

"CHANGES IN PROPERTY TAX, REVENUE, AND EXEMPTIONS 1999 TO 2007"

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I. Introduction

This study examines property taxes of the State of West Virginia for tax years 1999 through 2007.¹ To do so, property tax information is collected on classified assessed valuations, taxes levied, and tax exemptions for this time period. The first calculation involves the percentage change of property taxes levied as distributed by state, county, school, and municipal purposes. These changes are evaluated over three time periods: TY 1999 to TY 2004, TY 2004 to TY 2007, and TY 1999 to TY 2007. These results of these calculations are reported in Table 1.

Six property tax exemption figures are also examined for the State of West Virginia for tax years 2004 and 2007.² The six exemptions included in this study are:

- Government exemptions.
- Education exemptions.
- Church exemptions.
- Non-profit exemptions.
- Homestead exemptions.
- Miscellaneous exemptions.³

From these numbers, the percentage change of taxes levied, tax exemptions, and total property taxes⁴ are calculated for TY 2004 to TY 2007. Additionally, the six exemptions and taxes levied are determined as percentages of the calculated total property tax figure for TY 2007. The results of these calculations are reported in Tables 2 and 3. Because of varying availability of information, preferences (such as Class II rate preferences and valuation preferences) are not included in this study. Including these values would alter the outcome of these calculations and are therefore noted.

The final calculations involve tax information on both county and statewide levels for the classified assessed valuations and total property taxes levied figures for each year. Both measures of property tax are separated into three main categories: real estate property, personal

¹ The tax figures used are obtained from the Property Tax Division of the WV State Tax Department. Special thanks are extended to Jeff Amburgey, Mark Muchow, and Kelly Proctor for their data assistance.

² The TY 2004 figures are obtained from the 2006 WV Tax Expenditure Study, where the total values of some exemptions are not explicitly stated. The TY 2007 figures were obtained from the Property Tax Division of the WV State Tax Department. We acknowledge there may be some variation in our results and those of other studies.

³ The miscellaneous exemptions included in this study are as defined in the 2006 WV Tax Expenditure Study. These exemptions are for property used for area economic development purposes, inventory property stored while in transit, cemeteries, property used in the subsistence of livestock, household goods and personal effects, bank deposits and money, capital stock, and Class I intangible property.

⁴ Here, the use of the term “total property tax” refers to the addition of total exemptions to total taxes levied for a given tax year. This number is beneficial in showing exemptions as a percentage of total property taxes.

property⁵, and public utility property. Each of these three types of property is further divided into four classifications of property:⁶

- Class I property includes tangible personal property, livestock, and other products as used for agricultural purposes.
- Class II property is identified as property which is owned, used, or occupied by the owner for residential purposes, and farms used and occupied by either the owner or bona fide tenants.
- Class III property is defined as both real and personal property outside municipalities, excluding Class I and Class II property.
- Class IV property is defined as both real and personal property within municipalities, excluding Class I and Class II property types.

Percentage changes of the classified assessed valuations and taxes levied are calculated for TY 1999 to TY 2004, TY 2004 to TY 2007, and TY 1999 to TY 2007. The results of these calculations are given in Tables 4-11. As is noted in the tables, double asterisks (**) are used to indicate those instances where the percentage change could not be effectively calculated. Instances when the percentage change cannot be effectively calculated include when one of the figures either decreases to (or increases from) zero. Due to the existence of excess and special levies, the percentage change calculations of the property taxes levied figures will exhibit some variation. The remaining sections discuss the outcomes of the calculations previously described and conclude the results.

II. Taxes Levied by Purpose and Tax Exemptions

The percentage change of property taxes levied by purpose remains fairly consistent within each time frame. From TY 1999 to TY 2004, taxes levied for county purposes increased by 19.8 percent, the highest increase for this time period (see Table 1). From TY 2004 to TY 2007, taxes levied for municipal purposes increased 31.9 percent while taxes levied for school purposes increased by 24.4 percent, the highest and lowest increases for this time period, respectively. Taxes levied for state purposes increased by 52.7 percent from TY 1999 to TY 2007 while taxes levied for school purposes increased by 44.6 percent. Overall, taxes levied by purpose increased in each respect for the given time period.

The next calculation determines the percentage change in tax exemptions, taxes levied, and total property taxes from TY 2004 to TY 2007. In this time frame, total taxes levied increased by 25.5 percent (see Table 2). At the same time, non-profit exemptions displayed the greatest increase of 23.6 percent, while miscellaneous exemptions displayed the greatest decrease of 2.34 percent. The only other exemption to decrease in value from TY 2004 to TY 2007 was homestead exemptions, decreasing by 1.10 percent. The value of education exemptions remained almost

⁵ For both classified assessed valuations and property taxes levied, large decreases are observed for Class I personal property, particularly from TY 1999 to TY 2004 and TY 1999 to TY 2007. These decreases in personal property reflect the exemptions granted under the WV Code during the past decade.

⁶ The definitions of property classifications are obtained from the 2006 West Virginia Tax Expenditure Study.

constant during this time span, showing a very small 0.40 percent increase from TY 2004 to TY 2007. The value of total property taxes showed a modest increase of 18.6 percent.

Each tax exemption is also represented as a percent of total property taxes for TY 2007. Table 3 displays the property taxes which were actually collected as a percentage of the property taxes that would have been collected had no exemptions been given. Of the remaining 28.5 percent of total property taxes, government exemptions made up the largest percentage of taxes lost at 9.22 percent. The exemption which made up the smallest percentage of total property taxes was church exemptions at only 1.99 percent of taxes lost. Non-profit and homestead exemptions were nearly equal, comprising of 2.41 percent and 2.46 percent of total property taxes lost, respectively. The two remaining exemptions, miscellaneous and education exemptions, each made up over 6 percent of total property taxes which were not collected in TY 2007.

III. Classified Assessed Valuations

Focusing on the classified assessed valuation of all property, a sharp decrease in Class I property is observed in Hancock County from TY 2004 to TY 2007. Hancock's overall decrease from TY 1999 to TY 2007 is 100 percent (see Table 4). However, the TY 2004 to TY 2007 figure is more interesting because very few other counties experienced declines in Class I property from TY 2004 to TY 2007, while every county declined from TY 1999 to TY 2007. Berkeley County experienced an increase of 240 percent in Class II property from TY 1999 to TY 2007, with an increase in total taxable property of 159 percent over this same period. Statewide, the value of all property increased except for Class I property from TY 1999 to TY 2004 and TY 1999 to TY 2007, with decreases of 88.3 percent and 86.9 percent, respectively.

The percentage change of the assessed valuations of real estate property in West Virginia is also evaluated. Statewide, assessed valuations of real estate property increased in each category. A few figures, such as the change from TY 1999 to TY 2007 of Class III property in Pocahontas County, were substantially larger than others. Assessed valuations of Class III property in Pocahontas County increased 307 percent in this nine year period (see Table 5). Greenbrier and Berkeley Counties displayed the next highest increases in Class III property, increasing nearly 211 percent each. Wirt County experienced a sizable decrease in the assessed valuation of Class IV property, decreasing 39.6 percent from TY 1999 to TY 2004 and 35.8 percent from TY 1999 to TY 2007.

The assessed valuations of Class I personal property decreased statewide by 87.2 percent from TY 1999 to TY 2004 and by 85.8 percent from TY 1999 to TY 2007 (see Table 6). An increase of 11.6 percent is noted from TY 2004 to TY 2007. Class II property in Lincoln County increased by 314 percent from TY 1999 to TY 2007. Class I property decreased greatly during this time period, with a 100 percent decrease in Hancock County and a 99.7 percent decrease in Ohio County. Total taxable property increased overall from TY 1999 to TY 2007 excluding Hancock and Wood Counties, with a 12.7 percent decrease and 1.82 percent decrease, respectively.

With respect to the assessed valuation of public utility property, Grant County experienced large increases in Class IV property, the largest (an increase of 209 percent) occurring from TY 1999 to TY 2007 (see Table 7). In that same county, Class IV property increased by 199 percent from

TY 1999 to TY 2004. From TY 1999 to TY 2007, Class III property in Barbour County decreased by 32.8 percent and total taxable property declined by 30.5 percent, the largest decrease in total taxable public utility property during the designated time frames. Overall, the statewide figures increased or remained unchanged.⁷

IV. Taxes Levied

Taxes levied on all property are fairly consistent during the designated time frames. Berkeley County experienced a high increase in Class II property taxes levied from TY 1999 to TY 2007, increasing 206 percent (see Table 8). Hancock and Ohio Counties experienced slightly greater decreases in Class I property taxes levied from TY 2004 to TY 2007 than other counties, decreasing 78.2 percent and 77.0 percent, respectively. Additionally, Jefferson County reported the greatest increase in total taxes levied from TY 1999 to TY 2007 with an increase of 128 percent. Statewide, each class of taxes levied increased, excluding Class I from TY 1999 to TY 2004 and TY 1999 to TY 2007. In each time period, the Class I values decreased over 90.0 percent.

Considering the value of taxes levied on real estate, Class III property taxes levied in Pocahontas County increased by 275 percent from TY 1999 to TY 2007 (see Table 9). Overall, total real estate property taxes levied in Pocahontas County increased 182 percent during this same period. Class II property taxes levied in Berkeley County increased by 209 percent from TY 1999 to TY 2007 while Class III property taxes levied decreased by 81.0 percent in Brooke County from TY 1999 to TY 2004. Statewide, real estate property taxes levied increased in every class of property except Class I, where all values were zero.

Regarding personal property taxes levied, Putnam County showed the greatest⁸ increase from TY 1999 to TY 2004, increasing 184 percent. McDowell County exhibited large increases from TY 2004 to TY 2007, with an increase in Class III personal property of 169 percent and an overall increase of 139 percent. The change in Class II personal property in Lincoln County increased substantially from TY 2004 to TY 2007 and from TY 1999 to TY 2007, increasing by 135 percent and 301 percent, respectively. Statewide, personal property taxes levied increased in each category, excluding a decrease in Class I property taxes levied from TY 1999 to TY 2004 and TY 1999 to TY 2007 and a decrease in Class II property taxes levied from TY 2004 to TY 2007.

From TY 1999 to TY 2004, all counties (excluding Cabell and Fayette) reported decreases in the Class I public utility property taxes levied to zero. Regarding Cabell and Fayette counties, their Class I property taxes levied decreased by 99.9 percent and 100 percent, respectively (see Table

⁷ Class I public utility property values from TY 1999 to TY 2004 and TY 1999 to TY 2007 (as shown in Table 7) are labeled with (**). It should be noted that from the absolute numbers the values of Class I property decreased from some number in TY 1999 to zero in TYs 2004 and 2007. These negative values are not included here because we lack the actual percentage decrease as explained earlier.

⁸ Class II personal property increased by 1,141 percent in Cabell County and by 1,152 percent in Hancock County from TY 1999 to TY 2004. These values were not included in the analysis due to their exceptionally large values. Excluding them entirely from the report would change the value of some calculations substantially.

11). Class III property taxes levied decreased in Nicholas County by 30.7 percent from TY 1999 to TY 2004 and Class IV property taxes levied increased by 192 percent in Grant County from TY 1999 to TY 2007. Statewide, public utility property taxes levied increased in each class except Class I from TY 1999 to TY 2004.

V. Conclusion

From TY 2004 to TY 2007, non-profit exemptions of property taxes in West Virginia have shown the greatest increase in value compared to the other exemptions included in this report, increasing 23.6 percent. Government exemptions comprised 9.22 percent of TY 2007 total property taxes, making it the largest of the exemptions and thus the largest tax loss in this study. Pocahontas County had the greatest increase in three different categories of property. Assessed valuations of Class III real estate property increased nearly 307 percent in Pocahontas County from TY 1999 to TY 2007. In that same time period, Class III real estate property taxes levied in Pocahontas exceeded 275 percent and total real estate taxes levied were close to 183 percent. In Grant County, the assessed valuation of Class IV public utility property was largest among the other counties for TY 1999 to TY 2004 and TY 1999 to TY 2007. In these years, the value had increased nearly 199 percent and 209 percent, respectively. The changes calculated in this report thus aid in showing changes in assessed valuations, taxes levied, and tax exemptions as they occur in West Virginia counties.

**TABLE 1: PERCENTAGE CHANGE OF THE DISTRIBUTION
OF TAXES LEVIED BY PURPOSE**

Purpose	TY 1999 to TY 2004	TY 2004 to TY 2007	TY 1999 to TY 2007
State Current	16.793%	30.776%	52.737%
County	19.798%	26.397%	51.420%
School	16.223%	24.427%	44.613%
Municipal	14.502%	31.880%	51.005%
Total	16.985%	25.513%	46.831%

**TABLE 2: PERCENTAGE CHANGE IN
EXEMPTIONS FROM TY 2004 TO TY 2007 *****

	Percent Change
Total Property Taxes	18.586%
Taxes Levied	25.513%
Government Exemptions	2.527%
Education Exemptions	0.403%
Church Exemptions	16.563%
NonProfit Exemptions	23.592%
Homestead Exemptions	-1.101%
Miscellaneous Exemptions	-2.335%

*** The exemption and preference figures for TY 2004 are obtained from the 2006 WV Tax Expenditure Study. Due to unspecified information in this study, exemption values reported here may not reflect true values.

Note: Preferences (such as Class II rate preferences and valuation preferences) are not included.

**TABLE 3: EXEMPTIONS AS A
PERCENT OF TOTAL PROPERTY TAXES**

	TY 2007
	Percent of Total
Taxes Levied	71.497%
Government Exemptions	9.219%
Education Exemptions	6.410%
Church Exemptions	1.985%
NonProfit Exemptions	2.407%
Homestead Exemptions	2.464%
Miscellaneous Exemptions	6.017%
Total	100%

Note: Preferences (such as Class II rate preferences and valuation preferences) have been excluded from these calculations. Including these figures would change the overall distribution of exemptions.

TABLE 11: PERCENTAGE CHANGE IN TAXES LEVIED
PUBLIC UTILITY PROPERTY: TY 1999 to TY 2007

COUNTY	TY 1999 to TY 2004					TY 2004 to TY 2007					TY 1999 to TY 2007				
	CLASS I	CLASS II	CLASS III	CLASS IV	TOTAL	CLASS I	CLASS II	CLASS III	CLASS IV	TOTAL	CLASS I	CLASS II	CLASS III	CLASS IV	TOTAL
BARBOUR	**	0%	27.890%	25.267%	26.480%	0%	0%	-36.138%	-12.555%	-31.412%	**	0%	-18.327%	9.540%	-13.249%
BERKELEY	**	0%	38.414%	22.452%	31.840%	0%	0%	9.323%	-14.361%	1.662%	**	0%	51.319%	4.867%	34.032%
BOONE	**	0%	5.772%	9.660%	5.918%	0%	0%	23.797%	-16.047%	16.205%	**	0%	30.943%	-7.936%	23.082%
BRAXTON	**	0%	-2.581%	8.328%	-0.237%	0%	0%	10.228%	-4.032%	5.978%	**	0%	7.383%	3.960%	5.728%
BROOKE	**	0%	-5.112%	-6.194%	-6.418%	0%	0%	8.833%	4.001%	6.628%	**	0%	3.269%	-2.440%	-0.215%
CABELL	-99.904%	0%	15.602%	53.281%	36.609%	**	0%	12.621%	-6.043%	0.501%	**	0%	30.192%	44.019%	37.293%
CALHOUN	**	0%	0.988%	65.524%	7.085%	0%	0%	-15.971%	-8.124%	-14.680%	**	0%	-15.141%	52.077%	-8.636%
CLAY	**	0%	-28.884%	95.620%	-20.671%	0%	0%	4.366%	-3.906%	2.929%	**	0%	-25.779%	87.980%	-18.348%
DODDRIDGE	**	0%	30.328%	57.817%	31.160%	0%	0%	-2.440%	-28.797%	-4.246%	**	0%	27.147%	12.371%	25.591%
FAYETTE	-99.994%	0%	6.093%	12.033%	6.867%	**	0%	12.117%	-1.396%	9.007%	**	0%	18.948%	10.469%	16.493%
GILMER	**	0%	12.357%	1.373%	10.859%	0%	0%	34.934%	-21.718%	30.672%	**	0%	51.607%	-20.643%	44.862%
GRANT	**	0%	-0.959%	190.259%	1.541%	0%	0%	12.419%	0.522%	11.965%	**	0%	11.342%	191.775%	13.691%
GREENBRIER	**	0%	11.043%	87.753%	27.993%	0%	0%	1.653%	-5.794%	-0.891%	**	0%	12.879%	76.875%	26.852%
HAMPSHIRE	**	0%	22.912%	108.143%	29.959%	0%	0%	-13.414%	-23.978%	-14.903%	**	0%	6.425%	58.235%	10.592%
HANCOCK	**	0%	15.847%	91.364%	57.134%	0%	0%	3.997%	-27.471%	-17.618%	**	0%	20.478%	38.794%	29.451%
HARDY	**	0%	-14.342%	81.937%	0.553%	0%	0%	21.773%	-38.989%	4.374%	**	0%	4.308%	11.001%	4.952%
HARRISON	**	0%	-2.850%	19.310%	0.459%	0%	0%	3.472%	-6.922%	1.312%	**	0%	0.522%	11.051%	1.777%
JACKSON	**	0%	18.048%	12.463%	16.388%	0%	0%	28.306%	8.203%	24.799%	**	0%	51.462%	21.688%	45.251%
JEFFERSON	**	0%	15.113%	38.783%	23.786%	0%	0%	8.399%	-3.964%	2.881%	**	0%	24.782%	33.282%	27.352%
KANAWHA	**	0%	15.637%	4.667%	8.796%	0%	0%	23.150%	9.226%	15.734%	**	0%	42.406%	14.324%	25.915%
LEWIS	**	0%	21.326%	7.939%	19.389%	0%	0%	50.719%	-8.278%	45.268%	**	0%	82.861%	-0.996%	73.435%
LINCOLN	**	0%	9.942%	53.336%	12.352%	0%	0%	13.055%	-22.263%	9.695%	**	0%	24.295%	19.199%	23.245%
LOGAN	**	0%	-6.799%	43.049%	2.707%	0%	0%	10.886%	-19.729%	2.201%	**	0%	3.346%	14.827%	4.967%
MARION	**	0%	15.953%	15.883%	14.778%	0%	0%	3.610%	-8.564%	-2.669%	**	0%	20.138%	5.959%	11.715%
MARSHALL	**	0%	19.071%	5.307%	17.964%	0%	0%	19.451%	8.286%	18.817%	**	0%	42.232%	14.032%	40.161%
MASON	**	0%	17.828%	29.903%	17.838%	0%	0%	25.415%	9.540%	24.749%	**	0%	47.774%	42.295%	47.002%
MCDOWELL	**	0%	1.213%	4.121%	1.459%	0%	0%	1.804%	0.255%	1.450%	**	0%	3.038%	4.387%	2.931%
MERCER	**	0%	-2.132%	38.232%	13.884%	0%	0%	17.055%	6.735%	11.919%	**	0%	14.559%	47.541%	27.459%
MINERAL	**	0%	2.883%	7.221%	3.644%	0%	0%	8.992%	-1.428%	5.588%	**	0%	12.134%	5.690%	9.435%
MINGO	**	0%	-0.748%	9.505%	1.086%	0%	0%	12.445%	3.671%	10.460%	**	0%	11.604%	13.524%	11.660%
MONONGALIA	**	0%	-2.201%	34.598%	2.772%	0%	0%	13.031%	2.080%	10.825%	**	0%	10.543%	37.398%	13.897%
MONROE	**	0%	24.939%	29.400%	24.676%	0%	0%	8.556%	-13.682%	5.204%	**	0%	35.628%	11.696%	31.165%
MORGAN	**	0%	14.137%	18.554%	14.509%	0%	0%	0.538%	-1.803%	0.009%	**	0%	14.750%	16.416%	14.520%
NICHOLAS	**	0%	-30.654%	14.024%	-25.915%	0%	0%	16.590%	32.875%	19.563%	**	0%	-19.150%	51.510%	-11.422%
OHIO	**	0%	4.618%	0.409%	-0.549%	0%	0%	26.447%	14.850%	16.729%	**	0%	32.287%	15.319%	16.089%
PENDLETON	**	0%	11.126%	35.259%	12.533%	0%	0%	-4.925%	-10.697%	-5.520%	**	0%	5.653%	20.790%	6.321%
PLEASANTS	**	0%	3.583%	114.650%	4.934%	0%	0%	2.068%	6.408%	2.202%	**	0%	5.725%	128.406%	7.245%
POCAHONTAS	**	0%	15.794%	22.531%	16.503%	0%	0%	28.115%	-0.877%	21.912%	**	0%	48.349%	21.457%	42.031%
PRESTON	**	0%	-16.155%	1.854%	-14.153%	0%	0%	41.169%	1.370%	34.725%	**	0%	18.364%	3.250%	15.657%
PUTNAM	**	0%	41.175%	12.982%	38.776%	0%	0%	7.946%	10.624%	8.083%	**	0%	52.392%	24.985%	49.993%
RALEIGH	**	0%	-3.901%	11.519%	-0.690%	0%	0%	10.435%	12.654%	11.064%	**	0%	6.127%	25.630%	10.298%
RANDOLPH	**	0%	-2.610%	38.404%	4.496%	0%	0%	19.567%	-4.160%	13.718%	**	0%	16.446%	32.646%	18.831%
RITCHIE	**	0%	12.052%	17.975%	12.351%	0%	0%	-0.019%	-18.599%	-4.209%	**	0%	12.031%	-3.966%	7.622%
ROANE	**	0%	-0.536%	12.830%	0.284%	0%	0%	3.554%	-1.251%	2.880%	**	0%	2.998%	11.418%	3.172%
SUMMERS	**	0%	43.828%	27.505%	40.372%	0%	0%	-0.241%	13.471%	1.866%	**	0%	43.482%	44.681%	42.991%
TAYLOR	**	0%	22.220%	23.473%	21.986%	0%	0%	9.855%	6.628%	8.998%	**	0%	34.265%	31.656%	32.962%
TUCKER	**	0%	-17.032%	65.653%	3.118%	0%	0%	-2.240%	1.189%	-0.845%	**	0%	-18.890%	67.622%	2.247%
TYLER	**	0%	10.665%	39.509%	14.969%	0%	0%	-10.778%	-20.668%	-12.898%	**	0%	-1.262%	10.675%	0.140%
UPSHUR	**	0%	1.993%	8.322%	2.523%	0%	0%	-6.280%	-6.902%	-6.409%	**	0%	-4.412%	0.845%	-4.048%
WAYNE	**	0%	-5.174%	5.046%	-3.725%	0%	0%	27.091%	-7.736%	20.369%	**	0%	20.516%	-3.080%	15.885%
WEBSTER	**	0%	-17.446%	26.975%	-2.880%	0%	0%	-4.776%	-9.635%	-6.924%	**	0%	-21.389%	14.741%	-9.605%
WETZEL	**	0%	12.106%	9.620%	11.028%	0%	0%	73.651%	4.975%	59.704%	**	0%	94.673%	15.073%	77.316%
WIRT	**	0%	3.488%	13.334%	3.767%	0%	0%	-5.122%	22.103%	-1.436%	**	0%	-1.813%	38.384%	2.277%
WOOD	**	0%	9.312%	21.093%	13.747%	0%	0%	20.346%	11.851%	16.069%	**	0%	31.552%	35.443%	32.024%
WYOMING	**	0%	5.533%	-29.025%	-0.940%	0%	0%	14.715%	-4.305%	12.306%	**	0%	21.063%	-32.080%	11.250%
TOTALS	-99.995%	0%	8.085%	19.935%	10.494%	**	0%	14.471%	0.259%	10.534%	**	0%	23.726%	20.245%	22.134%

** Denotes percentage change not available due to an increase from - or decrease to - zero.

Addendum

Due to the exceptionally large values of TY 2004 Class II personal property taxes levied in Cabell and Hancock counties, the following table illustrates the percentage changes excluding these figures. In this table, Class II personal property taxes levied in Cabell and Hancock Counties during TY 2004 are entirely omitted in the “Personal Property Taxes Levied” table and are deducted from the totals in the “All Property Taxes Levied” table.

**TABLE 12: PERCENTAGE CHANGES EXCLUDING
TY 2004 CLASS II PERSONAL PROPERTY TAXES LEVIED
IN CABELL AND HANCOCK COUNTIES**

ALL PROPERTY TAXES LEVIED

	TY 1999 to TY 2004	TY 2004 to TY 2007
Statewide Class II	35.483%	29.003%
Cabell Total	9.167%	25.285%
Hancock Total	-6.006%	27.458%
Cabell Class II	15.404%	33.223%
Hancock Class II	0.181%	34.602%

PERSONAL PROPERTY TAXES LEVIED

	TY 1999 to TY 2004	TY 2004 to TY 2007
Statewide Class II	15.130%	3.687%
Cabell Total	1.726%	14.077%
Hancock Total	-24.827%	31.059%