

ASSESSMENT: This statement is for taxes assessed by the Berkeley County Assessor on property that you owned on July 1 of the preceding year. Taxes on property that you own this July 1 will be billed next year. Please bring any discrepancies to the attention of the County Assessor.

DISCOUNT: Taxpayers receive 2 1/2 percent discount on the first half installment if paid on or before September 1. This discount is also applied to the second half installment if paid on or before the following March 1. Postmarks are observed as time of payment.

DELINQUENCIES: The first half installment becomes delinquent if not paid before October 1. The second half installment becomes delinquent if not paid before the following April 1. Taxes remaining unpaid on April 30 will be subject to publication. If publication occurs, additional fees will be charged.

INTEREST: If taxes are not paid on or before the date on which they become delinquent, including both first and second installments, interest at the rate of nine percent per annum shall be added from the date they become delinquent until paid.

PAYMENT LOCATIONS: You may pay taxes at the following:

Berkeley County Sheriff 400 West Stephen Street, Suite 209 Martinsburg, WV 25401

Payments made by mail should be sent to the address on the front of this statement.

Please indicate any address change below:	IMPORTANT DEADLINE DATES • POSTMARKS ARE OBSERVED FOR DISCOUNTS ON SEPT. 1 AND MAR. 1 ONLY.
	• PAYMENTS <u>MUST</u> BE RECEIVED IN OUR OFFICE BY CLOSING ON THE LAST WORKING BUINSESS DAY OF EACH MONTH.
	• HOMESTEAD/DISABILITY EXEMPTION FORM DUE BY DECEMBER 1
	 COUNTY COMMISSION SETS AS A BOARD EQUALIZATION AND REVIEW – THE MONTH OF FEBRUARY.
	TAX INFORMATION MAY BE OBTAINED VIA INTERNET www.wvpropertytaxes.com
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Sample Tax Bill Explanation

- 1 Tax District:
 - 1 Arden
 - 2 Falling Waters
 - 3 Gerrardstown
 - 4 Hedgesville
 - 5 Hedgesville Town
 - 6 Martinsburg
 - 7 Mill Creek
 - 8 Opequon
- 2 Account Number
- 3 Tax Ticket Number
- 4 Property Description
- 5 Tax Class
 - 2 Owner occupied
 - 3 Not owner occupied
 - 4 Martinsburg City or Hedgesville Town NOT owner occupied
- 6 Assessment Value: 60% of Appraised Value
- 7 Assessment Value Less Exemption: Assessment Value less any Homestead Exemption.
- 8 Break-Down of County Taxes