

CERTIFICATE OF VALUATION



Jefferson County Commission **Jefferson**
 (Levying Body) (County)

TO: County Commission President
 (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
Public Utility Property			0		0
Total Class I	0	0	0		0
Class II					
Real Estate	4,271,612,670	451,400	4,272,064,070	92,153,900	4,179,458,770
Personal Property	3,517,130		3,517,130	495,210	3,021,920
Total Class II	4,275,129,800	451,400	4,275,581,200	92,649,110	4,182,480,690
Class III					
Real Estate	596,321,920	234,413,360	830,735,280		596,321,920
Personal Property	445,850,750		445,850,750		445,850,750
Public Utility Property	146,045,313		146,045,313		146,045,313
Total Class III	1,188,217,983	234,413,360	1,422,631,343		1,188,217,983
Class IV					
Real Estate	411,858,100	285,672,390	697,530,490		411,858,100
Personal Property	111,465,410	38,481,200	149,946,610		111,465,410
Public Utility Property	32,476,920		32,476,920		32,476,920
Total Class IV	555,800,430	324,153,590	879,954,020		555,800,430
TOTAL FOR LEVING BODY	6,019,148,213	559,018,350	6,578,166,563	92,649,110	5,926,499,103

Given under our hands this 27 day of February, 2025

 
 County Clerk 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, emailed copy to the State Auditor's Office @lgs@wvsao.gov, 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 Photocopy - Auditor's Office Photocopy - Board of Ed. Only - State Dept. of Education
 Photocopy - Tax Dept. Photocopy - Retain

ASSESSED VALUES FOR CALCULATING REDUCED (ROLLED BACK) LEVY RATES

Jefferson County Commission
(Levying Body)

Jefferson
(County)

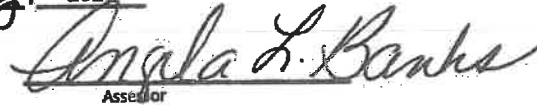
TO: County Commission President
(County Commission President, School Board Secretary or Municipal Clerk or Recorder)

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 <small>(w/o Homestead & Exempt)</small>	Column B New Property and Back Tax Property <small>(Excluding TIF)</small>	Column C TIF Tax Incremental Financing Value	Column D Assessed Valuation For Tax Purposes Minus New Property, Back Tax Property & TIF <small>Col A Minus Col B and C</small>
Class I				
Personal Property	0			0
Public Utility Property	0	0	0	0
Total Class I	0	0	0	0
Class II				
Real Estate	4,179,458,770	131,802,400		4,047,656,370
Personal Property	3,021,920	0		3,021,920
Total Class II	4,182,480,690	131,802,400	0	4,050,678,290
Class III				
Real Estate	596,321,920	7,030,500		589,291,420
Personal Property	445,850,750	77,647,468		368,203,282
Public Utility Property	146,045,313	3,959,611		142,085,702
Total Class III	1,188,217,983	88,637,579	0	1,099,580,404
Class IV				
Real Estate	411,858,100	5,713,900	276,800	405,867,400
Personal Property	111,465,410	0		111,465,410
Public Utility Property	32,476,920	12,150,303		20,326,617
Total Class IV	555,800,430	17,864,203	276,800	537,659,427
TOTAL FOR LEVYING BODY	5,926,499,103	238,304,182	276,800	5,687,918,121

Given under our hands this 27 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, email at lgs@wvsao.gov 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.