

COUNTY COMMISSION OF LEWIS COUNTY

110 Center Avenue
Weston WV 26452
Phone:(304)269-8200
FAX: (304)269-2416
Email:lewiscountycommission@lewiscountywv.org
Website: lewiscountywv.org



COMMISSIONERS:
Bobby Stewart, President
Rod Wyman, Commissioner
Agnes Queen, Commissioner

**LEWIS COUNTY COMMISSION
110 CENTER AVENUE, 2ND FLOOR
WESTON, WV 26452
MEETING AGENDA
TUESDAY, JANUARY 6, 2026**

SILENT MEDITATION AND PLEDGE OF ALLEGIANCE

- 1. 10:00 AM** **Call Meeting to Order** (*action required*)
- 2. 10:00 AM** **Recess into Organizational Meeting** (*action required*)
(agenda for organizational meeting attached)
- 3. 10:10 AM** **John Breen, Lewis County Assessor**
RE: Exonerations, Consolidations, Apportionments
Draft copies will be available for review two business days prior to the meeting date. (*action required*)

CORRESPONDENCE

- 4. Upshur County Commission Meeting Agenda:** The December 18, 2025 Upshur County Commission meeting agenda is submitted for review. (*information only*)
- 5. Notice from Secretary of State Kris Warner:** Secretary Warner submits a Notice of Legal Responsibilities and Extension of Assistance highlighting responsibilities for Phase I of the 2030 Census for Counties, municipalities, and the Secretary of State. (*information only*)
- 6. Board(s) and Committee(s) Reports:** Commissioners will give reports on any board(s) or committee(s) meeting attended including: CCAWV Board Meeting, Corridor H Water Project Bid, EDA meeting, EDA special meetings, etc.

BUSINESS

- 7. 2026 Mileage and Meal Per Diem Rates:** The 2026 IRS Meal Per Diem Rates are \$68.00 for the State of West Virginia. The mileage rate set by the IRS is \$.70 per mile. The Lewis County Commission will set these rates for Lewis County employee reimbursement. (*action required*)
- 8. State Tax Department, State Assessors Budget:** WV Code §11-1C-8 as amended in 1998, authorizes the assessor to receive up to 2% of the previous year's projected tax collections. This money is to be used for the purpose of maintaining current valuations and performing periodic reevaluation of property. In order to receive these funds, the assessor is required to prepare a budget detailing the proposed use of the money and submit the budget to the Property Valuation Training

and Procedures Commission (PVC) by December 15th of each year. The Assessor's Budget is presented for review and approval. *(action required)*

9. **West Virginia Courthouse Facilities Improvement Authority Funding Award:** The WVCFIA presents a \$100,000 window replacement grant award Funding Assistance Contract Agreement for consideration. *(action required)*
10. **Bid Opening for Windows:** The Commission will open and consider bid awards for the replacement of windows in the Historic Lewis County Courthouse. *(action required)*
11. **Meeting Cancellation:** The Lewis County Commission will consider the cancellation of the January 20, 2026 meeting in order to attend training. *(action required)*
12. **Time Sheets, Leave Requests and Annual Leave Transfers:** Annual Leave Transfers – list available at meeting, no other requests. *(action required)*

ACTIONS, ESTATE SETTLEMENTS, ORDERS AND PAYMENT OF EXPENDITURES:

13. **Actions of the Clerk:** County Clerk Becky Carder presents actions of the clerk in recess of the county commission for approval. Draft copies will be available for review upon request two business days prior to the meeting date. *(action required)*
14. **Approval of Estates:** County Clerk Becky Carder presents the estates ready for settlement to the Lewis County Commission for approval. Draft copies will be available for review upon request two business days prior to the meeting date. *(action required)*
15. **Presentation by the County Clerk of the Orders of Prior Meeting(s):** The Lewis County Clerk presents the Orders (minutes) of previous Lewis County Commission meeting(s) for approval. Draft copies will be available for review upon request two business days prior to the meeting date. *(action required)*
16. **Expenses for the Current Period Presented for Consideration of Payment:** Draft copies will be available for review upon request two business days prior to the meeting date. *(action required)*

ADJOURNMENT:

17. **With no further action being required by the Lewis County Commission the meeting will be adjourned.** *(action required)*

LEWIS COUNTY COMMISSION MEETING MANAGEMENT

- Regular meeting agendas will be posted and available to the public before closure two (2) business days prior to the meeting date.
- Agenda matters to be reviewed and/or considered during the meeting are at the discretion of the Lewis County Commission.
- Appointments to speak with the county commission must be scheduled before 10 AM three (3) business days prior to the meeting. Appointments will be given a ten (10) minute time allowance.
- Agenda Items may require an executive session.
- Open discussion by Commission unless executive session is motioned per WV Code §6-9A-4.
- Input or recommendation from constitutional officers, staff or public that is not listed by name on the agenda will only be allowed if requested by the commission or required by statute.
- Those not scheduled on the agenda may sign up for public comment at a minimum fifteen (15) minutes prior to the start of the meeting. Public comment is limited to five (5) minutes per speaker.
- Motion required for consideration of vote.
- All votes unanimous unless otherwise stated.
- Roberts Rules of Order is utilized as a guide only. The Commission controls meeting management, discussion and input.
- Commissioners may participate and vote via conference call if two (2) commissioners are in attendance.

Additional Notices

No Additional Meetings Scheduled

Upshur County Commission Meeting Agenda

Agenda packets are available electronically at http://www.upshurcounty.org/agenda_and_minutes/index.php or by request to the Upshur County Commission Office at 304-472-0535.

Location: Upshur County Courthouse Annex
If you prefer to participate by telephone, please dial 1-408-650-3123 Access Code: 272 564 045 to enter the conference call.

Date of Meeting: December 18, 2025

9:00 a.m. Moment of Silent Meditation --- Pledge of Allegiance
Approval of Minutes:
• December 11, 2025

Items for Discussion / Action / Approval:

1. Approval and signature of correspondence to the Upshur County Assessor and Property Tax Division of the State Tax Department, giving authorization to correct valuations for real property, personal property, and/or mineral property. Any adjustments made after January 22, 2026, must be forwarded to the Commission sitting as the Board of Review and Equalization. * [Page 4](#)
2. Review and authorize the Commission President to sign an agreement between the Upshur County Commission and A.J. Burk, LLC to commence and complete the construction of the James W. Curry Campground Dump Station Project for the sum of \$213,955. * [Pages 5-7](#)
3. Consider an electronic application submission to the Patrick Leahy Bulletproof Vest Partnership to acquire four new vests for the Upshur County Sheriff's Department. If approved, this partnership will pay up to 50% of the total cost of the vests. * [Pages 8-10](#)
4. Review and consider approving an electronic application for a T-Mobile Hometown Grant to upgrade playground equipment at the Upshur County Recreational Park. If awarded, the grant will provide up to \$50,000. in funding for the project. There is no match required. * [Pages 11-18](#)
5. Correspondence from Lacy Ramsey requesting reappointment to the James W. Curry Library and Park Advisory Board. If approved, a 5-year term would begin on January 1, 2026 and end on December 31, 2031. * [Page 19](#)
6. Review an interoffice memorandum from Cindy M. Hughes, Assistant County Administrator, requesting the appointment of Robert M. Carr to the WesMonTy Resource Conservation and Development Board. If approved, Mr. Carr's term would begin immediately through February 2026 to fill an unexpired term. * [Page 20](#)
7. Accept letter of resignation from Rachel Weber from the Upshur County Parks and Recreation Advisory Board, effective immediately. * [Page 21](#)
8. Review proposed revisions to the Upshur County Recreational Park Facilities Director job description. Consider approving revisions to include groundskeeping responsibilities. * [Pages 22-27](#)
9. Consider the approval of Lewis Upshur Animal Control Facility volunteer, Karen DiPietro. * [Under Separate Cover](#)
10. Approval of Department of Homeland Security and Emergency Management volunteer, Thomas Botzet, pending background check results. * [Under Separate Cover](#)

11. Approve Invoices for Payment, Purchase Card Invoices for Payment, Budget Revisions / Financial Reports or Information, Correction of Erroneous Assessments, Exonerations/Refunds, Grant Updates / Requests for Reimbursements, Final Settlements, Vacation Orders, Consolidation of Land Tracts, Facility Maintenance Concerns or Updates, Road Name Requests, Project Reports / Updates, Request to Attend Meetings, Request for Day(s) Off.

For Your Information:

(Certain Items May Require Discussion, Action and/or Approval by the Commission)

1. Letter from the West Virginia State Auditor's Office announcing 2026 Budget Preparation Regional Workshop opportunities for county officials. Pages 28-29
2. Notification from the State of West Virginia, Department of Homeland Security, Division of Administrative Services stating that it is likely Upshur County's inmate billing rate will change, during the month of December 2025, to the Overage Per Diem Rate of \$80.72. As of November 30, 2025 Upshur County has been billed 10,168 days of the county's 12,384 pro rata day threshold. Page 30
3. Courtesy copies of letters from the Office of the Attorney General addressed to gasoline service stations in Upshur County. These letters are in response to correspondence approved and mailed to the West Virginia Attorney General, by the Upshur County Commission, on November 20, 2025. Pages 31-41
4. Correspondence from Deanna Sheets, Property Valuation Training & Procedures Commission Chairman regarding the Upshur County Assessor's Proposed Valuation Fund Budget for Fiscal Year 2026. Per WV Code, the Assessor may receive up to 2% of the previous year's projected tax collections to be used for the purpose of maintaining current valuations and performing periodic reevaluations of property. Pages 42-45
5. Freedom of Information Act request and fulfillment from AEI Consultants. Page 46
6. Public Notices:
 - a) Newsletters and/or Event Notifications:
 - None
 - b) Agendas and/or Notice of Meetings:
 - Council of the City of Buckhannon December 18, 2025 Page 47
 - c) Meeting Minutes:
 - Upshur County Solid Waste Authority October 13, 2025 Pages 48-49
 - Elkins Road Public Service District November 4, 2025 Pages 50-53
 - Adrian Public Service District November 6, 2025 Page 54
 - Upshur County Safe Structures and Sites November 12, 2025 Pages 55-56
 - Tennerton Public Service District November 12, 2025 Page 57

***Dates and times of monthly board meetings are viewable at:**

www.upshurcounty.org -- Upcoming events are listed on the main page.

7. 2026 Board of Review & Equalization Meeting Schedule – Meetings will be held at the Upshur County Administrative Annex unless otherwise noted.

| | |
|--------------------|--|
| 01/29/2026 (Thur) | 10:00 a.m. No appointments --- Review Property Books |
| 02/03/2026 (Tues) | 1:00 p.m. |
| 02/05/2026 (Thur) | 10:00 a.m. – Commission Meeting Room |
| *02/10/2026 (Tues) | 1:00 p.m. |
| *02/12/2026 (Thur) | 11 a.m. or 1:00 p.m. Tentative Coal, Oil & Gas Industrials |
| 02/17/2026 (Tues) | 10:00 a.m. Adjourn Sine Die |

*Submitted as proposed dates for WV State to hold Coal, Oil & Gas Industrial Hearings (10/28/2025).

Pages 58

8. Appointments Needed or Upcoming:

- Upshur County Building Commission – 5-year term beginning immediately through November 10, 2030. (No specific Party registration is necessary)
- Buckhannon-Upshur Airport Authority – County appointments:
 1. Immediate vacancy through June 30, 2026 to fill an unexpired term.
 2. Three additional new seats approved November 20, 2025.
- Mountaineer Trail Network – immediate vacancy through June 30, 2026 to fill an unexpired term.
- WesMonTy Resource Conservation and Development – immediate vacancy to fill an unexpired term through February 2026.

****If you are interested in serving on an Upshur County board, please submit your letter of interest to the Commission Office at 91 W. Main St., Suite 101, Buckhannon, WV 26201 or chughes@upshurcounty.org. Upcoming term expirations are listed in this section of the agenda; however, letters of interest can be submitted at any time. Letters of interest for boards that do not currently have a vacancy will be held until a vacancy occurs. Please note that submitting a letter of interest does not guarantee appointment. ****

Newsletters and/or Event Notifications, Agendas and/or Notices of Meetings, Meeting Minutes and Scheduled Meetings can all be found by visiting: http://www.upshurcounty.org/agenda_and_minutes/index.php

Tabled Items

(Certain Items May Require Discussion, Action and/or Approval by the Commission)

Tabled from 9/25/2025 - Review a Resolution from the Upshur County Fire Board requesting the Commission to consider an increase in the Fire Protection Service Fees by the next ballot referendum, as provided in WV Senate Bill 872.

Pages 59

Next Regular Meeting of the Upshur County Commission

January 8, 2026 --- 9:00 a.m.

Upshur County Courthouse Annex

**The meeting scheduled for December 25th, 2025 and January 1st, 2026 have been cancelled.



Kris Warner
Secretary of State
State of West Virginia

Telephone: (304) 558-6000
Toll Free: 1-866-SOS-VOTE
Fax: (304) 558-0900
www.wvsos.gov

1900 Kanawha Blvd. E.
Building 1, Suite 157K
Charleston, West Virginia 25305

December 3, 2026

Tina Helmick
Administrator
Lewis County
110 Center Ave.
Weston, WV 26452

RE: Notice of Legal Responsibilities and Extension of Assistance

Dear County and Municipal Officials:

The Office of the West Virginia Secretary of State is preparing for Phase 1 of the 2030 Census Redistricting Data Program, the Block Boundary Suggestion Project (BBSP), which is scheduled to begin in January 2026.

I am writing to outline (1) your legal responsibilities, (2) the Secretary of State's responsibilities, (3) what to expect beginning in January, and (4) the shared obligations we anticipate to occur over the next year.

My contact information is at the end of this letter, and I welcome your questions and concerns.

Background on Why Your Participation Matters and Legal Requirements

In 2020, the Legislature conducted statewide redistricting based on U.S. Census data. It was discovered early on that not all West Virginia counties maintained or reported up-to-date precinct or municipal boundary maps, nor had all changes been submitted to the Census Bureau.

As a result, the Legislature was unable to consider county precinct boundaries or undocumented municipal annexations in their legislative redistricting process. This ultimately led to West Virginia House and Senate districts that split precincts, neighborhoods, and municipalities like never before, causing significant public outcry and placing a massive burden on your county clerks.

To avoid this situation again in the next redistricting process, the Legislature amended W. Va. Code § 3-1-5 to mandate local jurisdictions to keep their legal boundaries up to date and in accordance with Census Bureau guidelines, and for the Secretary of State to facilitate local participation and act as the liaison between local jurisdictions, the U.S. Census Bureau, and Legislature.

Specifically, under the law counties and municipalities are to maintain and report accurate legal boundaries (*i.e.* municipal annexations, precinct, and magisterial) to the Secretary of State, and participate as necessary in the five (5) phases of the U.S. Census process. Those tasks can generally be summarized as follows:

- County commissions must report all precinct boundaries and report those to the Secretary of State.
- Precinct boundaries must be reviewed and follow Census-recognized physical features including roads, streams, natural ridgelines, etc.
- Counties must submit updated precinct and magisterial maps and technical files to the Secretary of State on an ongoing basis.
- Municipalities must provide accurate, up-to-date municipal boundary maps each year.

Those activities thereafter require the Census Bureau to provide redistricting-ready population counts. However, if the state and its counties do not provide the necessary geographic input beforehand, West Virginia is not entitled to that data.

The Census Bureau makes clear that while participation is technically voluntary, failure to participate will result in census blocks that do not align with precincts, municipalities, or magisterial districts, complicating local redistricting in 2030-31.

What to Expect Beginning January 2026

Counties, municipalities, and the Secretary of State are now jointly responsible for ensuring that West Virginia meets the federal Census requirements. Phase 1 of those requirements begin in January 2026 with the Census' release of the proposed block boundaries.

To meet these requirements, generally, you should expect to provide the Secretary of State with (1) the most recent precinct files, and (2) updated county and municipal boundary information.

County clerks regularly provide updated precinct files. However, county and municipal boundaries are not as up to date, and municipal annexations specifically require formal documentation of the changes; this is where you can expect most of your work.

As a result of your participation, aside from complying with the law, the benefits include:

- Accurate precinct and municipal boundaries that will be used for the 2030 Census, reducing the amount of changes required at the county level.
- Well-fitting Census blocks in relation to West Virginia's election geography, resulting in common sense, convenient access to polling places for your voters.
- Effective, representative legislative redistricting in 2030-31.
- Public confidence in fair and accurate redistricting.

What to Expect from the Secretary of State's Office

As the now-codified liaison to the U.S. Census Bureau for all redistricting data program phases, the Secretary of State's responsibilities are:

- Serve as your primary point of contact between the Legislature and U.S. Census Bureau.
- Coordinate participation between all 55 counties and municipalities.
- Provide written guidance, training, and instructions to counties and municipalities.
- Provide mapping and technical support to county assessors, commissions, and municipalities via our contract partner West Virginia University GIS Technical Center (WVUGIS).
- Maintain maps and technical files for public access.
- Prepare the statewide submission package for the U.S. Census Bureau.
- Communicate frequently throughout the entire BBSP cycle to keep local jurisdiction on task and on time.

As our first official action, we will notify you of, and distribute, the first wave of BBSP information and host a statewide kickoff in early 2026 as soon as the U.S. Census Bureau releases West Virginia's data.

County and Municipality Action Items Beginning January 2026

1. Critical First Step: Review and Verify ALL Legal Boundaries.

Under the law and program, counties and municipalities need to conduct a comprehensive review of all precinct, municipal, magisterial, ward, and any other legal boundaries.

Of specific importance are any annexations, de-annexations, and other boundary features that could influence Census block creation, whether or not they have been formally reported to the U.S. Census Bureau.

The Census Bureau will assign different levels of priority to different types of boundaries when constructing the tabulation block inventory. The general hierarchy is:

Legal boundaries (highest priority)

- County lines
- Municipal corporate limits
- Tribal boundaries (if any)

Political or administrative boundaries (secondary priority)

- Precincts
- Wards
- Magisterial districts

Physical geographic features (tertiary priority)

- Roads

- Rivers and streams
- Railroads
- Ridge lines

Understanding this hierarchy will help you identify the boundaries that must be corrected and updated first, which are most likely to affect the final block structure.

2. Identify conflicts and alignment issues

Counties should flag any discrepancies such as non-aligned boundaries, gaps between jurisdictions, overlapping areas, or precincts that do not follow Census-recognized physical features.

3. Provide updated maps and documentation

Counties must supply all supporting materials necessary to validate boundary changes, including deeds, county commission orders, annexation documentation, historic descriptions, and any other relevant records.

4. Coordinate with WVUGIS and the Secretary of State

Counties are encouraged to utilize their local Assessor or in-house/contracted GIS services. However, WVUGIS, in partnership with our Office, is available to assist with the technical mapping/GIS work. For those counties without GIS capabilities or resources, WVUGIS is available to assist.

5. Certify final boundaries

Once corrections are complete, counties must formally certify their precinct, magisterial, and municipal boundaries and share them with the Secretary of State and WVGIS. This sign-off ensures accuracy before the statewide submission is prepared for the Census Bureau.

[2026 CALENDAR BEGINS ON NEXT PAGE]

2026 Calendar:

The following schedule is a best-practice framework built around the mandatory deadlines. We will have some flexibility, but this calendar is intended to be followed in order to ensure full compliance with all formal deadlines.

January 10 – March 31, 2026

Phase 1: Boundary Review & Issue Identification

Objective: A complete inventory of everything that needs correction.

Counties and municipalities will:

- Review all precinct, municipal, and district boundaries
- Identify alignment problems, gaps, conflicts, and outdated descriptions
- Report issues to SOS using the standardized County Mapping Issue Identification Form (form will be provided in January 2026)
- Provide any existing shapefiles, maps, orders, and annexation documents

SOS/WVUGIS will begin compiling issue reports and providing clarifications.

April 1 – August 31, 2026

Phase 2: Documentation Collection & Boundary Remediation

Objective: All boundaries documented, corrected, and GIS-ready.

Counties:

- Work with assessors and municipalities to gather missing or incomplete documents
- Provide updated precinct descriptions and municipal boundary records
- Resolve cross-jurisdictional inconsistencies
- Revise precincts to follow Census-recognized physical features
- Respond to WVUGIS requests for clarification

SOS/WVUGIS:

- Integrate county submissions into statewide submissions
- Work with Counties and municipalities to correct, align, and clean boundaries

September 1 – October 31, 2026

Phase 3: Draft Boundary Review & Pre-Verification Alignment

Objective: A clean, internally consistent statewide dataset ready for final certification.

Counties:

- Review WVUGIS-produced draft corrected boundaries
- Approve or request changes on precincts, wards, and municipal lines

- Certify final adjustments

SOS/WVUGIS:

- Consolidate updated boundaries into a single statewide draft
- Resolve remaining inconsistencies
- Conduct internal pre-verification checks against Census guidance

November 1 – December 31, 2026

Phase 4: Final Certification & Submission Preparation

Objective: A fully certified set of boundaries queued for Census submission.

Counties:

- Complete final sign-off on all boundaries
- Submit any remaining technical files or documentation
- Prepare for official Census training and verification in early 2027

SOS/WVUGIS:

- Conduct final QA review of all data
- Assemble the statewide submission package
- Prepare for the official Phase 1 verification cycle in early 2027

What to expect from WVSOS in 2026

Throughout 2026, we will send:

- Instruction packets with deadlines
- Issue identification form and checklists
- Boundary documentation requests
- Timely reminders as each phase window opens
- Helpful contacts with WVUGIS and the U.S. Census Bureau to ensure you have all the training, resources, and tools at your disposal to comply with the law and properly prepare for the 2030-31 Census and redistricting processes.

Conclusion

Your participation is absolutely essential to ensure that West Virginia's block boundaries are accurately represented in the 2030 Census and subsequent redistricting process. This work forms the backbone of local elections, statewide redistricting, and public trust in the electoral system. And, of course, directly impacts how well your county precinct boundaries align with the Census and legislative redistricting boundaries.

We appreciate your cooperation and look forward to partnering with all 55 counties and every municipality over the next year.

Sincerely,

Matthew Gallagher
Programs Director | Redistricting Data Program Liaison
Office of the West Virginia Secretary of State

COUNTY COMMISSION OF LEWIS COUNTY

110 Center Avenue
Weston WV 26452
Phone:(304)269-8200
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Website: lewiscountywv.org



COMMISSIONERS:
Bobby Stewart, Commissioner
Agnes Queen, Commissioner
Rod Wyman, Commissioner

Date: 1/6/26

Memo: Per Diem/Mileage Rates

The 2026 IRS meal per diem rates are \$68.00 for the state of West Virginia.

West Virginia mileage rate for 2026 is \$.70 per mile. Adjustments will be made if necessary.

These rates were approved by the Lewis County Commission at the Regular Meeting held January 6, 2026.

President, Lewis County Commission



**WEST VIRGINIA
TAX DIVISION**

Eric Nelson
Secretary of Revenue

Matthew Irby
Tax Commissioner

December 18, 2025

John Breen
Assessor of Lewis County
PO Box 706
Weston WV 26452

Dear John Breen:

The Property Valuation Training and Procedures Commission (PVC) met on November 20, 2025 to review the results of the monitoring activity for Tax Year 2025 for review of progress of county assessors' offices for compliance.

At that meeting, we were advised that your office is in compliance with all areas that were reviewed. You and your office are to be commended. Therefore, on behalf of the members of the PVC, I wish to congratulate you on a job well done.

Sincerely,

A handwritten signature in black ink that reads "Deanna Sheets". The signature is fluid and cursive.

Deanna Sheets
Chair
Property Valuation Training and
Procedures Commission

DS/ct

cc: Members, Property Valuation Training and Procedures Commission



**WEST VIRGINIA
TAX DIVISION**

Eric Nelson
Secretary of Revenue

Matthew Irby
Tax Commissioner

November 18, 2025

ALL COUNTY COMMISSIONS
ALL MUNICIPALITIES
ALL COUNTY BOARDS OF EDUCATION
STATE OF WEST VIRGINIA

West Virginia Code § 11-1C-8, as amended in 1998, authorizes the assessor to receive up to 2% of the previous year's projected tax collections. This money is to be used for the purpose of maintaining current valuations and performing periodic reevaluation of property.

In order to receive these funds, the assessor is required to prepare a budget detailing the proposed use of the money and submit the budget to the Property Valuation Training and Procedures Commission (PVC) by December 15th of each year. In addition, West Virginia Code § 11-1C-8 requires that a copy of the projected budget and justification is to be sent to the county commission, board of education, and all municipalities in the county. The PVC has directed the Property Tax Division to provide each entity with a copy of their assessor's proposed budget and justification. As of the date of this letter, neither the Property Tax Division nor the State Auditor's Office has reviewed the enclosed budget request. The levying body may present written evidence showing that a lesser amount than the amount requested by the assessor would be adequate. Written evidence to this effect should be submitted to the Property Tax Division on or before January 28, 2026. This information may be emailed to Christina.L.Turley@wv.gov.

The PVC will meet January 22, 2026, and during that time we will review the Proposed Budget Document. Prior to January 31, 2026, the PVC must approve a percent that the assessor will receive from your property tax levies for the upcoming fiscal year.

After the PVC has approved a percent for each county assessor, the percent will be certified to the State Auditor's Office. Each county sheriff and levying body will be notified of the amount due from his or her property tax levies for the 2026-2027 Fiscal Year. The percent so certified should be used to calculate the property tax levy rate and to complete the levy page of the entity's budget.

If you have any questions or need clarification regarding the enclosed budget request, you may contact your county assessor or me at 304-558-0785.

Sincerely,
Deanna Sheets, Chairman
Property Valuation Training and Procedures Commission

Enclosure

PROPERTY VALUATION TRAINING
AND PROCEDURES COMMISSION

Pursuant to West Virginia Code § 11-1C-8 (b)

Budget Documentation in Support
of Request for Valuation Funds

PROPOSED VALUATION FUND BUDGET

Lewis COUNTY, WEST VIRGINIA

Fiscal Year 2026 - 2027

SUMMARY OF CONTENTS

Declaration of Need - Submission Page.....Page 1

Projected Revenue - Valuation Fund.....Page 2

Projected Expenditure Schedule - Valuation Fund.....Pages 3 - 6

Summary.....Page 7

Justification.....Pages 8 - 9

Staffing / Funding.....Pages 10 - 11

DECLARATION OF NEED

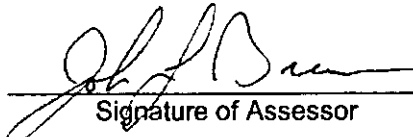
SUBMISSION PAGE

I, John L. Breen Assessor of Lewis County, West Virginia, hereby declare that my valuation fund needs for the Fiscal Year 2026 - 2027 will be 2.00% (enter percent) of the total proceeds from the regular levies of the county commission, county school board, and municipalities within the county.

This document and the attached written justification represents my projected expenditure budget for my valuation fund for the ensuing fiscal year as required to be submitted no later than December 15 each year by Section 8(b), Article 1C, Chapter 11 of the West Virginia Code. The following represents the number of real estate accounts and personal property accounts within Lewis County.

| <u>Real Property</u> | <u>Personal Property</u> | <u>Grand Total</u> |
|--|--|---|
| Total Accounts: <u>43,370</u> (Real Property) | Total Accounts: <u>11,951</u> (Per. Property) | Accounts: <u>55,321</u> (Real & Per. Property) |

Respectfully Submitted:



Signature of Assessor
12-4-2025

Date

PROJECTED REVENUE - VALUATION FUND
FISCAL YEAR 2026 - 2027

I. FUND BALANCES PROJECTED TO BE CARRIED FORWARD ON JULY 1 OF THE FISCAL YEAR

A. PROJECTED FUND BALANCE AS OF July 1, 2026

| | | |
|-------|--|------------------|
| (299) | Checking Account Balance June 30, 2026 | <u>\$110,000</u> |
| (299) | Money Market Account | <u>\$0</u> |
| (299) | Certificates of Deposit | <u>\$0</u> |

B. OTHER AMOUNTS OWED VALUATION FUND

| | | |
|-------|--|----------------|
| (331) | Projected County Clerk's Earnings July 1, 2026 to June 30, 2027 | <u>\$7,000</u> |
| (336) | Projected Map Sales Revenue July 1, 2026 to June 30, 2027 | <u>\$300</u> |
| (365) | Projected Interest Earned July 1, 2026 to June 30, 2027 | <u>\$1,500</u> |

| | |
|---|------------------|
| SUBTOTAL: PROJECTED FUND BALANCE AND OTHER REVENUES | <u>\$118,800</u> |
|---|------------------|

II. PROJECTED PROCEEDS FROM THE REGULAR LEVY

| | | PROJECTED TAX PROCEEDS FY 2026 - 2027 | PERCENT* OF LEVY REQUESTED: <u>2.00%</u> (PERCENT) |
|-------|-----------------------|---|--|
| (380) | COUNTY COMMISSION | <u>\$5,736,604</u> | <u>\$114,732</u> |
| (380) | SCHOOL BOARD | <u>\$7,622,065</u> | <u>\$152,441</u> |
| (380) | COUNTY MUNICIPALITIES | <u>\$454,418</u> | <u>\$9,088</u> |
| | TOTAL | <u>\$13,813,087</u> | |

| | |
|---|------------------|
| (380) SUBTOTAL: REVENUE PROJECTED FROM LEVY | <u>\$276,261</u> |
|---|------------------|

| | |
|------------------------------------|------------------|
| GRAND TOTAL OF REVENUES "I" & "II" | <u>\$395,061</u> |
|------------------------------------|------------------|

* Percent of levy requested may not exceed two percent (2%).

PROJECTED EXPENDITURE SCHEDULE - VALUATION FUND
FISCAL YEAR 2026 - 2027

| Object No. | No. of Employees | Personal Services Personnel - Salaries & Wages | Valuation Fund | |
|-----------------|------------------|---|-------------------|------------------|
| | | | Projected FY26-27 | Budgeted FY25-26 |
| (103) | | Chief Deputy @ | \$20,000 | \$20,000 |
| (103) | | Appraisers @ | \$57,000 | \$55,000 |
| (103) | | Mappers @ | | |
| (103) | | Field/Data Asst. @ | \$26,000 | \$26,000 |
| (103) | | Office Staff @ | \$37,000 | \$37,000 |
| (103) | | Computer Clerks @ | | |
| (103) | | Other (Describe): @ | \$30,000 | \$27,000 |
| | | @ | | |
| | | @ | | |
| (103) | | SUBTOTAL | \$170,000 | \$165,000 |
| BENEFITS | | | | |
| (104) | | FICA | \$15,000 | \$15,000 |
| (105) | | GROUP INSURANCE | \$60,000 | \$60,000 |
| (106) | | RETIREMENT | \$20,000 | \$20,000 |
| (108) | | OVERTIME | \$8,000 | \$10,000 |
| (109) | | EXTRA HELP | \$8,000 | \$10,000 |
| | | OTHER: (DESCRIBE AND INDICATE OBJECT NO.) | \$0 | \$0 |

\$111,000 \$115,000

SUBTOTAL: PERSONAL SERVICES

\$281,000 \$280,000

PROJECTED EXPENDITURE SCHEDULE - VALUATION FUND (cont.)
FISCAL YEAR 2026- 2027

| Object No. | Contractual Services | Valuation Fund | |
|------------|--|----------------------|---------------------|
| | | Projected FY26-27 | Budgeted FY25-26 |
| (211) | TELEPHONE | \$0 | \$2,000 |
| (212) | PRINTING (INCLUDING COMPUTER RUNS) DESCRIBE: | | |
| (213) | UTILITIES | | |
| (214) | TRAVEL EXPENSES | \$3,000 | \$4,000 |
| (216) | MAINTENANCE & REPAIR - EQUIPMENT | \$3,000 | \$3,000 |
| (217) | MAINTENANCE & REPAIR - AUTO & TRUCKS | \$3,000 | \$5,000 |
| (218) | POSTAGE | \$1,500 | \$1,500 |
| (219) | BUILDING/EQUIPMENT RENTS | | |
| (220) | ADVERTISING/LEGAL PUBLICATIONS | \$3,000 | \$5,000 |
| (221) | TRAINING AND EDUCATION | \$2,500 | \$4,500 |
| (222) | DUES AND SUBSCRIPTIONS | | |
| (223) | PROFESSIONAL SERVICES | \$20,000 | \$30,000 |
| (224) | AUDIT COSTS | | |
| (226) | INSURANCE AND BONDS (INCLUDING WORKERS COMPENSATION AND UNEMPLOYMENT COMPENSATION) | \$20,000 | \$20,000 |
| (230) | CONTRACTED SERVICES | \$20,000 | \$30,000 |
| | | | |
| | OTHER: (DESCRIBE AND INDICATE OBJECT NO.) | | |

SUBTOTAL: CONTRACTUAL SERVICES \$76,000 \$105,000

PROJECTED EXPENDITURE SCHEDULE - VALUATION FUND (cont.)
FISCAL YEAR 2026 - 2027

| Object No. | Commodities | Valuation Fund | |
|------------|---|----------------------|---------------------|
| | | Projected FY26-27 | Budgeted FY25-26 |
| (341) | MAPPING AND APPRAISAL SUPPLIES/MATERIALS | \$5,000 | \$10,000 |
| (343) | AUTOMOBILE SUPPLIES | \$3,000 | \$5,000 |
| (345) | UNIFORMS | | |
| (353) | COMPUTER SOFTWARE | \$5,000 | \$10,000 |

SUBTOTAL: COMMODITIES **\$13,000** **\$25,000**

| Object No. | Capital Outlay | Valuation Fund | |
|------------|--|----------------------|---------------------|
| | | Projected FY26-27 | Budgeted FY25-26 |
| (459) | EQUIPMENT FOR PURCHASE THIS FISCAL YEAR (2024-25) | | |
| | DESCRIBE: | \$10,000 | \$30,000 |
| | MONIES SET ASIDE FOR CAPITAL PURCHASE OF EQUIPMENT IN FUTURE YEARS (DESCRIBE) FOR PURCHASE OF: | | |
| | TOTAL PROJECT COST \$ _____ | | |
| (459) | AMOUNT TO BE SET ASIDE FY2026-27 | \$15,000 | \$33,717 |
| (459) | AMOUNT SET ASIDE IN PAST YEARS | | |

SUBTOTAL: CAPITAL OUTLAY **\$25,000** **\$63,717**

| Object No. | Contingencies | Valuation Fund | |
|------------|---|----------------------|---------------------|
| | | Projected FY26-27 | Budgeted FY25-26 |
| (699) | THE PROPERTY VALUATION TRAINING AND PROCEDURES COMMISSION HAS APPROVED AN AMOUNT, IF NECESSARY, OF UP TO 3% OF YOUR TOTAL EXPENDITURE BUDGET | \$61 | \$13,500 |

SUBTOTAL: RESERVED FOR CONTINGENCIES **\$61** **\$13,500**

PROJECTED EXPENDITURE SCHEDULE - VALUATION FUND (cont.)

FISCAL YEAR 2026 - 2027

| Object No. | ASSESSOR CAPITAL PROJECTS | Valuation Fund | |
|------------|---------------------------|-----------------------|----------------------|
| | | Projected FY 26-27 | Budgeted FY 25-26 |
| (966) | GIS CAPITAL PROJECT | | |
| (977) | OTHER CAPITAL PROJECTS | | |
| | PLEASE DESCRIBE: | | |
| 1 | \$ _____ for | | |
| 2 | \$ _____ for | | |
| 3 | \$ _____ for | | |
| | | | |

SUBTOTAL: CAPITAL PROJECTS **\$0** **\$0**

SUMMARY

SUMMARY OF PROJECTED EXPENDITURES

| | | |
|---|--|-------------------------|
| (101 - 110) | PERSONAL SERVICES (SUBTOTAL PAGE 3) | <u>\$281,000</u> |
| (211 - 240) | CONTRACTUAL SERVICES (SUBTOTAL PAGE 4) | <u>\$76,000</u> |
| (341 - 353) | COMMODITIES (SUBTOTAL PAGE 5) | <u>\$13,000</u> |
| (459) | CAPITAL OUTLAY (SUBTOTAL PAGE 5) | <u>\$25,000</u> |
| (699) | CONTINGENCIES (SUBTOTAL PAGE 5) | <u>\$61</u> |
| (966 - 977) | CAPITAL PROJECTS (SUBTOTAL PAGE 6) | <u>\$0</u> |
| | | \$395,061 |
| GRAND TOTAL: TOTAL OF PROJECTED EXPENDITURES TO BE MADE FROM VALUATION FUND FOR THE ENSUING FISCAL YEAR 2026 - 2027 | | <u><u>\$395,061</u></u> |

NOTE: PROJECTED REVENUES (PAGE 2) AND EXPENDITURES MUST BALANCE

_____ APPROVED _____% _____ APPROVED WITH ADJUSTMENTS _____%

SIGNATURE

PROPERTY VALUATION TRAINING
AND PROCEDURES COMMISSION

DATE

JUSTIFICATION

The following information **MUST** be included in your justification:

1. A detailed explanation justifying your need for the percent requested.
2. A detailed explanation of your carryover from last year (if any).

This year has some unforeseeable budget burdens...we may not have our normal Information Technology company and could possibly be contracting with some other companies. We have continually moved forward in our technology department. Maintenance on our software costs have risen. It is challenging when salaries are below average, leading to high turnover. High turnover creates hidden costs in recruitment, hiring, and training. Costs of health insurance, as we all know, has stressed every budget. Our income is significantly down over last year and we have adjusted this year's budget to reflect this. I am sure every county is experiencing these issues. Our office has worked well together and we continue to push forward in making things easier on the taxpayer.

JUSTIFICATION (cont.)

A large, empty rectangular box with a black border, intended for providing justification. The box is currently blank.

Employees Paid Solely From General Fund

Employee Name:

None

Employees Paid Solely From Valuation Fund (provide total annual salary)

Employee Name and Annual Salary:

Trent Harrison 39,032.56
Martha Stewart 32,250.00

Employee Name and Annual Salary:

FUNDING ASSISTANCE CONTRACT AGREEMENT

BETWEEN THE

**WEST VIRGINIA COURTHOUSE FACILITIES
IMPROVEMENT AUTHORITY**

AND

[Lewis County Commission]

Grant ID Number: 23cycLewis2026

Application Number: 23cycLewis21

This **AGREEMENT** is entered into this ___ day of _____, 2025/26 by the Executive Director of the West Virginia Courthouse Facilities Improvement Authority (“CFIA”), for and on behalf of the State of West Virginia, and the President of the [Lewis] County Commission (the “Recipient” and together with CFIA, the “Parties”).

WHEREAS, CFIA is the administrator of a special revenue account created in the Treasury of the State of West Virginia (the “State”) known as the Courthouse Facilities Improvement Fund (the “Fund”);

WHEREAS, the Recipient has made application to CFIA for project funding assistance to be provided from the Fund;

WHEREAS, CFIA has determined that the application meets Legislative goals set forth in W. Va. Code § 29-26, *et. seq.*; and

WHEREAS, pursuant to W. Va. Code § 29-26-4 and legislative rule § 203-1-3 – 4, CFIA and the Recipient wish to memorialize a legally binding Agreement.

NOW, THEREFORE, the Parties mutually agree as follows:

1. The Recipient agrees to comply with all applicable federal and state laws, rules, regulations and policies promulgated thereunder.
2. CFIA agrees to assist the Recipient in performing such tasks and functions as set forth in the application, which is attached hereto as Exhibit A and made part hereof.
3. The Recipient shall do, perform and carry out in a satisfactory and proper manner as determined by CFIA all duties, tasks and functions necessary to implement Exhibit A.

4. The Recipient will commence its duties under this Agreement on or about January 1, 2026, and shall continue such duties until completed or no later than December 31, 2026. The terms of this Agreement may only be extended or modified by the mutual written agreement of the Parties. Extensions will only be granted with documentation of delay.
5. In consideration of the improvements to be made by the Recipient, the sum of up to [\$100,000.00] (the "Funding Assistance Amount") shall be obligated by CFIA. Said amount shall be deemed to be the maximum compensation to be received unless the Parties enter into a written amendment to this Agreement.
6. It is the understanding of the Parties that CFIA by joining in the Agreement does not pledge, or promise to pledge, the credit of the State, nor does it promise to pay all of the compensation hereunder from monies of the Treasury of the State.
7. To be eligible for any and all payments of the funding assistance amount, the Recipient shall submit a Request for Reimbursement to CFIA. Upon receipt of said request, CFIA shall review the same for reasonableness and appropriateness; and if approved, will cause a warrant to be requested on that sum considered reasonable and appropriate. It is expressly understood that the total compensation shall not exceed the amount set forth in Paragraph Five of this Agreement and said compensation will be extended only as outlined in Exhibit A, unless written approval of modification is signed by the Parties. Recipient shall submit a fiscal report detailing expenditures to CFIA as set forth in Exhibit A. Final requests will be withheld until a Project Completion Report is received. The report should include the following items: a statement of completion; photographs(email and/or on USB preferred); cost comparisons; quality of workmanship; quality of materials used; employee/courthouse visitor benefits; timeliness of contractors/materials; problem areas; a statement declaring that all contract requirements were abided by throughout the course of the grant project; and county applicant's project overview/recommendations.
8. Recipient hereby represents that it possesses the legal authority to enter into this Agreement and has attached hereto and made a part hereof as Exhibit B a certified copy of the resolution, motion or similar action which was clearly adopted or passed by the Recipient's governing body; and further, that it has directed and authorized an official representative to act in connection with this Agreement. If the Recipient is a state agency, the completed application signed by the agency head is sufficient.
9. Recipient agrees to abide by the conditions, terms, assurances and certifications which are a part of Exhibit A and such other special terms and conditions as CFIA has set forth in Exhibit C incorporated herein and made part hereof, if said Special Conditions are appropriate to this Agreement.
10. If the Recipient fails to fulfill in a necessary and proper manner any obligations under this Agreement for any reason, CFIA may withhold payments to the Recipient, or cancel or suspend this Agreement and Attachments upon written notice. These obligations include

submission of all required progress reports as described in the Attachments by the 20th day of the month following the end of each quarter and with each reimbursement request. If CFIA withholds, suspends or cancels any payment or this Agreement, as provided herein, CFIA shall provide to the Recipient written notice detailing the reasons for such withholding, suspension or cancellation. If the recipient does not submit one (1) or more progress reports, the project will be considered for defunding at the next meeting of the CFIA Board of Directors.

11. CFIA and Recipient may from time to time require changes to the information provided in Exhibit A. Recipient agrees to submit a written request for modification prior to changing any budget line item. All such changes, including any increase or decrease in the amount of compensation hereunder or work to occur, shall be mutually agreed upon by the Parties in writing.
12. If for any reason funds received by CFIA are suspended or terminated in whole or in part, funding for this Agreement shall cease.
13. Recipient shall submit to CFIA a final report within the period prescribed by grant conditions upon the termination of the Agreement. The final report shall reflect actual costs incurred during the terms of the Agreement.
14. Funding assistance may be made dependent upon the Recipient's ability to demonstrate that total project funds have been secured from alternate funding sources where necessary.
15. Recipient is advised that the West Virginia Division of Culture and History State Historic Preservation Office ("WVSHPO") reviews all undertakings permitted, funded, licensed or otherwise assisted, in whole or in part, by the State related to historic preservation for the purposes of furthering all duties outlined by West Virginia Code §29-1-8. This provision requires the WVSHPO to review any potential effect state-funded activities may have on resources eligible for or listed in the National Register of Historic Places. As a recipient of funding from the CFIA, you are obligated to consult with the WVSHPO regarding your proposed project. You must contact the WVSHPO to begin the review process of your project. Include all relevant project information, including, but not limited to, photographs and schematics, where possible, of all relevant proposed work funded by the CFIA. All materials and documentation must be provided to Susan M. Pierce, Deputy State Historic Preservation Officer, Division of Culture and History, 1900 Kanawha Boulevard, E., Charleston, WV, 25305. If you require additional clarification, please contact the WVSHPO at (304) 558-0240. For more information regarding the review process, please refer to 82 CSR § 2-1, *et seq.* (Title 82 Code of State Rules, Series 2: Division of Culture and History, Standard and Procedures for Administering State Historic Preservation Programs).
16. Where a county commission has received grant money to fund a project, and such courthouse facility is thereafter sold, the county commission shall reimburse the Fund the

amount of the grant.

17. The Parties agree that notice shall be given by personal service or mailed by certified U.S. Mail, postage prepaid, return receipt requested to the following addresses:
 - A. Courthouse Facilities Improvement Authority
2003 Quarrier Street
Charleston, WV 25311
 - B. **Recipient Mailing Address**
[Lewis County Commission]
[110 Center Avenue]
[Weston, WV 26452]
18. The Recipient shall hold and save CFIA and its officers, agents and employees harmless from liability of any nature, including cost and expense, for or on account of any suits or damages sustained by any persons or property resulting in whole or part from the negligent performance or omission of any employee, agent or representative of the Recipient.
19. Neither this Agreement nor any provision hereof may be amended, modified, waived, discharged or terminated orally, except by an instrument in writing signed by the parties hereto. The provisions of this Agreement shall be binding upon the successors and assigns of each of the Parties. The captions in this Agreement are for the convenience of reference only and shall not define or limit the provisions hereof.
20. This Agreement shall be governed by and construed in accordance with the laws of the State.
21. The Parties hereby agree that in the event one or more portions of this Agreement shall be declared to be invalid by appropriate authority, the remaining provisions of this Agreement shall continue in full force and effect.
22. This Agreement may be executed in any number of counterparts by the Parties, and all such counterparts taken together shall constitute a single instrument.

[Remainder of Page Intentionally Left Blank]

IN WITNESS WHEREOF, the Parties attach their signatures representing that each is acting with full authority.

_____ Date _____
Commission President
Signature

_____ - President's Printed Name

_____ Date _____
Shelly L. Murray
Executive Director
Courthouse Facilities Improvement Authority

Compliance Verification Checklist For Courthouse Facilities Improvement Authority Grants

| | |
|---------------|--|
| County | |
| Grant Manager | |
| Grant Cycle | |
| Grant Number | |

This checklist is for your internal grant file and does NOT need to be submitted to the CFIA office. It is simply a guide to help you manage the grant and is not comprehensive.

| Compliance Description | Completed | Submitted to CFIA | Filed Internally |
|---|------------------|--------------------------|-------------------------|
| Signed Grant Contract* | | | |
| SHPO Section 106 Review submitted | | | |
| Response from SHPO received | | | |
| Publicly advertised project* | | | |
| Opened bids in public commission meeting* | | | |
| Commission meeting minutes from hiring* | | | |
| Ensure Contractor is aware of SHPO requirements | | | |
| Obtained proper bonds/insurance | | | |
| Quarterly Progress Reports* | | | |
| Reimbursement Request form Original mailed* | | | |
| Project Completion Report* | | | |
| Final Pictures* | | | |
| Time Extension** | | | |
| Scope Reduction** | | | |
| Change Order** | | | |

*Items required to be submitted to CFIA office. Failure to complete and submit these steps will result in loss of grant award.

**These items are not required, but if they do occur, they must be submitted for pre-approval to the CFIA Board of Directors.