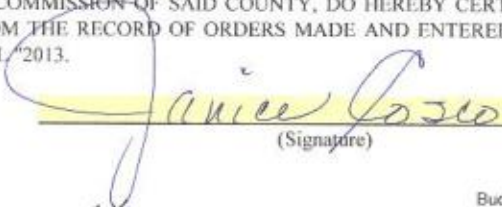
General Fund prior year budget is out of balance, Revenues do not equal Expenditures

Budget Basis of Accounting:

Modified Accrual Except for OPEB Obligations

STATE OF WEST VIRGINIA
MARION COUNTY, WEST VIRGINIA, WEST VIRGINIA

I, Janice Cosco, CLERK OF THE COUNTY COMMISSION OF SAID COUNTY, DO HEREBY CERTIFY THAT THE FOREGOING ARE TRUE COPIES FROM THE RECORD OF ORDERS MADE AND ENTERED BY SAID COMMISSION ON THE 16th DAY OF APRIL, 2013.


(Signature)

West Virginia State Auditor's Office
Local Government Services

Budget Form
Recap Certification

There being no further business to come before the County Commission, Commissioner Tennant moved that this Commission adjourn Sine Die. Commissioner VanGilder seconded. President Elliott concurred.

Randy Elliott, President