

2026 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	.2295	.4590	.9180	
School Bond	.0448	.0896	.1792	
Total Rural Districts Rate Per \$100 Assessment	.6047	1.2094	2.4188	
TAX CLASS - Municipal Districts	I	II	III	IV
Town of Hedgesville				
State, County, School Rate	.6047	1.2094		2.4188
Municipal Rate	.0580	.1160		.2320
Total Town of Hedgesville Rate per \$100 Assessment	.6627	1.3254		2.6508
City of Martinsburg				
State, County, School Rate	.6047	1.2094		2.4188
Municipal Rate	.1186	.2372		.4744
Excess Levy	.0525	.1050		.2100
Total City of Martinsburg Rate Per \$100 Assessment	.7758	1.5516		3.1032
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 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.**