

Tax Increment Financing Application

**The Berkeley County Development
District No. 2 – South Berkeley County**

**Creation of TIF District and
Approval of Project Plan No. 1**

August 24, 2023

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- Attachment 8: A memorandum of understanding (“MOU”) between the Project Developer and the County Commission about how the competitive bidding process will be conducted.
- Attachment 9: A relocation plan for any displaced persons, businesses, or organizations.
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- Attachment 12: Copy of Notice of Public Hearing Provided to Board of Education and West Virginia Department of Economic Development.
- Attachment 13: Board of Education and State requests for information, guidance, or other formal requests.
- Attachment 14: If the project was proposed by an entity other than the county or municipality submitting this application, the following, as applicable, must also be submitted: (a) Certificate of Existence; (b) Certificate of Worker’s Compensation Insurance Coverage; (c) Certificate of Good Standing from State Tax Department; and (d) Certificate from sheriff regarding local property tax status.
- Attachment 15: Analysis showing the fiscal impact on each local levying body.
- Attachment 16: Letters from a bond counsel or underwriter stating that the proposed project could support tax increment financing bonds, or other obligations, and the terms and conditions of such offering.

**WEST VIRGINIA
TAX INCREMENT FINANCING**

SECTION I. APPLICATION

A. APPLICANT INFORMATION

1. County or Municipality: The County Commission of Berkeley County
(the “County Commission”)
2. Contact Person/Title: Jennifer Smith, Executive Director, Berkeley County Development
Authority
3. Address: 300 Foxcroft Avenue, Suite 201
Martinsburg, WV 25401
4. Telephone Number: 304-267-4144
E-Mail Address: jsmith@developmentauthority.com
5. Name of the proposed development
or redevelopment project: The Berkeley County Development District No. 2. – South Berkeley
County

B. AUTHORIZED REPRESENTATIVE OF APPLICANT

If project was originally proposed by an entity other than the county or municipality listed above, please provide a contact name and information for someone who can answer questions about the project proposal:

1. Name/Title: Jennifer Smith, Executive Director
2. Company or Organization Name: Berkeley County Development Authority (the “Authority” or “BCDA”)
3. Address: 300 Foxcroft Avenue, Suite 201
Martinsburg, WV 25401
4. Telephone Number: 304-267-4144
Email Address: jsmith@developmentauthority.com

C. DEVELOPMENT DISTRICT

- Name of TIF District: The Berkeley County Development District No. 2 – South Berkeley
County (the “TIF District”).
- Description of Boundaries: The proposed TIF District is located in Berkeley County and includes
contiguous real property located generally along Interstate 81. A map
of the TIF District boundaries is provided in **Attachment 1**.
- Notice of Public Hearing: A public hearing regarding the creation of the TIF District and the
approval of the Project Plan will be held on September 7, 2023,
following the publication of notice thereof as a Class II legal
advertisement. A copy of the Affidavit of Publication will be provided
in **Attachment 5**.
- Estimated Base Assessed Value: The estimated assessed value of the taxable real and personal property
(excluding personal motor vehicles and other items which are exempt
under the TIF Act) within the TIF District for Tax Year 2023 as of July

1, 2022, as provided by the County Assessor (the “Base Assessed Value”) is provided in **Attachment 4**. As permitted by Section 8(b)(6) of the TIF Act, a final certified based assessed value shall be certified prior to the issuance of tax increment obligations.

SECTION II.

PROJECT INFORMATION

A. DETAILED DESCRIPTION OF PROJECT

Include a description of how the project fits with the overall development plans for the Development District or the overall development plans of the city, county, or region.

The TIF District

The County Commission of Berkeley County (the “County Commission”) proposes the creation of the “The Berkeley County Development District No. 2 – South Berkeley County” (the “TIF District”). The proposed TIF District is located in Berkeley County, West Virginia and includes contiguous real property located generally along Interstate 81. A map of the TIF District boundaries is provided in **Attachment 1**. The TIF District is being created by the County Commission for the purposes of facilitating the planning, design, acquisition, construction and equipping of capital improvements within the TIF District or on land not in the TIF District which contains infrastructure or other facilities which serve the TIF District. The proposed development which is contemplated for the TIF District is consistent with the several current plans of the County Commission.

The TIF Projects

The County Commission and BCDA propose to develop certain capital improvements within or which serve the TIF District. The TIF Projects include the design, permitting, acquisition, construction and equipping of site, infrastructure and other improvements that will facilitate industrial and/or commercial development within the TIF District (collectively, the “TIF Projects”), including, but not limited to, the following:

- Waterworks, sewerage, stormwater, telecommunications, cable, fibre optic, electric, natural gas and related infrastructure improvements specifically including, but not limited to, infrastructure to provide potable water on the West side of I-81;
- Construction of roads, sidewalks, street lighting, traffic signals and other roadway and streetscape improvements and related appurtenances;
- Acquisition of land within the TIF District or outside of the TIF District which contains or will contain infrastructure or other facilities which serve the TIF District in order to facilitate industrial and/or commercial development;
- Demolition, site preparation and excavation and other earthwork necessary for and incidental to the construction and installation of infrastructure and other improvements that will facilitate industrial and/or commercial development within the TIF District;
- Other related improvements, extensions, renovations and additions; and
- All professional service fees and consultant fees in connection with the foregoing, including but not limited to engineering and other design fees, legal fees, fees of property tax revenue consultants, property tax consultants, trustees, continuing disclosure agents and all fees and costs incurred in connection with the preparation and approval of the Project Plan.

The TIF Projects may include demolition, site preparation and construction and installation of infrastructure improvements for individual businesses desiring to construct industrial and/or commercial facilities within the TIF District. The initial phases of the TIF Projects which are currently contemplated for the TIF District are more particularly indicated in **Attachment 2**. The proposed phases of the TIF Projects and the capital improvements and expenditures currently contemplated pursuant to such phases are presented by way of example only and the actual capital improvements and expenditures for each phase may differ substantially from those described herein so long as such improvements and expenditures are included within the description of the TIF Projects described herein.

The TIF Projects also include all professional services fees, together with costs incurred in preparation of the Project Plan, and related costs and reimbursement of costs of the TIF Projects incurred after the date of the West Virginia Department of Economic Development’s approval of the Project Plan.

The County Commission reserves the right to enter into arrangements from time to time with other parties, including both other public bodies and private firms, for assistance in the undertaking of all or any portion of this Project Plan and the TIF Projects contemplated thereby.

Tax Increment Financing Obligations

To finance all or portions of the TIF Projects, the County Commission proposes to initially issue one or more series of tax increment revenue bonds or other obligations (the “TIF Obligations”) in an estimated amount of \$20,000,000, with maturities not to exceed 30 years from the date of the creation of the TIF District. The County Commission intends to issue additional TIF Obligations in the future to pay additional costs of the TIF Projects to the extent such additional TIF Obligations are supported by tax increment revenues generated or to be generated in the TIF District. The County Commission proposes to issue TIF Obligations in a total amount not to exceed \$20,000,000. Such TIF Obligations may be issued from time to time in one or more series. Proceeds of the TIF Obligations are generally planned to be used to (i) finance costs of the TIF Projects, including architectural, engineering, legal and other professional fees and expenses; (ii) finance costs of creating the TIF District and obtaining approval of the TIF Projects; (iii) fund reserves for the TIF Obligations, as necessary; (iv) fund capitalized interest on the TIF Obligations, as necessary; and (v) pay costs of issuance of the TIF Obligations and related costs. To the extent that surplus tax increment funds are available, portions of the TIF Projects may be financed directly with such surplus. See **Section II.E** for more detailed Financing information and **Section II.G** for additional information on the proposed TIF Obligations.

B(1):

ESTIMATES

Projected increases in Assessed Values of the TIF District:

Based upon preliminary information from the Assessor, the assessed value of the property in TIF District is anticipated to grow in the first year by approximately \$50,000,000.

B(2):

ESTIMATES

Number of jobs to be created by this project in the TIF District. Estimated jobs are as follows:

Estimated Job Creation within the TIF District

The estimated number of jobs to be created are as follows:

Job Category: Construction

Wages: \$50,000

Benefits: Partial

Number of Jobs: 20

Job Category: Permanent

Wages: Unknown

Benefits: Unknown

Number of Jobs: Unknown

C.**CAPITAL IMPROVEMENTS**

The County Commission proposes to develop certain capital improvements within or which serve the TIF District. The TIF Projects include the design, permitting, acquisition and construction of site, infrastructure and other improvements that will facilitate industrial and/or commercial development within the TIF District, including:

- Waterworks, sewerage, stormwater, telecommunications, cable, fiber optic, electric, natural gas and related infrastructure improvements, including but not limited to infrastructure to provide potable water service on the west side of I-81;
- Construction of roads, sidewalks, street lighting, traffic signals and other roadway and streetscape improvements and related appurtenances;
- Acquisition of land within the TIF District or outside of the TIF District which contains or will contain infrastructure or other facilities which serve the TIF District in order to facilitate industrial and/or commercial development;
- Demolition, site preparation and excavation and other earthwork necessary for and incidental to the construction and installation of infrastructure and other improvements that will facilitate industrial and/or commercial development within the TIF District; and
- Other related improvements, extensions, renovations and additions.

The proposed phases of the TIF Projects and the capital improvements and expenditures contemplated pursuant to such phases are presented by way of example only and the actual capital improvements and expenditures for each phase may differ substantially from those described herein so long as such improvements and expenditures are included within the description of the TIF Projects described herein. The estimated construction and engineering costs of the proposed phases of the TIF Projects are provided in the tables on the immediately following pages. These estimated costs are very preliminary in nature and are provided by way of example only. Actual project costs will vary from those indicated in the following estimates and such variances could be significant.

D. ESTIMATED BREAKDOWN OF PROJECT COSTS*

The below preliminary breakdown of estimated costs of the TIF Projects is anticipated to be fully financed from TIF Obligations and/or from Pay-As-You-Go funds from the TIF Fund. See **Section II.G – Tax Increment Financing Obligations** and **Section II.E – Financing** for more detailed information. The Costs of the TIF Projects set forth on this and the prior pages are based on the best available information at the time of this Application. Some of these costs are based on conceptual layouts using a cost per linear foot and other costs are based on allocated budgets to the anticipated scope of the work. All indicated costs are estimates only and are subject to change and the actual costs will likely differ from the amounts stated herein.

	TOTAL*	<u>Proposed Financing Method</u>
1. Capital Costs	\$ _____	
2. Estimated Financing Costs	\$ 200,000 _____	TIF Obligations
3. Professional Services	\$ 200,000 _____	
4. Land	\$ 0 _____	
5. Relocation Costs	\$ 0 _____	
6. Environmental Impact Studies	\$ 0 _____	
7. Public Information	\$ 0 _____	
8. Construction of Capital Improvements	\$ 18,000,000 _____	TIF Obligations
9. Costs of the sale/lease of County property that results in a loss to County	\$ 0 _____	
10. TIF Bonds Capitalized Interest	\$ 500,000 _____	TIF Obligations
11. TIF Bonds Reserve Funds	\$ 500,000 _____	TIF Obligations
Total Project Cost:	\$19,400,000	TIF Obligations
*12. Additional Capital Improvements	\$ _____	TIF Obligations/Pay-As-You-Go

***Notes to Items 1 through 12:**

Items 1 through 11 above describe cost estimates for the initial series of TIF Obligations to be issued by the County Commission to finance costs of the initial phases of the TIF Projects.

3) Estimated design costs are included in Construction of Capital Improvements.

6) Estimated Environmental Impact Studies costs are included in Construction of Capital Improvements.

Estimated Sources, Amounts, Rate and Term

To finance the TIF Projects, the County Commission proposes to issue TIF Obligations with maturities not to exceed 30 years from the date of the creation of the TIF District. Such obligations are planned to be issued in one or more series. TIF Obligations may also be used for the payment of accrued but unpaid debt service, if any, due to insufficient TIF Funds to make prior debt service payments. To the extent that surplus tax increment funds are available, portions of the TIF Projects may be financed on a “pay-as-you-go” basis directly with such funds.

The County Commission initially intends to issue TIF Bonds as a single series. The TIF Obligations may be offered as either a limited public offering or private placement depending on the market conditions at the time of the issuance of each series of TIF Obligations. If the TIF Obligations are issued as a private placement, as currently contemplated, funds may be made available on a draw-down basis and would likely have more flexible bond covenants. If the TIF Obligations are issued under a limited public offering, the TIF Obligations would be offered to a broader group of qualified investors which could provide for a lowering borrowing cost on the TIF Obligations. The final maturity of the TIF Obligations will not exceed 30 years from the creation of the TIF District.

What alternate sources of funding have been explored? Why are they unavailable for this project?

The County Commission and BCDA have considered several alternative sources of funding for the costs of the TIF Projects proposed for the TIF District, including, but not limited to, bank financing, public financing, federal and state grants and loans, etc. While the County Commission and BCDA will seek and use other public sources in conjunction with TIF funding as they become available, to date no other funding sources have proven to be available or a viable alternative for financing the entire Project Plan. The lack of a revenue source has made it prohibitive for the County Commission and BCDA to finance the proposed projects without the assistance of TIF funds. TIF funding will allow for the proposed projects to be planned and constructed in the most efficient and inexpensive process available to the County Commission and BCDA. Without the availability of TIF funds for the proposed projects, the ability of the State of West Virginia, the County Commission and BCDA to provide all of the necessary infrastructure to support the Project Plan is severely impaired.

G.**TAX INCREMENT FINANCING OBLIGATIONS**

If TIF Obligations are expected to be issued, the following information must also be included:

1. Amount of TIF indebtedness to be incurred: \$20,000,000
2. Other revenues to be used to finance the debt (other than tax increments in the TIF Fund): None
3. Other monies to be deposited in the TIF Fund for the TIF District: None
4. If less than the full tax increment is to be used, explain how the excess will be used or distributed: Pay as you go projects or early payment of the TIF Obligations.
5. Terms for early repayment of the TIF Obligations: To be negotiated
6. Attach a letter from a bond counsel and/or financial underwriter stating that the proposed project could support tax increment financing bonds or other obligations and the terms and conditions of such offering.

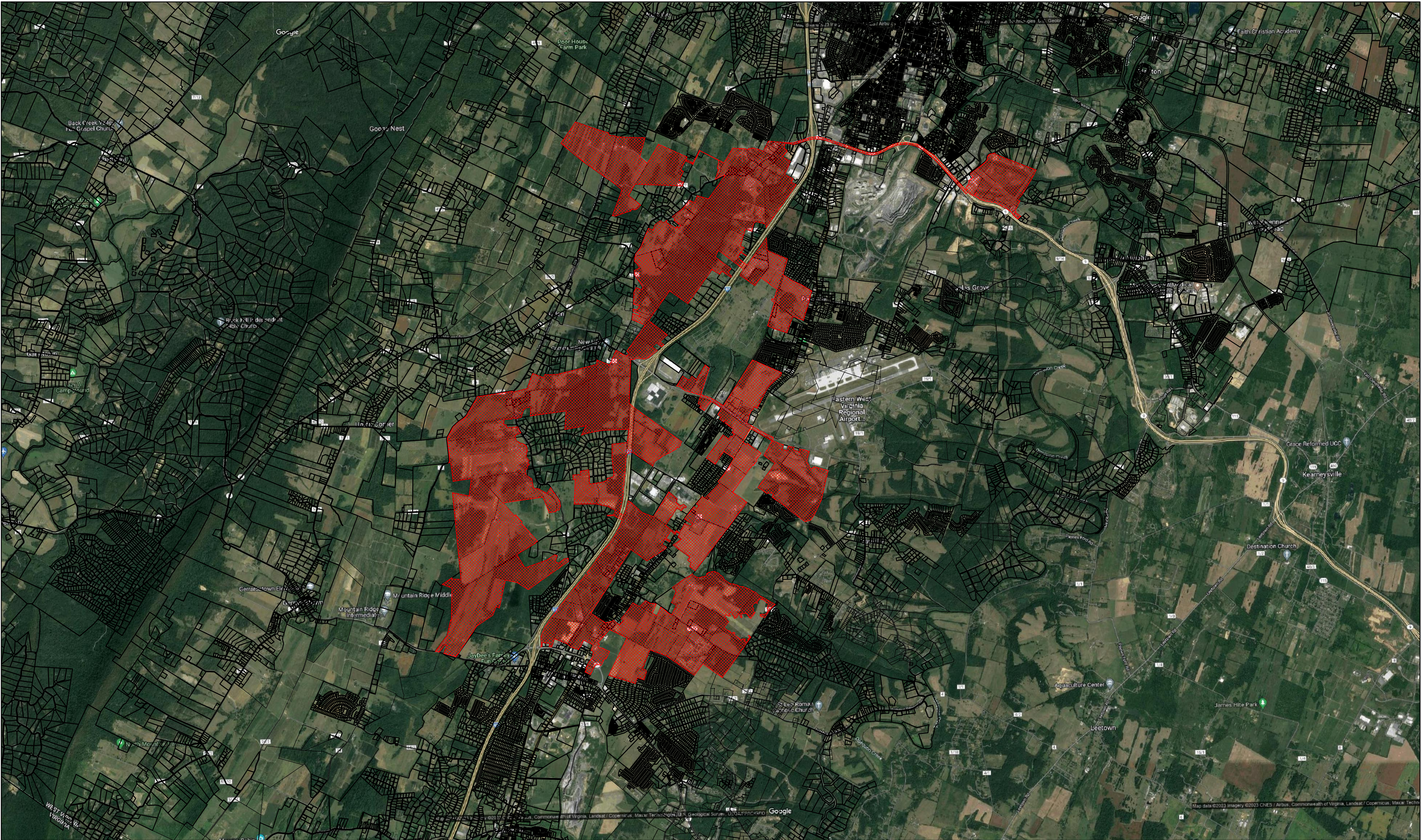
A letter prepared by Bond Counsel addressed to the County Commission with respect to the TIF Obligations, is provided in **Attachment 16** stating that the TIF Projects could support the issuance of TIF Obligations.

7. Proposed structure of TIF Obligations and Projection of Net Property Tax Increment.

A preliminary structure for the Initial TIF Obligations and a preliminary projection of the tax increment revenues which are anticipated to be generated in the TIF District and available to pay debt service on the Initial TIF Obligations are provided on the following pages.

Attachment 1: **Map showing the boundaries of the proposed TIF District, including a listing of included parcels of real property as identified by Tax Map and Parcel Number and demonstrating the existing conditions and uses of property in the TIF District.**

Please refer to the attached map, listing of tax parcels and ownership and aerial view of existing conditions of the proposed TIF District.



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**BERKELEY COUNTY DEVELOPMENT AUTHORITY
PROPOSED TIF DISTRICT
SOUTH DISTRICT**

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Attachment 2: Map showing the TIF Projects which are currently planned for the TIF District.

Please refer to the attached map.

Attachment 3:

A resolution, order or ordinance finding the TIF Projects are not reasonably expected to occur without the use of tax increment financing.

A resolution adopted by the County Commission regarding the creation of TIF District and the approval of Project Plan No. 1 for the related TIF District, finding that the TIF Projects are not reasonably expected to occur without the use of tax increment financing, approving the submission of the TIF Application to the West Virginia Department of Economic Development, and other matters in connection with the approval of the creation of the TIF District and the approval of Project Plan No. 1 is attached hereto.

Attachment 4: Certification of the Base Assessed Value of the Real and Personal Property in the TIF District.

The Base Assessed Value of the real and personal property (excluding personal motor vehicles and other property which is exempt pursuant to the TIF Act) within the TIF District as of July 1, 2022 (Tax Year 2023) as provided by the County Assessor is attached.

Parcel ID	Legal Description	Acres	Full Owner	District	Map	Parcel	Suffix	Assessment
01 4000100010000	6.59 ACRES APPLE PIE RIDGE	6.9953	RING WILLIAM C PATRICIA W	01	0004	0001	0001	166130
01 4000100020000	12.05 ACRES APPLE PIE RIDGE	11.2371	SCALES MICHAEL L CINDA L	01	0004	0001	0002	242280
01 4000100030000	6.03 AC APPLE PIE RIDGE	5.6327	SCALES MICHAEL CINDA L	01	0004	0001	0003	1260
01 4000100040000	2.36 AC TRACT 1 & TRACT A1 APPLE PIE RIDGE	2.2838	ALDERTON JOHN H PATRICE R	01	0004	0001	0004	130020
01 4000200020000	73.97 AC MILL GAP RD	73.9052	C J SEIBERT ORCHARD COMPANY	01	0004	0002	0002	21060
01 4000200030000	2.27 AC RESURVEY PLAT KIPPS	2.2098	KIPPS CHARLES FRANCIS JR MARY	01	0004	0002	0003	147460
01 4000200130000	7.85 AC LOT 2 PLAT OF SURVEY GREENFIELD	7.7490	HENRY MARK E	01	0004	0002	0013	117840
01 4000200160000	6.04 AC LOT 3B SURVEY PLAT CORDELL	6.0635	CORDELL MATTHEW AARON	01	0004	0002	0016	13870
01 4000200570000	5.27 AC LOT 3A SURVEY PLAT CORDELL	5.1902	CORDELL BRANDON C CORDELL BRITTNEY R	01	0004	0002	0057	33360
01 4000300000000	104.97 AC MILL GAP ROAD	105.0299	C J SEIBERT ORCHARD COMPANY	01	0004	0003	0000	18240
01 4000300020000	6.49 AC LOT 1 SURVEY PLAT SEIBERT ORCHARD CO	6.3706	DEBORD JEFFREY B	01	0004	0003	0002	400940
01 4000400000000	1.89 AC TRAC1 1 & 2 & 3 PLAT PLAN ORR	2.1405	TONCOGLAZ GHENADIE	01	0004	0004	0000	69660
01 4000400010000	.54 AC LOT A PLAT PLAN ORR	0.5928	MILLER PAMELA	01	0004	0004	0001	68940
01 4000500000000	1.25 ACRES TUSCARORA	1.1522	C J SEIBERT ORCHARD COMPANY	01	0004	0005	0000	300
01 4000600000000	47 ACRES TUSCARORA	47.5848	C J SEIBERT ORCHARD COMPANY	01	0004	0006	0000	10980
01 4000700090000	9.38 ACRES LOT 5 & LOT A TUSCARORA HILLS SD	9.4068	MAZZEO RANDOLPH J ABIGAIL F	01	0004	0007	0009	245260
01 4001100000000	P/O 162.71 AC RESIDUE OF PCL A TUSCARORA BUSINESS/RENTAL PORTION	152.6185	GEORGE S ORR & SONS INC	01	0004	0011	0000	414720
01 5000100000000	74.59 AC RESIDUE OF L JEANNE MEYER ESTATE	78.6615	MEYER FAMILY LLC	01	0005	0001	0000	48300
01 5000100010000	46.26 ACRES L JEANNE MEYER ESTATE	46.7935	BLUE RIDGE COMMUNITY & TECHNICAL COLLEGE	01	0005	0001	0001	6476720
01 5000100020000	5.94 AC L JEANNE MEYER ESTATE 4.94 AC MANAGED TIMBER	5.8873	INTERSTATE DEVELOPMENT GROUP LLC	01	0005	0001	0002	1530
01 5000100030000	9.88 AC L JEAN MEYER ESTATE 4.88 AC MANAGED TIMBER	9.8859	TRIPLE CROWN HOLDINGS LLC SPAUR & SPAUR HOLDINGS LLC	01	0005	0001	0003	36260
01 5000100040000	6.01 AC L JEANNE MEYER ESTATE	5.6169	SNOWY RIVER HOLDINGS LLC	01	0005	0001	0004	13760
01 5000200000000	2.64 AC SURVEY PLAT MEYER	2.6239	HARTMAN PATRICIA M	01	0005	0002	0000	144970
01 5000300000000	P/O 1 ACRE MOUNTAIN ROCK TRACT 1 RENTAL PORTION	0.9811	HORNER BARBARA CORBIN	01	0005	0003	0000	95460
01 5000400000000	1.44 ACRES MOUNTAIN ROCK TRACT 2	1.4471	HORNER BARBARA CORBIN	01	0005	0004	0000	3960
01 5000400010000	0.56 AC SURVEY PLAT ON BUTTS PROPERTY	0.5212	CORBIN BARBARA B	01	0005	0004	0001	98920
01 5000700000000	.23 AC PLAN OF LAND MILLER	0.2147	SAB REAL ESTATE 1 LLC	01	0005	0007	0000	69960
01 5000800000000	7 AC RESIDUE OF DAVIS PLAT	7.7505	DAVIS MARY S	01	0005	0008	0000	63340
01 5000800010000	8.24 AC PLAT OF SURVEY DAVIS LOTS 1 & 2	7.8107	TIMBROOK BRIAN S	01	0005	0008	0001	97920
01 5000800020000	10.98 AC PLAT OF SURVEY WAGONER & R/WAY	14.0630	DAVIS SUSAN J & SANDRA J TIMBROOK SHARON J & JEFFREY F	01	0005	0008	0002	2460
01 5000800030000	14.56 AC SURVEY PLAT TRACT DAVIS & R/ WAY	10.8266	DAVIS MARY S	01	0005	0008	0003	16800
01 5000800040000	6.20 AC SURVEY PLAT MILLER	5.1840	SAB REAL ESTATE 1 LLC	01	0005	0008	0004	15300
01 5000900010000	11.74 AC PLAT OF RESURVEY W/ROW PARCEL 2 SPAUR 8.74 AC MANAGED TIMBER	11.6195	SPAUR THOMAS R JR	01	0005	0009	0001	1630
01 5000900090000	11.74 AC PARCEL 1 PLAT OF RESURVEY & MERGER W/ROW SPAUR	10.9550	SPAUR JOHN W	01	0005	0009	0009	34340
01 5001100000000	11.74 AC PARCEL 3 PLAT OF RESURVEY & MERGER W/ROW SPAUR	11.6521	STICKLEY MATTHEW P S TRUSTEE OF THE STICKLEY	01	0005	0011	0000	25090
01 5001200010000	5.47 AC PLAT OF SURVEY SEIBERT & STRIP (ROCKY RIDGE GARDEN CENTER)	5.7268	JOHNSON JOHN H MORROW MARY IRENE	01	0005	0012	0001	154040
01 5001200020000	1 AC PLAT OF SURVEY SEIBERT	1.0241	GANO CINDY ANNE	01	0005	0012	0002	101460
01 5001300000000	1.28 AC PLAT OF SURVEY MILLER	1.3478	MCCLURG JOHN P	01	0005	0013	0000	127680
01 5001300010000	.37 AC FROM ROBERT PYNE TRACT	0.2766	PYNE REBECCA D-LIFE	01	0005	0013	0001	75580
01 5001300020000	.74 AC SURVEY PLAT ROB PYNE	0.9392	SHUYLER PAUL JANINE	01	0005	0013	0002	105340
01 5001400000000	2 AC SURVEY PLAT POMEROY	1.9734	CHESAPEAKE CONFERENCE ASSOC SEVENTH DAY ADVENTISTS-TR	01	0005	0014	0000	564960
01 5001400010000	3.90 AC PLAT OF SURVEY KACKLEY	3.8636	KACKLEY RICHARD L GWEN A	01	0005	0014	0001	155580
01 5001400020000	3.29 AC PLAT OF SURVEY KACKLEY	3.2585	KACKLEY RICHARD L GWEN A	01	0005	0014	0002	128890
01 5001400030000	.49 AC SURVEY PLAT OF SCHOOL LOT ADDN SEVENTH DAY ADVENTIST	0.4655	CHESAPEAKE CONFERENCE ASSOC SEVENTH DAY ADVENTIST	01	0005	0014	0003	14400
01 5001400040000	5 AC PARCEL B SURVEY PLAT SEIBERT ORCHARD	4.9594	KACKLEY RICHARD L GWEN A	01	0005	0014	0004	17040
01 5001500000000	1.5 ACRES MILL GAP ROAD	1.4756	CHESAPEAKE CONFERENCE OF SEVENTH-DAY ADVN TRUSTEES	01	0005	0015	0000	77100
01 5001600000000	P/O 8.91 AC LOT R-3 LYLE TOWNSEND ESTATE RENTAL PORTION	8.1984	PARSONS HOLDINGS LLC	01	0005	0016	0000	66560
01 5001600010000	1.76 ACRES LOT R-1 LYLE TOWNSEND ESTATE	1.7197	PARSONS HOLDINGS LLC	01	0005	0016	0001	91140
01 5001600020000	8.91 ACRES LOT R-2 LYLE TOWNSEND ESTATE	9.1719	PARSONS HOLDINGS LLC	01	0005	0016	0002	54070

01	5001700000000	1.1 AC LOT 6 HENRY SEIBERT SD	1.3824	PARSONS HOLDINGS LLC	01	0005	0017	0000	121620
01	5001800000000	1.38 AC LOT 5 HENRY SEIBERT SD	1.2682	PARSONS HOLDINGS LLC	01	0005	0018	0000	101820
01	5001900020000	1.32 AC LOT 2 BOUNDARY LINE ADJ CORNERSTONE	1.3571	CORNERSTONE LP LLP	01	0005	0019	0002	117780
01	5001900030000	1.44 AC LOT 1 BOUNDARY LINE ADJUSTMENT CORNERSTONE	1.4486	MUNEZ JOSE MUNEZ ALICIA	01	0005	0019	0003	336960
01	5002000000000	9.7 AC SURVEY PLAT BAYNHAM	12.1721	BAYNHAM CYNTHIA THORN 1/2 INT WHITE KEMBLE IV 1/6 INT ETAL	01	0005	0020	0000	1080
01	5002000010000	7.38 AC PLAT OF LOT BAYNHAM	8.9510	BAYNHAM CYNTHIA THORN 1/2 INT WHITE KEMBLE IV 1/6 INT ETAL	01	0005	0020	0001	6130
01	5002200000000	3.08 AC TRACT 1 RESURVEY PLAT ORR & LILLIS (MCDONALD'S)	3.3964	ORR HELEN 1/3 INT LILLIS NANCY 2/3 INT	01	0005	0022	0000	1626480
01	5006600000000	46 ACRES TRACT 1 CHARLES BARNEY FARM	45.2855	OREM JOHN W	01	0005	0066	0000	22740
01	6000600000000	2.96 AC DRAINS OPEQUON	2.9479	WALLS MICHAEL D	01	0006	0006	0000	386230
01	6000700000000	31.73 AC RESIDUE PCL 7 SURVEY PLAT CONTINENTAL BRICK	31.3581	ROUTE 9 PROPERTIES LLC	01	0006	0007	0000	117550
01	6000700010000	133.45 ACRES CHARLES TOWN ROAD	136.9393	ROUTE 9 PROPERTIES LLC	01	0006	0007	0001	316810
01	6000800010000	15.62 ACRES N/S RTE 9 & PCL C	16.5741	WEST VIRGINIA REGIONAL JAIL & PRISON AUTHORITY	01	0006	0008	0001	12416010
01	6000900010000	.44 AC NR MARTINSBURG	0.4463	ROMAN'S BODY SHOP INC	01	0006	0009	0001	236280
01	6001900120000	10 ACRES S/SIDE RT 9/14	9.7813	BERKELEY COUNTY SOLID WASTE AUTHORITY	01	0006	0019	0012	263000
01	6001900140000	8.34 AC PLAT OF R E LUTZ	8.0090	BERKELEY COUNTY SOLID WASTE AUTHORITY	01	0006	0019	0014	175160
01	6005900000000	3.75 AC BOUNDARY LINE ADJ SURVEY SHERMAN	3.7166	SHERMAN BRITT W SHERMAN MELINDA	01	0006	0059	0000	18910
01	6008000000000	2.33 AC CHARLES TOWN RD RR RW	5.4870	D & D LAND	01	0006	0080	0000	420
01	9000700000000	6.37 AC TRACT E PLAT OF SURVEY COE ESTATE	6.8312	ORR HELEN V	01	0009	0007	0000	1440
01	9000700050000	4.38 AC LOT 5 SURVEY PLAT ABSHIRE	4.5178	ABSHIRE ERNEST KENNETH EDNA LEE	01	0009	0007	0005	84830
01	9000700110000	1.25 AC TRACT C PLAT OF SURVEY COE ESTATE	1.2467	ABSHIRE DOUGLAS BRIAN HILLARY A	01	0009	0007	0011	121380
01	9000700120000	5.02 AC TRACT A & A-1 PLAT OF BOUNDARY LINE ADJ ABSHIRE	4.9908	ABSHIRE ANDREW S ABSHIRE ANGELA M	01	0009	0007	0012	2160
01	9000700130000	7.39 AC TRACT B PLAT OF BOUNDARY LINE ADJ ABSHIRE	7.3452	HUFF DUSTAN WAYNE	01	0009	0007	0013	16930
01	9000700140000	18.85 AC PLAT OF SURVEY COE	18.2911	PARKINSON CONSTANCE L STEVEN C	01	0009	0007	0014	4800
01	9000700150000	5.87 AC TRACT F PLAT OF SURVEY COE ESTATE	6.1271	ORR HELEN V	01	0009	0007	0015	95450
01	9001100000000	1.7 AC SKINNER TRACT	0.9023	SKINNER JAMES A CONSTANCE M	01	0009	0011	0000	101620
01	9002200000000	153.46 AC MILL GAP RD	153.8255	SMITH DAVID S SMITH CARLA J	01	0009	0022	0000	39600
01	9002200020000	P/O 1.95 AC RESIDUE SURVEY PLAT BARRETT MOBILE HOME SPOT	1.7180	ALBERT MICHELLE RENEE	01	0009	0022	0002	122520
01	9002200060000	.74 AC OFF SALE LOT 3 BARRETT PROPERTY	0.8612	ALBERT MICHELLE RENEE	01	0009	0022	0006	18060
01	9002200080000	16.76 AC PLAT OF RESURVEY & BOUNDARY ADJ LOT A SMITH	16.7201	ALBERT MICHELLE RENEE ALBERT KENNETH ROGER	01	0009	0022	0008	180000
01	9002200100000	1.64 AC LOT 2 MINOR SD FOR SMITH	1.5771	PRICE CHARLES M SR PRICE BEVERLY A	01	0009	0022	0010	146080
01	9002200110000	1.54 AC LOT 1 MINOR SD FOR SMITH	1.4057	BULLOCK TASHEEMA E BULLOCK TERRY LEE JR	01	0009	0022	0011	127380
01	9002300000000	106.5 AC SURVEY PLAT FLETCHER	100.9473	MEYER FAMILY LLC	01	0009	0023	0000	23640
01	9002400000000	5 ACRES MILL GAP RD	4.5802	MEYER FAMILY LLC	01	0009	0024	0000	1260
01	9002500020000	7.13 AC PARCEL 2 & ADD ON RESURVEY & DIVISION DEHAVEN	7.2261	JONES GREGORY A JONES SHARON L	01	0009	0025	0002	178510
01	9002500120000	27.49 AC RESIDUE PLAT OF RESURVEY DEHAVEN	27.8361	BENNETT RAYMOND C BENNETT BETTY B	01	0009	0025	0012	6180
01	9002600000000	15.06 AC PCL X & REVISE PLAT OF BOUNDARY LINE ADJ LOY	15.0734	MCCLAIN MICHAEL S	01	0009	0026	0000	301140
01	9002600010000	166.56 AC BOUNDARY LINE ADJ LOY	166.1444	LOY VIRGINIA	01	0009	0026	0001	38880
01	9002800040000	26.99 AC TRACT A SURVEY PLAT DEHAVEN ESTATE	27.7545	MASON PAUL L II	01	0009	0028	0004	32930
01	9003900000000	14.20 AC PLAT OF RESURVEY MARYKENS PARTNERSHIP	15.1482	BUTTS JAMES V JR	01	0009	0039	0000	416850
01	9003900010000	0.47 AC PLAT OF RESURVEY PART OF MARKENS PARTNERSHIP	0.4577	BUTTS JAMES V JR	01	0009	0039	0001	1320
01	9004000000000	12 AC TRACT SURVEY PLAT BARNEY FARM	14.1156	BENNETT RAYMOND C BETTY R	01	0009	0040	0000	124780
01	9005900000000	10 AC LOT 8 PLAT OF RESURVEY BENDER	9.9332	BENDER TERRY L AUDREY O	01	0009	0059	0000	1080
01	9007400000000	33.14 AC PARCEL 1 SURVEY PLAT BARNEY	31.7657	BARNEY PHILIP A BETTY M	01	0009	0074	0000	3660
01	10000100020000	45.02 AC PCL B ADJUSTED DEVELOPMENT AUTHORITY	43.6250	BERKELEY COUNTY DEVELOPMENT AUTHORITY	01	0010	0001	0002	149180
01	10000400000000	10 ACRES NEAR BIG SPRINGS	11.2976	BERKELEY COUNTY	01	0010	0004	0000	106330
01	10000500010000	8.73 ACRES NEAR BIG SPRINGS	8.5738	DARLINGTON ALBERT F ESTATE	01	0010	0005	0001	191000
01	10000500070000	42.64 AC TRACT 3 CHAS BARNEY FARM	43.6918	BENNETT RAYMOND C BETTY B	01	0010	0005	0007	10200
01	10000500090000	18.46 AC CHAS BARNEY FARM P/O TRACT 2	19.7765	BENNETT RAYMOND C BETTY B	01	0010	0005	0009	4440
01	10000600000000	3.98 AC L JEANNE MEYER ESTATE	3.6669	INTERSTATE DEVELOPMENT GROUP LLC	01	0010	0006	0000	18310
01	10000800030000	RESIDUE PLAT OF SURVEY FULTON 69.80 AC	69.3435	BERKELEY COUNTY DEVELOPMENT AUTHORITY	01	0010	0008	0003	1494840

01	10011600010000	24 AC PARCEL A PLAT OF SURVEY BURKHART	24.1617	RIDGEWAY INVESTMENTS LLC	01	0010	0116	0001	620790
01	11002600000000	1.64 ACRE	1.8370	SLONAKER JODY W	01	0011	0026	0000	109920
01	13000500000000	121.10 AC LANDS OF MCDONALD	117.7571	TAYLOR FARMS LLC	01	0013	0005	0000	71880
01	13000500010000	.7 ACRES MIDDLE CREEK	2.0039	TRYON ARDEN L	01	0013	0005	0001	105780
01	13000500020000	2.17 AC MIDDLE CREEK	5.5989	MCDONALD JAMES R SANDRA B	01	0013	0005	0002	84840
01	13000500030000	2.23 AC PLAT OF SURVEY MCDONALD	2.7788	MCDONALD ANDREW E TAMMY J	01	0013	0005	0003	150900
01	13000600000000	.84 AC LOTS A & B SURVEY PLAT HORNER	0.9734	MASON BONNIE L	01	0013	0006	0000	60760
01	13000800000000	1.86 AC SURVEY PLAT LINTON & ADD ON	1.6761	LINTON MARY L	01	0013	0008	0000	30940
01	13000900000000	P/O 2.33 AC PLAT OF SURVEY MASON & ADD ON LOT C BUSINESS PORTION	2.3350	MASON MARVIN L	01	0013	0009	0000	40420
01	13001000000000	4.60 AC SURVEY PLAT MCDONALD	4.8610	BUTLER JOSEPH TODD LUCIA R	01	0013	0010	0000	1200
01	14000100060000	P/O 7.3 AC TRACT A SURVEY PLAT SHADE BUSINESS PORTION	7.2660	SIMS CONNIE L	01	0014	0001	0006	87230
01	14000100250000	TRACT K OR 3.73 AC PLAT PLAN KNICELY	3.7429	BRAGG MICHAEL T BRENDA K	01	0014	0001	0025	38330
01	14000100260000	1.92 AC OR PT TRACT L PLAT PLAN KNICELY	1.9760	SHREWSBERRY TERRY E JULIA ANN	01	0014	0001	0026	38580
01	14000200000000	P/O OF 90.92 ACRES MIDDLE CREE RENTAL PORTION	90.8525	GRUBB FRED L III & JOANNA R CHASE CHARLES M & BETTY JO	01	0014	0002	0000	134940
01	14000300010000	P/O 116.33 AC EXCLUDED LOT & 104.53 AC FARMLAND PROTECTION EASEMENT HORNER	115.8618	HORNER JERRY W SUSANNE L	01	0014	0003	0001	255220
01	14000300020000	5 ACRES LOT 1A FAMILY TRANSFER SURVEY HORNER	5.0097	MESKE LAURA H	01	0014	0003	0002	139200
01	14000400010000	P/O 1.92 AC PLAT OF SURVEY BUTLER BUSINESS PORTION	1.9261	BUTLER DAVID C GAIL E	01	0014	0004	0001	126400
01	14000400030000	1.67 AC PARCEL 1 PLAT OF SURVEY COGLE	1.8122	COGLE JERRY W SR ALICE	01	0014	0004	0003	145920
01	14000400040000	1.67 AC PARCEL 2 PLAT OF SURVEY COGLE	1.5836	COGLE JERRY W	01	0014	0004	0004	420
01	14000700000000	256.60 ACRES TABLER & ARDEN ROAD & RIGHT OF WAY	254.8017	BERKELEY COUNTY DEVELOPMENT AUTHORITY	01	0014	0007	0000	366220
01	14000900000000	19.86 AC MERGER & EASEMENT PLAT BARNEY & TITUS	18.8398	2018 TABLER STATION LLC	01	0014	0009	0000	4646960
01	14001000000000	31.05 AC RESIDUE FIX LAND	31.5608	CORE CONSTRUCTION AND	01	0014	0010	0000	131030
01	14001000120000	7.81 AC TRACT 3 SURVEY PLAT BTR ASSET PRESERVATION LLC	7.4423	BTR BPD LLC	01	0014	0010	0012	438150
01	14001000150000	5.48 AC TRACT 3A SURVEY PLAT BTR ASSET PRESERVATION LLC	5.1216	M & G REALTY INC	01	0014	0010	0015	1456280
01	14001100000000	.79 AC RESIDUE PLAT OF SURVEY ABSHIRE	0.8088	WRIGHT TIMOTHY SCOTT WRIGHT-MILLER JUDITH L	01	0014	0011	0000	81600
01	14001400000000	24.02 AC TABLER LAND	23.5521	INWOOD INDUSTRIAL REALTY LLC	01	0014	0014	0000	518490
01	14001500020000	26.91 AC LOT 1 PHZ 1 MID-ATLANTIC LOGISTICS PARK	26.2600	SE VA INTERSTATE 81 PROPERTY OWNER LLC	01	0014	0015	0002	16146360
01	14001500030000	69.83 AC LOT 2 PLAT OF SURVEY MID-ATLANTIC LOGISTICS PARK	69.8735	HORIZON MARTINSBURG 868K OWNER LLC	01	0014	0015	0003	1256940
01	14001600000000	24.59 ACRES TABLERS STATION	24.2442	STARLIPER JOAN B TRUSTEE OF PATRICIA P BARTLEY TRUST	01	0014	0016	0000	125880
01	14001800000000	93.83 AC BOUNDARY PLATS & ADD ON COGAR	91.6303	COGAR PHILLIP P TAMMY A	01	0014	0018	0000	17100
01	14001900000000	3.79 AC REMAINING PLAT OF SURVEY FELLOWSHIP CHURCH	3.6882	FELLOWSHIP CHURCH OF BRETHERN	01	0014	0019	0000	538990
01	14002600000000	23.61 AC TRACT A PLAT OF SURVEY STEWART	24.0365	WESCOTT LLC	01	0014	0026	0000	54060
01	14002900000000	1.18 AC PLAT OF RESURVEY CROWELL	1.1666	CROWELL FAMILY LAND TRUST C/O BRYAN WRIGHT	01	0014	0029	0000	300
01	14002900010000	.55 AC PLAT OF RESURVEY CROWELL	0.5769	CROWELL FAMILY LAND TRUST C/O BRYAN WRIGHT	01	0014	0029	0001	1800
01	14003200000000	18.58 AC LOT 3 & MERGER PCL TABLER STATION BUSINESS PARK	18.5763	ALLMINE PAVING LLC	01	0014	0032	0000	1612860
01	14003300000000	8.14 AC WEST PORTION ADJUSTED DEVELOPMENT AUTHORITY	6.9750	TABLER STATION REAL ESTATE LLC	01	0014	0033	0000	456680
01	14003400000000	440.34 AC BERKELEY DEVELOPMENT BUSINESS PARK	440.4659	WEST VIRGINIA ECONOMIC DEVELOPMENT AUTHORITY	01	0014	0034	0000	203168720
01	14003500000000	2.57 AC PCL C ADJUSTED DEVELOPMENT AUTHORITY	2.5574	BERKELEY COUNTY DEVELOPMENT AUTHORITY	01	0014	0035	0000	25320
01	15000200000000	100.57 AC LOT 1 SURVEY PLAT PROCTOR & GAMBLE SD	99.7238	PROCTOR & GAMBLE MANUFACTURING CO	01	0015	0002	0000	2654650
01	15000200040000	2.24 AC LOT 15 STATION SQUARE	2.2392	BERKELEY COUNTY DEVELOPMENT AUTHORITY	01	0015	0002	0004	251340
01	15000200050000	1.64 AC LOT 14 STATION SQUARE	1.6441	BERKELEY COUNTY DEVELOPMENT AUTHORITY	01	0015	0002	0005	184020
01	15000200060000	1.65 AC LOT 13 STATION SQUARE	1.6547	TABLER STATION REAL ESTATE LLC	01	0015	0002	0006	185160
01	15000200070000	1.25 AC LOT 12 STATION SQUARE	1.2459	BAYER HERITAGE FEDERAL	01	0015	0002	0007	140280
01	15000200080000	1.34 AC LOT 11 STATION SQUARE	1.3413	BERKELEY COUNTY DEVELOPMENT AUTHORITY	01	0015	0002	0008	75180
01	15000200090000	1.43 AC LOT 10 STATION SQUARE	1.4285	BERKELEY COUNTY DEVELOPMENT AUTHORITY	01	0015	0002	0009	160440
01	15000200100000	1.60 AC LOT 9 STATION SQUARE	1.6252	BERKELEY COUNTY DEVELOPMENT AUTHORITY	01	0015	0002	0010	179520
01	15000200110000	2.85 AC LOT 8 STATION SQUARE	2.8987	BERKELEY COUNTY DEVELOPMENT AUTHORITY	01	0015	0002	0011	216000
01	15000200120000	.61 AC LOT 7 STATION SQUARE	0.6134	BERKELEY COUNTY DEVELOPMENT AUTHORITY	01	0015	0002	0012	68460
01	15000200130000	4.70 AC LOT 6 STATION SQUARE	4.7016	BERKELEY COUNTY DEVELOPMENT AUTHORITY	01	0015	0002	0013	319800
01	15000200140000	1.51 AC LOT 5 STATION SQUARE	1.5043	BERKELEY COUNTY DEVELOPMENT AUTHORITY	01	0015	0002	0014	140820

01	15000200150000	2.41 AC LOT 4 STATION SQUARE	2.4073	BERKELEY COUNTY DEVELOPMENT AUTHORITY	01	0015	0002	0015	191280
01	15000200160000	1.63 AC LOT 1 STATION SQUARE	1.6429	BERKELEY COUNTY DEVELOPMENT AUTHORITY	01	0015	0002	0016	91680
01	15000200170000	29.31 AC LOT 2 BERKELEY CO DEVELOPMENT SURVEY	28.9058	BERKELEY COUNTY DEVELOPMENT AUTHORITY	01	0015	0002	0017	1091820
01	15000900000000	8.51 AC LOTS 16 THRU 31 BOUNDARY LINE ADJ TABLER STATION STORAGE	8.5133	VALLEY STORAGE TABLER STATION LLC	01	0015	0009	0000	2337800
01	15000900010000	10.90 AC LOTS 32-47 & R/W MARTIN	11.3271	BOWMAN GROUP LLC	01	0015	0009	0001	406980
01	15001100000000	1 AC MARTINSBURG AIRPORT LOT	0.9624	MARKEE NATHAN W	01	0015	0011	0000	105900
01	15001500000000	.44 AC LOT 15 PLAT OF MARTIN SURVEY	0.4497	MARKEE NATHAN W	01	0015	0015	0000	10560
01	15002200000000	138.87 AC SURVEY PLAT STEWART	74.5747	W D STEWART FAMILY FARM LLC	01	0015	0022	0000	3018670
01	15002200060000	16.74 AC TRACT B STEWART FARM	16.7618	TOWNHOMES RENTAL LLC	01	0015	0022	0006	5768120
01	15002200070000		39.3507		01	0015	0022	0007	1592460
01	15002200080000		30.5475		01	0015	0022	0008	1235640
01	15002300000000	125.29 AC PLAT OF SURVEY NOVAK STATION	124.7218	BERKELEY COUNTY DEVELOPMENT AUTHORITY	01	0015	0023	0000	1093120
01	15002400000000	190.03 AC SURVEY PLAT FOR FAIRCHILD	180.2197	EASTERN WEST VIRGINIA REGIONAL AIRPORT AUTHORITY	01	0015	0024	0000	1713290
01	15002400010000	22.14 AC LOT 18 PLAT OF SURVEY ROCKEFELLER SCIENCE & TECHNOLOGY CENTER	21.8348	748 NOVAK DRIVE LLC	01	0015	0024	0001	10351680
01	18000100000000	162.95 AC RETAINED LOT & 160.95 AC FARMLAND PROTECTION EASMENT MCDONALD	161.2578	MCDONALD CHARLES W CHARLES WILLIAM & WILLA J	01	0018	0001	0000	253260
01	18000100020000	8.3 AC PCL 2 MCDONALD FARM	7.2754	MCDONALD CHARLES & CHARLES WILLIAM & WILLA J FAMILY TRUS'	01	0018	0001	0002	17820
01	18000300200000	LOT 14 QUAIL SPRINGS ESTATES 2.04 ACRES	2.3015	GARLITZ STEPHANIE A RUSSELL J HOFFMAN	01	0018	0003	0020	171780
01	18000900020000	2.92 AC P/O PCL 1 & 2 SURVEY PLAT EVERHART	2.8908	EVERHART BRUCE W JR	01	0018	0009	0002	48430
01	18000900030000	3.04 AC LOT 1 & ADD ON MERGER PLAT WHITE	3.0401	WHITE MISTY DAWN BARRETT MILLIE MAE	01	0018	0009	0003	25120
01	18000900040000	1.5 ACRES LOT 2 BRUCE & MARGARET EVERHART LAND	1.5016	JACKSON KYLE A	01	0018	0009	0004	99420
01	18000900050000	1.55 ACRES LOT 3 BRUCE & MARGARET EVERHART LAND	1.5519	EVERHART LUKE A	01	0018	0009	0005	37440
01	18000900060000	LOT 4 BURCE/MARGARET EVERHART LAND 1.6 AC	1.6022	EVERHART RONALD W	01	0018	0009	0006	80920
01	18000900070000	LOT 5 BRUCE/MARGARET EVERHART LAND 1.65 AC	1.6524	FRICK RICKIE W	01	0018	0009	0007	38080
01	18000900080000	LOT 6 BRUCE/MARGARET EVERHART LAND 1.7 AC	1.7027	EVERHART WILLIAM B	01	0018	0009	0008	50460
01	18000900090000	LOT 7 BRUCE/MARGARET EVERHART LAND 1.75 AC	1.7530	EVERHART DALE B SUSAN J EVERHART	01	0018	0009	0009	99520
01	18001000000000	PARCEL 1 DARKESVILLE 1.29 ACRES	1.2849	MOYER GEORGE W LINDA E	01	0018	0010	0000	84640
01	18001000010000	1.20 AC DARKESVILLE	1.2026	SOLTIS MARTIN J/LORI A SOLTIS ASHLEY/JORDAN C	01	0018	0010	0001	105120
01	18001000020000	10.28 AC PLAT OF SURVEY POLING	10.3163	RANDOLPH STEVEN JAMES RANDOLPH TIMOTHY ALLEN	01	0018	0010	0002	21490
01	18001000030000	PART OF PARCEL 2 DARKESVILLE 1.49 AC	1.4879	TROTTA CHRISTOPHER P	01	0018	0010	0003	86820
01	18001000040000	1.78 AC PLAT OF SURVEY RANDOLPH	1.7858	RANDOLPH JAMES S JANE E	01	0018	0010	0004	92520
01	18001000050000	1.95 AC PLAT OF SURVEY RANDOLPH	1.9620	RANDOLPH TIMOTHY A	01	0018	0010	0005	54960
01	18001100000000	P/O 13.22 ACRES DARKESVILLE CELL TOWER	12.8264	MCDONALD ANNE S TRUSTEE MCDONALD LIVING TRUST	01	0018	0011	0000	34320
01	18001100010000	.53 AC DARKESVILLE	0.5111	MCDONALD ANNE S TRUSTEE MCDONALD LIVING TRUST	01	0018	0011	0001	55320
01	18001200000000	71.35 AC PLAT OF RESURVEY PVW ENTERPRISES	71.0988	A&M PRODUCTS MANUFACTURING COMPANY	01	0018	0012	0000	1284420
01	18001200010000	1.90 AC RESIDUE PLAT OF SURVEY TALBOTT	1.7978	SNOWDEN BRADLEY C	01	0018	0012	0001	240300
01	18001200020000	.94 ACRE LOT B NORTH WEST SIDE RTE 11	0.9516	TRENARY RODNEY B KATHYE M	01	0018	0012	0002	245580
01	18001200030000	70.72 ACRE BROOK MEADOW	70.6857	MARTINSBURG LAND LLC	01	0018	0012	0003	271320
01	18001200040000	3.80 ACRE HICKORY RIDGE MINOR	3.2489	TRENARY RODNEY B TRENARY KATHYE M	01	0018	0012	0004	16120
01	18001500000000	6.66 ACRES SHELLING LAND EAST TRACT	6.5366	BUTLER FAMILY LIMITED PARTNERSHIP	01	0018	0015	0000	15250
01	18001700000000	LOT B SCHILLING LAND 1.54 ACRES	1.6808	RODKA RENTALS LLC	01	0018	0017	0000	28260
01	18001800000000	.4 AC LOT A RESIDUE	0.4853	RODKA RENTALS LLC	01	0018	0018	0000	93480
01	18001900000000	4.89 AC PLAT OF RESURVEY & MERGER RUSSELL	4.9473	RUSSELL JUDY S/GLEN TRUSTEES RUSSELL FAMILY LAND TRUST	01	0018	0019	0000	120320
01	18002300000000	1.72 AC CEMETARY DARKESVLLLE	2.0472	ME CHURCH TRUSTEES	01	0018	0023	0000	3010
01	18002600000000	1.04 ACRE M&W PIKE	1.0454	EDGAR JOHN T	01	0018	0026	0000	121560
01	18003200000000	44.53 ACRE PARCEL B EAST SIDE RTE 11	37.0105	BUTLER DOROTHY (1/2) ETAL	01	0018	0032	0000	126060
01	18003200010000	15 AC BOYD BUTLER LAND	14.8122	BERKELEY COUNTY BOARD OF EDUCATION	01	0018	0032	0001	1307840
01	18003200110000	94.88 ACRE DUNN LAND	94.4751	BUTLER FAMILY LIMITED PARTNERSHIP	01	0018	0032	0011	157550
01	18003200120000	1.77 ACRE 4 TH TRACT EAST SIDE RTE 11	1.8621	BUTLER DOROTHY C TRT 1/2 BUTLER WALTER LEE TRT 1/2 INT	01	0018	0032	0012	154840
01	18003300030000	11.87 AC NADENBOUSCH HEIGHTS	14.7283	ROCKWOOD TIMOTHY ALAN ROCKWOOD LAUREN NICOLE	01	0018	0033	0003	133480
01	18003300090000	LOT C F DENNIS CLARKE OFF RTE 34 6.95 ACRES	6.9411	SIPES ALLAN J KAREN L	01	0018	0033	0009	75710

01	18003300100000	LOT B 4.07 AC F DENNIS CLARKE	3.9335	SANTILHAND RONALD	01	0018	0033	0010	168070
01	18003300120000	3.58 ACRE LOT A-2 OFF RTE 34 SEWER TREATMENT PLANT	3.9133	BERKELEY COUNTY SEWER DISTRICT THE	01	0018	0033	0012	35400
01	18003400000000	P/O 110.41 ACRES NADENBOUSCH LANE (RENTAL PORTION)	105.3088	BUTLER FAMILY LIMITED PARTNERSHIP	01	0018	0034	0000	299960
01	18003400010000	40.83 AC PCL A,B,C BERKELEY BUSINESS PARK (OLD CORNING BLDG)	41.2440	BERKELEY BUSINESS PARK ASSOCIATES LC	01	0018	0034	0001	10284530
01	18003400030000	.69 ACRE NADENBOUSCH LANE	0.6928	17703 MARTINSBURG WV LLC	01	0018	0034	0003	135660
01	18003400050000	.37 AC NADENBOUSCH LANE	0.3459	BUTLER MARK A CATHY E	01	0018	0034	0005	100140
01	18003400100000	34.87 AC PCL D BERKELEY BUSINESS PARK	34.9050	BERKELEY BUSINESS PARK ASSOCIATES III LC	01	0018	0034	0010	16423020
01	18004600000000	LOT 12 BUTLER LOTS EASTERLY SD 96X150X99.6X154.8	0.3497	GORING ARKELL S	01	0018	0046	0000	91920
01	18005100000000	P/O 11.47 ACRES NR DARKESVILLE SIGN SPOT	11.5212	MCDONALD ANNE S TRUSTEE MCDONALD LIVING TRUST	01	0018	0051	0000	5220
01	18005300000000	5.43 ACRES MIDDLE CREEK	5.1445	COGLE JERRY W ALICE M	01	0018	0053	0000	163060
01	19000100320000	1.31 AC PLAT OF SURVEY BARROW PROPERTY	1.5114	WEDEKIND JANETTE M	01	0019	0001	0032	3420
01	19000100390000	23.52 AC WE PRATHER LAND	22.9107	ALBERT KENNETH H	01	0019	0001	0039	138060
01	19000300040000	17.05 AC PCL 3A PLAT OF SURVEY MILLS	17.0166	MILLS MEADOWS DEVELOPMENT LLC	01	0019	0003	0004	82290
01	19004200000000	27.17 ACRES MIDDLE CREEK	26.0438	MOBLEY GILBERT A JR	01	0019	0042	0000	27450
01	4M000100000000	LOT 7 P/O LOT 6 WALNUT GROVE FARM 207X443X340	0.7865	DULYEA ALEX L DULYEA KIMBERLY M	01	004M	0001	0000	112200
01	4M000200000000	LOT 5 P/O LOT 6 WALNUT GROVE FARM 130 X340 X189 X54 X460	1.3056	LEGBAND LEE J ERKMAN JAN K	01	004M	0002	0000	88560
01	4M000300000000	1.03 ACRES LOT 4 & P/O LOT 3 WALNUT GROVE FARM	1.0008	LONG STEVE A LONG GENA L	01	004M	0003	0000	103920
01	4M000400000000	.89 ACRE PART OF LOTS 2 & 3 MILL GAP ROAD	0.8540	MATTISON JEREMY MATTISON PAMELA	01	004M	0004	0000	170520
01	4M000500000000	.84 AC LOT 1 P/O LOT 2 REV WALNUT GROVE FARM	0.8350	BAYER WANDA J	01	004M	0005	0000	63280
01	5G000100000000	LOTS 29-30 WINDEWALD ADDITION .33 ACRES	0.3344	FLEMING INSURANCE AGENCY LLC	01	005G	0001	0000	145440
01	5G000500000000	P/O LOT 32 ALL LOT 33 167.9 (S) X 63.1 (S) 160.5 X 61.46 WINDEWALD	0.2453	AGREE LIMITED PARTNERSHIP	01	005G	0005	0000	64440
01	5G003100000000	P/O LOTS 24 & 25 WINDEWALD 60SX92.3SX61.28SX98S	0.1503	FIVE HANUL LLC	01	005G	0031	0000	60120
01	5G003200000000	P/O LOT 27 WINDEWALD 32X125X32X125	0.0889	PRIMESITE MEDIACOM LLC	01	005G	0032	0000	39000
01	5M004000000000	.35 ACRE LOT 1 SECTION 1 ORCHARD HILL	0.3758	BUTLER HAROLD E JR	01	005M	0040	0000	90780
01	9R000100000000	.62 AC LOT 14 VALLEY VIEW SD	0.6051	WILLIAMS TODD N	01	009R	0001	0000	78660
01	9R000600000000	.64 ACRE LOT 15 VALLEY VIEW ACRES	0.7529	JOHNSON KIMBERLY L	01	009R	0006	0000	72000
01	9R001100000000	.66 AC LOT 16 VALLEY VIEW ACRES	0.7276	CONRAD CHRISTINE H	01	009R	0011	0000	87120
01	9R001200000000	.75 ACRE LOT 17 VALLEY VIEW ACRES	0.7315	JACOBS JOHN W JACOBS WESLEY R	01	009R	0012	0000	56260
01	9R001700000000	.85 ACRE LOT 18 VALLEY VIEW ACRES	0.9021	WISECARVER MARTHA A	01	009R	0017	0000	104760
01	9R003100000000	2.14 AC LOTS 31 & 32 VALLEY VIEW ACRES	2.1394	WOOLUM PATRICIA A	01	009R	0031	0000	25800
01	9R003600000000	1.93 ACRES LOT 33 VALLEY VIEW ACRES	1.9336	STONEBRAKER DONALD S SHELLEY D	01	009R	0036	0000	124840
01	9R003700000000	1.9 ACRES LOT 34 VALLEY VIEW ACRES	1.8981	LORD BRENDA K	01	009R	0037	0000	181680
01	9R003800000000	1.78 ACRES LOT 35 VALLEY VIEW ACRES	1.7780	MCCABE MICHAEL R EARLENE F	01	009R	0038	0000	145240
01	9R004100000000	1.5 ACRES LOT 36 VALLEY VIEW ACRES	1.5042	SCHAFFNER DOREEN K BARRY KAREN E	01	009R	0041	0000	136500
01	10E001400000000	.29 AC LOT 29 SECTION 3B PIKEVIEW WEST	0.3087	TURNER THOMAS W MARY JO	01	010E	0014	0000	84400
01	10E001500000000	.23 AC LOT 30 SECTION 3-B PIKEVIEW WEST	0.2416	PRICE JACK E II CAROLYN S	01	010E	0015	0000	150900
01	10E001600000000	.23 AC LOT 124 SECTION 3-B PIKEVIEW WEST	0.2566	BURKHART KENNETH M	01	010E	0016	0000	116160
01	10E002100000000	.28 ACRE LOT 117 SEC 6C PIKEVIEW WEST	0.2917	MIGLIORI ANTHONY	01	010E	0021	0000	140760
01	10E002200000000	.29 AC LOT 118 SEC 6C PIKEVIEW WEST	0.3184	FORBES THOMAS H ALISON F	01	010E	0022	0000	110460
01	10E002400000000	.22 AC LOT 27 SECTION 3-C PIKEVIEW ACRES	0.2254	FRICK CONNIE S	01	010E	0024	0000	81600
01	10E002500000000	.29 AC LOT 28 SEC 3-C PIKEVIEW WEST	0.3008	DENTON JO ANN	01	010E	0025	0000	94360
01	10E002800000000	.23 AC LOT 23 SECTION 3D PIKEVIEW WEST	0.2667	ADAMS ANTHONY E TAMMY M	01	010E	0028	0000	92640
01	10E002900000000	.22 AC LOT 24 SEC 3D PIKEVIEW WEST	0.2217	BAILEY SHERRY LYNN NOLASCO ERIC YADIEL	01	010E	0029	0000	128820
01	10E003000000000	.22 AC LOT 25 SEC 3D PIKEVIEW WEST	0.2276	PROKOP ROBERT F	01	010E	0030	0000	109920
01	10E003100000000	.22 AC LOT 26 SEC 3D PIKEVIEW WEST	0.2286	TWIGG VERNON A DONNA L	01	010E	0031	0000	94960
01	10F012700000000	LOT 116 SEC 6C PIKEVIEW WEST .28 ACRE	0.3133	EFFLAND ROBIN M	01	010F	0127	0000	103620
01	10K001900000000	PART LOT M & W PIKE 85X305X95X300	0.5947	LYCETT STEPHEN M GROEBNER JENNIFER L	01	010K	0019	0000	146160
01	10K002000000000	LOT 2 PIKESIDE 100X300X100X300	0.7018	TOUCHSTONE REALTY LLC	01	010K	0020	0000	130260
01	10K002100000000	.37 AC LOT 3 M&W PIKE	0.3812	TOUCHSTONE REALTY LLC	01	010K	0021	0000	104460
01	10K002100010000	.63 AC PCL A PLAT PLAN STROBRIDGE	0.6346	TOUCHSTONE REALTY LLC	01	010K	0021	0001	156360

01 10K002200000000	1.25 AC LOTS 8-9-10-11 JEFFERSON LAND	1.2558	GALAXY ESTATES LLC	01	010K	0022	0000	577260
01 10K002400000000	LOT 14 BLK 1 ADN TO PIKESIDE 50X282X50X282.15	0.3247	SAVILLE CAROLYN B	01	010K	0024	0000	80700
01 10K002600000000	BLK 1 PART LOT 15 48.5X280.5X 48.5X282 ADN TO PIKESIDE	0.3140	SZELA ASHLEY L	01	010K	0026	0000	92100
01 10K008100000000	.32 AC LOT 17 BLOCK 1 JEFFERSON SD	0.3242	WILSON ROY F JR ROBERTA M	01	010K	0081	0000	92520
01 10K008200000000	.32 AC LOT 18 BLK 1 PIKESIDE	0.3230	CRAWFORD LORI A	01	010K	0082	0000	107460
01 14A000100000000	LOT 8 STEWART ADDITION 100X150	0.3680	MULLIS GEORGE JR	01	014A	0001	0000	86760
01 14A000200000000	LTS 7-19 PLAT 247-40 95X200	0.4445	MILLER DAVID L LINDA L	01	014A	0002	0000	83560
01 14A000400000000	LOT 6 STEWART S-D 95X200	0.4409	DEGRANGE PATRICK T DEGRANGE CECILEE E	01	014A	0004	0000	116820
01 14A000600000000	LOT 5 STEWART LOTS 95X200	0.4427	CALVERT ALYX L CALVERT THERESA C	01	014A	0006	0000	126840
01 14L002900000000	2.10 ACRE. LOT 128 SEC 3 TABLER ESTATES	2.0960	PUFFENBARGER NATHAN TOSCANO MARINA	01	014L	0029	0000	247620
01 14M002700010000	.34 ACRE LOTS 25 & 26 STEWART ADDITION	0.3447	TABLERS PRESBYTERIAN CHURCH TRUSTEES	01	014M	0027	0001	19380
01 14M003800000000	LOT 3 STEWART ADN .46 ACRES	0.4675	MASTERS ROBERT A MASTERS LINDA J	01	014M	0038	0000	103960
01 14M003900000000	LOTS 3&7 STEWARTS ADDITION .92 ACRES	0.9296	COOK RACHEL RALPH S	01	014M	0039	0000	85180
01 14M004100000000	.46 AC LOT 4 STEWART ADDITION	0.4659	GEORGIANA JARROD	01	014M	0041	0000	129840
01 14M004300000000	.46 AC LOT 6 STEWART S D (FAMILY CORP)	0.4596	BOGGS BILLY M BOGGS BOBBIE JO	01	014M	0043	0000	91800
01 14M004500000000	.46 AC LOT 8 STEWARTS ADDN	0.4810	SANDERS AUSTIN M	01	014M	0045	0000	19980
01 14M004600000000	LOT 9 STEWART SD .46 ACRES	0.4596	MILLER IVA LEE	01	014M	0046	0000	1980
01 14N002400000000	2.13 ACRES LOT 89 SEC 2 TABLER ESTATES SD	1.8469	LONG ROBERT R LINDA J	01	014N	0024	0000	215560
01 14R001800000000	2.12 AC LOT 90 SEC 2 TABLER ESTATES SD	2.1063	HENSON CATHY JO	01	014R	0018	0000	255600
01 14R002000000000	2.01 AC LOT 140 SEC 3 TABLER ESTATES	2.0237	BELTRAN JOSE C	01	014R	0020	0000	214320
01 14R002100000000	2.27 AC LOT 139 SECTION 3 TABLER ESTATES	2.2949	POTTER TIMOTHY L	01	014R	0021	0000	207900
01 14R002200000000	2.27 AC LOT 138 SECTION 3 TABLER ESTATES	2.2532	MILLER MICHAEL R JENNIFER L	01	014R	0022	0000	311340
01 14R002300000000	2.10 AC LOT 137 SECTION 3 TABLER ESTATES	2.2348	GESS GARY H KATHY M	01	014R	0023	0000	275680
01 15E000500000000	P/O LOT 9 ALL 10-11 LLOYD BROS M&W PIKE 137.5X200	0.6016	ARCEO RUSSELL F	01	015E	0005	0000	131520
01 15E000600000000	LOTS 12-13 LLOYD BROTHERS SD 100X200	0.4594	GROSS DORY D JR	01	015E	0006	0000	94200
01 15E000700000000	LOTS 14-15 LLOYD BROS S-D 100X200	0.4594	WIDMEYER COREY S FIERY KATELYN H	01	015E	0007	0000	118380
01 15E000800000000	LOTS 16-17 PLAT 2 LLOYD BROS 100X200	0.4367	BOYD MICHAEL L BOYD HEATHER R	01	015E	0008	0000	130500
01 15E001000000000	LOTS 18-19 PLAT #2 LLOYD BROS SD 100X200	0.4344	HOLLAND CASEY L	01	015E	0010	0000	114420
01 15E001100000000	LOTS 20-21 LLOYD BROS SD 100X200	0.4565	HEAVNER ROBERT D ELAINE	01	015E	0011	0000	80980
01 15E001500000000	LOTS 25 PLAT #2 LLOYD BRO SD 50X200	0.2923	EAST COAST CAPITAL INVESTMENTS LLC	01	015E	0015	0000	19920
01 15E001600000000	LOTS 26-27 LLOYD BROS LOTS	0.4511	EAST COAST CAPITAL INVESTMENTS LLC	01	015E	0016	0000	279120
01 15E001800000000	LOTS 28 & 29 LLOYD BROS SD 100X200X100X200	0.4443	LDE LLC	01	015E	0018	0000	128160
01 15E002000000000	LOTS 30-31 LLOYDS S D 100X200	0.4637	MILLER MADELINE	01	015E	0020	0000	94900
01 15E002300000000	LOTS 32-33 LLOYD BROTHERS SD 100X200	0.4474	CANBY NORMA SILER PAUL L	01	015E	0023	0000	74560
01 18C0001000000000	50.39 AC RESIDUE PCL. PLAT OF BOUNDARY LINE ADJ COGAR	50.4691	PHIL COGAR INVESTMENTS LLC	01	018C	0001	0000	108060
01 18C0004000000000	2 ACRE LOT 144 SECTION 3 TABLER STATION	1.9800	STEELE THOMAS E STEELE KRISTY D	01	018C	0004	0000	52080
01 18C0005000000000	2.00 ACRE. LOT 145 SECTION 3 TABLER ESTATES	2.0225	KEES STEVE L ROBIN F	01	018C	0005	0000	242400
01 19A0152000000000	1.20 ACRE SWM MILLS FARM S-D	1.1998	ROMAN ALESAWDRO	01	019A	0152	0000	300
01 19F0001000000000	1.13 AC LOT 35 SEC 3 & ADD-ON BOUNDARY LINE ADJ MILLS FARM	1.1290	HECK TRAVUS R	01	019F	0001	0000	187680
01 19F0038000000000	.24 AC LOT 88 PHASE 3 MILLS FARM	0.2426	CHESHIRE JOHN G CHESHIRE PHYLLIS A	01	019F	0038	0000	89860
01 19F0039000000000	.23 ACRE LOT 87 PHASE 3 MILLS FARM	0.2273	HACKNEY CHEALA	01	019F	0039	0000	113700
01 19F0040000000000	.23 ACRE LOT 86 PHASE 3 MILLS FARM	0.2240	BREWSTER BRIAN C	01	019F	0040	0000	106380
01 19F0041000000000	.23 ACRE LOT 85 PHASE 3 MILLS FARM	0.2251	ABSHIRE APRIL RENEE	01	019F	0041	0000	105420
03 1500410000000000	126.98 AC PLAT OF SURVEY ORR & SONS INC 1ST TRACT FARM	126.5359	APPALACHIAN ORCHARD CO	03	0015	0041	0000	155400
03 1500510000000000	TRACT A & B BOUNDARY LINE ADJ ORR 12.09 AC	12.7703	LUMPP LLOYD BURRELL LUMPP TARA B	03	0015	0051	0000	249210
03 1500510001000000	RESIDUE BOUNDARY LINE ADJ ORR 34.38 AC	33.8354	ORR GEORGE W ORR BRENDA L	03	0015	0051	0001	504960
03 3200020000000000	160.55 ACRES NEAR UNION CORNER	159.6376	TOWNSEND FAMILY LIMITED PART.	03	0032	0002	0000	21360
06 2000090000000000	19.49 AC PARCEL 1B LOWES HOME CENTER	19.5419	LOWE'S HOME CENTERS INC	06	0020	0009	0000	7547280
06 2000100000000000	61.03 ACRES MILL GAP ROAD	61.3532	POLAND FAMILY LIMITED PARTNERSHIP NUMBER 1	06	0020	0010	0000	158280
06 2000100001000000	18.45 ACRES PARCEL 3 PLAT OF POLAND FAMILY PARTNERSHIP	15.9638	WEIS MARKETS INC	06	0020	0010	0001	8154660

06	20001000030000	4.42 ACRES PCL 1 PLAT OF POLAND FAMILY PARTNERSHIP SD	4.3691	POLAND FAMILY LIMITED PARTNERSHIP NUMBER 1	06	0020	0010	0003	12780
06	35000200000000	46 ACRES P/O LOTS A & B GALLERY	45.5969	DAN RYAN BUILDERS INC	06	0035	0002	0000	183130
06	35000200010000	6.68 AC LOT 1 THE CROSSING AT MARTINSBURG	6.5111	MARTINSBURG AL INVESTORS LLC	06	0035	0002	0001	8052420
06	35000200020000	4.63 AC LOT 4 THE CROSSING AT MARTINSBURG	4.6273	MARTINSBURG RE INVESTORS LLC	06	0035	0002	0002	149760
06	35000200030000	3.11 AC LOT 3 THE CROSSING AT MARTINSBURG	3.0326	MARTINSBURG RE INVESTORS LLC	06	0035	0002	0003	100560
06	35000200040000	2.69 AC LOT 2 THE CROSSING AT MARTINSBURG	2.6797	MARTINSBURG RE INVESTORS LLC	06	0035	0002	0004	87000
06	35000200050000	.06 AC PUMP STATION THE CROSSING AT MARTINSBURG	0.0574	MARTINSBURG AL INVESTORS LLC	06	0035	0002	0005	2760
06	35001800000000	4.19 ACRES MILL GAP RD	4.1695	SHEPHERD MICHAEL CLIFFORD SHEPHERD MARCIA DIANE	06	0035	0018	0000	268380
06	35001900000000	36.60 ACRES LOTS A-B-C PLAT OF MERGER OF LAND CJ SEIBERT ORCHARD CO	36.6524	DULYEA DANNY P	06	0035	0019	0000	9360
06	35002000000000	63.34 ACRES MILL GAP	62.2221	C J SEIBERT ORCHARD COMPANY	06	0035	0020	0000	16140
06	35002100000000	.90 AC PARCEL 1A LOWES HOME CENTER	0.8973	APPLE HARVEST WV LLC	06	0035	0021	0000	1050480
06	35R000300000000	.3 AC LOT 262 SECTION 1 PHASE 9 GALLERY SD	0.2572	BURRELL ANTHONY S LATONYA D	06	035R	0003	0000	226800
07	10001000000000	57.36 AC RESIDUE SURVEY PLAT LINTON ESTATE	57.9459	HENDRICKS ELIZABETH ANN	07	0001	0001	0000	165240
07	10002000000000	396.4 AC BUTLER'S FARM 370 AC FARMLAND PROTECTED (BUSINESS PORTION)	397.7406	BUTLER JAMES W 77.25% JOANN 20.75% & JOSEPH 2%	07	0001	0002	0000	523920
07	20001000100000	25.10 AC SURVEY PLAT SHERRARD 24.10 AC MANAGED TIMBER	25.6212	STICKEL JACQUELINE STICKEL JONATHAN E	07	0002	0001	0001	202250
07	20001000200000	15.26 AC LOT B PLAT OF SURVEY SHERRARD 14.26 AC MANAGED TIMBER	14.9835	SHERRARD CHAD E	07	0002	0001	0002	139140
07	20003000000000	111.49 AC NO 1 MANSION HOUSE TRACT	108.6405	CROWELL FAMILY LAND TRUST	07	0002	0003	0000	50280
07	20004000000000	212.78 AC FARMLAND PROTECTION EASMENT LEDANE	211.7487	KOPP HARRIET L	07	0002	0004	0000	242580
07	20005000000000	154.90 AC FARMLAND PROTECTION EASMENT LEDANE	150.4960	KOPP HARRIET L	07	0002	0005	0000	215160
07	20008000000000	94.58 AC PCL 8 & ADJ PCL 8A PLAT OF BOUNDARY LINE ADJ & MERGER SPAUR	94.7310	SPAUR THOMAS R III SPAUR DACHIA L	07	0002	0008	0000	316800
07	30001000000000	7.42 AC PCL 1 PLAT BOUNDARY LINE ADJ & MERGER SPAUR LLC PORTION	7.4848	SPAUR THOMAS R III	07	0003	0001	0000	110400
07	30001000100000	39.63 ACRES SURVEY PLAT MILLS FARM	38.8379	BUTLER FRED G JR	07	0003	0001	0001	10680
07	30002000300000	34.97 AC SURVEY PLAT KNOUSE FOODS	31.7882	KNOUSE FOODS COOPERATIVE INC	07	0003	0002	0003	149700
07	30004000000000	30.38 AC DARKESVILLE MDL CREEK	29.8328	MCDONALD ANNE S TRUSTEE MCDONALD LIVING TRUST	07	0003	0004	0000	15360
07	30009000000000	285.57 AC PLAT PLAN PROPERTY OF MIDDLE CREEK INVESTMENT CO INC	183.5494	DODSON FAMILY FARM LLC TRUSTEE OF TR AGREEMENT	07	0003	0009	0000	79440
07	30009000100000	Lot 1 Survey Plat Dodson Family Farm 0 AC	0.0000	South Brook WV LLC	07	0003	0009	0001	N/A
07	30029000000000	11.36 AC PLAT OF SURVEY MCCLUNG	11.1659	KNOUSE FOOD COOPERATIVE	07	0003	0029	0000	55330
07	50004000000000	231.15 ACRES APPLE PIE RIDGE ORCHARD	225.8779	MCLAUGHLIN FARMS INC	07	0005	0004	0000	45420
07	50005000000000	205.99 ACRES MIDDLE CREEK HILL TOP FARM (4/5 INTEREST)	200.8352	SILVER FAMILY LAND TRUST	07	0005	0005	0000	31380
07	60001000300000	26.34 AC PLAT OF SURVEY MCCLUNG	25.9892	KNOUSE FOODS COOPERATIVE	07	0006	0001	0003	109230
07	60001000400000	10 AC OFFSALE PARCEL A WESTVACO CORP	9.8236	BERKELEY COUNTY SOLID WASTE AUTHORITY	07	0006	0001	0004	354790
07	60002000000000	17.09 AC SURVEY PLAT KNOUSE FOODS OLD RESERVOIR LAND	16.6794	KNOUSE FOOD COOPERATIVE INC	07	0006	0002	0000	75930
07	60003000000000	30.49 AC TRACT A PLAT OF RESURVEY MCCLUNG	30.1389	VEACH GREGORY- FRYE MARTIN B PILL DAVID D- RICHARD A	07	0006	0003	0000	140220
07	60004000000000	24.44 AC LOT 4 & ADD ON LOT A FRYE	24.4637	FRYE MARTIN B WANDA N	07	0006	0004	0000	111790
07	60016000000000	17.9 AC PLAT OF RESURVEY SADER	17.7729	TOWNHOMES RENTAL LLC	07	0006	0016	0000	389780
07	60016001600000	21.19 AC TRACT 1 & ADD ON INWOOD ASSEMBLY OF GOD CHURCH	20.4124	INWOOD ASSEMBLY OF GOD CHURCH-TRUSTEES	07	0006	0016	0016	1615530
07	60016001800000	1 AC SURVEY PLAT TRUSTEES OF INWOOD ASSEMBLY OF GOD	1.2042	INWOOD ASSEMBLY OF GOD CHURCH TRUSTEES	07	0006	0016	0018	32700
07	60016001900000	1.48 AC LOT 1 PLAN OF MERGER MCLAUGHLIN FARMS INC	1.4875	MCLAUGHLIN FARMS INC	07	0006	0016	0019	708480
07	60016002300000	3.80 AC PLAT LOT OF SADER	3.8670	BERKELEY COUNTY FIRE SERVICE BOARD INC	07	0006	0016	0023	2390050
07	60019000000000	.46 AC LOT A & ADD ON LOT B SURVEY PLAT SINGLETON	0.4591	WINFIELD EQUITIES LIMITED PARTNERSHIP	07	0006	0019	0000	87840
07	60020000000000	.63 AC BOUNDARY SURVEY PLAT RINER	0.6283	RIDGELY HARRY	07	0006	0020	0000	126360
07	60021000000000	.54 AC LOT 1 SURVEY PLAT BROWN	0.5434	KETTERING MARY V (ALBERT)	07	0006	0021	0000	57880
07	60022000000000	1 AC SURVEY PLAT PCL 1 CHURCH OF CHRIST EDGEWOOD SCHOOL	0.8975	NORTHEASTERN DIST INTER PENTECOSTAL CHURCH OF CHRIST	07	0006	0022	0000	179880
07	60023000000000	.43 AC SURVEY PLAT PCL 2 CHURCH OF CHRIST	0.4180	NORTHEASTERN DISTRICT INTER PENTICOSTAL CHURCH OF CHRIS	07	0006	0023	0000	19680
07	60024000000000	1 ACRE M & W PIKE	0.9247	DARLINGTON MARK	07	0006	0024	0000	81540
07	60025000000000	.49 AC LOT 2 RUTH MYERS SD	0.4723	SPICKLER NANCY J	07	0006	0025	0000	78120
07	60037000000000	.63 AC RESIDUE PLAT OF SURVEY JACKSON	0.6161	MORRIS LANA M	07	0006	0037	0000	75360
07	60038000100000	86X68 LOT DARKESVILLE	0.1338	BROWN SARAH T-LIFE PATRICIA KAYE	07	0006	0038	0001	3120
07	60039000000000	LOT DARKESVILLE .17AC	0.1709	BROWN SARAH T-LIFE PATRICIA KAYE	07	0006	0039	0000	30640
07	60040000000000	.32 ACRES PLAT OF RESURVEY NEDJAR	0.3272	NOLASCO DINDO HERRERA	07	0006	0040	0000	24420

07	6004000010000	.47 AC DARKESVILLE SOUTHERN PART PARSONAGE LOT	0.4764	TRINITY GRACE FELLOWSHIP MINISTRIES	07	0006	0040	0001	88620
07	6004000020000	.22 AC DARKESVILLE NORTHERN PART PARSONAGE LOT	0.2123	NOLASCO DINDO	07	0006	0040	0002	65460
07	6004100000000	1.25 AC SURVEY PLAT UNDERDONK	1.2459	CASTILLO ELMER	07	0006	0041	0000	167340
07	6004100010000	.52 ACRE P/O UNDERDONK PROPERTY	0.5186	JOHNSON EDWIN D & LINDA S ESSWEIN MELINDA	07	0006	0041	0001	74760
07	6004200000000	79.09 ACRES DARKESVILLE	81.7071	RENN DIXIE L JORDAN LARRY D & TIMOTHY L	07	0006	0042	0000	85020
07	6004400010000	2.70 AC RESIDUE LOT PLAT OF SURVEY AMSTER	2.7375	MIDDLE CREEK PROPERTIES LLC	07	0006	0044	0001	82560
07	6004400030000	30X70 MARPOLE PROPERTY .05 AC	0.0492	MOUNTAINEER GAS COMPANY	07	0006	0044	0003	12660
07	6004500010000	4.98 AC PARCEL A SURVEY PLAT HENRY	5.4908	TYSON LOWELL T III	07	0006	0045	0001	142080
07	6004700000000	7 AC 3 LOTS DARKESVILLE	7.1851	GATRELL AARON	07	0006	0047	0000	210850
07	6005000000000	54.5 ACRES ASHTON RUBLE	51.8162	KIRBY ALICE K	07	0006	0050	0000	67780
07	6005000010000	2 AC LOTS 1 & 2 PLAT OF SURVEY GROVE	1.8751	SLUSHER DANIEL K SLUSHER JUDY L	07	0006	0050	0001	28380
07	6005000020000	5 AC SURVEY PLAT KIRBY	5.0117	MORRIS MICHAEL A	07	0006	0050	0002	76320
07	6005100000000	1.48 AC PLOT 51 & PARCEL A PLAT OF RESURVEY MASTERS	1.5359	MAHONEY BRENDA K	07	0006	0051	0000	69000
07	6005200000000	38.89 AC NW SEC PLAT PLAN LINGAMFELTER	38.0910	GREEN INDUSTRIAL REALTY LLC	07	0006	0052	0000	68220
07	6005200010000	PART OF 6.71 AC REMAINDER LOT OF DAUGHERTY MINOR SD BUSINESS PORTION	6.7068	DAUGHERTY JAMES R LINDA S	07	0006	0052	0001	180220
07	6005200020000	3.27 AC LOT A DAUGHTERY MINOR SD	3.2203	WELTY TYRA LYNN	07	0006	0052	0002	50160
07	6005300000000	23.10 AC RESIDUE SURVEY PLAT BLIZZARD	22.9377	MANDY KATHERINE R	07	0006	0053	0000	55030
07	6005300010000	19.32 AC PCL A PLAT OF SURVEY BLIZZARD	19.1040	MANDY DAVID STEPHEN KATHERINE RENEE	07	0006	0053	0001	255210
07	6005400000000	1.15 AC UNDERDONK TRACT	1.1178	MCDONALD BETTY ANN	07	0006	0054	0000	21000
07	6005400010000	1.71 AC UNDERDONK TRACT	1.6534	WALKER WESLEY C SR KRIS A	07	0006	0054	0001	47940
07	6005400020000	LOT A P/O UNDERDONK TRACT 1.03AC	0.8870	MCDONALD BETTY A	07	0006	0054	0002	61120
07	6005400030000	72.8 AC J K HUTZLER LAND ZETTS TRI-STATE FISH HATCHERY	72.8145	ZETTS ANDREW J ZETTS KAREN L	07	0006	0054	0003	142680
07	6005400040000	51.12 AC RESIDUE LOT LINE ADJUSTMENT BUTLER PROP	52.1005	CBC PROPERTIES INC	07	0006	0054	0004	95890
07	6005400050000	0.750 AC LOT A UNDERDONK TRACT	0.7896	WALKER WESLEY C SR KRIS A	07	0006	0054	0005	128820
07	6005400060000	59.07 AC LOT A-1 LOT LINE ADJUSTMENT BUTLER PROP	55.2315	CBC PROPERTIES INC	07	0006	0054	0006	115920
07	6005500000000	57.22 AC PCL 2 PLAT OF SURVEY BUTLERS CROSSING	57.4935	GOLD RAE LAND TRUST BUTLER FRED/JUDY BECHTOLD TRT	07	0006	0055	0000	83520
07	6005500010000	18.48 AC PCL 1 SURVEY PLAT BUTLERS CROSSING	18.2179	INWOOD RETAIL VENTURES LLC	07	0006	0055	0001	16747990
07	6005600000000	85.63 AC TRACT 1 PLAT ARNETT FARM	86.0781	GOLD RAE LAND TRUST BUTLER FRED/JUDY BECHTOLD TRT	07	0006	0056	0000	21600
07	6005900000000	6.55 AC SURVEY PLATS FOR SPRING HILL	4.8792	SPRING HILL LLC	07	0006	0059	0000	21320
07	6010300020000	4.95 AC PLOT 3 INWOOD FRUIT GROWERS	4.9776	PSK RENTALS LLC	07	0006	0103	0002	212290
07	6B0001000000000	.52 AC PLOT 1 PLAT OF SURVEY MCCRAY	0.4932	NOEL JENNIFER L	07	006B	0001	0000	120420
07	6B0002000000000	.43 AC PLOT 2 PLAT OF SURVEY MCCRAY	0.4607	GAITHER HAROLD W ALICE E	07	006B	0002	0000	19500
07	6B0003000000000	.6 ACRE LOTS 3-4 KITCHEN SD 100X262	0.5646	GAITHER HAROLD W ALICE FAYE	07	006B	0003	0000	74740
07	6B0005000000000	LOTS 5-6-7 (150X262) IRREGULAR	0.8460	DEHAVEN D RONNIE	07	006B	0005	0000	199980
07	6B0011000000000	1.5 AC LOTS 14-15-16-17-18 KITCHEN SD	1.4674	WEDDLE DAVID R WEDDLE KATHLEEN K	07	006B	0011	0000	106920
07	6B0012000000000	LOTS 19-20-21 KITCHEN S-D	0.8992	HARBAUGH DIANA M	07	006B	0012	0000	176400
07	6B0014000000000	.17 AC PCL B REMAINDER LOT 23 PLAT OF SURVEY KITCHEN SD	0.1725	KERNS ASHLEY N	07	006B	0014	0000	40980
07	6B0014000100000	.17 ACRE PARCEL C REMAINDER LOT 22 PLAT OF SURVEY KITCHEN SD	0.1665	BOSLEY MANDELL T JR BOSLEY TERESA	07	006B	0014	0001	45060
07	6B0014000200000	.16 AC PARCEL A PLAT OF SURVEY KITCHEN SD	0.1656	HARTEG-MACK PATRICIA	07	006B	0014	0002	18400
07	6B0015000000000	LOTS 110&111 COR PLAT C 100X205X140X200	0.5530	GOLD RAE LAND TRUST BUTLER FRED/BECHTOLD JUDY TRT	07	006B	0015	0000	72720
07	6B0017000000000	LOT 112 COR PLAT C INWOOD 50X200	0.2317	MYERS DWAIN E	07	006B	0017	0000	16200
07	6B0020000000000	NEW LOT C JORDAN MINOR SD .69 ACRES	0.6876	JORDAN TIMOTHY L	07	006B	0020	0000	23460
07	6B0021000000000	P/O LOTS 113-114 CORNER INWOOD BUSINESS PORTION	0.4577	MYERS DWAIN E	07	006B	0021	0000	112260
07	6B0167000000000	.27 AC LOT 180 INWOOD VILLAGE	0.2728	DENNIS KRYSTAL L CUMMINGS LARRY	07	006B	0167	0000	110160
07	6F0002000000000	LOTS 115-116 COR PLAT C INWOOD 100X200	0.4508	WILSON R ELWOOD	07	006F	0002	0000	50740
07	6F0003000000000	LOT 117 COR PLAT C INWOOD 50X200	0.2249	GOLD RAE LAND TRUST FRED BUTLER/JUDY BECHTOLD TRT	07	006F	0003	0000	45060
07	6F0004000000000	LOTS 118 PLAT C INWOOD .23 AC	0.2260	GOLD RAE LAND TRUST FRED BUTLER/JUDY BECHTOLD TRT	07	006F	0004	0000	300
07	6F0005000000000	LOT 119-PART 120 ADDITION TO INWOOD .39 AC	0.4334	GOLD RAE LAND TRUST FRED G BUTLER / JUDY TRST	07	006F	0005	0000	300
07	6F0006000000000	LOTS 121-122-123-124-PT 120 COR PLAT C INWOOD 216X200	0.9856	UPDIKE RENTALS LLC	07	006F	0006	0000	119520
07	6F0007000000000	LOTS 125-126-127 150X200	0.6950	BECHTOLD JUDY R	07	006F	0007	0000	27060

07 6F000800000000	.77 AC LOTS 1 & 2 INWOOD ADD-ON PARCELS 1B & 1C	0.8249	MCCULLOCH KIMSEY W TRUST	07 006F 0008 0000	477720
07 6F001500000000	1.25 AC LOTS 86 THRU 93 MT VIEW NURSERY	1.3039	GOLD RAE LAND TRUST FRED G BUTLER/ JUDY TRST	07 006F 0015 0000	300
07 6G002000000000	LOT 298 SECTION 5 PHASE 2 SPRING HILL SD 42.7X46.16X166.12X80X180.95	0.3275	FOREBACK CHRISTOPHER B	07 006G 0020 0000	125460
07 6G002100000000	LOT 299 SEC 5 PH 2 SPRING HILL SD 84.24X140.48X80X166.12	0.2733	ALBAUGH RAY W JR	07 006G 0021 0000	146340
07 6G002200000000	LOT 300 SEC 5 PHASE 2 SPRING HILL 80.33X135X80X140.48	0.2468	ROLFE JOSHUA M	07 006G 0022 0000	124800
07 6G002300000000	LOT 301 SECTION 5 PHASE 2 SPRING HILL SD 80X135	0.2455	PURTLEBAUGH MICHAEL S BRENDA K	07 006G 0023 0000	144000
07 6G002400000000	LOT 302 SECTION 5 PHASE 2 SPRING HILL SD 80X135	0.2478	FIELDS VERONICA	07 006G 0024 0000	107580
07 6G002500000000	LOT 303 SECTION 5 PHASE 2 SPRING HILL SD 80X135	0.2506	ROBINSON JULIANNE F	07 006G 0025 0000	97080
07 6G002600000000	.29 AC LOT 317 SEC6 PHZ 3 SPRING HILL	0.2905	MATTSON STEPHEN G MATTSON KAREN D	07 006G 0026 0000	123720
07 6G004800000000	.48 AC LOT 384 SEC 7 SPRING HILL	0.4807	TAYLOR STEVEN W TAYLOR LINDA E	07 006G 0048 0000	124620
07 6G005100000000	.27 AC LOT 385 SEC 7 SPRING HILL	0.2719	COLLIER HEATHER L	07 006G 0051 0000	144840
07 6K001600000000	LOT 70 INWOOD (JACK AND JILL PRESCHOOL)	0.2326	PARTY OF 9 PROPERTIES LLC	07 006K 0016 0000	103380
07 6K001700000000	LOTS 71 THRU 85 INWOOD 3.44 ACRES	3.5536	GOLD RAE LAND TRUST FRED G BUTLER/JUDY TRST	07 006K 0017 0000	900
07 6L037200000000	.24 AC LOT 201 SEC 4 SPRING HILL	0.2402	DOLES JONATHAN A	07 006L 0372 0000	149880
07 6L038800000000	1.15 SWM AREA 5 SEC 4 SPRING HILL	1.1547	ROMAN ALESAWDRO	07 006L 0388 0000	300
07 7A005900000000	.22 AC PCL B PHASE 1 MIDDLE CREEK MANOR SD	1.4924	MIDDLE CREEK VIEW ESTATES LLC	07 007A 0059 0000	4920
07 7E000100000000	3.69 AC LOT 1 SEC 1 PHASE 1 FOXCREST MANOR	3.9234	HASSING MICHAEL PAUL HASSING LINDA MARIE	07 007E 0001 0000	154990

Total Excluding Exempts - 160316820

Attachment 5: Verification and results of the public hearings.

The County Commission will hold a public hearing on the creation of the TIF District and the approval of Project Plan No. 1 for the TIF District on September 7, 2023.

The following items are provided in this attachment or will be provided when they are available:

1. A resolution that was adopted by the County Commission on July 13, 2023, establishing the public hearing date and other matters in connection with the creation of the TIF District.
2. The Affidavit of Publication of Notice of Public Hearing.
3. A Resolution that was adopted by the County Commission following the Public Hearing.
4. Minutes of the Public Hearing conducted on September 7, 2023.

PROOF OF PUBLICATION

The Journal
Legal Notice-South
Legal display

I, Sadie Tucker, certify that the attachment hereto
contains a true and accurate copy of what was published in The Journal in
consecutive issues on the following dates:

8/24/2023

8/31/2023

Affiant further says that said newspaper was regularly issued and circulated on
those dates.

SIGNED:

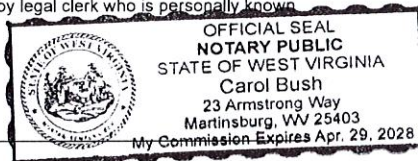
Sadie Tucker

Printed:

Sadie Tucker

Signed and sworn to me this 8/31/2023, by legal clerk who is personally known
to me.

Carol Bush



Carol Bush, Notary Public State of West Virginia, County of Berkeley

My commission expires: April 29, 2028

Customer No: 137206

Affidavit Contact Name: Steptoe & Johnson

Affidavit Contact Address: P.O. Box 1588, Charleston, West Virginia 25326-1588

Affidavit Batch ID: 1349

Affidavit ID: 3177

COPY OF ADVERTISEMENT

https://onp.nav/ghub.com/ew/onp/localstorage/ad/materials/139989/bc_dev-south_legal.pdf

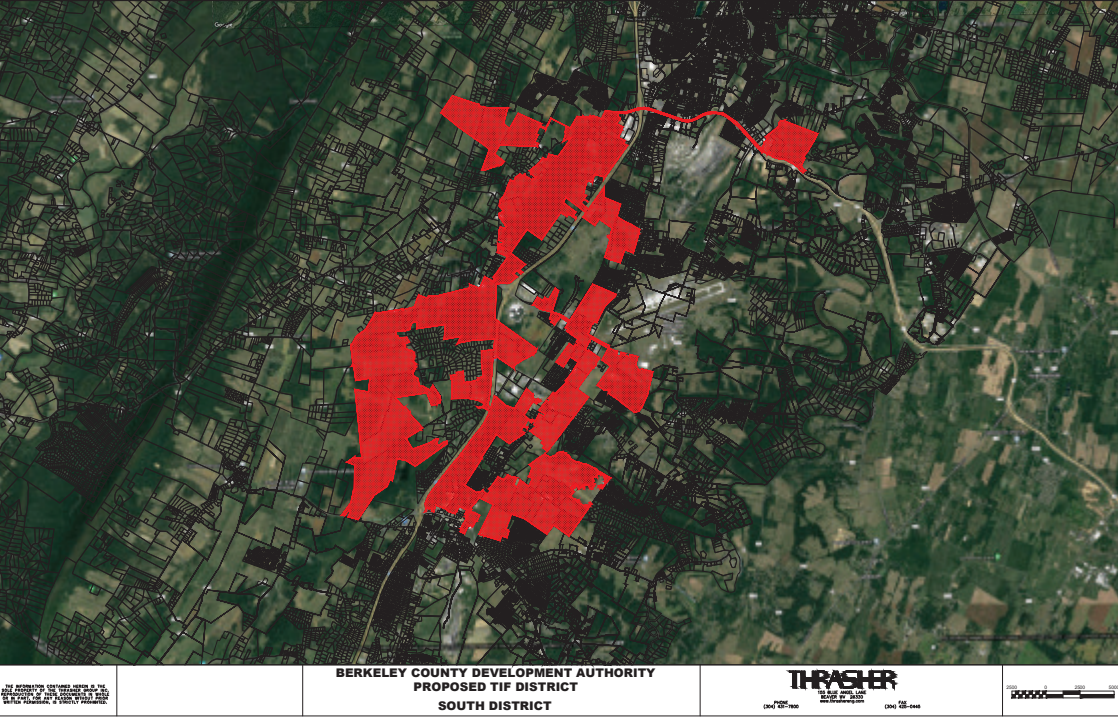
NOTICE OF PUBLIC HEARING

APPLICATION REGARDING CREATION OF
THE BERKELEY COUNTY DEVELOPMENT DISTRICT NO. 2 – SOUTH BERKELEY
COUNTY AND APPROVAL OF PROJECT PLAN NO. 1 AND
ISSUANCE OF TAX INCREMENT FINANCING OBLIGATIONS

Public hearings will be held at a meeting of The County Commission of Berkeley County (the “County Commission”), on September 7, 2023, at **11:00 a.m.** and **6:00 p.m.** in the Berkeley County Council Chambers located at 400 W. Stephen St., Martinsburg, WV, and at such hearing any person interested may appear and present comments, protests, suggestions and otherwise express their views respecting an application regarding the creation of a tax increment development district to be designated as “The Berkeley County Development District No. 2 – South Berkeley County” (the “TIF District”) in Berkeley County, West Virginia, and the financing of certain projects described in a Project Plan for the TIF District to be designated as “Project Plan No. 1” (the “Project Plan”). All comments, protests, suggestions, and views shall be heard at such public hearing, and the County Commission shall thereafter take such actions as it shall deem proper in the premises regarding the approval, pursuant to Chapter 7, Article 11B of the Code of West Virginia, 1931, as amended (the “Act”), respecting the Application regarding the creation of the TIF District and the approval of the Project Plan. Following is a brief summary of such matters.

Creation of TIF District

The proposed TIF District is located in Berkeley County, West Virginia and includes contiguous real property located in South Berkeley County, generally along Interstate 81, as set forth on the map below.



Approval of Project Plan

The County Commission and the Berkeley County Development Authority propose to develop certain capital improvements within, or which serve the TIF District. The TIF Projects include the design, permitting, acquisition, construction and equipping of site, infrastructure and other improvements and acquisition of real property that will facilitate industrial and/or commercial development within the TIF District (collectively, the “TIF Projects”), specifically including, but not limited to, the following:

- Waterworks, sewerage, stormwater, telecommunications, cable, fiber optic, electric, natural gas, and related infrastructure improvements;
- Public buildings, specifically including, but not limited to, buildings for public safety and recreational purposes;
- Construction of roads, sidewalks, street lighting, traffic signals and other roadway and streetscape improvements and related appurtenances;
- Acquisition of land within the TIF District or outside of the TIF District which contains or will contain infrastructure or other facilities which serve the TIF District in order to facilitate industrial and/or commercial development;
- Demolition, site preparation and excavation and other earthwork necessary for and incidental to the construction and installation of infrastructure and other improvements that will facilitate industrial and/or commercial development within the TIF District;
- Other related improvements, extensions, renovations, and additions; and
- All professional service fees and consultant fees in connection with the foregoing, including but not limited to engineering and other design fees, legal fees, fees of property tax revenue consultants, property tax consultants, trustees, continuing disclosure agents and all fees and costs incurred in connection with the preparation and approval of the Project Plan.

The TIF Projects may include demolition, site preparation and construction and installation of infrastructure improvements for individual businesses desiring to construct industrial and/or commercial facilities within the TIF District. The proposed phases of the TIF Projects and the capital improvements and expenditures currently contemplated pursuant to such phases are presented by way of example only.

Tax Increment Financing Obligations

To finance all or portions of the TIF Projects, the County Commission proposes to initially issue on or more series of tax increment revenue bonds or other obligations (the “TIF Obligations”) in an estimated amount of \$10,000,000, with maturities not to exceed 30 years from the date of the creation of the TIF District. The County Commission intends to issue additional TIF Obligations in the future to pay additional costs of the TIF Projects to the extent such additional TIF Obligations are supported by tax increment revenues generated or to be generated in the TIF District. The County Commission proposes to issue TIF Obligations in a total amount not to exceed \$20,000,000. Such TIF Obligations may be issued from time to time in one or more series. Proceeds of the TIF Obligations are generally planned to be used to (i) finance costs of the TIF Projects, including architectural, engineering, legal and other professional fees and expenses; (ii) finance costs of creating the TIF District and obtaining approval of the TIF Projects; (iii) fund reserves for the TIF Obligations, as necessary; (iv) fund capitalized interest on the TIF Obligations, as necessary; and (v) pay costs of issuance of the TIF Obligations and related costs. To the extent that surplus tax increment funds are available, portions of the TIF Projects may be financed directly with such surplus.

Further information regarding the proposed Application and the TIF Obligations are on file and available for inspection at the office of the Berkeley County Clerk during regular business hours, located at the Berkeley County Clerk’s office located at 100 W. King Street, Martinsburg, West Virginia.

Dated: August 17, 2023.

By: /s/ Anthony Pettruci
County Clerk

Legal Notices

TRUSTEE'S SALE OF VALUABLE REAL ESTATE

The undersigned Substitute Trustee, by virtue of the authority vested in him by that certain Deed of Trust, dated January 4, 2018, and duly recorded in the Office of the Clerk of the County Commission of Berkeley County, West Virginia, in Document No. 20180003624, in Book No. 3233, at Page 177, Allen A Alford did convey unto Keaton, Frazer & Milleson, PLLC, Trustee(s), certain real property described in said Deed of Trust; and the beneficiary has elected to appoint Seneca Trustees, Inc., as Substitute Trustee; and default having been made under the aforementioned Deed of Trust, and the undersigned Substitute Trustee having been instructed by PennyMac Loan Services, LLC to foreclose thereunder, will offer for sale at public auction at the front door of the Berkeley County Courthouse in Martinsburg, West Virginia, on **October 3, 2023 at 11:00 AM** the following described real estate, together with its improvements, easements and appurtenances thereunto belonging, situate in 03 - Gerrardstown District, Berkeley County, West Virginia, and more particularly described as follows: All that certain lot, tract, or parcel of land, together with the improvements thereon and the appurtenances thereunto belonging, situate in Gerrardstown District, Berkeley County, West Virginia, and more particularly described as follows: Lot 692 Glenwood Forest West Subdivision, containing 1.1 acres, as shown on that certain plat of Section R, dated August 26, 1974, and recorded in the Office of the County Commission of Berkeley County, West Virginia, in Deed Book 280, at Page 734-735; together with the right to traverse the streets and roads of said Subdivision in common with the other lot owners: And being the same property conveyed to Jay W. Steckman by Special Warranty Deed from Deutsche Bank National Trust Company, as Trustee for Soundview Home Loan Trust Asset-Backed Certificates, Series 2006-2, dated February 4, 2010, recorded in the aforesaid Clerk's Office in Deed Book 948, at Page 75. At the time of the execution of the Deed of Trust, this property was reported to have an address of: 646 Huckleberry Drive, Gerrardstown, WV 25420. The referenced real estate will be conveyed with no covenants of warranty, and subject to all covenants, restrictions, easements, rights of way and reservations which may be a matter of record in the aforesaid Clerk's Office or visible upon the ground, all prior liens and encumbrances, including, without limitation, liens for real estate taxes, incinerator, sanitary and sewer charges. The purchasers at the sale shall be responsible for paying the recording costs and also the tax on the privilege of transferring real property (the cost of the tax stamp to be affixed to the deed). The purchasers shall be responsible for payment of all real estate taxes. The subject property will be sold in "AS IS" condition. The Substitute Trustee shall be under no duty to cause any existing tenant or person occupying the subject property to vacate said property. TERMS: \$9000.00 in cash and/or certified funds as deposit at the time of sale with the balance due and payable within 30 days of the day of sale. FEDERAL TAX LIEN: In the event that there are Federal Tax Liens against the property, the United States would have the right to redeem the property within a period of 120 days from the date of such sale or the period allowable for redemption under local law, whichever is longer. Pursuant to the Deed of Trust, the Trustee may postpone the sale by public announcement at the time and place designated or by posting a notice of the same, and act by agent in the execution of the sale. The parties secured by the Deed of Trust reserve the right to purchase the property at such sale. SENECA TRUSTEES, INC. 5000 Coombs Farm Drive, Suite 104 Morgantown, WV 26508 (304) 413-0044 (304) 292-2918 Toll free: (888) 534-3132 Reference File No. 86040 cc: The Journal August 24, 2023, August 31, 2023

Legal Notices

The St. Joseph's Day Care Center Inc. announces their participation in the U.S Department of Agriculture funded Child and Adult Care Food Program. Meals will be available at no separate charge to enrolled participants. The income guidelines for free and reduced-price meals by family size are listed on the back of this sheet. Children who are TANF recipients or who are members of SNAP or FDPIR households or are Head Start participants, are automatically eligible to receive free meal benefits. Adult participants who are members of food stamp or FDPIR households or who are SSI or Medicaid participants are automatically eligible to receive free meal benefits.

In accordance with federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, this institution is prohibited from discriminating on the basis of race, color, national origin, sex (including gender identity and sexual orientation), disability, age, or reprisal or retaliation for prior civil rights activity.

Program information may be made available in languages other than English. Persons with disabilities who require alternative means of communication to obtain program information (e.g., Braille, large print, audiotype, American Sign Language), should contact the responsible state or local agency that administers the program or USDA's TARGET Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800) 877-8339.

To file a program discrimination complaint, a Complainant should complete a Form AD-3027, USDA Program Discrimination Complaint Form which can be obtained online at: <https://www.usda.gov/sites/default/files/documents/USDA-OAS-CR%20P-Complaint-Form-0508-0002-508-11-28-17Fax2Mail.pdf>, from any USDA office, by calling (866) 632-9992, or by writing a letter addressed to USDA. The letter must contain the complainant's name, address, telephone number, and a written description of the alleged discriminatory action in sufficient detail to inform the Assistant Secretary for Civil Rights (ASCR) about the nature and date of an alleged civil rights violation. The completed AD-3027 form or letter must be submitted to USDA by:

1. MAIL: U.S. Department of Agriculture Office of the Assistant Secretary for Civil Rights 1400 Independence Avenue, SW Washington, D.C. 20250-9410; or
2. FAX: (833) 256-1665 or (202) 690-7442; or
3. EMAIL: program.intake@usda.gov

This institution is an equal opportunity provider.

Eligibility for free and reduced-price meal reimbursement is based on income scales effective through June 30, 2023. Meals will be provided at no separate charge at the facilities listed below:

Facility Name: St. Joseph's Day Care Center Address of each facility: 1307 Children's Way, Martinsburg, WV 25401



Legal Notices

NOTICE OF TRUSTEE'S SALE

NOTICE OF TRUSTEE'S SALE is hereby given pursuant to and by virtue of the authority vested in the Substitute Trustee, Pill & Pill, PLLC, by that certain Deed of Trust dated March 20, 2018, executed by the Borrower, Courtney M. Fraley, to Crawford Law Group, PLLC, the Trustee, of record in the Office of the Clerk of the County Commission of Berkeley County, West Virginia, in Book 3247, at Page 13. At the time of the execution of the Deed of Trust, this property was reported to have a mailing address of 486 Thoreau Drive, Inwood, WV 25428. Pill & Pill, PLLC was appointed as Substitute Trustee by an APPOINTMENT OF SUCCESSOR TRUSTEE dated August 23, 2023, of record in the aforesaid Clerk's Office. The Borrower defaulted under the Note and Deed of Trust and the Substitute Trustee has been instructed to foreclose under the Deed of Trust. Accordingly, the Substitute Trustee will sell the following described property to the highest bidder at the front door of the Courthouse of Berkeley County, in Martinsburg, West Virginia, on the following date: September 28, 2023, at 10:12 a.m. ALL OF THE FOLLOWING DESCRIBED REALTY, TOGETHER WITH ITS IMPROVEMENTS AND APPURTENANCES, SITUATE, LYING AND BEING IN MILL CREEK DISTRICT, BERKELEY COUNTY, WEST VIRGINIA, AND MORE PARTICULARLY DESCRIBED AS FOLLOWS: LOT NO. 64, SECTION 1, PHASE 1, SPRING HILL SUBDIVISION, AS MORE FULLY SHOWN AND DESCRIBED ON THAT FINAL PLAT DRAWN BY THOMAS CRONIN, WV LLS NO. 889, DATED MARCH 30, 2001, RECORDED APRIL 4, 2001, IN THE OFFICE OF THE CLERK OF THE COUNTY COMMISSION OF BERKELEY COUNTY, WEST VIRGINIA IN PLAT CABINET 9, AT SLIDE 8, TO WHICH REFERENCE IS HEREBY MADE FOR A MORE PARTICULAR DESCRIPTION OF THE PROPERTY. SUBJECT TO MATTERS AS DEPICTED ON THE AFORESAID PLAT. Being the same property conveyed to Courtney Fraley by the Deed dated March 20, 2018 and recorded in Deed Book 1204, at Page 26, in the Office of the Clerk of the County Commission of Berkeley County, West Virginia.

- TERMS OF SALE:**
- 1) The property will be conveyed in an "AS IS" physical condition by Deed containing no warranty, express or implied, subject to the Internal Revenue Service right of redemption, all property taxes, prior Deeds, liens, reservations, encumbrances, restrictions, rights-of-ways, easements, covenants, conveyances and conditions of record in the Clerk's office or affecting the subject property.
 - 2) The Purchaser shall be responsible for the payment of the transfer taxes imposed by the West Virginia Code § 11-22-1.
 - 3) The Beneficiary and/or the Servicer of the Deed of Trust and Note reserve the right to submit a bid for the property at sale.
 - 4) The Trustee reserves the right to continue sale of the subject property from time to time by written or oral proclamation, which continuance shall be in the sole discretion of the Trustee.
 - 5) The Trustee shall be under no duty to cause any existing tenant or person occupying the property to vacate said property, and any personal property and/or belongings remaining at the property after the foreclosure sale will be deemed to constitute ABANDONED PROPERTY AND WILL BE DISPOSED OF ACCORDINGLY.
 - 6) The total purchase price is payable to the Trustee within thirty (30) days of the date of sale, with ten (10%) of the total purchase price payable to the Trustee at sale.

Pill & Pill, PLLC, Substitute Trustee BY Richard A. Pill, Member

Pill & Pill, PLLC 85 Aikens Center Edwin Miller Boulevard P.O. Box 440 Martinsburg, WV 25402 (304) 263-4971 foreclosures@pillwvlaw.com

Attachment 6: Analysis of costs to other communities or areas in West Virginia as a result of this development.

There are no known costs to other communities or areas in West Virginia as a result of this development.

Attachment 7:

Other information including the effect on the economy that may be necessary or useful to determine whether the TIF District and TIF Projects are financially feasible.

The County Commission proposes to develop certain capital improvements within or contiguous to the TIF District and which serve the TIF District. The TIF Projects include the design, permitting, acquisition and construction of site, infrastructure and other improvements that will facilitate industrial and/or commercial development within the TIF District, including:

- Waterworks, sewerage, stormwater, telecommunications, cable, fiber optic, electric, natural gas and related infrastructure improvements, specifically including, but not limited to, infrastructure to provide potable water on the West side of I-81;
- Construction of roads, sidewalks, street lighting, traffic signals and other roadway and streetscape improvements and related appurtenances;
- Acquisition of land within the TIF District or outside of the TIF District which contains or will contain infrastructure or other facilities which serve the TIF District in order to facilitate industrial and/or commercial development;
- Demolition, site preparation and excavation and other earthwork necessary for and incidental to the construction and installation of infrastructure and other improvements that will facilitate industrial and/or commercial development within the TIF District;
- Other related improvements, extensions, renovations and additions.

The proposed TIF Projects and the capital improvements and expenditures contemplated pursuant to such phases are presented by way of example only and the actual capital improvements and expenditures for each phase may differ substantially from those described herein so long as such improvements and expenditures are included within the description of the TIF Projects described herein. All cost estimates contained in this Application and Project Plan No. 1 are estimates only and the actual costs of the TIF Projects or any phase thereof may substantially and materially differ from the estimates provided herein.

Attachment 8: A memorandum of understanding (MOU) between the Project Developer and the County Commission about how the competitive bidding process will be conducted.

The TIF Projects will be undertaken without the use of a Project Developer and will instead be undertaken by the County Commission in conjunction with BCDA. The County Commission and/or BCDA may enter into arrangements from time to time with other parties, including both other public bodies and private firms, for assistance in the undertaking of all or any portion of this Project Plan and the TIF Projects contemplated thereby. Should a non-public entity assume the role of project developer for this Project Plan and the TIF Projects, or any portion thereof, the County Commission will mandate execution of an applicable memorandum of understanding by and between the County Commission and said non-public entity to assure continued compliance with applicable competitive bidding and local labor preference laws as required by the TIF Act.

Attachment 9: A relocation plan for any displaced persons, businesses, or organizations.

The County Commission does not anticipate that any persons, business, or organizations will be displaced by the undertaking of this Project Plan.

Attachment 10: Proposed changes to zoning ordinances, if any.

There are no proposed changes to zoning ordinances at this time.

Attachment 11: Appropriate cross-references to any master plan, map, building codes, County orders and City ordinances affected by the TIF District and TIF Projects.

The TIF Projects are consistent with codes and plans of the County and the BCDA.

Attachment 12: Copy of Notice of Public Hearing Provided to Board of Education and West Virginia Department of Economic Development.

Provided in this attachment are copies of the letters providing the Notice of Public Hearing and the Application to the Berkeley County Board of Education and the West Virginia Department of Economic Development. The County Commission will add any resulting future communications received from these entities in **Attachment 13**.

1. Letter to the Berkeley County Board of Education.
2. Letter to the West Virginia Department of Economic Development.



**STEPTOE &
JOHNSON**
P L L C
ATTORNEYS AT LAW

Chase Tower, 17th Floor

P.O. Box 1588

Charleston, WV 25326-1588

(304) 353-8000 (304) 933-8704 Fax

www.steptoehjohnson.com

Writer's Contact Information

304.353.8196 - Office

304.549.8196 - Cell

304.353.8181 - Fax

John.Stump@steptoehjohnson.com

August 8, 2023

The Berkeley County Development
District No. 2 – South Berkeley County

VIA FIRST CLASS MAIL AND E-MAIL

Berkeley County Schools Board of Education
Ronald E. Stephens, Superintendent
1453 Winchester Ave.
Martinsburg, WV 25405

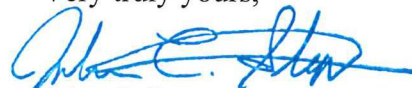
Dear Superintendent Stephens:

As required by the West Virginia Tax Increment Financing Act, enclosed is a copy of the Notice of Public Hearing (the "Notice") relating to a Tax Increment Financing Application (the "Application") for the proposed development district to be known as "The Berkeley County Development District No. 2 – South Berkeley County" (the "TIF District") regarding the proposed creation of the TIF District and approval of Project Plan No. 1 for the TIF District (the "Project Plan").

The County Commission of Berkeley County (the "County Commission") will be publishing the enclosed Notice in connection with public hearings regarding the Application for creation of the TIF District and approval of the Project Plan. As set out in the Notice, the public hearings will be held on September 7, 2023, at 11:00 a.m. and 6:00 p.m.

Please feel free to call me if you have any questions regarding the Notice, the TIF District, the Project Plan or the Application.

Very truly yours,



John C. Stump

Enclosures

[TO BE PUBLISHED IN *THE JOURNAL*
ONCE A WEEK FOR TWO SUCCESSIVE WEEKS
ON THURSDAY, AUGUST 24, 2023, AND
THURSDAY, AUGUST 31, 2023]

NOTICE OF PUBLIC HEARING

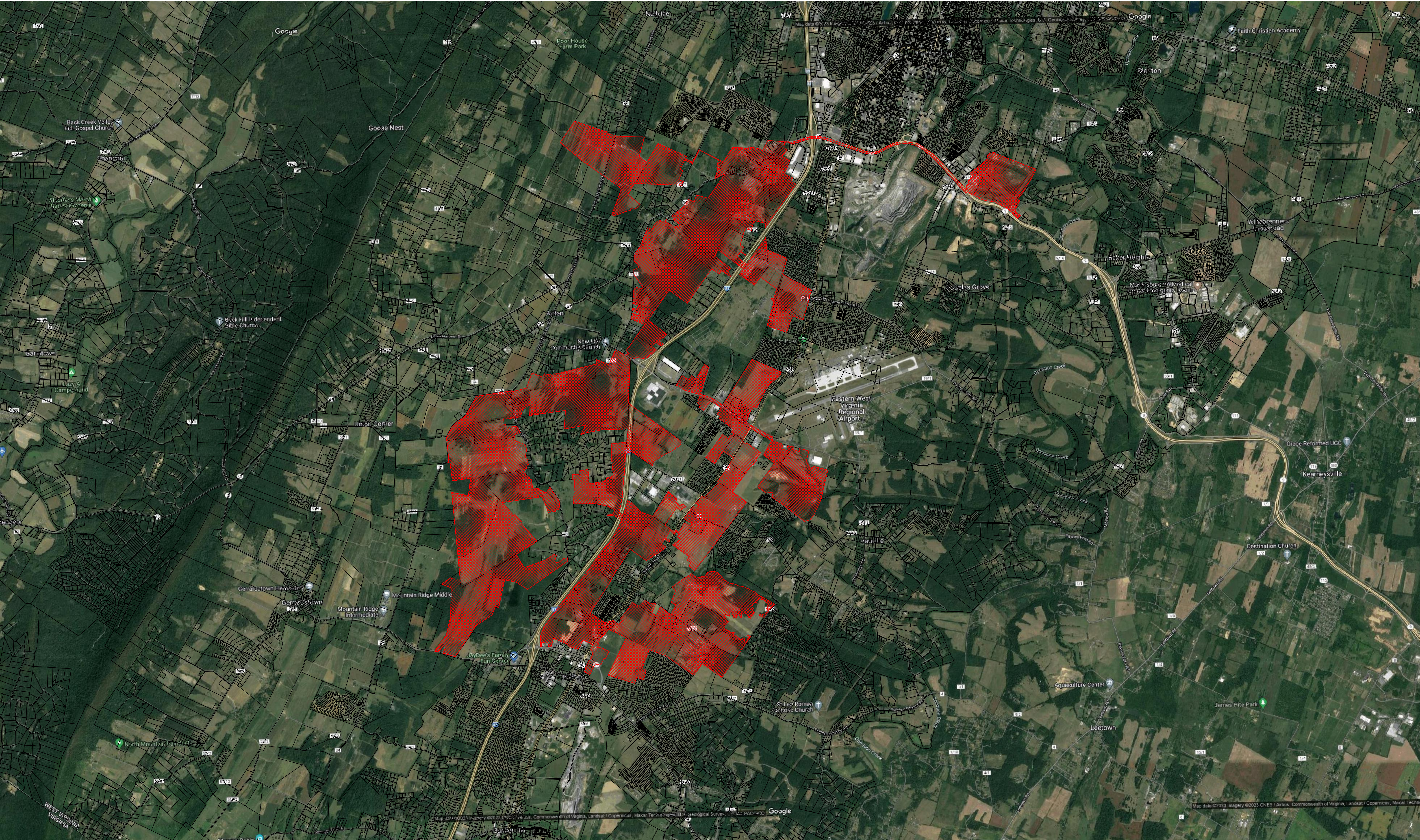
**APPLICATION REGARDING CREATION OF
THE BERKELEY COUNTY DEVELOPMENT DISTRICT NO. 2 – SOUTH BERKELEY
COUNTY AND APPROVAL OF PROJECT PLAN NO. 1 AND
ISSUANCE OF TAX INCREMENT FINANCING OBLIGATIONS**

Public hearings will be held at a meeting of The County Commission of Berkeley County (the “County Commission”), on September 7, 2023, at **11:00 a.m.** and **6:00 p.m.** in the Berkeley County Council Chambers located at 400 W. Stephen St., Martinsburg, WV, and at such hearing any person interested may appear and present comments, protests, suggestions and otherwise express their views respecting an application regarding the creation of a tax increment development district to be designated as “The Berkeley County Development District No. 2 – South Berkeley County” (the “TIF District”) in Berkeley County, West Virginia, and the financing of certain projects described in a Project Plan for the TIF District to be designated as “Project Plan No. 1” (the “Project Plan”). All comments, protests, suggestions, and views shall be heard at such public hearing, and the County Commission shall thereafter take such actions as it shall deem proper in the premises regarding the approval, pursuant to Chapter 7, Article 11B of the Code of West Virginia, 1931, as amended (the “Act”), respecting the Application regarding the creation of the TIF District and the approval of the Project Plan. Following is a brief summary of such matters.

Creation of TIF District

The proposed TIF District is located in Berkeley County, West Virginia and includes contiguous real property located in South Berkeley County, generally along Interstate 81, as set forth on the map below.

[Map to Follow]



Approval of Project Plan

The County Commission and the Berkeley County Development Authority propose to develop certain capital improvements within, or which serve the TIF District. The TIF Projects include the design, permitting, acquisition, construction and equipping of site, infrastructure and other improvements and acquisition of real property that will facilitate industrial and/or commercial development within the TIF District (collectively, the “TIF Projects”), specifically including, but not limited to, the following:

- Waterworks, sewerage, stormwater, telecommunications, cable, fiber optic, electric, natural gas, and related infrastructure improvements;
- Public buildings, specifically including, but not limited to, buildings for public safety and recreational purposes;
- Construction of roads, sidewalks, street lighting, traffic signals and other roadway and streetscape improvements and related appurtenances;
- Acquisition of land within the TIF District or outside of the TIF District which contains or will contain infrastructure or other facilities which serve the TIF District in order to facilitate industrial and/or commercial development;
- Demolition, site preparation and excavation and other earthwork necessary for and incidental to the construction and installation of infrastructure and other improvements that will facilitate industrial and/or commercial development within the TIF District;
- Other related improvements, extensions, renovations, and additions; and
- All professional service fees and consultant fees in connection with the foregoing, including but not limited to engineering and other design fees, legal fees, fees of property tax revenue consultants, property tax consultants, trustees, continuing disclosure agents and all fees and costs incurred in connection with the preparation and approval of the Project Plan.

The TIF Projects may include demolition, site preparation and construction and installation of infrastructure improvements for individual businesses desiring to construct industrial and/or commercial facilities within the TIF District. The proposed phases of the TIF Projects and the capital improvements and expenditures currently contemplated pursuant to such phases are presented by way of example only.

Tax Increment Financing Obligations

To finance all or portions of the TIF Projects, the County Commission proposes to initially issue one or more series of tax increment revenue bonds or other obligations (the “TIF Obligations”) in an estimated amount of \$10,000,000, with maturities not to exceed 30 years from the date of the creation of the TIF District. The County Commission intends to issue additional TIF Obligations in the future to pay additional costs of the TIF Projects to the extent such additional TIF Obligations are supported by tax increment revenues generated or to be generated in the TIF

Further information regarding the proposed Application and the TIF Obligations are on file and available for inspection at the office of the Berkeley County Clerk during regular business hours, located at the Berkeley County Clerk's office located at 100 W. King Street, Martinsburg, West Virginia.

By: /s/
County Clerk



**STEPTOE &
JOHNSON**
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August 8, 2023

The Berkeley County Development
District No. 2 – South Berkeley County

VIA FIRST CLASS MAIL AND E-MAIL

West Virginia Department of Economic Development
Mitch Carmichael, Secretary
1900 Kanawha Boulevard, East
Capitol Complex
Building 6, Room 525
Charleston, WV 25305

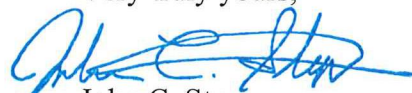
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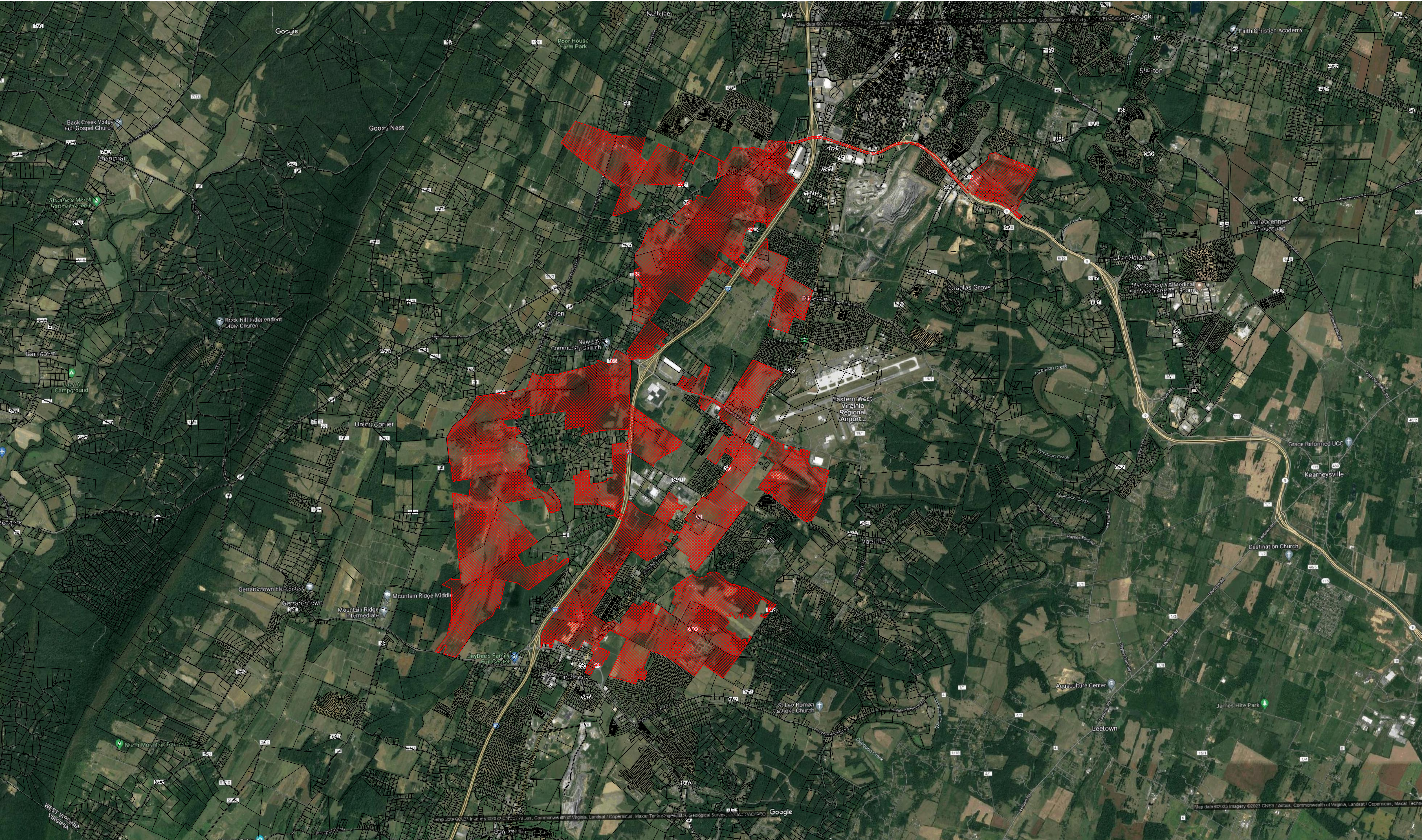
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[Map to Follow]



CAD FILE: R:\030\030-10450-00-WVED Site Assessment-WV Department Of Economic Development-300 Berkeley County Project West Side TIF Map Berkeley County TIF Property2.dwg
PLOT DATE/TIME: 5/22/2023 8:35 AM
USER: wesley johnson

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By: /s/
County Clerk

Attachment 13: **The Board of Education and West Virginia Department of Economic Development may request further information, provide guidance, or make other formal requests. The County Commission must include any such communications from the Board of Education or the West Virginia Department of Economic Development with this application.**

All written communications received from the Berkeley County Board of Education and the West Virginia Department of Economic Development following the providing of the Notice of Public Hearing included in Attachment 12 and regarding this application will be provided in this section.

Attachment 14:

If the project was proposed by an entity other than the county or municipality submitting this application, the following, as applicable, must also be submitted: (a) Certificate of Existence; (b) Proof of Worker's Compensation Insurance Coverage and Certificate from the Commissioner of the Bureau of Employment Programs; (c) Certificate of Good Standing from State Tax Department; and (d) certificate from sheriff regarding local property tax status.

As the applicant and current project developer, the County Commission reserves the right to associate with any non-public entity for the development of all or any portion of the proposed Project Plan after approval of this application. Should a non-public entity assume the role of project developer for this Project Plan, the County Commission will mandate execution of an applicable memorandum of understanding by and between the County Commission and said non-public entity to assure continued compliance with applicable competitive bidding and local labor preference laws as required by the TIF Act.

Attachment 15: **Analysis showing the fiscal impact on each local levying body. The analysis will consider the costs incurred by the local levying bodies and how those costs will be offset or funded. Possible costs include the effect on schools, public services, utilities, etc.**

Preliminary Cost/Benefit Analysis

The property tax increment generated from current levies of the State, the County Commission, and the Berkeley County Board of Education (the “Board of Education”) will be deposited in the TIF Fund. The benefits and costs on levying bodies as a result of current and planned development within the TIF District are highlighted in the table below.

School Aide Formula

The Board of Education current levy is set, statewide, by the Legislature and for Tax Year 2023 is: Class II: 38.80 cents/\$100; and Class III & IV: 77.60 cents/\$100. Public schools also are funded by the school aide formula that allows a certain dollar amount per pupil. For purposes of the local share calculation in the school aide formula, the aggregate incremental assessed value is not included. Funds from the TIF District will be used to reimburse the Board of Education for any funds lost by the BOE as a result of the TIF which are not reimbursed to the BOE through the school aide formula. Therefore, the proposed TIF District and Project Plan No. 1 does not have a negative effect on funding that is made available to the Board of Education.

Estimated Increase in Tax Collections from Current Levy Rates after Expiration of the TIF District

Much of the development in the TIF District is expected to have a life of over 30 years. Consequently, the four regular property tax levies (Current School, County, City and State) will revert back to these levying bodies upon the termination of the TIF District.

Estimated Increase in Tax Collections from Excess Levy Rates

The Board of Education has an excess levy which will see increased collections as development occurs.

Attachment 16: **A letter from a bond counsel and/or financial underwriter stating that the proposed project could support tax increment financing bonds, or other obligations, and the terms and conditions of such offering.**

The following information is provided in this attachment:

- A letter prepared by Bond Counsel to the County Commission.