

Information Return for Tax-Exempt Governmental Bonds

► Under Internal Revenue Code section 149(e)

► See separate instructions.

Caution: If the issue price is under \$100,000, use Form 8038-GC.

► Go to www.irs.gov/F8038G for instructions and the latest information.

OMB No. 1545-0047

Part I Reporting AuthorityCheck box if Amended Return ► ☐

1 Issuer's name <u>Jefferson County Building Commission</u>		2 Issuer's employer identification number (EIN) <u>47-2743927</u>
3a Name of person (other than issuer) with whom the IRS may communicate about this return (see instructions)		3b Telephone number of other person shown on 3a
4 Number and street (or P.O. box if mail is not delivered to street address) <u>124 E. Washington Street</u>	Room/suite	5 Report number (For IRS Use Only) <u>3</u>
6 City, town, or post office, state, and ZIP code <u>Charles Town, WV 25414</u>		7 Date of issue <u>06/27/2025</u>
8 Name of issue <u>Lease Revenue Bonds (Jefferson County Government and Judicial Complex Project) Series 2025</u>		9 CUSIP number <u>473667 AT0</u>
10a Name and title of officer or other employee of the issuer whom the IRS may call for more information <u>Edwina Benites-LM, County Administrator</u>		10b Telephone number of officer or other employee shown on 10a <u>304-728-3284</u>

Part II Type of Issue (Enter the issue price.) See the instructions and attach schedule.

11 Education	11	
12 Health and hospital	12	
13 Transportation	13	
14 Public safety	14	
15 Environment (including sewage bonds)	15	
16 Housing	16	
17 Utilities	17	
18 Other. Describe ► <u>Jefferson County Government and Judicial Complex</u>	18	<u>16,238,379.20</u>
19a If bonds are TANs or RANs, check only box 19a ► <input type="checkbox"/>		
b If bonds are BANs, check only box 19b ► <input type="checkbox"/>		
20 If bonds are in the form of a lease or installment sale, check box ► <input type="checkbox"/>		

Part III Description of Bonds. Complete for the entire issue for which this form is being filed.

	(a) Final maturity date	(b) Issue price	(c) Stated redemption price at maturity	(d) Weighted average maturity	(e) Yield
21	<u>07/01/2045</u>	<u>\$ 16,238,379.20</u>	<u>\$ 16,000,000.00</u>	<u>11.877 years</u>	<u>4.6478 %</u>

Part IV Uses of Proceeds of Bond Issue (including underwriters' discount)

22 Proceeds used for accrued interest	22	
23 Issue price of entire issue (enter amount from line 21, column (b))	23	<u>16,238,379.20</u>
24 Proceeds used for bond issuance costs (including underwriters' discount)	24	<u>297,957.11</u>
25 Proceeds used for credit enhancement	25	<u>170,494.26</u>
26 Proceeds allocated to reasonably required reserve or replacement fund	26	
27 Proceeds used to refund prior tax-exempt bonds. Complete Part V	27	
28 Proceeds used to refund prior taxable bonds. Complete Part V	28	
29 Total (add lines 24 through 28)	29	<u>468,451.37</u>
30 Nonrefunding proceeds of the issue (subtract line 29 from line 23 and enter amount here)	30	<u>15,769,927.83</u>

Part V Description of Refunded Bonds. Complete this part only for refunding bonds.

31 Enter the remaining weighted average maturity of the tax-exempt bonds to be refunded	►	_____ years
32 Enter the remaining weighted average maturity of the taxable bonds to be refunded	►	_____ years
33 Enter the last date on which the refunded tax-exempt bonds will be called (MM/DD/YYYY)	►	_____
34 Enter the date(s) the refunded bonds were issued ► (MM/DD/YYYY)		

For Paperwork Reduction Act Notice, see separate instructions.

Form **8038-G** (Rev. 10-2021)

Part VI Miscellaneous

35	Enter the amount of the state volume cap allocated to the issue under section 141(b)(5)	35	
36a	Enter the amount of gross proceeds invested or to be invested in a guaranteed investment contract (GIC). See instructions	36a	
b	Enter the final maturity date of the GIC ► (MM/DD/YYYY) _____		
c	Enter the name of the GIC provider ► _____		
37	Pooled financings: Enter the amount of the proceeds of this issue that are to be used to make loans to other governmental units	37	
38a	If this issue is a loan made from the proceeds of another tax-exempt issue, check box ► <input type="checkbox"/> and enter the following information:		
b	Enter the date of the master pool bond ► (MM/DD/YYYY) _____		
c	Enter the EIN of the issuer of the master pool bond ► _____		
d	Enter the name of the issuer of the master pool bond ► _____		
39	If the issuer has designated the issue under section 265(b)(3)(B)(i)(III) (small issuer exception), check box ► <input type="checkbox"/>		
40	If the issuer has elected to pay a penalty in lieu of arbitrage rebate, check box ► <input type="checkbox"/>		
41a	If the issuer has identified a hedge, check here ► <input type="checkbox"/> and enter the following information:		
b	Name of hedge provider ► _____		
c	Type of hedge ► _____		
d	Term of hedge ► _____		
42	If the issuer has superintegrated the hedge, check box ► <input type="checkbox"/>		
43	If the issuer has established written procedures to ensure that all nonqualified bonds of this issue are remediated according to the requirements under the Code and Regulations (see instructions), check box ► <input checked="" type="checkbox"/>		
44	If the issuer has established written procedures to monitor the requirements of section 148, check box ► <input checked="" type="checkbox"/>		
45a	If some portion of the proceeds was used to reimburse expenditures, check here ► <input type="checkbox"/> and enter the amount of reimbursement ► _____		
b	Enter the date the official intent was adopted ► (MM/DD/YYYY) _____		

Signature and Consent

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that I consent to the IRS's disclosure of the issuer's return information, as necessary to process this return, to the person that I have authorized above.

	06/27/2025	Addie Crawford, Chairman
Signature of issuer's authorized representative	Date	Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name Camden P. Siegrist	Preparer's signature _____	Date 06/27/25	Check <input type="checkbox"/> if self-employed	PTIN P01387359
Firm's name ► Bowles Rice LLP			Firm's EIN ► 55-0394186	
Firm's address ► 600 Quarrier Street, Charleston, WV 25301			Phone no. 304-347-1129	