2024 TAX LEVY RATES
BERKELEY COUNTY, W.VA.

Arden, Falling Waters, Gerrardstown, Hedgesville, Hedgesville Town, Martinsburg, Mill Creek, Opequon Districts				
TAX CLASS - Rural Districts	**I**	**II**	**III**	**IV**
State Current	.0025	.0050	.0100	
County Current	.1339	.2678	.5356	
School Current	.1940	.3880	.7760	
School Excess Levy	.2250	.4500	.9000	
School Bond	.0582	.1164	.2328	
Total Rural Districts Rate Per $100 Assessment	.6136	1.2272	2.4544	
TAX CLASS - Municipal Districts	**I**	**II**	**III**	**IV**
Town of Hedgesville				
State, County, School Rate	.6136	1.2272		2.4544
Municipal Rate	.0578	.1156		.2312
Total Town of Hedgesville Rate per $100 Assessment	.6714	1.3428		2.6856
City of Martinsburg				
State, County, School Rate	.6136	1.2272		2.4544
Municipal Rate	.1186	.2372		.4744
Excess Levy	.0525	.1050		.2100
Total City of Martinsburg Rate Per $100 Assessment	.7847	1.5694		3.1388

PROPERTY USE CLASSIFICATION
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** of municipalities, including autos and business property, exclusive of Class I and II.

Class IV - All real estate and personal property situated **inside** of municipalities, including autos and business property, exclusive of Class 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.