

CALENDAR OF EVENTS

JANUARY

County Commissions:

Obtain the following data necessary to prepare the Levy Estimate – Budget for the coming fiscal year:

- Actual revenues and expenditures for last fiscal year
- Budgeted revenues and expenditures for current fiscal year
- Actual revenues and expenditures through December 31 of current fiscal year
- Projected revenues for coming fiscal year
- Projected expenditures for coming fiscal year (See March 2)

FEBRUARY

- **County Commission meets as a Board of Equalization & Review**
- **Budget Information** – will be distributed to the county by the first week in February
- **Special Excess Levies - *W. Va. Code § 11-8-16 and 17***
If you have a special excess levy, a notice of election, sample ballot, and certified canvass of votes must be on file with the State Auditor before the rate for a special excess levy may be approved.
- **Bond Debt Levy - *W. Va. Code § 13-3-6***
The Municipal Bond Commission shall render to each levying body having outstanding bonds a statement showing the amount to be raised by levy to pay the interest and principal on the outstanding bonds.

MARCH

- **March 2: Elected Officials/Department Heads Budget Proposal - *W. Va. Code § 7-7-7***

County officials and department heads are required to submit their request for their offices prior to March 2 each year to the county commission. *W. Va. Code § 7-7-7*
- **March 3: Certificates of Valuation & Rolled Back Value Forms**

The county assessor is required to certify the assessed value of real and personal property and the clerk is to certify the assessed value of public utility properties not later than March 3. *W. Va. Code § 11-3-6 and W. Va. Code § 11-8-6e*

Increasing the property tax Levy Rate: County commission's must publish a Notice of Public Hearing regarding regular levy rates when the proposed rate results in a tax increase of more than 1% plus a percentage to be dedicated to the assessor's valuation fund.

- a. At least seven (7) days prior to the date of each hearing, one (1) notice must be placed outside the section of the newspaper reserved for legal notices and classified advertisements, in a newspaper of general circulation.
- b. Also publish as a legal advertisement one (1) time each week for two (2) successive weeks in two (2) newspapers of opposite politics, where available (Class II-O legal advertisement). The publication area is the county.

- **March 7 through March 28: County Commission Budget Meetings**

County commissions are required to hold a meeting or meetings between March 7 and March 28 to ascertain the fiscal condition of the county, and make an itemized statement which makes up what is commonly referred to as the Levy Estimate – Budget Document. *W. Va. Code § 11-8-9*

EACH ELECTED OFFICIAL SHOULD RECEIVE A COPY OF THEIR DETAILED REQUEST FOR APPROPRIATION OUTLINING THE AMOUNT THE COUNTY COMMISSION HAS APPROVED FOR THE OPERATION OF THEIR OFFICE IMMEDIATELY AFTER THE COMMISSION ADOPTS THE BUDGET.

- **March 29 (Prior to): Allocation of Funds**

The county commission is required to fix the total amount of money to be expended by the county for the ensuing fiscal year by order prior to March 29. This amount will include the total compensation by department for county assistants, deputies and employees. *W. Va. Code § 7-7-7*

APRIL

- **Third Tuesday in April: State Auditor's approval and laying of the property tax levy rates**

The county commission will reconvene the 3rd Tuesday in April to hear and consider any objections made orally or in writing by the prosecutor, State Auditor or his representative, or by any taxpayer of the county. The county commission shall reconsider the proposed original estimate and the proposed rates of levy and if the objections are well taken, should correct the estimate and levy. "No such estimate and levy, however, shall be entered until the same shall have been approved, in writing by the State Auditor." The clerk enters the estimate and levy, the order of the county commission approval, and the written approval of the State Auditor in the proper record book. *W. Va. Code § 11-8-10a*

- **Within 3 days after the Third Tuesday: County Clerk to forward order to the State Auditor**

Within three days the clerk will prepare, certify and forward the levy order to the State Auditor. The State Auditor reviews each order and certifies the property tax levy rates to the county assessor who immediately extends the taxes in the land and personal property books. The land and personal property books are then turned over to the sheriff not later than June

7 so that tax statements may be prepared and the collection process may begin. *W. Va. Code § 11-8-11*

JUNE

- **June 7: Property books; time for completing; extension of levies;**

Assessor turns property books over to sheriff so that the tax statements may be printed. *W. Va. Code § 11-3-19*

- **June 15: Final budget revision for current fiscal year:**

The State Auditor should be in receipt of the final budget revision for the current fiscal year by June 15. This deadline date should better assure sufficient time to review, approve and return the request to the county before fiscal year end. An exception may be granted in an emergency situation and/or if time permits.

- **Prior to June 30: Budget statement filed with county clerk**

After fixing the amount to be paid to each assistant, deputy and employee the county official is required to file prior to June 30 with the clerk of the county commission, a budget statement for the ensuing fiscal year. This statement should include the name, or the designation if then vacant, of each of his assistants, deputies and employees, the period of time for which each is employed, or is to be employed if the position is then vacant, and the monthly or semimonthly compensation. The statement may be filed as early as March 29 but not later than June 29. *W. Va. Code § 7-7-7*

JULY

- **July 15: Coal Severance Fund budget revision:**

The projected fund balance for July 1 shall be revised to actual by July 15. If the entity finds the fund balance was revised in error for whatever reason, the fund balance may be corrected with another revision after this date. *W. Va. Code § 11-13a-6*

- **July 15: Notice of time and place for payment; mailing of tax tickets**

After July 15, the sheriff may begin tax collection process for the new fiscal year. *W. Va. Code § 11A-1-8*

- **July 30: General Fund budget revision**

The projected fund balance for July 1 should be revised by July 30. If the entity finds that the fund balance was revised in error for whatever reason, the fund balance may be corrected with another revision after this date.

AUGUST

August 10: Payment by sheriff to municipal and county board of education treasuries

The county sheriff makes the first distribution of property taxes for the new fiscal year. The distribution should occur not later than the 10th day of each month. *W. Va. Code § 11A-1-15*

OCTOBER 15 §7-5-16. Preparation, publication and disposition of financial statements.

(a) **The county commission** of every county, by October 15 of each fiscal year, shall prepare on a form to be prescribed by the State Tax Commissioner, and cause to be published a statement revealing: (1) The receipts and expenditures of the county during the previous fiscal year arranged under descriptive headings; (2) the name of each firm, corporation, and person who received more than \$50 from any fund during the previous fiscal year, together with the amount received and the purpose for which paid; and (3) all debts of the county, the purpose for which each debt was contracted, its due date, and to what date the interest thereon has been paid: *Provided*, That all salaries, receipts and expenditures to all county employees by office or department may be published in the aggregate.

(e) By October 15 of each fiscal year, each county commission shall publish the financial statement as a Class I-0 legal advertisement in compliance with the provisions of article three, chapter fifty-nine of this code, and the publication area for such publication shall be the county.