

**SCHEDULE OF PROPOSED LEVY RATES**  
**UPSHUR COUNTY BOARD OF EDUCATION**  
**For the Fiscal Year Ended June 30, 2015**

The above named county board of education, having ascertained that the amount to be raised by a levy of taxes for the purposes and within the limits prescribed by statute or authorized by voters, does hereby propose to adopt the following levy rates to be laid on each one hundred dollars of assessed valuation of each class of property:

	<b>Column E</b>	<b>Current Expense Levy</b>	
	Certificate of Valuation Assessed Value for Tax Purposes	Levy Rate/\$100	Taxes Levied
<b>Class I</b>			
Personal Property	\$ -	19.40	\$ -
Public Utilities	-		-
<b>Total Class I</b>	-		-
<b>Class II</b>			
Real Estate	471,877,500	38.80	1,830,885
Personal Property	5,902,715		22,903
<b>Total Class II</b>	477,780,215		1,853,788
<b>Class III</b>			
Real Estate	164,530,710	77.60	1,276,758
Personal Property	287,828,393		2,233,548
Public Utilities	45,995,026		356,921
<b>Total Class III</b>	498,354,129		3,867,227
<b>Class IV</b>			
Real Estate	76,081,710	77.60	590,394
Personal Property	46,370,088		359,832
Public Utilities	11,834,788		91,838
<b>Total Class IV</b>	134,286,586		1,042,064
<b>Total Assessed Valuation and Projected Gross Tax Collections</b>	<b>\$ 1,110,420,930</b>		<b>\$ 6,763,079</b>
Less Allowance for Uncollectibles, Exonerations and Delinquencies		5.00%	(338,154)
Less Allowance for Tax Discounts		2.00%	(128,499)
Less Allowance for Tax Increment Financing - see worksheet (Subtracted from regular current expense tax levy only)			-
Net Projected Tax Collections, before allowance for Assessor's Valuation Fund			6,296,426
Less - Allowance for Assessor's Valuation Fund (Subtracted from regular current expense tax levy only)		2.00%	(125,929)
<b>Projected Net Taxes to be Collected</b>			<b>\$ 6,170,497</b>

Note: Copies of all approved excess and/or bond levy orders and certified copies of the canvass of votes must be on file with the State Auditor's Office and the State Department of Education before excess or bond levy rates can be approved.

SIGNED THIS 10th DAY OF MARCH, 2014, BY

Roy H. Wager COUNTY SUPERINTENDENT

Roy H. Wager  
Signature

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**For the Fiscal Year Ended June 30, 2015**

	<b>Excess Levy</b>		<b>Permanent Improvement</b>		<b>Bond Levy</b>	
	Levy Rate/\$100	Taxes Levied	Levy Rate/\$100	Taxes Levied	Levy Rate/\$100	Taxes Levied
Class I						
Personal Property	9.83	\$ -	-	\$ -	-	\$ -
Public Utilities		-		-		-
Total Class I		-		-		-
Class II						
Real Estate	19.66	927,711	-	-	-	-
Personal Property		11,605		-		-
Total Class II		939,316		-		-
Class III						
Real Estate	39.32	646,935	-	-	-	-
Personal Property		1,131,741		-		-
Public Utilities		180,852		-		-
Total Class III		1,959,528		-		-
Class IV						
Real Estate	39.32	299,153	-	-	-	-
Personal Property		182,327		-		-
Public Utilities		46,534		-		-
Total Class IV		528,014		-		-
<b>Total Assessed Valuation and Projected Gross Tax Collections</b>		<b>\$ 3,426,858</b>		<b>\$ -</b>		<b>\$ -</b>
Less Allowance for Uncollectibles, Exonerations and Delinquencies	5.00%	(171,343)	5.00%	-	-	-
Less Allowance for Tax Discounts	2.00%	(65,110)	2.00%	-		
<b>Projected Net Taxes to be Collected</b>		<b>\$ 3,190,405</b>		<b>\$ -</b>		<b>\$ -</b>
<b>Total Projected Net Taxes from Regular and Excess Levies</b>		<b>\$ 9,360,902</b>				