2022 TAX LEVY RATES
BERKELEY COUNTY, W.VA.

Arden, Falling Waters, Gerrardstown, Hedgesville, Martinsburg, Mill Creek, Opequon Districts				
TAX CLASS - Rural Districts	I	II	III	IV
State Current	.0025	.0050	.0100	
County Current	.1381	.2762	.5524	
School Current	.1940	.3880	.7760	
School Excess Levy	.2250	.4500	.9000	
School Bond	.0223	.0446	.0892	
Total Rural Districts Rate Per $100 Assessment	.5819	1.1638	2.3276	
TAX CLASS - Municipal Districts	I	II	III	IV
Town of Hedgesville State, County, School Rate	.5819	1.1638		2.3276
Municipal Rate	.0572	.1144		.2288
Total Town of Hedgesville Rate per $100 Assessment	.6391	1.2782		2.5564
City of Martinsburg State, County, School Rate	.5819	1.1638		2.3276
Municipal Rate	.1238	.2476		.4950
Excess Levy	.0525	.1050		.2100
Total City of Martinsburg Rate Per $100 Assessment	.7582	1.5164		3.0326

PROPERTY USE CLASSIFICATION
See Other Side

BERKELEY COUNTY ASSESSOR'S OFFICE
LARRY A. HESS, ASSESSOR • 304-264-1904

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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.