

March 15, 2021

The Board of Education of the County of Kanawha met in Statutory Session on Monday, March 15, 2021 at the Board of Education Building, Charleston, West Virginia. The meeting was called to order by Board President Becky J. Jordon at 3:00 p.m.

PRESENT

Becky J. Jordon, President

Tracy White, President Pro Tem

Ric Cavender

Jim J. Crawford, Sr.

Ryan White

Thomas E. Williams, Secretary

Debra J. Lewis, Recording Secretary

ADMINISTRATIVE STAFF

Paula Potter, Deputy Superintendent

Leah Sparks, Executive Director, Technology

Briana Warner, Communications Director

Melanie Meadows, Treasurer, Budget & Finance

PRESENTATION OF SCHEDULE OF PROPOSED LEVY RATES

The purpose of this meeting is for me to read to you the schedule of proposed levy rates. In accordance with WV Code 11-8-9 and 11-8-12 each county Board of Education is to meet between March 7th and 28th to ascertain the fiscal condition of the Board and to introduce a statement of the proposed property tax levy rates to the Board for approval on March 16, 2021.

The regular levy rates will be 19.40 for Class I property, 38.80 for Class II property, 77.60 for Class III property and 77.60 for Class IV property for FY 2021-22. As of March 15, 2021, the State Legislature has not informed the counties of a change in the regular levy rates from the prior year.

As stated in the November 6, 2018 excess levy ballot, the excess levy rates will remain at 21.91 for Class I property, 43.82 for Class II property, 87.64 for Class III property and 87.64 for Class IV for FY 21-22. These rates are the same as they were in the prior year. A Board decision regarding these rates will be made on Tuesday, March 16, 2021 at 12 Noon at 200 Elizabeth Street, Charleston so an approved copy of the proposed levy rate schedule can be sent to the State Auditor and the West Virginia Department of Education.

Also as stated in the November 6, 2018 excess levy ballot, property tax revenues will be generated in support of the Public Library for FY 2021-22 in the net amount of \$3,096,136. The excess levy rates will be 1.04 for Class I property, 2.08 for Class II property, 4.16 for Class III property and 4.16 for Class IV property. Although this excess levy is strictly for the support of the Public Library, the Public Library does not have the authority to act as a levying body so the Kanawha County Board of Education acts as the levying body on behalf of the Public Library. A Board decision regarding these rates will be made on Tuesday, March 16, 2021 at 12 Noon at 200 Elizabeth Street, Charleston so an approved copy of the proposed levy rate schedule can be sent to the State Auditor and the West Virginia Department of Education.

The funds affected by changes in the assessed property values for excess levies include the Current Expense Fund and the Public Library Fund. The assessed property values are obtained from a Certificate of Valuation issued by the County Assessor's Office by March 3rd every year. For FY 21-22, assessed values are \$9,885,963,846. For FY 20-21 assessed values were \$10,049,567,843.

Because the levy rates for 21-22 will remain the same as FY 20-21 there will be no increase in cost to taxpayers.

QUESTIONS/ANSWERS

Mr. White-Since the excess levy rates are staying the same, are we expecting more or less money from the previous fiscal year? Melanie Meadows-We will be receiving less. The assessed values in Kanawha County decreased some and I'll be going over that in more detail during the budget workshop. Mr. White-What is the reason, do you know? Melanie Meadows-There are several reasons. Would you like me to go over those now or go over them then? Mr. White-Yes I'd like to know now. Melanie Meadows-The reasons for the decline in property values per the Assessor's Office include public utility values came in at \$62 million less than last year, there were 2,000 fewer personal vehicle accounts than last year, businesses are closing in the TIF district and Charleston is in the TIF district, there are fewer people doing business in Kanawha county overall and the overall decline in industry in the State of West Virginia has had a trickle effect that Kanawha County is now feeling.

Mr. White-What's utility? Melanie Meadows-It's the whole public utility crisis in the State of West Virginia. It's related primarily to coal, oil and gas. They didn't give me any more specifics than that? Mr. White- So \$62 million less assessed value means how much of an actual decrease in levy dollars? Melanie Meadows-It's approximately \$3 million but part of that will be made up through the local share in our state aid calculation. We also have some relief coming through a bill that's in the budget document when I get to it. I'll go through that in detail too. It's not a complete loss we will get some of that recovered through other funding sources.

ESTABLISHMENT OF MEETING DATES

- A. Monday, March 15, 2021, 3:00 p.m. & 3:05 p.m. Budget Workshop-Statutory Session (Presentation of Schedule of Proposed Levy Rates) (Budget Workshop to Follow)
- B. Tuesday, March 16, 2021, 12:00 Noon-Statutory Session (Approval of the Schedule of Proposed Levy Rates)
- C. Tuesday, March 16, 2021, 6:00 p.m.-Special Session (Closure Hearing for Cedar Grove Middle School at Cedar Grove Middle School)
- D. Thursday, March 18, 2021, 6:00 p.m.-Regular Session
- E. Monday, April 5, 2021, 4:00 p.m.-Special Session
- F. Thursday, April 15, 2021, 6:00 p.m.-Regular Session

ESTABLISHMENT OF MEETING DATES (continued)

- G. Tuesday, April 20, 2021, 12:00 Noon-Statutory Session (Reconvening of March 16, 2021, Meeting to Enter all Levies)

- H. Monday, April 26, 2021, 6:00 p.m.-Statutory Session (Public Hearing on Proposed Budget)

NOTE: The above meetings of the Kanawha County Board of Education, unless otherwise indicated, will be held in the Board of Education Building, 200 Elizabeth Street, Charleston, WV.

ADJOURNMENT

Mrs. Tracy White moved: That the Statutory Session of the Board be adjourned. Motion was seconded by Mr. Jim J. Crawford and unanimously carried. The Statutory Session was declared adjourned by Board President Becky J. Jordon at 3:05 p.m.

President

Secretary

djl

3/16/2021