

BOOK 52 PAGE 762
ORDERS—Mason County Commission, W. Va.

TERMS _____

MAR 27 2025

CASTO & HARRIS, INC., SPENCER, WV RE-ORDER NO. 7393D-99

THE COUNTY COMMISSION OF MASON COUNTY met in the Commission room of the courthouse on Thursday, March 27, 2025, at 4:00 p.m. in regular session. Present were Rick Handley, President; Sam Nibert, Commissioner; Chris Johnson, Commissioner; Diana Cromley, County Clerk; and Jason Bechtle, Administrator.

Rick Handley called the meeting to order. Diana Cromley gave the opening prayer, and Sam Nibert led the pledge of allegiance.

Mason Veterans Memorial Committee President Steve Halstead and other members of said Committee asked the Commission to take over the costs of insuring, mowing and providing electricity to the Veterans Memorial site.

Upon motion by Johnson and unanimous agreement, the Commission agreed to take over the costs of insuring, mowing and providing electricity to the site provided that the Commission can acquire a lease or a deed transferring ownership of the property to the county.

Upon motion by Nibert and unanimous agreement, the Commission approved Estate Appointments, Affidavits for Small Estates, Orders Appointing Fiduciary Commissioners, Waivers of Final Settlement, Reports of Receipts and Disbursements, Commissioner's Reports of Claims and Final Settlement, and Applications for Corrections of Erroneous Assessments. Copies of which are attached hereto.

Upon motion by Johnson and unanimous agreement, the Commission minutes from the previous meeting were approved with no omissions or corrections thereto.

The Commission executed the Bills and Purchase Orders as required.

Sheriff Corey Miller and Tax Office employees appeared before the Commission to discuss pay raises.

Upon motion by Nibert, the Commission approved the EMS hires of Grace Wallace as a per diem CEVO (driver) and Kenneth Cline as a per diem Paramedic, both hires effective April 1, 2025.

ORDERS—Mason County Commission, W. Va.

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MAR 27 2025

CASTO & HARRIS, INC., SPENCER, WV RE-ORDER NO. 7393D-99

Upon motion by Nibert and unanimous agreement, the Commission approved a Supplemental Resolution Modifying Boundaries of Proposed Henderson Economic Opportunity Development District, which resolution removes the McCausland property, a copy of which is attached.

Upon motion by Nibert and unanimous agreement, the Commission approved a Supplemental Resolution Modifying Boundaries of Proposed County Commission of Mason County Redevelopment District No. 1 - Henderson, which resolution removes the McCausland property, a copy of which is attached.

Upon motion by Johnson and unanimous agreement, the Commission approved the FY 2025 County Budget document, a copy of which is attached.

Upon motion by Nibert and unanimous agreement, the Commission approved a Proclamation designating April 2025 as Fair Housing Month, a copy of which Proclamation is attached.

Upon motion by Nibert and unanimous agreement, the Commission went into executive session to discuss personnel matters.

Upon motion by Johnson and unanimous agreement, the Commission returned to regular session.

Upon motion by Nibert and unanimous agreement, the employment of Dana Holley was terminated.

Upon motion by Johnson and unanimous agreement, Jeremy Bryant was appointed as temporary Director of the 911 Center (for a period of 90 days) and Matt Shell was appointed as Deputy Director of the 911 Center.

ORDERS—Mason County Commission, W. Va.

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CASTO & HARRIS, INC., SPENCER, WV RE-ORDER NO. 7393D-99

The Commission reviewed Fiduciary Commissioner Cary Supple's quarterly status report on the estates currently before her for settlement, a copy of which is attached hereto.

The Commission noted that March 2, 2026 will mark the 50th Anniversary of the Mason County Jail explosion.

ORDERS—Mason County Commission, W. Va.

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MAR 27 2025

CASTO & HARRIS, INC., SPENCER, WV RE-ORDER NO. 7393D-99

Supplemental Resolution Amending Application - Excise TIF**SUPPLEMENTAL RESOLUTION**

WHEREAS, The County Commission of Mason County, West Virginia (the "County Commission") is authorized by the County Economic Opportunity Development District Act, Chapter 7, Article 22 of the Code of West Virginia 1931, as amended (the "Act") to create Economic Opportunity Development Districts, to approve Economic Development District projects, to issue bonds or notes to finance development expenditures and other costs permitted by the Act and to take other actions as are necessary or desirable to stimulate the construction, supplementation, reconstruction and repair of structures and facilities in undeveloped, underdeveloped or seriously deteriorated areas within Mason County, West Virginia (the "County"), which will serve a public purpose and promote the health, safety, prosperity, security and general welfare of all citizens in the State of West Virginia all as more fully set forth in the Act;

WHEREAS, the Mason County Development Authority, a public corporation and county development authority of the State of West Virginia created by the County Commission pursuant to Chapter 7, Article 12 of the West Virginia Code of 1931, as amended (the "Development Authority") has prepared for the County Commission's review and consideration an application (the "Application") for the creation and establishment in accordance with the Act of an Economic Opportunity Development District to be known and designated as "Henderson Economic Opportunity Development District" (the "Excise TIF District");

WHEREAS, the County Commission recognizes the potential of the Excise TIF District to stimulate the construction, supplementation, reconstruction and/or repair of modern and modernized structures and facilities in underdeveloped and/or undeveloped areas of the County, thereby stimulating economic growth and job creation in the County, which would serve a public purpose and promote the health, safety, prosperity, security and general welfare of all citizens in the County and State as provided for in the Act;

WHEREAS, the County Commission did, on March 13, 2025, following proper notice thereof, hold a public hearing with respect to the Application wherein interested parties were afforded a reasonable opportunity to express their views on the proposed creation of the Excise TIF District and its proposed boundaries;

WHEREAS, the County Commission has, following such public hearing, submitted the Application to the West Virginia Department of Economic Development ("WVDED");

WHEREAS, the County Commission desires to amend the Application to remove the parcels of real property from the Excise TIF District set forth on Exhibit A attached hereto and incorporated herein by reference and to file such amendment with the WVDED; and

WHEREAS, the County Commission now desires to approve the amendment of the Application to remove certain parcels of real property to be included in the Excise TIF District.

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ORDERS—Mason County Commission, W. Va.

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MAR 27 2025

CASTO & HARRIS, INC., SPENCER, WV RE-ORDER NO. 7393D-99

**NOW, THEREFORE, BE IT RESOLVED BY THE COUNTY COMMISSION OF
MASON COUNTY, WEST VIRGINIA, AS FOLLOWS:**

1. It is hereby found and determined that the Application shall be amended to remove from the Excise TIF District the parcels of real property set forth on Exhibit A attached hereto and incorporated herein by reference and such amendment shall be filed with the WVDED.

2. The President, County Clerk and Members of the County Commission and other officials and employees of the County Commission are hereby authorized and directed to take such actions as they shall deem appropriate in facilitating the amendment of the Application.

3. This Supplemental Resolution shall become effective immediately upon adoption.

[Signature Page Follows]

ORDERS—Mason County Commission, W. Va.TERMS **MAR 27 2025** ,

CASTO & HARRIS, INC., SPENCER, WV RE-ORDER NO. 7393D-99

Adopted this March 27, 2025.

THE COUNTY COMMISSION OF MASON
COUNTYBy: *Pick Handley*
Its President

ORDERS—Mason County Commission, W. Va.

TERMS _____

MAR 27 2025

CASTO & HARRIS, INC., SPENCER, WV RE-ORDER NO. 7393D-99

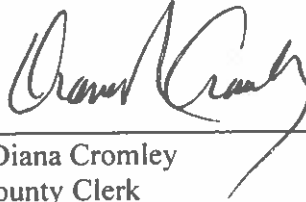
CERTIFICATION

The undersigned, being the duly qualified, elected and acting Clerk of The County Commission of Mason County, does hereby certify that the foregoing Supplemental Resolution was duly adopted by the County Commission, at a regular meeting duly held, pursuant to proper notice thereof, on March 27, 2025, a quorum being present and acting throughout, and which Supplemental Resolution has not been modified, amended or revoked and is a true, correct and complete copy thereof as of this March 27, 2025.

By: _____

Name: Diana Cromley

Title: County Clerk



ORDERS—Mason County Commission, W. Va.

TERMS _____ MAR 27 2025 _____

CASTO & HARRIS, INC., SPENCER, WV RE-ORDER NO. 7393D-99

EXHIBIT A

Parcels of Real Property to be Removed from Excise TIF District

<u>Parcel ID</u>	<u>Acreage</u>
0302-0002-0002-0000	21.60

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ORDERS—Mason County Commission, W. Va.

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CASTO & HARRIS, INC., SPENCER, WV RE-ORDER NO. 7393D-99

Supplemental Resolution Amending TIF Application

SUPPLEMENTAL RESOLUTION

WHEREAS, The County Commission of Mason County, West Virginia (the "County Commission") is authorized by the West Virginia Tax Increment Financing Act, Chapter 7, Article 11B of the Code of West Virginia 1931, as amended (the "Act"), to create development and redevelopment districts, cause project plans to be prepared, to approve project plans, to issue tax increment financing obligations, and to take such other actions necessary or desirable to facilitate the orderly development and economic stability of Mason County, West Virginia (the "County"), all as more fully set forth in the Act;

WHEREAS, the Mason County Development Authority, a public corporation and county development authority of the State of West Virginia created by the County Commission pursuant to Chapter 7, Article 12 of the West Virginia Code of 1931, as amended (the "Development Authority") has prepared for the County Commission's review and consideration an application (the "Application") for the creation and establishment of a redevelopment district in the County to be known and designated as "The County Commission of Mason County Redevelopment District No. 1 – Henderson" (the "TIF District"), and approval of a project plan for the TIF District to be known and designated as "Project Plan No. 1" (the "Project Plan");

WHEREAS, the County Commission recognizes the potential of the TIF District to encourage economic growth and development in geographic areas characterized by high levels of unemployment, stagnant employment, slow income growth, contaminated property or inadequate infrastructure, and to encourage private investment designed to promote and facilitate the orderly development or redevelopment of such areas, as provided for in the Act;

WHEREAS, the County Commission did, on March 13, 2025, following proper notice thereof, hold a public hearing with respect to the Application wherein interested parties were afforded a reasonable opportunity to express their views on the proposed creation of the TIF District, its proposed boundaries and the proposed Project Plan;

WHEREAS, the County Commission has, following such public hearing, submitted the Application to the West Virginia Department of Economic Development ("WVDED");

WHEREAS, the County Commission desires amend the Application to remove the parcels of real property from the TIF District set forth on Exhibit A attached hereto and incorporated herein by reference and to file such amendment with the WVDED; and

WHEREAS, the County Commission now desires to approve the amendment of the Application to remove certain parcels of real property to be included in the TIF District.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNTY COMMISSION OF MASON COUNTY, WEST VIRGINIA, AS FOLLOWS:

ORDERS—Mason County Commission, W. Va.

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MAR 27 2025

CASTO & HARRIS, INC., SPENCER, WV RE-ORDER NO. 7393D-99

1. It is hereby found and determined that the Application shall be amended to remove from the TIF District the parcels of real property set forth on Exhibit A attached hereto and incorporated herein by reference and such amendment shall be filed with the WVDED.
2. The President, County Clerk and Members of the County Commission and other officials, employees and agents of the County Commission are hereby authorized and directed to take such actions as they shall deem appropriate in facilitating the amendment of the Application.
3. This Supplemental Resolution shall become effective immediately upon adoption.

[Signature Page Follows]

ORDERS—Mason County Commission, W. Va.

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MAR 27 2025

CASTO & HARRIS, INC., SPENCER, WV RE-ORDER NO. 7393D-99

Adopted this March 27, 2025.

THE COUNTY COMMISSION OF MASON
COUNTY

By:


Its President

ORDERS—Mason County Commission, W. Va.TERMS **MAR 27 2025**

CASTO & HARRIS, INC., SPENCER, WV RE-ORDER NO. 7393D-99

CERTIFICATION

The undersigned, being the duly qualified, elected and acting Clerk of The County Commission of Mason County, does hereby certify that the foregoing Supplemental Resolution was duly adopted by the County Commission, at a regular meeting duly held, pursuant to proper notice thereof, on March 27, 2025, a quorum being present and acting throughout, and which Supplemental Resolution has not been modified, amended or revoked and is a true, correct and complete copy thereof as of this March 27, 2025.

By: 

Name: Diana Cromley

Title: County Clerk

ORDERS—Mason County Commission, W. Va.

TERMS _____ MAR 27 2025

CASO & HARRIS, INC., SPENCER, WV RE-ORDER NO. 7393D-99

EXHIBIT A

Parcels of Real Property to be Removed from TIF District

<u>Parcel ID</u>	<u>Acreage</u>
0302-0002-0003-0000	26.40
0302-0002-0002-0000	21.60
0302-0002-0001-0000	71.0
0302-0002-0004-0000	6.83
0302-0007-0001-0000	2.78 (Cemetery)

ORDERS—Mason County Commission, W. Va.

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MAR 27 2025

CASTO & HARRIS, INC., SPENCER, WV RE-ORDER NO. 7393D-99

FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026

ORIGINAL**Mason****County Commission**CLASS: 2TOTAL ASSESSED VALUE: 1,891,983,920**LEVY ESTIMATE
OFFICIAL BUDGET DOCUMENT****Prescribed and furnished by the
West Virginia State Auditor**

The Levy Estimate shall be made on this form between March 7 and March 28. ONE (1) certified copy is forwarded to: LGS@wvsao.gov

Or can be mailed to:

West Virginia State Auditor's Office, Attn: Local Government Services

200 West Main Street, Clarksburg, West Virginia 26301

Phone: 627-2415 / Toll Free 1-877-982-9148

ORDERS—Mason County Commission, W. Va.

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MAR 27 2025

CASTO & HARRIS, INC., SPENCER, WV RE-ORDER NO. 73930-99

ROSTER

COUNTY

Mason County Commission

Mailing Address: 200 Sixth Street

City, State Zip Code: Point Pleasant, WV 25550

COMMISSION MEETS

Last Three Thursdays of Each Month

Courthouse Hours

M-F 8:30 - 4:30

PRESIDENT

Rick L. Handley

PHONE

304-675-1110

ext.

FAX 304-675-4982

E-MAIL rhandley35@yahoo.com

COMMISSIONER

Sam D. Nibert

PHONE

304-675-1110

ext.

FAX 304-675-4982

E-MAIL snibert60@gmail.com

COMMISSIONER

Chris A. Johnson

PHONE

304-675-1110

ext.

FAX 304-675-4982

E-MAIL Chris.Johnson@masoncountywv.gov

COMMISSIONER

PHONE

ext.

FAX

E-MAIL

COUNTY CLERK

Diana N. Cromley

PHONE

304-675-1997

ext.

FAX 304-675-2521

E-MAIL diana_cromley@yahoo.com

CIRCUIT CLERK

Elizabeth Jones

PHONE

304-675-4400

ext.

FAX 304-675-7419

E-MAIL elizabeth.jones@courtswv.gov

ASSESSOR

Aimee Duncan

PHONE

304-675-2840

ext.

FAX 304-675-6358

E-MAIL aduncan@wvassessor.com

SHERIFF

Corey Miller

PHONE

304-675-3838

ext.

FAX 304-675-3665

E-MAIL coreymiller@masoncountyoes.com

PROSECUTING ATTY

Seih Gaskins

PHONE

304-675-5734

ext.

FAX 304-675-8704

E-MAIL sgaskins@masoncountypros.org

ADM. ASSISTANT

Kim Harbour

PHONE

304-675-1110

ext.

FAX 304-675-4982

E-MAIL kharbou@court.state.wv.us

TAX OFFICE

Nancy Wamsley

PHONE

304-675-1047

ext.

FAX 304-675-5400

E-MAIL nwamsley@sheriff.state.wv.us

PERSON TO CONTACT FOR BUDGET INFORMATION

Jason Bechtle

Administrator

304-675-1110

304-675-4982

jbechtle@masoncountywv.gov

Name

Title

Phone

Fax

Email

ANY QUESTIONS ABOUT COMPLETING THESE FORMS SHOULD BE DIRECTED TO LOCAL GOVERNMENT SERVICES, WEST VIRGINIA STATE AUDITOR'S OFFICE, 200 WEST MAIN STREET, CLARKSBURG WEST VIRGINIA 26301 OR TELEPHONE 627-2415 (TOLL FREE) 1-877-982-9148.

West Virginia State Auditor's Office
Local Government Services

1

Budget Form
Roster

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ORDERS—Mason County Commission, W. Va.

TERMS _____ MAR 27 2025 _____

CASTO & HARRIS, INC., SPENCER, WV RE-ORDER NO. 7393D-99

STC 12 40 (01/02)

CERTIFICATE OF VALUATION

Mason County Commission
(Levying Body)

Mason
(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	Column B	Column C	Column D	Column E
	Assessed Value	All Other	Gross Assessed	Homestead	Assessed Valuation
	Including Back Tax	Exempt Value	(Col A Plus Col B)	Exempt Value	For Tax Purposes
	And New Property	(excluding P U)	(County Classification		(w/o Homestead & Exempt)
	(Total)		Purpose Only)		(Col A Minus Col D)
Class I					
Personal Property					
Public Utility Property					
Total Class I					
Class II					
Real Estate	N/A	N/A	N/A	N/A	583,015,370
Personal Property	N/A	N/A	N/A	N/A	8,175,751
Total Class II					591,191,121
Class III					
Real Estate	N/A	N/A	N/A		88,344,960
Personal Property	N/A	N/A	N/A		231,854,400
Public Utility Property	N/A	N/A	N/A		364,315,814
Total Class III					684,515,174
Class IV					
Real Estate	N/A	N/A	N/A		60,867,290
Personal Property	N/A	N/A	N/A		38,223,413
Public Utility Property	N/A	N/A	N/A		12,106,842
Total Class IV					111,197,545
TOTAL FOR LEVYING BODY	N/A	N/A	1,891,983,920	N/A	1,386,903,840
Previous Year Total	N/A	N/A	N/A	N/A	1,305,378,977

ORDERS—Mason County Commission, W. Va.

TERMS MAR 27 2025

CASTO & HARRIS, INC., SPENCER, WV RE-ORDER NO. 7393D-99

Mason County Commission
SUPPLEMENTAL INFORMATION
FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026

Percentage for Assessor's Valuation Fund.	<u>2.00%</u>
Percentage for Delinquencies and Exonerations.	<u>6.00%</u>
Percentage for Tax Discounts.	<u>1.50%</u>
Previous Year's Projected Revenue.	<u>5,944,896</u>

(Previous Years Projected Revenue from LAST YEAR'S "Levy page" tab: 'REGULAR CURRENT EXPENSE LEVY' Page, cell I31)

ORDERS—Mason County Commission, W. Va.

TERMS == MAR 27 2025

CASTO & HARRIS, INC., SPENCER, WV RE-ORDER NO. 7393D-99

ROLL BACK (REV 2002)

ASSESSED VALUES FOR CALCULATING
REDUCED (ROLLED BACK) LEVY RATESMason County Commission

(Levying Body)

Mason

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	Column B	Column C	Column D
	Assessed Valuation For Tax Purposes (w/o Homestead & Exempt	New Property and Back Tax Property (Excluding TIF)	TIF Tax Incremental Financing Value	Assessed Valuation For Tax Purposes Minus New Property, Back Tax Property & TIF (Col A Minus Col B and C)
Class I				
Personal Property				
Public Utility Property				
Total Class I				
Class II				
Real Estate	N/A	N/A		582,673,430
Personal Property	N/A	N/A		8,175,751
Total Class II				590,849,181
Class III				
Real Estate	N/A	N/A		87,767,340
Personal Property	N/A	N/A		225,146,198
Public Utility Property	N/A	N/A		347,221,751
Total Class III				660,135,289
Class IV				
Real Estate	N/A	N/A		60,867,290
Personal Property	N/A	N/A		38,223,413
Public Utility Property	N/A	N/A		12,106,842
Total Class IV				111,197,545
TOTAL FOR LEVYING BODY				1,362,182,015
Previous Year Total	N/A	N/A	N/A	1,225,569,762

ORDERS—Mason County Commission, W. Va.

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CASTO & HARRIS, INC., SPENCER, WV RE-ORDER NO. 7393D-99

MASON COUNTY, WEST VIRGINIA
CALCULATING REDUCED LEVY RATE
2025 - 2026

CLASS	ROLL BACK VALUE (Column D)	X	WEIGHTING	=	WEIGHTED ASSESSED VALUE
Class 1	\$	X	0.01	=	\$ 0
Class 2	590,849,181	X	0.02	=	11,816,984
Class 3	660,135,289	X	0.04	=	26,405,412
Class 4	111,197,545	X	0.04	=	4,447,902
Total All Classes	\$ 1,362,182,015	(Total WAV)			\$ 42,670,298

Assessor's Valuation % per PVC: 2.00%
Previous year's projecte \$ 5,944,896 103.00% % \$ 6,123,243

Divide by the TOTAL WEIGHTED ASSESSED VALUE (Total WAV)
(use 4 decimal places here) \$ 0.1430

The result of this division is then multiplied x 100 (use 2 decimal places here)
and this will = the Class 1 Levy Rate in cents per \$100 of assessed value 14.30

The Class 2, 3, and 4 Levy Rates are determined by multiplying the Class 1
Rate as follows:

Class 1 Rate 14.30 ¢ X 2 = Class 2 Rate: 28.60

Class 1 Rate 14.30 ¢ X 4 = Class 3 & 4 Rate: 57.20

DO NOT USE RATES IN EXCESS OF 2 DECIMAL PLACES

Divide by the TOTAL WEIGHTED ASSESSED VALUE (TOTAL WAV) USE 4 DECIMAL POINTS HERE 0.1435

ORDERS—Mason County Commission, W. Va.

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MAR 27 2025

CASTO & HARRIS, INC., SPENCER, WV RE-ORDER NO. 7393D-99

**MASON COUNTY, WEST VIRGINIA
CALCULATING REDUCED LEVY RATE
Maximum with Hearing
2025 - 2026**

CLASS	ROLL BACK VALUE (Column D)	X	WEIGHTING	=	WEIGHTED ASSESSED VALUE
Class 1	\$	X	0.01	=	\$ 0
Class 2	590,849,181	X	0.02	=	11,816,984
Class 3	660,135,289	X	0.04	=	26,405,412
Class 4	111,197,545	X	0.04	=	4,447,902
Total All Classes	\$ 1,362,182,015		(Total WAV)		\$ 42,670,298

Assessor's Valuation % per PVC: 2.00%
 Previous year's projecte \$ 5,944,896 112.00% % \$ 6,658,284

Divide by the **TOTAL WEIGHTED ASSESSED VALUE (Total WAV)**
 (use 4 decimal places here) \$ 0.1430

The result of this division is then multiplied x 100 (use 2 decimal places here)
 and this will = the Class 1 Levy Rate in cents per \$100 of assessed value

14.30

The Class 2, 3, and 4 Levy Rates are determined by multiplying the Class 1
 Rate as follows:

Class 1 Rate 14.30 ¢ X 2 = 28.60 **Class 2 Rate:**

Class 1 Rate 14.30 ¢ X 4 = 57.20 **Class 3 & 4 Rate:**

DO NOT USE RATES IN EXCESS OF 2 DECIMAL PLACES

Divide by the **TOTAL WEIGHTED ASSESSED VALUE (TOTAL WAV) USE 4 DECIMAL POINTS HERE** **0.1560**

MASON COUNTY, WEST VIRGINIA
LEVY PAGE
REGULAR CURRENT EXPENSE LEVY
2025 - 2026

Current Year	Column E		Taxes Levied
	Certificate of Valuation Assessed Value for Tax Purposes	Levy Rate/\$100	
Class I			
Personal Property	\$	14.30	\$
Public Utility			
Total Class I	\$		\$
Class II			
Real Estate	\$ 583,015,370	28.60	\$ 1,667,424
Personal Property	8,175,751		23,383
Total Class II	\$ 591,191,121		\$ 1,690,807
Class III			
Real Estate	\$ 88,344,960	57.20	\$ 505,333
Personal Property	231,854,400		1,326,207
Public Utility	364,315,814		2,083,886
Total Class III	\$ 684,515,174		\$ 3,915,426
Class IV			
Real Estate	\$ 60,867,290	57.20	\$ 348,161
Personal Property	38,223,413		218,638
Public Utility	12,106,842		69,251
Total Class IV	\$ 111,197,545		\$ 636,050
Total Value & Projected Revenue	\$ 1,386,903,840		\$ 6,242,283
Less Delinquencies, Exonerations & Uncollectable Taxes		6.00%	374,537
Less Tax Discounts		1.50%	88,016
Less Allowance for Tax Increment Financing - see worksheet (Subtracted from regular current expense taxes levied only)		
Total Projected Property Tax Collection		5,779,730
Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)		2.00%	115,595
Net Amount to be Raised by Levy of Property Taxes			
For Budget Purposes (Transfer amount to Worksheet GCRev - Account No. 301-01)			\$ 5,664,135

ORDERS—Mason County Commission, W. Va.

TERMS _____ MAR 27 2025

CASTO & HARRIS, INC., SPENCER, WV RE-ORDER NO. 7393D-99

· MASON COUNTY, WEST VIRGINIA
EXCESS LEVY PAGE
EMS, Fire Department & PSD
2025 - 2026

	Column E Certificate of Valuation Assessed Value for Tax Purposes	Levy Rate/\$100	Taxes Levied
Current Year			
Class I			
Personal Property	\$ _____	2.25	\$ _____ 0
Public Utility	_____		_____ 0
Total Class I	\$ _____		\$ _____ 0
Class II			
Real Estate	\$ 583,015,370	4.50	\$ 262,357
Personal Property	8,175,751		3,679
Total Class II	\$ 591,191,121		\$ 266,036
Class III			
Real Estate	\$ 88,344,960	9.00	\$ 79,510
Personal Property	231,854,400		208,669
Public Utility	364,315,814		327,884
Total Class III	\$ 684,515,174		\$ 616,063
Class IV			
Real Estate	\$ 60,867,290	9.00	\$ 54,781
Personal Property	38,223,413		34,401
Public Utility	12,106,842		10,896
Total Class IV	\$ 111,197,545		\$ 100,078
Total Value & Projected Revenue	\$ 1,386,903,840		982,177
Less Delinquencies, Exonerations & Uncollectable Taxes		6.00%	58,931
Less Tax Discounts		1.50%	13,849
Net Amount to be Raised by Levy For Budget Purposes:		909,397

Included in the General Fund "Yes or No"

No

EXCESS LEVY REPORTED ON GENERAL FUND REVENUE SUMMARY
PAGE IN ACCOUNT # 301-90:

\$

ORDERS—Mason County Commission, W. Va.

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CASIO & HARRIS, INC., SPENCER, WV RE-ORDER NO. 7393D-99

MASON COUNTY, WEST VIRGINIA FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026

Account Number	01 GENERAL FUND REVENUE SUMMARY	Budgeted Revenues (Including Revisions)	Budgeted Revenues
		2024 - 2025	2025 - 2026
295	Nonspendable Fund Balance		
296	Restricted Fund Balance		
297	Committed Fund Balance		
298	Assigned Fund Balance		
299	Unassigned Fund Balance	848,962	300,000
301	01 Property Taxes - Current Expense (Page 3-Net)	5,394,291	5,664,135
301	02-05 Prior Year Taxes	220,000	200,000
301	06 Supplemental Taxes	275,000	350,000
301	07 Surplus		
301	08 Delinquent & Nonentered Land Fund		
301	09 Redemptions from State Auditor		
301	10 Prior Years Fifth and Other Prior Years		
301	11 Tax Lien Surplus		
301	12 Tax Loss Restoration		
301	90 Property Taxes - Excess Levy (total of 1st and 4th levies entered)		
301	91 Property Taxes - Excess Levy (total of 2nd and 5th levies entered)		
301	92 Property Taxes - Excess Levy (total of 3rd and 6th levies entered)		
302	Tax Penalties, Interest & Publication Fees	150,000	150,000
303	Dog Taxes	500	400
304	Property Transfer Tax	300,000	250,000
306	Gas and Oil Severance Tax	75,000	100,000
307	Horse and Dog Racing Tax		
308	Wine & Liquor Tax	2,000	2,500
309	Hotel Occupancy Tax	2,000	2,000
310	Waste Coal Producing Counties		
311	Payment in Lieu of Taxes	60,000	60,000
312	Synthetic Fuel Tax		
313	Miscellaneous Energy Tax (Coal Bed Methane)		
317	Licenses		
318	Building Permits		
319	Miscellaneous Permits		
322	Federal Grants		38,150
323	State Grants	374,554	210,000
324	Other Grants	150,000	150,000
325	Federal Payment in Lieu of Taxes		
327	Charges for Services		
328	Magistrate Court Clerk	5,000	5,000
329	Sheriff's Service of Process	1,000	1,250
330	Sheriff's Earnings	1,000	1,500
331	County Clerk's Earnings	80,000	85,000

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ORDERS—Mason County Commission, W. Va.

TERMS MAR 27 2025

CASTO & HARRIS, INC., SPENCER, WV RE-ORDER NO. 7393D-99

MASON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026

Account Number	01 GENERAL FUND REVENUE SUMMARY	Budgeted Revenues (Including Revisions)	Budgeted Revenues
		2024 - 2025	2025 - 2026
332	Circuit Clerk's Earnings	25,000	27,500
333	Prosecuting Attorney's Earnings	500	500
334	Accident Reports	1,000	800
335	Motor Vehicle License Fee		
336	Map Sales		
337	Clerk Deed Fees		
339	Parks & Recreation Fees		
340	Rents & Concessions	30,000	30,000
341	Landfill/Incinerator Fees		
342	Airport Revenue		
343	Cemetery Revenue		
344	Ambulance Fees		
345	Emergency Services Fees		
346	Emergency 911 Fee		
347	Special Patrol/Security Systems	80,340	
348	Franchise Agreement	50,000	50,000
349	Inspection Fees		
350	IRP Fees (Interstate Registration Plan)	30,000	30,000
351	Jail Fees	36,325	
361	Fines, Fees & Court Costs		
362	Regional Jail Operations Partial Reimbursement	25,000	25,000
365	Interest Earned	500	750
366	Miscellaneous Revenue	28,504	
367	Sheriff's Commission	15,000	15,000
368	Confiscated Property		
369	Commissions		
370	Gaming Income	40,000	40,000
371	Recycling Programs		
372	Filing Fees		
373	Video Lottery	150,000	150,000
374	Planning Commission Revenue		
375	Sale of Materials		
376	Royalties		
377	Sale of Bonds		
378	Proceeds from Bond Restructuring		
379	Lease Purchase Revenue		
380	Contributions/Transfer from Other Entities		
381	Charges to Other Entities		
382	Refunds/Reimbursements (External Sources)	125,000	80,000
383	Parking		

ORDERS—Mason County Commission, W. Va.

TERMS

MAR 27 2025

CASTO & HARRIS, INC., SPENCER, WV RE-ORDER NO. 7393D-99

MASON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026

Account Number	01 GENERAL FUND REVENUE SUMMARY	Budgeted Revenues	Budgeted Revenues
		(Including Revisions) 2024 - 2025	2025 - 2026
384	Sale of Fixed Assets		
385	Gain/Loss on Sale of Fixed Assets		
388	Transfers From Other Funds	22,698	
390	Emergency 911 Reimbursement	3,380,000	3,626,600
391	Dog & Kennel Reimbursement		
392	Concealed Weapons Reimbursements		
393	Home Confinement Reimbursements	45,000	15,000
394	General School Reimbursements		
395	Magistrate Court Reimbursements		
396	Worthless Check Reimbursements		
397	Payroll Reimbursements		
398	Transfers from Rainy Day Fund		
399	Transfers Assessor's Valuation Fund	184,830	212,500
01	Grand Totals -General Fund Revenues	12,209,004	11,873,585

ORDERS—Mason County Commission, W. Va.

TERMS

MAR 27 2025

CASTO & HARRIS, INC., SPENCER, WV RE-ORDER NO. 7393D-99

MASON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026

Account Number	02 COAL SEVERANCE TAX FUND	Budgeted Revenues (including revisions) 2024 - 2025	Budgeted Revenues 2025 - 2026
298	Assigned Fund Balance	17,601	5,000
305	Coal Severance Tax	50,000	70,000
365	Interest Earned on Investment		
382	Refunds/Reimbursements		
02	Grand Totals - Coal Severance Tax Fund Revenues	67,601	75,000

TERMS _____ MAR 27 2025

CASIO & HARRIS, INC., SPENCER, WV RE-ORDER NO. 7393D-99

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MASON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026

Expenditures		General Fund		Coal Severance Fund	
		General Budget	General Budget	Coal Budget	Coal Budget
		(Including Revisions) 2024 - 2025	2025 - 2026	(Including Revisions) 2024 - 2025	2025 - 2026
GENERAL GOVERNMENT #401 - 699					
401	County Commission	1,138,116	1,146,036		
402	County Clerk	481,365	523,820		
403	Circuit Clerk	359,435	359,435		
404	Sheriff - Treasurer	320,035	323,275		
405	Prosecuting Attorney	522,425	534,050		
406	Assessor	336,634	336,634		
407	Assessor's Valuation Fund	184,830	212,500		
408	Statewide Computer Network	33,000	33,000		
409	Sheriff's Tax Processing				
410	County Surveyor				
411	Fiduciary Supervisor				
412	Agricultural Agent	82,885	87,844		
413	Elections - County Clerk	251,990	251,990		
415	Magistrate Court	2,500	2,500		
416	Circuit Court				
417	County Administrator				
418	Purchasing Department				
419	Personnel Office				
420	Custodial				
421	Civil Service				
422	Capital Planning				
423	Insurance Program (Self Insured)				
424	Courthouse	652,525	665,625		
425	Other Buildings	110,500	93,000		
426	Printing				
427	Microfilm				
428	Data Processing	82,000	40,000		
429	Regional Development Authority	7,298	7,300		
430	Community Development				
431	Economic Development	142,000	140,000		
432	Industrial Development				
433	Geographic Information Systems (GIS)				
434	Airports	19,200	20,000		
435	Public Works Department				
436	Rehabilitation of Property				
437	Acquisition of Property				
438	Building Inspection				
439	Planning & Zoning				

ORDERS—Mason County Commission, W. Va.TERMS **MAR 27 2025**

CASTO & HARRIS, INC., SPENCER, WV RE-ORDER NO. 7393D-99

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MASON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2024 - 2025	2025 - 2026	(Including Revisions) 2024 - 2025	2025 - 2026
440 Engineering				
441 Housing Authority				
442 Federal Grants				
443 State Grants				
444 Other Grants				
445 Litigation Reserve				
446 Parking				
447 Finance Department				
448 Courthouse Annex				
449 Worthless Check				
450 Farm Preservation Program				
451 Zoning Board				
452 Teen Court				
460 County Clerk Operations				
461 Legal Department				
696 Transfer to Financial Stabilization Fund				
697 Contributions to Comms/Authorities				
698 Transfers/Reimbursements				
699 Contingencies - Not to Exceed 10% of Budget	545,358	128,600		
TOTAL GENERAL GOVERNMENT	5,272,096	4,905,609		

ORDERS—Mason County Commission, W. Va.

TERMS

MAR 27 2025

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CASO & HARRIS, INC., SPENCER, WV RE-ORDER NO. 7393D-99

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MASON COUNTY, WEST VIRGINIA FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2024 - 2025	2025 - 2026	(Including Revisions) 2024 - 2025	2025 - 2026
PUBLIC SAFETY #700 - 799				
700 Sheriff - Law Enforcement	1,804,278	1,680,100		
701 Sheriff - Service of Process	86,825	86,825		
702 County Jail - Reimbursable J/C				
703 County Jail - Nonreimbursable J/C				
704 Regional Jail	530,000	530,000	67,601	75,000
705 Home Confinement	350,400	350,400		
706 Concealed Weapons				
707 Investigative Services				
708 Police Special Duty				
709 Juvenile Detention Center				
710 Civil Defense				
711 Emergency Services	70,000	70,000		
712 Communication Center	1,080,000	1,126,600		
713 Fire Department				
714 Fire Coordinator				
715 Ambulance Authority	2,300,000	2,500,000		
716 Dog Warden/Humane Society	201,020	200,415		
717 Central Garage				
718 Flood Control				
719 Watershed Project				
720 Dams & Dredging				
721 Local Law Enforcement Block Grant				
722 Public Safety Grant				
723 Public Safety Grant				
724 Public Safety Grant				
725 Public Safety Grant				
726 Public Safety Grant				
727 Public Safety Grant				
728 Public Safety Grant				
729 Public Safety Grant				
730 Courthouse Security				
731 Community Based Corrections Program	300,000	300,000		
732 Rapid Response				
733 Mapping and Addressing				
734 Local Emergency Planning Commission				
735 Project Lifesaver				
736 K-9				
737 Public Safety Grant				

ORDERS—Mason County Commission, W. Va.

TERMS _____ MAR 27 2025 _____

CASTO & HARRIS, INC., SPENCER, WV RE-ORDER NO. 7393D-99

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MASON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2024 - 2025	2025 - 2026	(Including Revisions) 2024 - 2025	2025 - 2026
TOTAL PUBLIC SAFETY	6,722,523	6,844,340	67,601	75,000

ORDERS—Mason County Commission, W. Va.

TERMS

MAR 27 2025

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CASTO & HARRIS, INC., SPENCER, WV RE-ORDER NO. 7393D-99

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MASON COUNTY, WEST VIRGINIA FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2024 - 2025	2025 - 2026	(Including Revisions) 2024 - 2025	2025 - 2026
HEALTH & SANITATION #800 - 899				
800 Local Health Department	12,500	12,500		
801 Mental Health	2,800	2,636		
802 Other Health Programs				
803 Hospital				
804 Dental Clinic				
805 Vital Statistics				
806 Sewer				
807 Storm Sewer				
808 Solid Waste Authority	124,585	33,000		
809 Water				
810 Garbage Department				
811 Landfill/Incinerator				
812 Recycling Center				
813 Litter Control				
814 Federal Grants - H&S				
815 State Grants - H&S				
TOTAL HEALTH & SANITATION	139,885	48,136		
CULTURE & RECREATION #900 - 949				
900 Parks & Recreation	16,000	12,000		
901 Swimming Pools	5,000			
902 4 - H Camp	15,500	15,500		
903 Arts & Humanities				
904 Museum Commission	10,000	10,000		
905 Fair Associations/Festivals				
906 Youth Camp				
907 Summer Youth Program				
908 Community Center				
909 Historical Commission				
910 Civic Promotion				
911 Visitor's Bureau	3,000	3,000		
912 Travel Council				
913 Beautification				
914 Rails to Trails				
915 Hotel/Motel Promotion of Tourism				
916 Library	20,000	30,000		
917 Law Library				
918 Federal Grants				
919 State Grants				

ORDERS—Mason County Commission, W. Va.

TERMS MAR 27 2025

CASTO & HARRIS, INC., SPENCER, WV RE-ORDER NO. 7393D-99

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MASON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2024 - 2025	2025 - 2026	(Including Revisions) 2024 - 2025	2025 - 2026
TOTAL CULTURE & RECREATION	69,500	70,500		

ORDERS—Mason County Commission, W. Va.
MAR 27 2025

TERMS _____

CASTO & HARRIS, INC., SPENCER, WV RE-ORDER NO. 7393D-99

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MASON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2024 - 2025	2025 - 2026	(Including Revisions) 2024 - 2025	2025 - 2026
SOCIAL SERVICES #950 - 959				
950 Social Services				
951 Human Resources				
952 Senior Citizens				
953 Public Transit	5,000	5,000		
954 Federal Grants				
955 State Grants				
956 Homeless Shelter				
957 Family Court				
958 Community Council				
959 Cemeteries				
TOTAL SOCIAL SERVICES	5,000	5,000		
CAPITAL PROJECTS #960 - 999				
960 General Government				
961 Public Safety				
962 Health & Sanitation				
963 Culture & Recreation				
964 Social Services				
965 Central Garage				
966 Geographic Information System (GIS)				
972 Federal Grants				
973 Federal Grants				
974 State Grants				
975 County Clerk				
976 Circuit Clerk				
977 Assessor				
978 Prosecuting Attorney				
979 Sheriff-Treasurer				
980 Sheriff-Law Enforcement				
981 Sheriff-Jail				
982 Data Processing				
983 Election - County Clerk				
984 Circuit Court				
985 Community Development				
986 County Commission				
987 Courthouse				
988 Other Buildings				
989 Extension Services				
990 Other Boards & Authorities				

ORDERS—Mason County Commission, W. Va.
TERMS _____ MAR 27 2025 _____

CASTO & HARRIS, INC., SPENCER, WV RE-ORDER NO. 7393D-99

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MASON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2024 - 2025	2025 - 2026	(Including Revisions) 2024 - 2025	2025 - 2026
991 Purchasing				
992 Communication Center				
993 Dog Warden				
994 Emergency Services				
995 Service of Process				
996 Ambulance				
997 Water				
998 Parks & Recreation				
999 Streets and Highways				
TOTAL CAPITAL OUTLAY				
Total Expenditures	12,209,004	11,873,585	67,601	75,000

ORDERS—Mason County Commission, W. Va.

TERMS _____

MAR 27 2025

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CASO & HARRIS, INC., SPENCER, WV RE-ORDER NO. 7393D-99

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MASON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2024 - 2025	2025 - 2026	(Including Revisions) 2024 - 2025	2025 - 2026

	Amount of Appropriation 2025 - 2026	Account Number
PREMIUM TO PROSECUTING ATTORNEY INSTITUTE:	4,800	401223
AUDIT COST / ALL FUNDS:	20,000	401224

Gas & Oil Expenditures

General Government Expenditures
Public Safety Expenditures
Health & Sanitation Expenditures
Culture & Recreation Expenditures
Social Services Expenditures
Capital Projects Expenditures
Total

100,000

100,000
=====

Gas & Oil total expenditures are tied to the total revenue budgeted. Money will be posted to the general government line unless it is posted in the other lines. Then the remaining balance will post to general government.

ORDERS—Mason County Commission, W. Va.

TERMS MAR 27 2025

CASTO & HARRIS, INC., SPENCER, WV RE-ORDER NO. 7393D-99

MASON COUNTY, WEST VIRGINIA
STATEMENT OF SALARIES OF ELECTED OFFICIALS
FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026

County Classification:

2

FOR THE FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026, ALL COUNTY OFFICIALS SHOULD BE COMPENSATED BASED ON THE COUNTY'S CLASSIFICATION AS OF: JULY 1,

Office		Elected Official	Date Current Term Began	2025 - 2026 Salary	West Virginia Code Reference
County Commissioners:					
	Rick L. Handley		January 1, 2021	44,722	§7-7-4
	Sam D. Nibert		January 1, 2023	44,722	
	Chris A. Johnson		January 1, 2025	44,722	
			January 1,	-	
			January 1,	-	
County Clerk:					
	Diana N. Cromley		January 1, 2023	67,489	§7-7-4
Circuit Clerk					
	Elizabeth Jones		January 1, 2023	67,489	§7-7-4
Assessor					
	Aimee Duncan		January 1, 2025	55,979	§7-7-4
		Agricultural Report		5,598	§7-7-6c
		Supplemental Salary		15,000	§7-7-6b
Sheriff					
	Corey Miller		January 1, 2025	55,979	§7-7-4
		Sheriff's Commission on Taxes		15,000	§11A-1-17
Prosecuting Attorney					
	Seth Gaskins	Full Time	January 1, 2025	116,301	§7-7-4
* Is the Prosecuting Attorney Full Time?					Yes

W.Va. Code § 7-7-4 Salary Schedule for Counties Approved for Salary Increase effective 2022

	County	County &			Prosecuting
Class	Commissioners	Circuit Clerks	Sheriff	Assessor	Attorney
Class 1	45,535	68,302	56,793	56,793	119,011
Class 2	44,722	67,489	55,979	55,979	116,301
Class 3	43,909	65,863	55,573	55,573	113,590
Class 4	43,096	65,485	55,166	55,166	110,880
Class 5	42,282	65,050	54,760	54,760	108,170
Class 6	34,965	60,984	54,353	53,853	73,181
Class 7	34,151	60,171	53,946	53,446	69,928
Class 8	30,899	59,358	53,540	52,940	66,675
Class 9	30,085	58,544	53,133	52,533	61,797
Class 10	24,394	52,040	48,661	47,811	56,918

CASTO & HARRIS, INC., SPENCER, WV RE-ORDER NO. 7393D-99

MASON COUNTY, WEST VIRGINIA

STATEMENT OF SALARIES OF ELECTED OFFICIALS

FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026

W. Va. Code §7-7-3 County Classification			Class	Assessor's Supplemental
Class	Minimum Property Value	Maximum Property Value	Class 1-5	15,000
Class 1	2,000,000,000	No Limit	Class 6-7	10,000
Class 2	1,500,000,000	1,999,999,999	Class 8-9	9,000
Class 3	1,000,000,000	1,499,999,999	Class 10	6,500
Class 4	700,000,000	999,999,999		
Class 5	600,000,000	699,999,999		
Class 6	500,000,000	599,999,999		
Class 7	400,000,000	499,999,999		
Class 8	300,000,000	399,999,999		
Class 9	200,000,000	299,999,999		
Class 10		199,999,999		

MASON COUNTY, WEST VIRGINIA
RECAP AND CERTIFICATION

FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026


Account Number	REVENUE RECAP	General Fund		Coal Severance Tax	
		Budgeted Revenues		Budgeted Revenues	
		2024 - 2025	2025 - 2026	2024 - 2025	2025 - 2026
280 299	Beginning Balance, July 1st	848,962	300,000	17,601	5,000
301 302	Taxes	6,039,291	6,364,135		
303 312	Other Taxes	439,500	414,900	50,000	70,000
317 319	Licenses & Permits				
322 325	Intergovernmental	524,554	398,150		
327 350	Charges for Services	303,840	231,550		
361 361	Fines	36,325			
362 362	Regional Jail Op. Partial Reimb.	25,000	25,000		
363 365	Interest	500	750		
366 385	Miscellaneous	358,504	285,000		
388 399	Transfers	3,632,528	3,854,100		
	Grand Totals - Revenues	12,209,004	11,873,585	67,601	75,000

Account Number	EXPENDITURE RECAP	General Fund		Coal Severance Tax	
		Budgeted Expenditures		Budgeted Expenditures	
		2024 - 2025	2025 - 2026	2024 - 2025	2025 - 2026
401 699	General Government Expenditures	5,272,096	4,905,609		
698 698	Transfers				
700 799	Public Safety Expenditures	6,722,523	6,844,340	67,601	75,000
800 899	Health & Sanitation Expenditures	139,885	48,136		
900 949	Culture & Recreation Expenditures	69,500	70,500		
950 959	Social Services Expenditures	5,000	5,000		
960 999	Capital Projects Expenditures				
	Grand Totals - Expenditures	12,209,004	11,873,585	67,601	75,000

Budget Basis of Accounting:Cash BasisSTATE OF WEST VIRGINIA
COUNTY OF MASON

I, Diana N. Cromley, CLERK OF THE COUNTY COMMISSION OF SAID COUNTY, DO HEREBY CERTIFY THAT THE FOREGOING ARE TRUE COPIES FROM THE RECORD OF ORDERS MADE AND ENTERED BY SAID COMMISSION ON THE 27th DAY OF MARCH 2025.

West Virginia State Auditor's Office
Local Government Services


1 (Signature) Budget Form
Recap Certification

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ORDERS—Mason County Commission, W. Va.

TERMS MAR 27 2025

CASTO & HARRIS, INC., SPENCER, WV RE-ORDER NO. 7393D-99

MASON COUNTY, WEST VIRGINIA
058 FINANCIAL STABILIZATION / RAINY DAY FUND
FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026

Account Number	REVENUES	Actual Amount	Budgeted Revenues
		6/30/2024	2025 - 2026
299	Unassigned Fund Balance	500,621	200,000
365	Interest Earned		
366	Miscellaneous Revenue		
380	Contributions/Transfer from Other Entities		
388 001	Transfers From Other Funds		
398	Transfers From General Fund		-
058	Totals -Financial Stabilization / Rainy Day Fund Revenues	500,621	200,000

Account Number	EXPENDITURES	Actual Amount	Estimated Budget
		6/30/2024	2025 - 2026
696	Transfers to General Fund		-
698	Transfers/Reimbursements		
699	Contingencies	500,621	200,000
	Totals - Financial Stabilization / Rainy Day Expenditures	500,621	200,000

Amount of Financial Stabilization Fund	\$ 200,000
Less: 50% of General County Fund	<u>5,936,793</u>
Amount over /under 50% of General Fund Budget	\$ <u>(5,736,793)</u>
Financial Stabilization is within the allowed 50% of General Fund Budget	

ORDERS—Mason County Commission, W. Va.

TERMS _____

MAR 27 2025

CASTO & HARRIS, INC., SPENCER, WV RE-ORDER NO. 7393D-99

RICK L. HANDLEY, President
POINT PLEASANT, WV

DIANA N. CROMLEY, Clerk
POINT PLEASANT, WV



CHRIS A. JOHNSON, Commissioner
LETART, WV

SAM D. NIBERT, Commissioner
GALLIPOLIS FERRY, WV

THE COUNTY COMMISSION OF MASON COUNTY
COURTHOUSE - 200 SIXTH STREET SUITE 2
POINT PLEASANT, WEST VIRGINIA 25550

PHONE (304) 675-1110
FAX (304) 675-4982

A PROCLAMATION

By

Rick L. Handley, President
Mason County Commission
Mason County, West Virginia

WHEREAS, equal opportunity in housing is a right guaranteed to all Americans under Title VIII of the Civil Rights Act of 1968; and

WHEREAS, the fifty-fifth anniversary of the National Fair Housing Law during the month of April provides an opportunity for all Americans to rededicate themselves to the Principle of freedom of choice and to reacquaint themselves with the rights and Responsibilities that are theirs under the law; and

WHEREAS, implementation of the fair housing policy of this County requires the positive commitment, involvement, and support of each and every one of our citizens; and

WHEREAS, the departments and agencies of this County are to provide leadership in the effort to make fair housing a right that can be realized by all our citizens;

NOW, THEREFORE, Be it Resolved that I, Rick L. Handley, President, Mason County Commission, Mason County, West Virginia, do hereby proclaim April 2025 as:

FAIR HOUSING MONTH

in Mason County and urge every citizen to support and endorse the practice and policy of fair housing in their personal lives, as well as in their workday duties.

DONE at the Mason County Courthouse this the 27th day of March, in the year of our Lord, Two Thousand and Twenty-Five.

A handwritten signature of Rick L. Handley in black ink, written over a horizontal line.

Rick L. Handley, President
Mason County Commission



ORDERS—Mason County Commission, W. Va.

TERMS

MAR 27 2025

CASTO & HARRIS, INC., SPENCER, WV RE-ORDER NO. 7393D-99

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SUPPLE LAW OFFICE PLLC

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March 24, 2025

Ms. Diana Cromley
Mason County Clerk
Mason County Courthouse
200 Sixth Street
Point Pleasant, WV 25550
VIA FAX: 304.675.2521

Re: March Fiduciary Commissioner Report

Dear Ms. Cromley,

Please find the enclosed schedule of active estates in satisfaction of the status report required for the month of March as required by the following West Virginia Code:

§44-3-1

...On or before the last day of March, June, September and December, the fiduciary commissioner shall file with the county clerk a report on the status and disposition of every active case referred to the fiduciary commissioner. In the next succeeding term of the county commission, the county clerk shall provide a copy of the report to the county commission, and shall inform the county commission of any cases referred to a fiduciary commissioner in which the fiduciary commissioner has not fulfilled duties relating to the case in accordance with deadlines established by law.

I trust that you will forward the same onto the Mason County Commission. Please let me know if there are other active estates referred to me that may have been inadvertently left off the schedule. Feel free to call if you have any questions.

Yours Truly,


Cary B. Supple

Enclosure

ORDERS—Mason County Commission, W. Va.

TERMS MAR 27 2025

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March 2025 Report

Cary B. Supple

Fiduciary Commissioner

Estate	Date of Death	Atty/Acct	Fiduciary	Address	Phone	Publication Dates	Claims Deadline	Claims	Status
Weigand, William H.	07/12/20		Corey Miller, Sheriff	200 Sixth Street, Point Pleasant, WV 25550	304-675-1047	12/1/20 by clerk	01/30/21	0	waiting on 22-24 taxes, pymt
Hess, Kenneth	01/28/23		Kelli Hess	9284 Gunville Ridge Road, Leon, WV 25123	304-532-1720	7/7/23 by clerk	09/05/23	1	awaiting claim release, pymt & acct
Bills, Kerth Esie	02/14/24		Chloe Bills	2747 Blue Lick Rd., Winfield, WV 25213	304-972-1630	5/7/24 by clerk	07/06/24	0	waiting for payment and signatures
Hatfield, Joseph	02/25/24		Blake Patterson	19168 Ashton Upland Rd., Milton, WV 25541	304-617-1263	7/2/24 by clerk	08/31/24	0	waiting for accounting and payment
Lowe, Eddie	07/23/24		Tanya Handley	2103 Mount Vernon Ave., Pt. Pleasant, WV 25550	304-675-5290	12/3/24 by clerk	02/01/24	4	waiting for claims to be resolved
Smith, James Ray	10/29/24		Deborah Martin	1650 Zuber Rd, Grove City, OH 43123	614-282-9272	02/04/25 by clerk	04/05/25	0	waiting on claims deadline

Commission Meeting March 27, 2025

ESTATE APPOINTMENTS

FINLEY JACKSON COLES
TEX LEONARD CORFEE
JONATHON ELMER FOLDEN
JODY LEE HARLESS
PAUL EUGENE HUTCHISON
JOE A HAMMACK
PATRICIA BETH MAUGE
HAROLD E RIDENOUR
THOMAS STRICKLEN
STEVEN TAYLOR

AFFIDAVIT AND WAIVER OF FINAL SETTLEMENT

ELIZABETH ANN LLOYD
HARVEY M THOMAS
DEBRA SUE LAW
CHARLES LEROY THACKER JR
DON EDWARD WHITE
MARY ANN ELLIOTT
WILLIAM VERMONT ARTHUR JR

FINAL SETTLEMENT

DENNIS JOE DEAL

APPLICATION FOR CORRECTION OF ERRONEOUS ASSESSMENT

BURRIS CHRIS & MICHELLE	ACCT: 00231041
KINCAID MARK & EMMA	ACCT: 06163147
KINCAID MARK & EMMA	ACCT: 06163147
KINCAID MARK & EMMA	ACCT: 06163147
KINCAID MARK & EMMA	ACCT: 06163147
KINCAID MARK & EMMA	ACCT: 06163147
NELSON ROCKY & SAVANNAH	ACCT: 00231065
WOYAN JOSH	ACCT: 00201165
WOYAN JOSH	ACCT: 00201165
WOYAN JOSH	ACCT: 00201165
BOOTHE JONATHAN & APRIL	ACCT: 00231034
CRAGG & SPM TREE CO. LLC	ACCT: 00136189
BARRETT SHELLY	ACCT: 00133969
PICKENS BEULAH	ACCT: 00133394
ROWE IRVIN SAMUEL	ACCT: 01504303
ROWE IRVIN SAMUEL	ACCT: 01504303
ROWE IRVIN SAMUEL	ACCT: 01504303
ROWE IRVIN SAMUEL	ACCT: 01504303
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ORDERS—Mason County Commission, W. Va.

TERMS

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Upon motion by Handley and unanimous agreement, this meeting was adjourned.


RICK HANDLEY, PRESIDENT


SAM NIBERT, COMMISSIONER


CHRIS JOHNSON, COMMISSIONER


DIANA N. CROMLEY, CLERK