Tuesday

15

Apr 2025

Special Session - FY2025-2026 - Property Tax - Levy & Fiscal Management Meeting

7:00 PM - 8:00 PM

Town of Chesapeake - Meetings

Dr. Lisa E Curry Memorial Building Annex; Dr Lisa E Curry Memorial Building

Agenda

2025/M9-001 | FY2025-2026 - Property Tax - Levy Adoption & Fiscal Management

In West Virginia, municipalities are required to hold a Levy Meeting on the third Tuesday in April, which in 2025 falls on April 15. The purpose of this meeting is to officially adopt the levy rates for property taxation for the upcoming fiscal year. This process ensures that the levy rates align with the approved municipal budgets and comply with state laws. Prior to this meeting, municipalities submit their proposed levy rates to the State Auditor's Office for review and approval. Once approved, the municipalities convene on Levy Day to hear any objections from the public and to formally set the levy rates. This procedure is mandated by West Virginia Code §11-8-9 and §11-8-12 to maintain transparency and accountability in municipal budgeting and taxation.

WV Law on Levy Meetings & Additional Business:

1. **WV Code §11-8-9 & §11-8-10** governs levy rates and adoption.
2. The **Levy Adoption Meeting** is **primarily for setting property tax rates** and approving the levy estimate.
3. However, the **Open Meetings Act** allows **other items** (like Fiscal Management) to be addressed **if:**
    - They are **listed clearly on the agenda**
    - The agenda was **posted at least 3 business days in advance**
    - The public has **reasonable notice**

2025/M9-002 | Call to Order

Call to Order – Basic Procedure (Roberts Rules):

1. **Presiding Officer (e.g., Mayor, Chair, President)**:
    - Taps gavel once (optional but traditional).
    - States:

      "The meeting will come to order."

      Establish Quorum:

    - Before conducting business, the presiding officer ensures that enough members are present to meet quorum as defined in bylaws.
2. **Invocation / Prayer**
3. **Pledge of Allegiance**
4. **Followed by...**
    - Roll Call (if required)
    - Approval of Minutes
    - Adoption of Agenda
    - Public Comment (if on agenda)
    - Then: business as outlined
5. **Presiding Officer (e.g., Mayor, Chair, President)**:
    - Taps gavel once (optional but traditional).
    - States:
      > "The meeting will come to order."
6. **Establish Quorum**:
    - Before conducting business, the presiding officer ensures that enough members are present to meet quorum as defined in bylaws.

- For Information

2025/M9-002.1 | Call to Order

Meeting Officially Called to Order by Presiding Officer - Mayor

- For Decision

2025/M9-002.2 | Prayer & Pledge of Allegiance

Prayer & Pledge of Allegiance

- For Discussion

2025/M9-002.3 | Roll Call - Council - Quorum

- David Lloyd - Council-at-Large
- Ron Petty - Council - Ward 1
- Dona Lacy - Council - Ward 1
- Wesley Dillard - Council - Ward 2
- Arianna McLoughlin - Council - Ward - 2
- Katie Miller - Council - Ward - 3
- Craig Smith - Council - Ward - 3
- Recorder - Vacant
- Melissa Hill, Mayor

- For Decision

2025/M9-002.4 | Meeting Officially Called to Order

by Presiding Officer

- For Decision

2025/M9-003 | Approval - Agenda - Special Session

Council Reviews and approves the agenda for regularly scheduled, emergency, or special session meetings

2025/M9-004 | Approval of Meeting Minutes

Regularly Scheduled Meetings

- For Decision 1

2025/M9-005 | Approval - FY2025 - 2026 - Levy Rates

In West Virginia, municipalities are required to hold a Levy Meeting on the third Tuesday in April, which in 2025 falls on April 15. The purpose of this meeting is to officially adopt the levy rates for property taxation for the upcoming fiscal year. This process ensures that the levy rates align with the approved municipal budgets and comply with state laws. Prior to this meeting, municipalities submit their proposed levy rates to the State Auditor's Office for review and approval. Once approved, the municipalities convene on Levy Day to hear any objections from the public and to formally set the levy rates. This procedure is mandated by West Virginia Code §11-8-9 and §11-8-12 to maintain transparency and accountability in municipal budgeting and taxation.

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2025/M9-006 | Partner Introductions

In a **West Virginia municipal meeting**, **partner introductions** are a formal part of the agenda where the **Mayor, Council, or Presiding Officer introduces individuals or representatives** from agencies, organizations, or entities that the town or city is working with or may work with in the future. This section aligns with the **WV Open Meetings Act**, **Ethics requirements**, and **Robert's Rules of Order**, ensuring transparency, proper recognition, and decorum.

- For Information

2025/M9-006.1 | Approval - Re-engagement Bowles Rice - Jim Kelsh - Sanitary

Approval to re-engage legal counsel Bowles Rice LLP, with Attorney Jim Kelsh

Motion:

I move that the Town Council approve the re-engagement of Bowles Rice LLP, with Attorney Jim Kelsh, provide legal services regarding financial compliance, municipal utility regulatory review, and project support for related to sewer and stormwater improvements.

- For Decision

2025/M9-007 | Reports - Recorder - Records Codification

in aiming for **transparency, accountability, and legal recordkeeping**. Presenting all municipal records to **Council and Citizens monthly** and having them **codified by Council action** is a strong best practice—**and aligns with both WV law and good governance principles**.

Here's how this concept fits within **West Virginia Municipal Law**, open meeting expectations, and council authority:

🏛️ **WV Municipal Law & Monthly Record Presentation**

There is no single WV statute that explicitly says "you must present all records monthly," but:

☑️ WV Code Supports the Spirit of This Practice:

- **WV Code §8-12-4** (General Powers of a Municipality):
  Authorizes municipalities to "preserve the records and proceedings" and to take actions necessary for **accountability and record-keeping**.
- **WV Open Governmental Meetings Act**:
  Encourages **transparency and public access to information**.
- **WV Freedom of Information Act (FOIA)**:
  Assumes records are **public unless otherwise exempt**.

What Does "Codification by Council" Mean?

- In your context, this could mean:
  Council **reviews, discusses, and formally acknowledges or adopts** municipal records into the **official record** (e.g., by motion or resolution).
- This could include:
  - Financial statements
  - Contracts and agreements
  - Personnel actions
  - Ordinance drafts or changes
  - Departmental reports
  - Grant expenditures

For Information 1

2025/M9-007.1 | Administrative Records - ADM

Review of Administrative Records for Month or Tope if Special Session

For Decision

2025/M9-007.2 | Financial Records & Reports - FIN

Review of Financial Records & Reports

For Decision

2025/M9-007.3 | Legal Records - LGL

Review of Legal Records & Litigation Files

For Decision

2025/M9-007.4 | Historical Records - HIS

Review of Reports, Studies, Photographs, and Videos

For Decision

2025/M9-007.5 | Operational Records - OPS

Review of Maintenance Logs & Work Orders

For Decision

2025/M9-008 | Old / Ongoing Business

In a **municipal meeting agenda** under **Old Ongoing Business**, items refer to issues, projects, or topics that have been discussed previously but have not yet been fully resolved. These issues require continued discussion, follow-up, or action.

- For Information 1

2025/M9-009 | New Business

New Business refers to matters, issues, or proposals that are being brought up for the first time for council discussion or action.

- For Information 1

2025/M9-010 | Public Comments

Public Comments in municipal meetings refer to the portion of a meeting where members of the public are given the opportunity to address the governing body (e.g., City Council, Board of Aldermen, etc.) regarding matters of public interest, typically those on the meeting agenda or general community concerns. Public comments are a fundamental part of ensuring that the voices of citizens are heard in the decision-making process and that government actions remain transparent and accountable.

- For Information 1

2025/M9-011 | Council Comments

Council Member Comments refer to the section of a municipal meeting where members of the governing body (such as the Town or City Council) are provided the opportunity to share their thoughts, updates, concerns, or reflections on various matters. This section typically occurs after public comment and before adjournment. It allows the governing body to engage in communication with one another and provide feedback on issues within the community.

- For Information 1

2025/M9-012 | Announcements

Announcements in a municipal council meeting provide an opportunity for the Chairperson or Council Members to share important information with the public and fellow Council Members. This section typically includes reminders about upcoming events, special community initiatives, or notifications about upcoming meetings or deadlines. Announcements should be brief, informative, and relevant to the community, aligning with the guidelines of the **West Virginia Open Meetings Act**, **Ethics**, and **Roberts Rules of Order**.

- For Information 1

2025/M9-013 | Adjournment

Adjournment marks the official end of a municipal council meeting. This section provides a formal conclusion to the proceedings, ensuring that all business has been addressed and that the meeting is concluded in an orderly manner. It is the final step in the meeting process, following any remaining agenda items such as public comments, discussions, and votes.

- For Decision 1

In Kanawha County, West Virginia, the calculation of reduced (rolled back) levy rates for municipalities involves understanding how assessed property values and levy rates interact to determine property taxes. Here's an overview:

Assessed Value

- The **Kanawha County Assessor** determines the assessed value of properties, which is set at **60% of the property's fair market value.** wvsao.gov+4West Virginia Center on Budget & Policy+4Kanawha County Assessors Office+4

Levy Rates

- Levy rates are established by various governing bodies:
  - The **West Virginia Legislature** sets rates for the Board of Education.
  - The **Kanawha County Commission** sets county rates.
  - Individual **municipalities** set their own rates.West Virginia Center on Budget & Policy+2wvlegals.com+2West Virginia Tax Division+2Tax Rates+1kanawha.us+1
- These rates are expressed in cents per $100 of assessed value. West Virginia Center on Budget & Policy+1wvsao.gov+1

Rolled Back Levy Rates

- A **rolled back levy rate** is a reduced rate calculated to generate the same total revenue as the previous year, despite increases in assessed property values.
- This mechanism ensures that taxpayers are not burdened with higher taxes solely due to increased property assessments.

Calculation Example

Suppose a property has a fair market value of $100,000:

1. **Assessed Value**: 60% of $100,000 = $60,000.
2. **Levy Rate**: If the municipal levy rate is 25 cents per $100 of assessed value, the tax would be:
   - ($60,000 / $100) × $0.25 = $150.
3. **Rolled Back Rate**: If property values increase, the municipality may reduce the levy rate to maintain the same $150 tax bill.

Additional Information

- The **Kanawha County Assessor's Office** provides resources and tools for property owners to understand assessments and exemptions. County Office+2kanawha.wvassessor.com+2Kanawha County Assessors Office+2
- For detailed levy rates across West Virginia counties and districts, refer to the **West Virginia State Auditor's Office.** wvsao.gov+1West Virginia Center on Budget & Policy+1

If you need assistance with specific property assessments or understanding how levy rates affect your taxes, feel free to ask.

ROLL BACK (REV 2002)

ASSESSED VALUES FOR CALCULATING REDUCED (ROLLED BACK) LEVY RATES

TOWN OF CHESAPEAKE (Levying Body) — **KANAWHA** (County)

TO: **Town Recorder**
(County Commission President, School Board Secretary or Municipal Clerk or Recorder)

The undersigned Assessor and County Clerk of said County, do hereby certify the assessed value of the various classes of real estate, personal property and public utility property FOR THE CALCULATION OF THE REDUCED (ROLLED BACK) LEVY RATE for the assessment year **2025**

	Column A Assessed Valuation For Tax Purposes (w/o Homestead & Exempt)	Column B New Property and Back Tax Property (Excluding TIF)	Column C TIF Tax Incremental Financing Value	Column D Assessed Valuation For Tax Purposes Minus New Property, Back Tax Property & TIF (Col A Minus Col B and C)
Class I				
Personal Property	0	0	0	0
Public Utility Property	0	0	0	0
Total Class I	0	0	0	0
Class II				
Real Estate	19,700,260	781,200	0	18,919,060
Personal Property	283,638	2,298	0	281,340
Total Class II	19,983,898	783,498	0	19,200,400
Class III				
Real Estate	0	0	0	0
Personal Property	0	0	0	0
Public Utility Property	0	0	0	0
Total Class III	0	0	0	0
Class IV				
Real Estate	7,509,200	542,460	0	6,966,740
Personal Property	4,006,165	18,601	0	3,987,564
Public Utility Property	3,267,007	0	0	3,267,007
Total Class IV	14,782,372	561,061	0	14,221,311
TOTAL FOR LEVYING BODY	34,766,270	1,344,559	0	33,421,711

Given under our hands this **28th** day of **February**, **2025**

County Clerk

Assessor

The valuations above do not include values attributable to back-tax property, homestead property, new construction and improvements or new personal property.

THE VALUATIONS ARE TO BE USED ONLY FOR THE CALCULATION OF A REDUCED LEVY RATE as required by W.Va. Code § 11-8-6e and 6f. This rate must be applied to the CERTIFICATE OF VALUATIONS (enclosed) for budgeting purposes. These values, like the Certificate of Valuation, are to be in the hands of the levying body not later than March 3.

Print on **BLUE** paper - Levying Body
Photocopy - Tax Dept.
Photocopy - Auditor's Office
Photocopy - Retain
Photocopy -
Board of Ed. Only - State Dept. of Education

When completed, submit blue copy to the levying body, photocopy to the Department of Tax and Revenue, Property Tax Division, P.O. Box 2389, Charleston, WV 25328-2389, photocopy to the State Auditor's Office, Local Government Services Division, 200 W Main St, Clarksburg, WV 26301, and retain a photocopy for your office file. Only a photocopy of the Board of Ed. page should be forwarded to the State Dept. of Education.

STC 12:40 (01/02)

CERTIFICATE OF VALUATION

TOWN OF CHESAPEAKE (Levying Body) — **KANAWHA** (County)

TO: **Town Recorder**
(County Commission President, School Board Secretary or Municipal Clerk or Recorder)

The undersigned Assessor and County Clerk of said County do hereby certify the assessed value of the various classes of real estate, personal property and public utility property for the assessment year **2025**

	Column A Assessed Value Including Back Tax And New Property (Total)	Column B All Other Exempt Value (excluding P U)	Column C Gross Assessed (Col A Plus Col B) (County Classification Purposes Only)	Column D Homestead Exempt Value	Column E Assessed Valuation For Tax Purposes (w/o Homestead & Exempt) (Col A Minus Col D)
Class I					
Personal Property	0	0	0		0
Public Utility Property	0	0	0		0
Total Class I	0	0	0		0
Class II					
Real Estate	23,436,240	9,060	23,445,300	3,735,980	19,700,260
Personal Property	380,022	0	380,022	96,384	283,638
Total Class II	23,816,262	9,060	23,825,322	3,832,364	19,983,898
Class III					
Real Estate	0	0	0		0
Personal Property	0	0	0		0
Public Utility Property	0	0	0		0
Total Class III	0	0	0		0
Class IV					
Real Estate	7,509,200	2,086,020	9,595,220		7,509,200
Personal Property	4,006,165	10,820	4,016,985		4,006,165
Public Utility Property	3,267,007	0	3,267,007		3,267,007
Total Class IV	14,782,372	2,096,840	16,879,212		14,782,372
TOTAL FOR LEVYING BODY	38,598,634	2,105,900	40,704,534	3,832,364	34,766,270

Given under our hands this **28th** day of **February**, **2025**

Vera F McCormick
County Clerk

Dallis Robinson
Assessor

NOTE: The above certificate must be in the hands of the levying body no later than March 3. (Section 6, Article 3, Chapter 11, Code of 1931, as amended.) The Assessor is required to certify the valuation of real estate and personal property and the County Clerk is required to certify the value of public utility property as assessed by the Board of Public Works. This certificate contains the assessed value of industrial and natural resources property calculated and provided by the Tax Commissioner, and included as provided by state law.

When completed, submit original copy to the levying body, printed copy to the Department of Tax and Revenue, Property Tax Division, P.O. Box 2389, Charleston, WV 25328-2389, printed copy to the State Auditor's Office, Local Government Services Division, 200 W Main St, Clarksburg, WV 26301, and retain a printed copy for your office file. Only a printed copy of the Board of Education page should be forwarded to the State Department of Education.

Original signed copy - Levying Body
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