Harrison County Commission Meeting
Wednesday, May 20, 2026
10:00 A.M.

The Harrison County Commission Meeting is held on the 3rd floor of the Harrison County General Services Building (229 South 3rd St.), if you are unable to attend in person, you may join and listen via Zoom Conference Call by the following steps. Public participation will only be allowed during public comment period and/or scheduled appointments.

Join Zoom Meeting

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https://us02web.zoom.us/j/7628160712

Dial: 1-646-568-7788

Meeting ID: 762 816 0712

Passcode: 26301

Appointments:

10:00 A.M. --- Call to Order --- Invocation --- Pledge of Allegiance

10:05 A.M. --- Special Funding Request for the Wallace Volunteer Fire Department requesting $3000.00 towards their Wallace Day at the Park Festival / Fair

10:10 A.M. --- Special Funding Request from the Clarksburg-Harrison Regional Housing Authority requesting $1,500.00 towards their Back to School Event

NEW BUSINESS – Action Items for Consideration or Approval:

1. **Public Comment Period**
2. **Consent Agenda**
3. **Payroll Change Notices:**
   - **A.** Madison Stamm – Pros. Attorney – Resignation – Effective May 22, 2026
   - **B.** Jennifer Mirc – Extension – Transfer – Effective May 25, 2026
   - **C.** Hannah Kyle – Commission – Transfer – Effective May 25, 2026
4. **Minutes and/ or Amended Minutes of Previous Meetings**
   - **A.** Regular Meeting Minutes for April 24, 2026
5. **Requisitions --- Purchase Orders --- Invoices**
   - **A.** ARPA – SVPSD - $1,400.00
   - **B.** Quotes
   - **C.** Vendor List of Payments
6. **Exonerations --- Corrective Tickets --- Joint Property Applications:**
   - **A.** Exonerations
7. **Review—Discuss—Consider** Consideration of Approval of a Project Fund Requisition for the payment of cost associated with the project to be financed from proceeds of the & Series 2008 A (Charles Pointe Project No. 2- North Land Bay Improvements)
   - **A. $**88.50
8. **Review—Discuss—Consider** Consideration of Approval of a Project Fund Requisition for the payment of cost associated with the project to be financed from proceeds of the Series 2019 A&B Bonds issued for the Charles Pointe Economic Opportunity Development District. (NONE)
9. **Review—Discuss—Consider** Consideration of Approval of a Project Fund Requisition for the payment of cost associated with the project to be financed from proceeds of the Series 2021 A & B (Development District No. 3 White Oaks Project No. 2). (NONE)

10. **Review—Discuss—Consider** Certifying Election Results
11. **Review—Discuss—Consider** Budget Revisions for the following:
    A. General County
    B. Vital Services
12. **Review—Discuss—Consider** Assessors Budget revisions for FY2025-2026

INCREASE		
001-406-342-00	Record Books	$3,000.00
DECREASE		
001-406-341-00	Materials & Supplies	$3,000.00

13. **Review—Discuss—Consider** Approving the purchase of a Farmland Protection Easement in Harrison County
    - Robert Suan (24.62+ acres) - $61,600.00
14. **Review—Discuss—Consider** Re-appointing Orpha Swiger to the Harrison County Solid Waste Authority Board
15. **Review—Discuss—Consider** Rail Trail Security (Potential Executive session to consider matters arising from the appointment, employment, retirement, promotion, transfer, demotion, disciplining, resignation, discharge, dismissal or compensation of a public officer or employee, or prospective public officer or employee)
16. **Review—Discuss—Consider** Summit Park Lease (Potential Executive Session pursuant to 6-9A-4(B)(9) to consider matters involving or affecting the purchase, sale or lease of property, advance construction planning, the investment of public funds or other matters involving commercial competition, which if made public, might adversely affect the financial or other interest of the state or any political subdivision)
17. **Review—Discuss—Consider** Awarding Bid for RFP Roof Replacement for Sheriff
18. **Review—Discuss—Consider** Building Commission Re-Appointments for the following:
    A. Victor Folio
    B. Mary Robinson
    C. Greg Schilace
19. **Review—Discuss—Consider** A Resolution Accepting Funds from the WV Courthouse Facilities Improvement Authority
20. **Review—Discuss—Consider** A Resolution Authorizing the Acceptance of Funds from Best Friends Animal Society
21. **Review—Discuss—Consider** A Resolution Authorizing the Acceptance of Funds from Walmart Inc., Spark Good Local Grant Program
22. **Review—Discuss—Consider** A Resolution Authorizing the Acceptance of Funds from The U.S. Office of National Drug Control Policy for FY2026 Appalachia HIDTA Program
23. **Administrator's Report**
24. **Commissioner Comments – Questions**

CONSENT AGENDA – (NOTE: Items May Require Discussion, Review, and/or Action)

A. Weekly Fiduciary Report from the County Clerk
   1. Clerk's Fiduciary Report from Wednesday, April 15, 2026 through Tuesday, May 5, 2026
   2. Clerk's Fiduciary Report from Wednesday, May 6, 2026, through Tuesday, May 12, 2026

B. Monthly Fiduciary Commission Settlements:
   1. None

C. Monthly Minutes/ Financial Information from Various Boards, Committees, and Public Service
   1. State of West Virginia Department of Homeland Security's Letter regarding Overage Per Diem Rate

2. Enlarged Hepzibah PSD's Regular Board Meeting Agenda for Monday, May 11, 2026
3. Sun Valley Regular Board Meeting Agenda for May 11, 2026
4. Enlarged Hepzibah PSD's Cancellation of Board Meeting Notice for May 11, 2026
5. Sun Valley PSD Regular Board Meeting Minutes for April 13, 2026
6. Sun Valley Outstanding Invoices for April 30, 2026
7. Sun Valley PSD Approved Water & Sewer Budgets for FY2026-2027
8. Mount Clare Fire Department Tax Forms 2024

TABLED ITEMS - - Items May Require Discussion and/ or Approval

1. **Review—Discuss—Consider** Activities at Parks & Rec (Potential Executive session to consider matters arising from the appointment, employment, retirement, promotion, transfer, demotion, disciplining, resignation, discharge, dismissal or compensation of a public officer or employee, or prospective public officer or employee)
2. Special Funding Request from Take me Home Transportation requesting $2,500 to help cover Insurance cost for their organization that provides rides home to individuals leaving alcohol serving establishments
3. **Review—Discuss—Consider** Awarding bid for Land for New Animal Control Facility (potential executive session to consider matters involving or affecting the purchase, sale or lease of property, advance construction planning, the investment of public funds or other matters involving commercial competition, which if made public, might adversely affect the financial or other interest of the state or any political subdivision)
4. **Review—Discuss—Consider** Bringing in an AS400 expert/consultant to train staff and demonstrate software abilities not currently being utilized
5. **Review—Discuss—Consider** Supporting West Milford's Float the Fork event that will take place on May 30, 2026

10:05AM

HARRISON COUNTY COMMISSION
SPECIAL FUNDING REQUEST

Thank you for the opportunity to suport your project. Please complete this application and return it to the Harison County Commission, 301 West Main Street, Clarksburg, WV 26301 by fax or email: Facsimile: 304-624-8673; Email: countyadministrator@harrisoncountywv.gov *; Question: 304-624-8500*
Funding is derived from the State of West Virginia/Video Lottery Funding.

Date of Request: 5/5/26

Organization Name: Wallace VFD

Name and Title of Requester: Betsy Coffey, Secretary, Lt. (For James Gump)

Mailing Address of Organization and Responsible Person: PO Box 216 Wallace WV 26448, James Gump President
If approved, this is where the check will be sent

Telephone: 304 796 4014 Fax: 304-796-4133 E-mail: Wallace.VFD@aol.com

FEIN# 55-0656970 Is your organization an IRS 501(c) 3 not-for-profit? (Y) N
If yes, attach IRS Status Letter
If no, please explain:

TOTAL Cost of Project/Activity: $ 3000

Dollar Amount REQUESTED - Grant: $ 3000 Loan: $

Was project funded previously by HCC? (Y) N If so, when 2025 ; how much: $ 3000

Have you previously received funds from the Harrison County Commisson: Y N
If Yes, how much? If funded multi years - list by fiscal year?
When: 2023 ; how much: $ 3000
When: 2024 ; how much: $ 3000
When: 2025 ; how much: $ 3000

Purpose of request (one sentence): Wallace Day at the Park - Festival / Fun

If for a fair/festival/event, give dates and location: Date: 6/6/26 Location: Park

Describe the proposed activities with dollar amounts to be funded by this request:
Previously Home coming - This year we will do All day Saturday with THREE Bands, Concessions, Kids Fire Fighter Rodeo & activities and Vendors. It will be an opportunity for the community to use the Wallace Park & see the work that has been done & for the fire Dept. to fundraise

Are your financial statements audited by an outside accounting firm? (Y) N
If Yes, by whom: We use Tetrick & Partlow for 990 & the legislative Auditor

Do you plan to recognize the Harrison County Commission 's contribution? (Y) N
If Yes, how? Social media & Signs @ event

HARRISON COUNTY COMMISSION **SPECIAL FUNDING REQUEST**

(Name of Applicant) Wallace VFD agrees that in the event of any embezzlement, theft or misappropriation of funds or property of any kind or nature or in the event of any alleged embezzlement theft or misappropriation of funds or property of any kind or nature from (Name of Applicant) Wallace VFD, the recipient of funding from the Harrison County Commission hereunder, that (Name of Applicant) Wallace VFD shall immediately report said incident(s) to the proper police agency having jurisdiction over such matters and, further, shall immediately report said incident(s) along with a writing describing said incident(s) have been reported to the police agency having jurisdiction, to the Harrison County Commission. Further, that (Name of Applicant) Wallace VFD agrees to fully cooperate with the police and the Prosecuting Attorney's Office toward the successful prosecution of such activity.

Please attach to this Request the following:

1. IRS Letter of Tax Exemption, if you have one
2. Current List of Board of Directors with addresses
3. List other contributors with dollar amounts to your project/event
4. Balance sheet and income statement for immediate prior year, or reason why no available
5. Any additional information about your organization

FINAL REPORT REQUIRED: If approved, you agree to submit within 15 days of the event or end of project the "Final Report for Special Funding Request", on page 3 of this application OR a detailed statement of revenues and expenditures.

On behalf of the Applicant, I certify that all required information in this request is attached and correct, that we agree to the above terms, and that a Final Report (on attached Final Report or by Internal Financial Report detailing substantially same information) will be submitted within 15 days of the end of the project/event.

Signature and Title of Applicant Sec for James Crumpo **Date** 5/5/24

For Official Use:

This funding request is: APPROVED NOT APPROVED TABLED

Amount Approved: $_____ Paid Date: _____

With the following notations:

_____

_____

_____

Action taken at Harrison County Commission meeting on: _____

Wallace Volunteer Fire Department, Inc.
P.O. Box 216
Wallace, WV 26448
304-796-4014
Wallace.VFD@aol.com

BOARD OF DIRECTORS

Marcus Shaw, Fire Chief
James Gump, President
Nicholas Wade, Vice President
Betsy Coffey, Secretary
Donna Ray, Treasurer
Todd Haddix, Chief's Aid

WV/CST-280
(Rev. 905)

WEST VIRGINIA CONSUMERS SALES AND SERVICE TAX AND USE TAX

EXEMPTION CERTIFICATE

CANNOT BE USED TO PURCHASE GASOLINE OR SPECIAL FUEL

All sales of tangible personal property or taxable services are presumed to be subject to tax unless a properly completed Exemption Certificate or a Direct Pay Permit number is provided. Read instructions on reverse side before completing this certificate.

NAME OF VENDOR	DATE	CHECK APPLICABLE BOX: ☐ SINGLE PURCHASE CERTIFICATE ☑ BLANKET CERTIFICATE
STREET ADDRESS	CITY	STATE ZIP CODE

TO BE COMPLETED BY PURCHASER: I, the undersigned, hereby certify that I am making an exempt purchase and hold a valid Business Registration Certificate:

Enter Tax Identification Number 55-0569870

My principle business activity is Volunteer Fire Department

I claim an exemption for the following reason (Check applicable box or boxes):

PURCHASE FOR RESALE

☐ Purchase of tangible personal property or taxable services for resale or for use in performing taxable services where such property becomes a component part of the property upon which the services are performed and will be actually transferred to the purchaser. WV Code § 11-15-9(a)(9)

PURCHASE BY AN EXEMPT COMMERCIAL AGRICULTURAL PRODUCER

☐ A. Purchase of tangible personal property or taxable services for use or consumption in the commercial production of an agricultural product. But not purchases for the construction of, or permanent improvement to real property or purchases of gasoline or fuel. WV Code § 11-15-9(a)(8)

☐ B. Purchase of propane for use in poultry houses for heating purposes. WV Code § 11-15-9(a)(18)

TAX EXEMPT ORGANIZATIONS

☐ A. **GOVERNMENT** - Purchases by governmental agencies and institutions of (1) the United States; (2) this State (including its local governments); and (3) any other State (and its local governments) which provides this same exemption to this State. Such purchases by government employees are not exempt unless they are on government business and are billed to and paid for directly by the government. Private persons doing business with government may not claim this exemption. WV Code § 11-15-9(a)(3)

☒ B. **CERTAIN NONPROFIT ORGANIZATIONS** - Purchases by a corporation or organization which has a current registration certificate and which is exempt from federal income taxes under section § 501(c)(3) or (c)(4) of the Internal Revenue Code. These organizations must meet all of the requirements set forth in WV Code § 11-15-9(a)(6). For information concerning these requirements refer to publication TSD-320. WV Code § 11-15-9(a)(6)

☐ C. **SCHOOLS** - Purchases by a school with its principal campus in this State which is approved by the State of West Virginia to award degrees and which is exempt from federal and state income taxes under section § 501(c)(3) of the Internal Revenue Code. WV Code § 11-15-9(a)(15)

☐ D. **CHURCHES** - Purchases of services, equipment, supplies, food for meals and materials directly used or consumed by churches which make no charge whatsoever for the services they render. The purchase must be paid for directly out of the church treasury. WV Code § 11-15-9(a)(5)

PURCHASES OF CERTAIN SPECIFIC SERVICES AND TANGIBLE PERSONAL PROPERTY

☐ A. Purchases of electronic data processing services and related software but not data processing equipment, materials and supplies. WV Code § 11-15-9(a)(21)

☐ B. Purchases of services by one corporation, partnership or limited liability company from another corporation, partnership or limited liability company but only when the entities are members of the same controlled group or related taxpayers as defined in Section 267 of the Internal Revenue Code. WV Code § 11-15-9(a)(23)

☐ C. Purchases of computer hardware and software directly incorporated into manufactured products; certain leases; electronic data processing service; computer hardware and software directly used in communication; educational software; internet advertising; high technology business services directly used in fulfillment of a government contract. WV Code § 11-15-9h

☐ D. Purchases of motion picture films, coin-operated video arcade machines and other video arcade games for any use upon which there will be a charge subject to sales tax. WV Code § 11-15-9(a)(32)

☐ E. Purchases by a licensed carrier of persons or property, or by a government entity, of aircraft repair, remodeling and maintenance services for an aircraft, engine or other component part of an aircraft, or purchases of tangible personal property that is permanently affixed as a component part of an aircraft as part of the repair, remodeling or maintenance of aircraft, aircraft engines or aircraft component parts, and purchases by a licensed carrier of persons or property, or by a government entity, of machinery, tools or equipment, directly used or consumed exclusively in the repair, remodeling or maintenance of aircraft, aircraft engines or aircraft component parts. WV Code § 11-15-9(a)(33)

REVERSE SIDE OF EXEMPTION CERTIFICATE MUST BE COMPLETED TO BE CONSIDERED VALID

I understand that this certificate may not be used to make tax free purchases of items or services which are not for an exempt purpose and that I will pay the Consumers Sales or Use Tax on tangible personal property or services purchased pursuant to this certificate and subsequently used or consumed in a taxable manner. In addition, I understand that I will be liable for the tax due, plus substantial penalties and interest, for any erroneous or false use of this certificate.

NAME OF PURCHASER	STREET ADDRESS	
Wallace Volunteer Fire Department, Inc.	P.O. Box 216	
SIGNATURE OF OWNER, PARTNER, OFFICER OF CORPORATION, ETC. James R Stump Jr	CITY Wallace	
TITLE President	STATE West Virginia	ZIP CODE 26448

GENERAL INSTRUCTIONS

An Exemption Certificate may be used only to claim exemption from tax upon a purchase of tangible personal property or services which will be used for an exempt purpose as stated on the front of this form.

A purchaser may file a blanket Exemption Certificate with the vendor to cover additional purchases of the same general type of property or service. However, each subsequent sales slip or purchase invoice evidencing a transaction covered by a blanket Exemption Certificate must show the purchaser's name, address and Business Registration Certificate Number for purposes of certification.

INSTRUCTIONS FOR PURCHASER

To purchase tangible personal property or services tax exempt, you must possess a valid Business Registration Certificate and you must properly complete this Exemption Certificate and present it to your supplier. To be properly completed, all entries on this Exemption Certificate must be filled in.

Your Business Registration Certificate (and any duplicates) may be suspended or revoked if you or someone acting on your behalf willfully issues this certificate for the purpose of making a tax exempt purchase of tangible personal property and/or services that is not used in a tax exempt manner (as stated on the front of this form).

When property or services are purchased tax exempt with an Exemption Certificate, but later used or consumed in a non exempt manner, the purchaser must pay Sales or Use Tax on the purchase price.

The willful issuance of a false or fraudulent Exemption Certificate with the intent to evade Sales or Use Tax is a misdemeanor.

Your misuse of this Certificate with intent to evade the Sales or Use Tax shall also result in your being subject to:

A penalty of fifty percent of the tax that would have been due had there not been a misuse of such certificate.

This is in addition to any other penalty imposed by the Law.

In the event you make false or fraudulent use of this Certificate with intent to evade the tax, you may be assessed for the tax at any time subsequent to such use.

INSTRUCTIONS FOR VENDOR

At the time the property is sold or the service is rendered, you must obtain from your customer this Certificate, properly completed, (or a Direct Pay Permit number issued by the West Virginia Department of Tax and Revenue), or the sale will be deemed a taxable sale, unless the property or service sold is exempt per se from Sales Tax. Your failure to collect tax on such taxable sale will make you personally liable for the tax, plus penalties and interest.

Additional information may be required to substantiate that the sale was for exempt purposes. In order for this Certificate to be properly completed, it must be issued by a purchaser who has a valid Business Registration Certificate and must have all entries completed by the purchaser.

A timely received certificate which contains a material deficiency will be considered satisfactory if such deficiency is subsequently corrected.

You must keep this certificate for at least three years after the due date of the last return to which it relates, or the date when such return was filed, if later.

You must maintain a reasonable method of associating a particular exempt sale to a customer with the Exemption Certificate you have on file for such customer.

INSTRUCTIONS FOR VENDOR AND PURCHASER

If you, as vendor or as a purchaser, engage in any business activity in West Virginia without possessing a valid Business Registration Certificate (and you do not clearly qualify for an exemption), you shall be subject to a penalty in an amount not exceeding $100 for the first day on which such sales or purchases are made, plus an amount not exceeding $100 for each subsequent day on which such sales or purchases are made.

Please begin using this Certificate immediately.

10:10AM

HARRISON COUNTY COMMISSION
SPECIAL FUNDING REQUEST

Thank you for the opportunity to suport your project. Please complete this application and return it to the Horison County Commission, 301 West Main Street, Clarksburg, WV 26301 by fax or email: Facsimile: 304-624-8673; Email: countyadministrator@harrisoncountywv.gov ; Question: 304-624-8500
Funding is derived from the State of West Virginia/Video Lottery Funding.

Date of Request: 5/12/2026

Organization Name: Clarksburg-Harrison Regional Housing Authority

Name and Title of Requester: Donna DeMarco - Resident Servici / Family Self-Sufficiency Coordinator

Mailing Address of Organization and Responsible Person:

If approved, this is where the check will be sent

Telephone: 304-623-3322 ext 17 Fax: 304-623-5604 E-mail: ddemarco@citynet.net

FEIN# 20828636600I Is your organization an IRS 501(c) 3 not-for-profit? Y N
If yes, attach IRS Status Letter
If no, please explain:

TOTAL Cost of Project/Activity: $ 8,000.00

Dollar Amount REQUESTED - Grant: $ 1,500.00 Loan: $

Was project funded previously by HCC? Y N If so, when 2025 ; how much: $ 1,500

Have you previously received funds from the Harrison County Commisson: Y N
If Yes, how much? If funded multi years - list by fiscal year?
When: August 2024 ; how much: $
When: ; how much: $
When: ; how much: $

Purpose of request (one sentence): Donation

If for a fair/festival/event, give dates and location: Date: August 2026 Location: Laurel Lanes Apt.

Describe the proposed activities with dollar amounts to be funded by this request:
Annual Back To School Event With a cookout for the Low-Income Children and their families, games, bookbags, school supplies for the upcoming School year.

Are your financial statements audited by an outside accounting firm? (Y) N
If Yes, by whom:

Do you plan to recognize the Harrison County Commission's contribution? (Y) N
If Yes, how?

HARRISON COUNTY COMMISSION **SPECIAL FUNDING REQUEST**

Clarksburg-Harrison Regional Housing Authority (CHRHA)
(Name of Applicant) agrees that in the event of any embezzlement, theft or misappropriation of funds or property of any kind or nature or in the event of any alleged embezzlement theft or misappropriation of funds or property of any kind or nature from (Name of Applicant) CHRHA, the recipient of funding from the Harrison County Commission hereunder, that (Name of Applicant) CHRHA shall immediately report said incident(s) to the proper police agency having jurisdiction over such matters and, further, shall immediately report said incident(s) along with a writing describing said incident(s) have been reported to the police agency having jurisdiction, to the Harrison County Commission. Further, that (Name of Applicant) CHRHA agrees to fully cooperate with the police and the Prosecuting Attorney's Office toward the successful prosecution of such activity.

Please attach to this Request the following:

1. IRS Letter of Tax Exemption, if you have one
2. Current List of Board of Directors with addresses
3. List other contributors with dollar amounts to your project/event
4. Balance sheet and income statement for immediate prior year, or reason why no available
5. Any additional information about your organization

FINAL REPORT REQUIRED: If approved, you agree to submit within 15 days of the event or end of project the "Final Report for Special Funding Request", on page 3 of this application OR a detailed statement of revenues and expenditures.

On behalf of the Applicant, I certify that all required information in this request is attached and correct, that we agree to the above terms, and that a Final Report (on attached Final Report or by Internal Financial Report detailing substantially same information) will be submitted within 15 days of the end of the project/event.

Signature and Title of Applicant Donna D. DeMarco **Date** 5/12/26
Resident Services / Family Self Sufficiency Coordinator

For Official Use:

This funding request is: APPROVED NOT APPROVED TABLED

Amount Approved: $_____ Paid Date: _____

With the following notations:

_____

_____

_____

Action taken at Harrison County Commission meeting on: _____

Clarksburg-Harrison Regional Housing Authority
433 Baltimore Avenue, Clarksburg, WV 26301
Phone: 304-623-3322 fax: 304-623-5604

May 5, 2026 **Contribution Letter**

To Whom It May Concern:

Hello, my name is Donna De Marco and I am the Resident Services/Family Self-Sufficiency Coordinator for the Clarksburg-Harrison Regional Housing Authority.

One of the programs that I work with is an After School Homework Help Program for children at Laurel Lanes, a low-income housing complex and surrounding communities. With no help from federal funding, the Clarksburg-Harrison Regional Housing Authority provides children K through 12th grade with assistance with their homework. There are approximately 125 children that live in the Laurel Lanes community along with an average of about 75 children from the surrounding communities who attend the activities. We have over 50 children enrolled in this year's After School Homework Help Program with an average of 15 to 25 daily. Each year we like to give the children and their families the opportunity to share in fun, games and a cookout that they may not otherwise be able to enjoy. **What a great start for the upcoming school year with new backpacks filled with school supplies and grooming products.**

Our "Back to School Party" is an event for the children and families of the Laurel Lanes community and surrounding communities. I have started to work on this year event that will be held the week before school starts in August 13, 2026.

Hopefully your organization would be able to assist us in this event with a monetary donation. We would be grateful for what every you are able to contribute.

Please call me at 304-623-3322 ext. 17 with any questions you may have or you may email me at ddemarco@citynet.net.

Sincerely,
Donna D. De Marco
Resident Services/Family Self-Sufficiency Coordinator

Clarksburg-Harrison Regional Housing Authority
Board of Commissioners
As Of
July 2020

Marcel C. Malfregeot-Chairperson
519 Stanley Avenue
Clarksburg, WV 26301
Phone: 623-4204 (Home)

Appointed on 07/18/2016 Term expires on 07/18/2023

William J. Rota
418 College Street
Clarksburg, WV 26301
Phone: 623-4681 (Home)
203-4164 (Cell)

Appointed on 07/20/2006 Term expires on 06/18/2025
Reappointed on 07/29/15
Reappointed on 06/18/2020

Resident Commissioner
Delores Jackson
810 Locust Avenue, Apt. 4
Clarksburg, WV 26301
Phone: 844-5140

Appointed on 07/18/2016 Term expires on 07/18/2021

Sam Caputo
2745 Good Hope Pike
Clarksburg, WV 26301
Phone: 304-623-5247 (Home)
304-622-4259 (Work)
304-844-0101 (Cell)
A-1 Exterminating

Appointed on 07/20/2006 Term expires on 07/19/2022

Roger Diaz
6/30/2025
1708 N. 16th Street
Clarksburg, WV 26301
Phone: 304-669-1708

Appointed on 7/1/2020 Term expires on

WEST VIRGINIA CONSUMERS SALES AND SERVICE TAX AND USE TAX

EXEMPTION CERTIFICATE

CANNOT BE USED TO PURCHASE GASOLINE OR SPECIAL FUEL

WVICST-280
(Rev. 905)

All sales of tangible personal property or taxable services are presumed to be subject to tax unless a properly completed Exemption Certificate or a Direct Pay Permit number is provided. Read instructions on reverse side before completing this certificate.

NAME OF VENDOR	DATE	CHECK APPLICABLE BOX: ☐ SINGLE PURCHASE CERTIFICATE ☒ BLANKET CERTIFICATE	
STREET ADDRESS	CITY	STATE	ZIP CODE

TO BE COMPLETED BY PURCHASER: I, the undersigned, hereby certify that I am making an exempt purchase and hold a valid Business Registration Certificate

Enter Tax Identification Number 2 0 8 2 8 6 3 6 6 0 0 1

My principle business activity is PUBLIC HOUSING

I claim an exemption for the following reason (Check applicable box or boxes):

PURCHASE FOR RESALE

☐ Purchase of tangible personal property or taxable services for resale or for use in performing taxable services where such property becomes a component part of the property upon which the services are performed and will be actually transferred to the purchaser. WV Code § 11-15-9(a)(9

PURCHASE BY AN EXEMPT COMMERCIAL AGRICULTURAL PRODUCER

☐ A Purchase of tangible personal property or taxable services for use or consumption in the commercial production of an agricultural product. But not purchases for the construction of, or permanent improvement to real property or purchases of gasoline or fuel. WV Code § 11-15-9(a)(6.

☐ B Purchase of propane for use in poultry houses for heating purposes. WV Code § 11-15-9(a)(18)

TAX EXEMPT ORGANIZATIONS

☒ A GOVERNMENT - Purchases by governmental agencies and institutions of (1) the United States; (2) this State (including its local governments) and (3) any other State (and its local governments) which provides this same exemption to this State. Such purchases by government employees are not exempt unless they are on government business and are billed to and paid for directly by the government. Private persons doing business with government may not claim this exemption. WV Code § 11-15-9(a)(3)

☐ B CERTAIN NONPROFIT ORGANIZATIONS - Purchases by a corporation or organization which has a current registration certificate and which is exempt from federal income taxes under section § 501(c)(3) or (c)(4) of the Internal Revenue Code. These organizations must meet all of the requirements set forth in WV Code § 11-15-9(a)(6). For information concerning these requirements refer to publication TSD-320. WV Code § 11-15-9(a)(6)

☐ C. SCHOOLS - Purchases by a school with its principal campus in this State which is approved by the State of West Virginia to award degrees and which is exempt from federal and state income taxes under section § 501(c)(3) of the Internal Revenue Code. WV Code § 11-15-9(a)(15)

☐ D. CHURCHES - Purchases of services, equipment, supplies, food for meals and materials directly used or consumed by churches which make no charge whatsoever for the services they render. The purchase must be paid for directly out of the church treasury. WV Code § 11-15-9(a)(5)

PURCHASES OF CERTAIN SPECIFIC SERVICES AND TANGIBLE PERSONAL PROPERTY

☐ A. Purchases of electronic data processing services and related software but not data processing equipment, materials and supplies WV Code § 11-15-9(a)(21)

☐ B Purchases of services by one corporation, partnership or limited liability company from another corporation, partnership or limited liability company but only when the entities are members of the same controlled group or related taxpayers as defined in Section 267 of the Internal Revenue Code WV Code § 11-15-9(a)(23)

☐ C Purchases of computer hardware and software directly incorporated into manufactured products; certain leases; electronic data processing service; computer hardware and software directly used in communication; educational software; internet advertising; high technology business services directly used in fulfillment of a government contract. WV Code § 11-15-9h

☐ D Purchases of motion picture films, coin-operated video arcade machines and other video arcade games for any use upon which there will be a charge subject to sales tax. WV Code § 11-15-9(a)(32)

☐ E Purchases by a licensed carrier of persons or property, or by a government entity, of aircraft repair, remodeling and maintenance services for an aircraft, engine or other component part of an aircraft, or purchases of tangible personal property that is permanently affixed as a component part of an aircraft as part of the repair, remodeling or maintenance of aircraft, aircraft engines or aircraft component parts, and purchases by a licensed carrier of persons or property, or by a government entity, of machinery, tools or equipment, directly used or consumed exclusively in the repair, remodeling or maintenance of aircraft, aircraft engines or aircraft component parts. WV Code § 11-15-9(a)(33)

REVERSE SIDE OF EXEMPTION CERTIFICATE MUST BE COMPLETED TO BE CONSIDERED VALID

SCHOOL SUPPLIES NEEDED ATTACHMENT # 1a

200 BACKPACKS

400 POCKET PAPER PORFOLIO FOLDERS

200 (24) COUNT CRAYOLA CRAYONS

200 GLUE STICKS

200 1-SUBJECT WILD-RULE SPIRAL NOTEBOOKS

100 1- SUBJECT COLLEGE-RULE SPIRAL NOTEBOOKS

200 3-HOLE PUNCH LOOSELEAF WIDE-RULES PAPER

100 3- HOLE PUNCH LOOSELEAF COLLEGE-RULES PAPER

200 RULERS

200 HI-LITERS

200 COLARED PENCILS

200 LARGE PINK ERASERS

600 # 2 PENCILS

200 PENS

200 PENCIL SHARPENERS

200 5" BLUNT SCISSORS

200 PACKAGES OF INDEX CARDS

200 PRINTED SCHOOL SCHEDULES

250 TOOTH BRUSHES

250 TOOTHPASTE

200 COMBS

200 POCKET TISSUE PACKETS

200 POCKET-SIZE HAND SANITIZERS

200 DENTAL FLOSS

FOOD AND PAPER PRODUCTS NEEDED FOR THE BACK TO SCHOOL PARTY
Attachment #1b

250 HAMBURGER PATTIES
250 HOT DOGS
250 (21) DOZEN HAMBURGER BUNS
250 (21) DOZEN HOT DOG BUNS
5 GALLONS HOT DOG CHILI
300 INDIVIDUAL-SIZE POTATO CHIPS
2 GALLONS ORANGE DRINK
2 SLEVES OF CUPS
120 CANS OF SODA POP
40 (2 LD) SODA POP
250 PLATES
250 FORKS, KNIFES, SPOONS
300 NAPKINS
12 TABLE CLOTHS
250 CUP CAKES
2 BAGS OF ONIONS
12 BAGS OF ICE
100 BOTTLED WATER
5 GALLONS BAKE BEANS
MUSTERD/KETCHUP/MAYO/PICKLES
CHEESE
WATERMELON
CANDY
48 LITTLE HUGGIES
5 GALLONS OF BAKED BEANS
5 GALLONS OF COLE SLAW
DECORATIONS
HAIR COLAR SPRAY
FACE PAINT

Attc #2

VENDOR DONATIONS AS OF 08/14/2025	
UNICARE HEALTH PLAN OF WEST VIRGINIA	
PERSONAL HYGIENE PACKS	100
WV PREVENTION SOLUTIONS	
BOOKBAGS AND SCHOOL SUPPLIES	100
DE MARCO'S MACHAINE SHOP	
ONIONS	10 LB
TOMATOES	2 ½ BUSHELS
GREEN PEPPERS	2 ½ BUSHELS
HOT PEPPERS	1 BUSHELS
YELLOW SUMMER SQUASH	2 BUSHELS
CUCUMBERS	2 BUSHELS
SWEET YELLOW CORN	2 BUSHELS
CABBAGE	2 BUSHELS
SACRED HEART CHILDREN'S CENTER	
CHECK DONATION	3,500.00
HARRISON COUNTY COMMISSION	
CHECK DONATION	$ 1,500.00
CITY OF CLARKSBURG	
CHECK DONATION	$ 400.00

Att # 3

PURCHASES as of 09/14/2025	
WALMART BOOKBAGS	$ 1,159.90
SAM'S CLUB	$ 1,901.25
WALMART	$ 267.85
PRICE CUTTERS	$ 163.25
FAMILY DOLLAR	$ 151.59
DOLLAR TREE	$ 18.73
QUANTUM PARTY RENTALS	$ 1,570.00
BATMAN'S TROPHIES	$ 31.46
AMAZON	$ 367.68
TOTALS	$5,631.71
LESS CASH DONATIONS	(- 5,400.00)
BALANCE 2022 (131.77) 2023 (994.07) 2024(511.45)	(-1,637.29)
Minus remaining balance	231.71
TOTAL COST TO HOUSING AUTHORITY	$ 0.00
BALANCE 2025	0.00
BALANCE BROUGHT FORWARD FOR NEXT YEAR	$ 1,405.58

3-A.

PAYROLL CHANGE NOTICE

DATE OF CHANGE	EMPLOYEE #	SOCIAL SECURITY NO
5-22-26		| | |-| | |-| | | |

NAME	ADDRESS
Madison Stamm	

PHONE	CITY/STATE/ZIP	DEPARTMENT	SHIFT

THE CHANGE(S):

✓ All Applicable Boxes	FROM	TO
☐ DEPARTMENT		
☐ JOB		
☐ SHIFT		
☐ RATE		
☐ ADDRESS/PHONE		
☐ BENEFIT PLAN		
☐ OTHER		Ø
☐ OTHER		

THE REASON FOR THE CHANGE(S):

- ☐ HIRED
- ☐ RE-HIRED
- ☐ PROMOTION
- ☐ DEMOTION
- ☐ TRANSFER
- ☐ MERIT INCREASE
- ☐ WAGE SCALE CHANGE
- ☐ LEAVE OF ABSENCE FROM _____ (DATE) UNTIL _____ (DATE)
- ☐ PROBATIONARY PERIOD COMPLETED
- ☐ LENGTH OF SERVICE INCREASE
- ☐ RE-EVALUATION OF EXISTING JOB
- ☒ RESIGNATION
- ☐ RETIREMENT
- ☐ LAYOFF
- ☐ DISCHARGE

TYPE OF LEAVE _____

☐ OTHER (Explain) _____

AUTHORIZATION:

EMPLOYEE SIGNATURE	DATE
MStamm	
SUPERVISOR SIGNATURE	DATE 5/13/26
HUMAN RESOURCES MANAGER	DATE

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Amsterdam®

3-B.

PAYROLL CHANGE NOTICE

DATE OF CHANGE	EMPLOYEE #	SOCIAL SECURITY NO
5-25-26		| | |-| | |-| | | |

NAME	ADDRESS
Jennifer Mirc	

PHONE	CITY/STATE/ZIP	DEPARTMENT	SHIFT
		412	

THE CHANGE(S):

✓ All Applicable Boxes	FROM	TO
☒ DEPARTMENT	412	401
☐ JOB		
☐ SHIFT		
☐ RATE		
☐ ADDRESS/PHONE		
☐ BENEFIT PLAN		
☐ OTHER _____		
☐ OTHER _____		

THE REASON FOR THE CHANGE(S):

☐ HIRED	☐ PROBATIONARY PERIOD COMPLETED
☐ RE-HIRED	☐ LENGTH OF SERVICE INCREASE
☐ PROMOTION	☐ RE-EVALUATION OF EXISTING JOB
☐ DEMOTION	☐ RESIGNATION
☒ TRANSFER	☐ RETIREMENT
☐ MERIT INCREASE	☐ LAYOFF
☐ WAGE SCALE CHANGE	☐ DISCHARGE

☐ LEAVE OF ABSENCE FROM _____ (DATE) UNTIL _____ (DATE)

TYPE OF LEAVE _____

☐ OTHER (Explain) _____

AUTHORIZATION:

EMPLOYEE SIGNATURE	DATE
SUPERVISOR SIGNATURE	DATE
HUMAN RESOURCES MANAGER	DATE
[signature]	5-15-26

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Amsterdam

3-C.

PAYROLL CHANGE NOTICE

DATE OF CHANGE	EMPLOYEE #	SOCIAL SECURITY NO
5-25-26		| | |-| | |-| | | |

NAME	ADDRESS
Hannah Kyle	

PHONE	CITY/STATE/ZIP	DEPARTMENT	SHIFT
		401	

THE CHANGE(S):

✓ All Applicable Boxes	FROM	TO
☒ DEPARTMENT	401	439
☐ JOB		
☐ SHIFT		
☐ RATE		
☐ ADDRESS/PHONE		
☐ BENEFIT PLAN		
☐ OTHER _____		
☐ OTHER _____		

THE REASON FOR THE CHANGE(S):

☐ HIRED	☐ PROBATIONARY PERIOD COMPLETED
☐ RE-HIRED	☐ LENGTH OF SERVICE INCREASE
☐ PROMOTION	☐ RE-EVALUATION OF EXISTING JOB
☐ DEMOTION	☐ RESIGNATION
☒ TRANSFER	☐ RETIREMENT
☐ MERIT INCREASE	☐ LAYOFF
☐ WAGE SCALE CHANGE	☐ DISCHARGE

☐ LEAVE OF ABSENCE FROM _____ (DATE) UNTIL _____ (DATE)

TYPE OF LEAVE _____

☐ OTHER (Explain) _____

AUTHORIZATION:

EMPLOYEE SIGNATURE	DATE
SUPERVISOR SIGNATURE	DATE
HUMAN RESOURCES MANAGER	DATE 5-15-26

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4-A.

At the regular meeting of the County Commission of Harrison County held on Friday April 24, 2026, Commissioners Susan Thomas and David Hinkle were present and Commissioner Patsy Trecost II attended over the phone. Also present was John Spires, County Clerk and Laura Pysz-Laulis, County Administrator. Commissioner Thomas opened the meeting. Commissioner Thomas said a prayer and led those present in the Pledge of Allegiance to the flag.

1. Payroll Change Notices: Hinkle moved to approve Payroll Change Notice. Commission concurred.

A. Zacharie Davisson --- Law Enforcement --- New Hire

Commissioner Hinkle moved to adjourn. Commission concurred.

With no further business to come before the Commission, meeting adjourned.

_____ _____

Susan Thomas, President Date

DRAFT

5-A.

SUN VALLEY PUBLIC SERVICE DISTRICT

IJDC No. 2022S-2148

IIIA Resolution #16

RESOLUTION OF THE SUN VALLEY PUBLIC SERVICE DISTRICT APPROVING INVOICES RELATING TO ACQUISITION AND CONSTRUCTION AND OTHER SERVICES FOR THE PROPOSED IIIA SEWER PROJECT AND AUTHORIZING PAYMENT THEREOF,

WHEREAS, the Sun Valley Public Service District has reviewed the invoices attached hereto for the the construction of the IIIA Sewer Project funded by WV Infrastructure and Jobs Deveopment Council ("IJDC") grants & Harrison County ARPA, and find as follows:

a) That none of the items for which payment is proposed to be made has been requested from another funding source

b) That each item for which the payment is proposed to be paid is or was necessary in connection with the Project and constitutes a Cost of the project.

c) That each of such costs has been otherwise properly incurred.

d) That the payment for each of the items proposed is due and owing.

NOW, THEREFOR, BE IT RESOLVED the Sun Valley PSD by as follows: There is hereby authorized and directed the payment of the attached invoices as follows:

Vendor	Total	IJDC Grant	ARPA	EEG
	$ -	$ -	$ -	
Sun Valley PSD	$ 5,077.09	$ 5,077.09	$ -	
Thrasher Engineering	$ 1,400.00	$ -	$ 1,400.00	$ -
	$ -			
	$ -	$ -		
Total	$ 6,477.09	$ 5,077.09	$ 1,400.00	$ -

ADOPTED BY the Sun Valley Public Service District this 11th day of May 2026

By: _____

Its: Chairman

_____

Board Member

5-B

Date of Meeting	5/20/2026	QUOTES		
Department	**Vendor**	**Description**	**Price**	**Line Item #**
Commission	US Bank - Amazon	Supplies - Time Stamp for Documents	$252.41	001-424-341-00
County Clerk	Casto & Harris	1 Case = 5 boxes Poll Book Signature Paper	$310.00	001-413-341-00
County Clerk	Amazon	Register Paper, 2 3/4 x 150 Blended Bond	$85.98	001-413-341-00

COMMISSIONER'S SIGNATURE

COMMISSIONER'S SIGNATURE

COMMISSIONER'S SIGNATURE

5-C

Date of Meeting		5/20/2026	Invoices							
Line Item #	Department Name	Vendor Name	Description Note	General County Fund 001	E-911 007	Vital Services Levy 027	Community Corrections	Community Improvement Fund 026	Al	Needed
027-712-213-00	911 Center	Hope Gas	Utility Bill - 911 Center			$269.81				
248-712-213-00	911 Center	Mon Power	Electric bill - Shinnston Tower			$633.91				
246-712-213-00	911 Center	Mon Power	Electric bill - Salem Tower			$438.38				
027-712-213-00	911 Center	Harrison Rural Electric Association	911 Center Electric Utility Bill - Genesis Blvd Location			$2,782.39				
027-712-213-00	911 Center	Harrison Rural Electric Association	912 Center Electric Utility Bill - Lost Creek Location			$742.90				
027-711-217-00	911 Center	Fisher Auto Parts	Parts - 911/OEM - (2) AC Engine Oil Filter, (2) AC Engine Oil Filter			$33.80				
027-711-230-00	911 Center	Pace Enterprises of West Virginia	Professional Shredding Service for Harrison County 911			$43.00				
027-712-211-00	911 Center	Frontier	911 Center Phone Bill			$4,725.15				
027-711-221-00	911 Center	APCO	PST 1 Recertification			$35.00				
027-711-211-00	911 Center	Frontier	Backup Data Circuit from PK Tower to JSJOC Charles Pointe			$766.00				
027-711-221-00	911 Center	APCO	PST 1 Recertification PST 1 Late Fee, EMD Recertification			$85.00				

027-711-223-00	**911 Center**	The Water Shop	Bottled Water Delivery for JSJOC Charles Pointe			$30.00				
027-711-221-00	**911 Center**	APCO	Fire Service Communications Recertification (Natasha McDaniel), Emergency Medical Dispatch Recertification (Lindsay Atha)			$70.00				
027-711-221-00	**911 Center**	APCO	APCO PST 1 Recertification			$35.00				
027-711-223-00	**911 Center**	A-1 Exterminating	General Pest Control for JSJOC Charles Pointe			$75.00				
027-711-223-00	**911 Center**	UniFirst Corp	Carpet Runner Service for JSJOC Charles Pointe			$63.00				
027-711-222-00	**911 Center**	WestFax, Inc	Monthly Subscription Fee to Enterprise Cloud Fax Service			$109.85				
027-711-223-00	**911 Center**	Language Line Service	Subscription for 24/7 phone assistance for interpreter service to assist with non english speaking 911 callers			$5.85				
027-711-222-00	**911 Center**	FastSpring Lockbox	Subscription renewal for SetMe Professional software annual licensing			$984.00				

027-711-211-00	**911 Center**	Frontier	Taylor County Phone Ewxchange that rings direct to JSJOC Charles Pointe			$444.90				
027-711-221-00	**911 Center**	APCO	APCO Certified Training Officer Recertification Fee			$35.00				
027-715-240-00	**Ambulance Authority**	Harrison County Emergency Squad	Reimbursement for vending machines @UHC			$50,942.73				
027-716-223-00	**Animal Control**	Clarksburg Veterinary Hospital	Health Certificate - Lyla, Bandit, Achilles, Scottie, Dottie, Lottie			$800.74				
027-716-341-00	**Animal Control**	Lowes	Cleaning supplies restock			$214.44				
027-716-213-00	**Animal Control**	Enterprise Sanitation Inc	Garbage Utility Service bill for Animal control			$192.89				
027-716-213-00	**Animal Control**	Mon Power	Electric bill - Animal Control			$118.07				
027-716-213-00	**Animal Control**	City of Shinnston	Animal Control Water Utility Bill			$57.17				
027-716-341-00	**Animal Control**	US Bank - Amazon	Hose Replacement			$49.99				
027-716-211-00	**Animal Control**	US Cellular	Animal Control Phopne Bill			$249.55				
027-716-223-00	**Animal Control**	A-1 Exterminating	Pest Exterminating			$50.00				
027-716-341-00	**Animal Control**	The Water Shop	Water Restock			$36.22				

207-442-567-03	**ARPA**	Sun Valley PSD	Sun Valley PSD ARPA Funds request - Phase IIIA Wastewater Collection System Project - Requisition #16						$1,400.00	
001-406-217-00	**Assessor**	Fisher Auto Parts	Parts - Plate #CY-B496 - (1) Federated SST Ceramic Disc Brake Pad Set, (2) Silent Stop Disc Brake Rotor	$178.32						
001-406-217-00	**Assessor**	Chenoweth Ford	Parts - pLate #CYB496 - (1) Kit, (1) Oil Seal Assembly	$96.25						
001-406-343-00	**Assessor**	Wholesale Tire	Tires - (4) 255/65R18 (SL) GOODYEAR ASSURANCE WEATHERREADY 2 BSW 111V	$705.88						
001-406-342-00	**Assessor**	Casto & Harris of WV, llc	2026 Assessor Binders / Auditor storage binders plus shipping & handling	$2,262.06						
001-406-341-00	**Assessor**	The Water Shop	Water for the Assessors	$96.00						

001-406-341-00	**Assessor**	VISA	Amazon - legal ssize dividers, legal size binders, computer speaker and hanging file pocket, bic white out pen	$204.06						
027-950-568-00	**Bi County Nutrition**	Bi County Nutrition	Fourth Quarter Levy Allotment			$17,750.00				
027-950-568-01	**Child Advocacy Center**	Child Advocacy Center	Fourth Quarter Levy Allotment			$7,500.00				
001-416-341-00	**Circuit Clerk**	The Water Shop	Water for Judge McCarthy's Jury Room	$33.00						
001-416-341-00	**Circuit Clerk**	The Water Shop	Water for Judge Shaffers Jury Room	$75.00						
001-416-341-00	**Circuit Clerk**	The Water Shop	Water for Judge McMunn's Jury Room	$27.00						
001-717-343-00	**Commission**	Fleetcor (dba Fuelman)	Gas Purchases 4/1/-4/30/2026	$24,897.84						
001-424-213-00	**Commission**	Mon Power	Electric bill - 609 W. Main Street	$1,264.32						
001-424-213-00	**Commission**	Mon Power	Electric bill - 633 W. Pike Street	$491.99						
001-424-213-00	**Commission**	Mon Power	Electric bill - County Parking Lot	$9.38						
001-424-213-00	**Commission**	Mon Power	Electric bill - Extension Office	$192.23						
248-712-223-00	**Commission**	McKinley Architecture & Engineering	Site Analysis - Shinnston Tower Road							$537.50

001-424-459-01	**Commission**	McKinley Architecture & Engineering	Elevator Installation at Courthouse	$3,105.00						
001-424-219-00	**Commission**	Visual Edge IT, Inc	Copier Rental - Prosecuting Attorney's office	$188.00						
001-424-213-00	**Commission**	Clarksburg Water Board	Extension Office Water Utility Bill	$127.93						
001-424-213-00	**Commission**	Clarksburg Water Board	609 West Main Street Sheriff's Office Water Utility Bill	$83.89						
001-424-213-00	**Commission**	Clarksburg Water Board	306 Washington Ave, Clarksburg Water Utility Bill	$338.02						
001-424-213-00	**Commission**	Clarksburg Water Board	307 Washington Ave, Clarksburg Water Utility Bill	$384.37						
001-424-213-00	**Commission**	Clarksburg Water Board	Courthouse Water Utility Bill	$607.33						
001-424-213-00	**Commission**	Clarksburg Water Board	General Service Building Water Utility Bill	$514.36						
001-424-219-00	**Commission**	Visual Edge IT, Inc	Copier rental for the Sheriff's Office	$189.95						
001-401-223-00	**Commission**	WV Fitness 24	Billing for Corporate Gym WellnessMembership - April, 2026	$352.00						
001-401-224-00	**Commission**	Office of the State Auditor	A-133 Audit for FY2025	$27,105.00						
001-401-216-00	**Commission**	Micrologic, Inc.	Labor & Materials - Service Call - Gatews stuck in up position	$100.00						
001-424-230-00	**Commission**	Advantage Technology	Harrison County Commission Monthly Biling for May, 2026 for	$4,447.80						

001-424-341-00	**Commission**	Pace Enterprises of West Virginia	Professional Shredding Service for the Harrison County Commission	$117.00						
001-142-459-00	**Commission**	US Bank - Amazon	(2) Dell Optiplex 707 Business Micro Desktop Computers	$9,840.00						
001-424-211-00	**Commission**	US Cellular	Commission Phone Bill	$91.77						
001-424-213-00	**Commission**	Waste Management	Courthouse Garbage Utility Bill	$13.25						
001-424-230-00	**Commission**	A-1 Exterminating	General Pest Control Services for the Old DHHR Building	$173.25						
001-424-230-00	**Commission**	A-1 Exterminating	General Pest Control Services for the Sheriff's Office	$90.00						
001-424-230-00	**Commission**	A-1 Exterminating	General Pest Control Services for the Senior Center	$90.00						
001-424-230-00	**Commission**	A-1 Exterminating	General Pest Control Services for the GSA Building	$210.00						
001-401-341-00	**Commission**	US Bank - Amazon	Supplies - (2) red, white, blue ribbon	$23.98						
001-424-230-00	**Commission**	Johnson Controls Fire Protection LP	Yearly Service Agreement for Fire Alarms	$11,808.04						
001-424-219-00	**Commission**	Hart Office Solutions	Copier Rental Overage Charge for the Commission Proclamations printer	$36.79						

001-424-230-00	**Commission**	Software Systems Inc.	Courthouse Contractual - Level 2 & 3 Maint (April 2026)	$2,014.20						
001-424-211-00	**Commission**	CityNet, LLC	Phone / Internet Service for the Courthouse	$11,804.63						
001-424-213-00	**Commission**	US Bank	Water Utility Bill - Quiet Dell School	$52.20						
001-424-230-00	**Commission**	TK Elevator	Service Charge for overdue transaction	$31.03						
001-424-219-00	**Commission**	US Cellular	Commission Phone Bill	$1,374.98						
001-424-211-00	**Commission**	Frontier	Courthouse Fiber Internet Bill	$362.32						
001-424-213-00	**Commission**	Mon Power	General Service Building Electric Bill	$13,340.55						
001-401-223-00	**Commission**	Arc of Harrison County	Billing for April, 2026 for Darius Jackson	$825.00						
001-424-341-00	**Commission**	US Bank - Amazon	(24) Do Not Flush Bathroom Signs	$111.04						
001-424-341-00	**Commission**	US Bank - Amazon	Utility Cart for Commission Office	$99.99						
001424-219-00	**Commission**	Hart Office Solutions	Copier Rental for the Assessors Office	$251.95						
001-401-222-00	**Commission**	Thomson Reuters - West	Online Software Subscription Charges for the Prosecuting Attorneys Office for the Month of April, 2026	$610.26						

001-401-222-00	**Commission**	Thomson Reuters - West	Online Software Subscription Charges for the Prosecuting Attorneys Office for the Month of May, 2026	$610.26						
001-401-223-01	**Commission**	Simmerman Law Office, PLLC	General Advice - Attorney Fees and Expenses through April 30, 2026	$25,733.60						
	Commission									
	Commission									
	Commission									
	Commission									
072-731-223-00	**Community Corrections**	Micro Distributing II, LTD	Hair Mega Panel, 16 Panel UA				$36,829.10			
072-731-341-00	**Community Corrections**	Visual Edge IT	HP Laser Jet Printer Toners (4)				$493.96			
072-731-223-00	**Community Corrections**	Alcohol Monitoring Systems, Inc.	Multi Monitoring Fees				$1,769.29			
072-731-222-00	**Community Corrections**	BestNotes, LLC	Monthly Fee (April 2026)				$620.00			
072-731-221-00	**Community Corrections**	Solid Ground Therapy Services	Clinical Supervision (April 26)				$200.00			
072-731-230-00	**Community Corrections**	Andrew Pinkney	Level 1 DUI Class Level 2 DUI Class				$1,950.00			
072-731-223-00	**Community Corrections**	OpAns	DBS Toxicology Panels (April 26)				$4,500.00			
072-731-235-00	**Community Corrections**	DMV/Safety & Treatment Services	Safety & Treatment Classes (April 26)				$1,875.00			
072-731-221-00	**Community Corrections**	Skylar Gullo	License for LPN				$51.13			

072-731-341-00	**Community Corrections**	Mountainside Medical Equipment	Specimen Collections Pan				$1,125.00			
072-731-various	**Community Corrections**	Corporate Payment Systems	FedEx, Amazon, Furniture polish, Wipes, pens				$93.38			
072-731-223-00	**Community Corrections**	Laboratory Services Accounts Receivable	Urine Analysis				$17,200.10			
072-731-341-00	**Community Corrections**	Corporate Payment Systems	Staples and Amazon Charges - Pen Holder, Coffee, Batteries, Pens, apc backup,Window Privacy Film, USB Hardware				$569.11			
001-401-220-00	**County Clerk**	Exponent Telegram	Classified Ad for Voters (Ballots)	$1,956.16						
001-401-220-00	**County Clerk**	Exponent Telegram	Legal Ad	$52.40						
001-402-342-00	**County Clerk**	Casto & Harris	Record Room Books (Deeds, DOT, STL, WB)	$2,958.92						
001-402-341-00	**County Clerk**	The Water Shop	Wateer for the County Clerks	$48.00						
001-401-220-00	**County Clerk**	Exponent Telegram	AD for Election Ballots	$186.96						
001-402-342-00	**County Clerk**	Casto & Harris	Sign Recog Binders, shipping and handling	$384.85						
001-401-220-00	**County Clerk**	Exponent Telegram	Ad for Election Ballots	$1,956.16						
001-717-341-00	**County Garage**	Woodford Oil Company	Supplies - (200 gallons) CIT Supergard Synthetic Blend 5W20 Bulk	$1,742.00						

001-717-217-00	**County Garage**	Black Bear Chrysler Dodge Jeep Ram	Parts - Plate #D19 936A - (1) Trans Pan	$148.50						
001-717-217-00	**County Garage**	Chenoweth Ford	Parts - Plate #SO-4750 - (1) Tube Assembly, (1) Tube Assembly	$486.41						
001-717-341-00	**County Garage**	Fisher Auto Parts	Supplies - (2) Premium Automotive Batteries Platinum 36mo, (1) Premium Automotive Battery Import 24 mo, (2) Trico Exact Fit Rear	$524.13						
001-717-217-00	**County Garage**	Chenoweth Ford	Parts - Plate #503785 - (1) V-Belt	$29.97						
001-717-343-00	**County Garage**	Wholesle Tire	Supplies - (8) 255/60R18 GOODYEAR EAGLE ENFORCER A/W BSW 108V Tires	$1,104.00						
001-717-341-00	**County Garage**	Chenoweth Ford	Supplies - (2) Brake Pads, (3) Brake Lining Kit, (14) Oil Filter Assemblies, (2) Element & GA Kit, (10) Brake Rotor Assembly	$2,067.55						
001-717-217-00	**County Garage**	Chenoweth Ford	Parts - Plate #CY-B496 - (1) Housing	$62.74						
001-717-341-00	**County Garage**	Woodford Oil Company	Supplies - Diesel Fuel for mowers	$934.20						
001-416-341-00	**Family Court**	The Water Shop	Water for Family Court	$21.00						

057-450-223-00	**Farmland**	Mimi Riffle	Farmland Work for Feb-May 2026 & Mileage							$343.39
026-713-567-05	**Fire Department**	Lumberport Volunteer Fire Department	Reimbursement for multiple invoices to use remaining of county funds					$15,614.70		
026-713-567-06	**Fire Department**	Mount Clare Fire Department	Reimbursement for county allotted funds					$30,000.00		
019-713-213-00	**Fire Department**	Mon Power	Electric Bill - Fire Fighters Training Building							$80.56
027-711-567-02	**Fire Department**	All American Fire Equipment	Boots and Supplies for Fire Department			$5,477.44				
001-424-341-00	**Grants**	The Water Shop	Water for Grants	$42.00						
027-802-568-00	**Health Access**	Health Access	Fourth Quarter Levy Allotment			$17,750.00				
008-705-341-00	**Home Incarceration**	Buddi US LLC	Smart Tags							$4,225.60
008-705-211-00	**Home Incarceration**	US Cellular	Phone Services through April 2026							$490.56
023-725-341-00	**Law Enforcement**	Creative Product Sourcing Inc	DARE Supplies							$811.96
001-700-221-00	**Law Enforcement**	First Guaranty Bank	Clothing Allowance - Barnett	$32.75						
001-700-223-00	**Law Enforcement**	First Guaranty Bank	Multi Billing - Matheny II, Flanagan, Mealey, Waybright, Bartlett	$892.81						

001-700-211-00	**Law Enforcement**	Optimum Business	Internet service	$156.02						
001-700-225-00	**Law Enforcement**	Skasiks Cleaners	Dry Cleaning	$346.80						
001-416-341-00	**Magistrate**	The Water Shop	Water for Harrison County Magistrate Clerk's Office	$21.00						
001-416-341-00	**Magistrate**	The Water Shop	Water for Magistrate Mike Weiss	$27.00						
001-424-341-00	**Maintenance**	Sandy's True Value Hardware & Home Center	Supplies - Drain repair in Annex ceiling & Garage Parking to freight elevator	$116.09						
001-424-217-00	**Maintenance**	Sunset Outdoor Supply	Parts - (1) Stop Solenoid	$232.17						
001-424-217-00	**Maintenance**	Sunset Outdoor Supply	Misc Parts - Caster wheel, asm rib wheel, custom belt, engine oil kubota filter	$680.03						
001-424-341-00	**Maintenance**	Shinnston Ace Hardware	Supplies - (2) Shovels	$51.98						
001-424-341-00	**Maintenance**	The Water Shop	Water for Maintenance Dept	$6.00						
001-424-341-00	**Maintenance**	Lowes	Multiple Invoices - Supplies for Drain Repair, Sewer Repair, Ceiling Repair, Parking Lot signs and concrete	$216.73						
001-424-341-00	**Maintenance**	Sandy's True Value Hardware & Home Center	Supplies - (5) Single Cut Keys	$14.95						

027-900-215-00	**Parks & Rec.**	ACE Aggregates	Crusher run for Spelter Park (4.55 tons)			$121.03				
027-900-215-00	**Parks & Rec.**	ACE Aggregates	Crusher run for Spelter Park (4.35 tons)			$117.19				
027-900-213-00	**Parks & Rec.**	Clarksburg Water Board	Water Bill - Wallace			$36.12				
027-900-213-00	**Parks & Rec.**	Clarksburg Water Board	Water Bill - Parks & Rec Complex			$284.96				
027-900-213-00	**Parks & Rec.**	Clarksburg Water Board	Water Bill - 89 Crowfield Rd			$170.63				
027-900-213-00	**Parks & Rec.**	Enlarged Hepzibah PSD	Water & Sewer - Spelter Ball Field			$82.58				
027-900-213-00	**Parks & Rec.**	Enterprise Sanitation Inc.	Garbage Utility Service bill for Parks & Rec			$476.28				
027-900-219-00	**Parks & Rec.**	First Citizens Bank & Trust Co	Copier Rental - Parks & Rec			$172.00				
027-900-215-00	**Parks & Rec.**	Global Equipment Inc	Replacement Hardware Kit for Water Fountain			$32.08				
027-900-215-01	**Parks & Rec.**	John Deere / Southern States	Setting Utility Pole for Camera			$203.95				
027-900-240-00	**Parks & Rec.**	Michelle Rowan	Supplies - Spring Fling Event 2027			$127.80				
027-900-213-00	**Parks & Rec.**	Mon Power	Electric Bill - Spelter Park			$13.69				
027-900-213-00	**Parks & Rec.**	Mon Power	Electric Bill - Spelter Park #2			$16.26				
027-900-213-00	**Parks & Rec.**	Mon Power	Electric Bill - Spelter Park #3			$30.03				
027-900-213-00	**Parks & Rec.**	Mon Power	Electric Bill - Parks & Rec Complex			$1,157.24				
027-900-213-00	**Parks & Rec.**	Mon Power	Electric Bill - Quiet Dell School			$125.44				
027-900-213-00	**Parks & Rec.**	Mon Power	Electric Bill - Quiet Dell School Barracks			$30.22				
027-900-215-01	**Parks & Rec.**	Sandy's True Value Hardware & Home Center	Misc Supplies : Summit Park Bathroom repairs			$154.47				

027-900-215-01	**Parks & Rec.**	State Electric Supply Co.	Supplies - Summit Park Field (500 STR Black)			$766.76				
027-900-230-00	**Parks & Rec.**	Unifirst Corp	Weekly rug & maintenance supplies			$83.70				
027-900-341-00	**Parks & Rec.**	US Bank / 4 Imprint	Supplies - Tails & Trails Event / Table runner & blade sign			$2,124.45				
027-900-341-00	**Parks & Rec.**	US Bank / Walmart	Cookies for Job Fair Event			$11.94				
027-900-341-00	**Parks & Rec.**	Marsh	Multiple Invoices - Supplies for ummit Park, Keys Main door and Inside door			$171.47				
027-900-341-00	**Parks & Rec.**	Marsh	Grounds maintenance supplies			$67.60				
027-900-219-00	**Parks & Rec.**	M&M Septic Pumping	Monthly Porta John Rental Wallace x2			$254.40				
027-900-215-00	**Parks & Rec.**	Sandy's True Value Hardware & Home Center	Multiple Invoices - Supplies for Ellis and Park Electrical			$441.73				
027-900-219-00	**Parks & Rec.**	United Rentals	Ditchwitch at Summit Park Electrical Install			$941.31				
027-900-215-00	**Parks & Rec.**	US Bank	Amazon Lights for trailer			$19.99				
027-900-341-00	**Parks & Rec.**	Shinnston Ace Hardware	Supplies - tools for lawn maintenance at park grounds			$837.94				
027-900-215-02	**Parks & Rec.**	McCarty's	Monthly rent for Porta John at Ellis			$520.00				
027-900-215-02	**Parks & Rec.**	R Nuzum Trucking LLC	Greer Limestone to HCPR and Sunset			$2,248.16				

027-900-219-00	**Parks & Rec.**	McCarthy's	Multiple Invoices for Porta John Rentals at: HCPR, Summit Park, Spelter Park, Good Hope Park			$665.00				
027-900-458-00	**Parks & Rec.**	Central Supply	Marble Pit			$1,654.60				
027-900-219-00	**Parks & Rec.**	MPE	Marble Pit			$292.30				
027-900-215-02	**Parks & Rec.**	Nuzum Trucking	Limestone Delivery to Sunset			$750.82				
027-900-341-00	**Parks & Rec.**	US Bank	Pesticide for Park Ground Manitenance			$107.10				
027-900-230-00	**Parks & Rec.**	UniFirst Corp	Weekly rug and maintenance supplies			$39.30				
027-900-230-00	**Parks & Rec.**	UniFirst Corp	Multiple Invoices - Weekly Rug and maintenance supplies			$119.11				
027-900-221-00	**Parks & Rec.**	US Bank	State Food Safety Handlers Class/card			$75.00				
027-900-341-00	**Parks & Rec.**	US Bank	Multiple Invoices - Supplies for multiple activities and events			$3,261.76				
027-900-219-00	**Parks & Rec.**	US Bank - Swank Motion Pictures	Multiple Invoices - Movie Licensing			$1,175.00				
027-900-341-00	**Parks & Rec.**	US Bank	Lowes - Totes for summer park inventory and storage			$632.30				

027-900-341-00	**Parks & Rec.**	US Bank	Hobby Lobby - Wearable art for shoe craft at tea party			$17.97				
027-900-341-00	**Parks & Rec.**	US Bank - Walmart	Refreshments for Tea Party, Dog Cookies for Trails to Tails			$180.42				
027-900-219-00	**Parks & Rec.**	Visual Edge IT	Monthly Copy Charges			$78.20				
001-439-458-01	**Planning**	EnviroClean, LLC	Demo Services: 451 Roane Ave, 453 Roane Ave	$9,200.00						
001-424-341-00	**Planning**	The Water Shop	Water for the Planning Department	$24.00						
001-439-458-01	**Planning**	EnviroClean, LLC	Multiple Invoices for the Demolition for 1532 Shinnston Pike, Clarksburg	$24,275.00						
001-701-219-00	**Process**	US Cellular	Phone Bill - Process Department	$201.04						
001-701-225-01	**Process**	Skasiks Cleaners	Dry Cleaning	$109.20						
001-405-349-00	**Prosecutor's Office**	Rhode Island Division of Sheriffs	Out of State Subpeona Service Case No. 26-JA-21 thr 24	$100.00						
001-405-349-00	**Prosecutor's Office**	Washington Co. Ohio Sheriff's Dept.	Case No. 26-JA-53 and Case No. 26-JA-53	$44.00						
001-405-VARIOUS	**Prosecutor's Office**	Visa	Pros. Attorney's Credit Chard Charges	$1,034.88						
001-424-458-01	**Rail Trails**	ACE Aggregates	Crusher for North Trail Project	$608.50						

001-424-458-01	**Rail Trails**	State Electric Supply	Lights for the Rail Trail Tunnel	$23.91						
001-424-458-01	**Rail Trails**	ACE Aggregates	Crusher for North Trail Project	$583.75						
001-424-458-01	**Rail Trails**	ACE Aggregates	Crusher for North Trail Project	$953.59						
001-424-458-01	**Rail Trails**	ACE Aggregates	Crusher for North Trail Project	$738.30						
001-704-344-00	**Regional Jail**	WV Regional Jail	Inmate housing - Boyce, Odell, Mcie, Colebank	$198,903.64						
001-424-341-00	**Security**	The Water Shop	Water for Security	$18.00						
027-952-566-00	**Senior Center**	WM/GH Senior Center Satellite	Senior Center Satellite			$1,977.74				
027-952-566-00	**Senior Center**	Wallace Senior Center Satellite	Senior Center Satellite			$4,244.90				
027-952-566-00	**Senior Center**	Spelter Senior Center Satellite	Senior Center Satellite			$8,779.22				
027-952-566-00	**Senior Center**	Shinnston Senior Center Satellite	Senior Center Satellite			$2,315.40				
027-952-566-00	**Senior Center**	Sardis Senior Center Satellite	Senior Center Satellite			$2,749.54				
027-952-566-00	**Senior Center**	Mt. Clare Senior Center Satellite	Senior Center Satellite			$7,525.05				
027-952-566-00	**Senior Center**	Marshville Senior Center Satellite	Senior Center Satellite			$2,894.25				
027-952-566-00	**Senior Center**	Lumberport Senior Center Satellite	Senior Center Satellite			$2,218.92				
027-952-566-00	**Senior Center**	Lost Creek Senior Center Satellite	Senior Center Satellite			$5,161.41				

027-952-566-00	**Senior Center**	Johnstown Senior Center Satellite	Senior Center Satellite			$3,473.10				
027-952-566-00	**Senior Center**	East View Senior Center Satellite	Senior Center Satellite			$6,029.68				
027-952-566-00	**Senior Center**	Bridgeport Senter Center Satellite	Senior Center Satellite			$4,630.80				
001-703-341-00	**Staging**	The Water Shop	Water for Staging	$48.00						
001-703-341-00	**Staging**	First Guaranty Bank	Heater	$1,658.00						
001-424-211-00	**WVU Extension**	Spectrum	Internet for the Extension Office	$459.98						
				$404,277.14	**$0.00**	**$186,487.49**	**$67,276.07**	**$45,614.70**	**$1,400.00**	**$6,489.57**
						Grand Total:	**$711,544.97**			

Commissioner's Signature

Commissioner's Signature

Commissioner's Signature

5/20/2026

Date of Meeting

Sent to Bookkeeping to be paid early

6-A.

EXONERATIONS

STATE OF WEST VIRGINIA **COUNTY OF HARRISON**

Real Estate

At a regular term of the County Commission of Harrison County, West Virginia, held at the Courthouse of said County, Commissioners

David Hinkle **Susan J. Thomas** **Patsy Trecost II**

On the 20th day of May, 2026 issued the following order, which was made and entered, to-wit:

Upon application of IGEORGE for **CAPUTO SAMUEL P JR** whose address is, 2745 GOOD HOPE PIKE CLARKSBURG, WV 26301-5761, who proved to the satisfaction of the Commission that said property owner is aggrieved by an erroneous assessment of **131,220** on **6.2434 AS COBURNS CREEK**, Class **2** in **UNION-OUTSIDE**, Harrison County, West Virginia, which should have been assessed at **111,220**, Class **2** in and for the year **2025**, resulting in a difference in assessed value of **20,000**. The Commission therefore, orders that the said applicant be and is hereby exonerated from the said erroneous assessment and from the payment of the taxes so assessed, in and for the year **2025**, if the same has not been paid, and if it has been paid, that the Sheriff refund the same to them.

The commission certifies the following facts upon which it grants said relief:

Homestead Exemption Erroneously removed. Exonerate a value of 20,000 at a class rate of levy to correct the overcharge.

District: **20 - UNION-OUTSIDE** Amount Exonerated: **$233.00**
Account No. **06438134**
Ticket No. **70958**
Tax Year **2025**
Parcel ID: **20 345004100000000**

PRESENT: Prosecuting Attorney

APPROVED: President, County Commission

(or)

PRESENT: Tax Commissioner

ORDER ENTERED TO STATE AUDITOR

ATTEST: County Clerk

ASSESSOR

EX-RE58

EXONERATIONS

STATE OF WEST VIRGINIA **COUNTY OF HARRISON**

Real Estate

At a regular term of the County Commission of Harrison County, West Virginia, held at the Courthouse of said County, Commissioners

David Hinkle **Susan J. Thomas** **Patsy Trecost II**

On the 20th day of May, 2026 issued the following order, which was made and entered, to-wit:

Upon application of IGEORGE for **SNYDER BARBARA L & JEFFREY C & TRISTA DAWN** whose address is, 2522 BUCKHANNON PIKE MOUNT CLARE, WV 26408-7253, who proved to the satisfaction of the Commission that said property owner is aggrieved by an erroneous assessment of **1,920** on **1 LOT 1.997 AC ZACKS RUN**, Class **3** in **ELK**, Harrison County, West Virginia, which should have been assessed at **1,920**, Class **2** in and for the year **2025**, resulting in a difference in assessed value of **0**. The Commission therefore, orders that the said applicant be and is hereby exonerated from the said erroneous assessment and from the payment of the taxes so assessed, in and for the year **2025**, if the same has not been paid, and if it has been paid, that the Sheriff refund the same to them.

The commission certifies the following facts upon which it grants said relief:

ERROR IN CLASS. T/P PRIMARY RESIDENCE SINCE QUIT CLAIM DEED WAS RECORDED AND PER PP RECORDS.

District: **11 - ELK**
Account No. **06118872**
Ticket No. **0000039543**
Tax Year **2025**
Parcel ID: **11368B004000000000**

Amount Exonerated: **$22.37**

PRESENT: Prosecuting Attorney

APPROVED: President, County Commission

(or)

PRESENT: Tax Commissioner

ORDER ENTERED TO STATE AUDITOR

ATTEST: County Clerk

ASSESSOR

EX-RE61

EXONERATIONS

STATE OF WEST VIRGINIA **COUNTY OF HARRISON**

Real Estate

At a regular term of the County Commission of Harrison County, West Virginia, held at the Courthouse of said County, Commissioners

David Hinkle **Susan J. Thomas** **Patsy Trecost II**

On the 20th day of May, 2026 issued the following order, which was made and entered, to-wit:

Upon application of IGEORGE for **SNYDER BARBARA L & JEFFREY C & TRISTA DAWN** whose address is, 2522 BUCKHANNON PIKE MOUNT CLARE, WV 26408-7253, who proved to the satisfaction of the Commission that said property owner is aggrieved by an erroneous assessment of **32,580** on **1 LOT 1.512 AC ZACKS RUN**, Class **3** in **ELK**, Harrison County, West Virginia, which should have been assessed at **32,580**, Class **2** in and for the year **2025**, resulting in a difference in assessed value of **0**. The Commission therefore, orders that the said applicant be and is hereby exonerated from the said erroneous assessment and from the payment of the taxes so assessed, in and for the year **2025**, if the same has not been paid, and if it has been paid, that the Sheriff refund the same to them.

The commission certifies the following facts upon which it grants said relief:

Error in CL - T/P primary residence

District: **11 - ELK**
Account No.
Ticket No. **0000039542**
Tax Year **2025**
Parcel ID: **11368B003900000000**

Amount Exonerated: **$379.55**

PRESENT: Prosecuting Attorney

(or)

PRESENT: Tax Commissioner

ATTEST: County Clerk

ASSESSOR

APPROVED: President, County Commission

ORDER ENTERED TO STATE AUDITOR

EX-RE48

EXONERATIONS

STATE OF WEST VIRGINIA **COUNTY OF HARRISON**

Real Estate

At a regular term of the County Commission of Harrison County, West Virginia, held at the Courthouse of said County, Commissioners

David Hinkle **Susan J. Thomas** **Patsy Trecost II**

On the 20th day of May, 2026 issued the following order, which was made and entered, to-wit:

Upon application of IGEORGE for **SWIGER EVELYN R ETAL** whose address is, PO BOX 164 ANMOORE, WV 26323-0164, who proved to the satisfaction of the Commission that said property owner is aggrieved by an erroneous assessment of **14,940** on **1 LOT 2 LOVEBERRY ADD**, Class **2** in **CLARK-OUTSIDE**, Harrison County, West Virginia, which should have been assessed at **3,240**, Class **2** in and for the year **2025**, resulting in a difference in assessed value of **11,700**. The Commission therefore, orders that the said applicant be and is hereby exonerated from the said erroneous assessment and from the payment of the taxes so assessed, in and for the year **2025**, if the same has not been paid, and if it has been paid, that the Sheriff refund the same to them.

The commission certifies the following facts upon which it grants said relief:

Improvement removed July 1, 2024 per ariel map and appraiser. Exonerate a value of $11,700 at a class rate of levy to correct the overcharge.

District: **01 - CLARK-OUTSIDE**
Account No. **6306730**
Ticket No. **3201**
Tax Year **2025**
Parcel ID: **01 115000400000000**

Amount Exonerated: **$136.30**

PRESENT: Prosecuting Attorney

APPROVED: President, County Commission

(or)

PRESENT: Tax Commissioner

ORDER ENTERED TO STATE AUDITOR

ATTEST: County Clerk

ASSESSOR

EX-PP48

EXONERATIONS

STATE OF WEST VIRGINIA **COUNTY OF HARRISON**

Personal Property

At a regular term of the County Commission of Harrison County, West Virginia, held at the Courthouse of said County, Commissioners

David Hinkle **Susan J. Thomas** **Patsy Trecost II**

On the 20th day of May, 2026 issued the following order, which was made and entered, to-wit:

Upon application of RVALDEZ for **MIGHTY BRIGHT TECHNOLOGIES INC** whose address is, 543 E MAIN ST BRIDGEPORT, WV 26330-1862, who proved to the satisfaction of the Commission that said property owner is aggrieved by an erroneous assessment of **31215.00** on **2021 CHEVROLET SILVERADO 3500**, Class **4** in **SIMPSON-BRIDGEPORT**, Harrison County, West Virginia, which should have been assessed at **0.00**, Class **4** in and for the year **2025**, resulting in a difference in assessed value of **31215.00**. The Commission therefore, orders that the said applicant be and is hereby exonerated from the said erroneous assessment and from the payment of the taxes so assessed, in and for the year **2025**, if the same has not been paid, and if it has been paid, that the Sheriff refund the same to them.

The commission certifies the following facts upon which it grants said relief:

The above mentioned taxpayer in error reported the 2021 Chev Silverado. Exonerate a value of 2021 Chev Silverado at a class rate of levy to correct the overcharge. Please remove the 2021 Chev Silverado from the vehicle description.

District: **16 - SIMPSON-BRIDGEPORT** Amount Exonerated: **$951.06**
Account No. **3074355**
Ticket No. **823168**
Tax Year **2025**

PRESENT: Prosecuting Attorney

APPROVED: President, County Commission

(or)

PRESENT: Tax Commissioner

ORDER ENTERED TO STATE AUDITOR

ATTEST: County Clerk

ASSESSOR Allen A. Ferrell

EX-PP47

EXONERATIONS

STATE OF WEST VIRGINIA **COUNTY OF HARRISON**

Personal Property

At a regular term of the County Commission of Harrison County, West Virginia, held at the Courthouse of said County, Commissioners

David Hinkle **Susan J. Thomas** **Patsy Trecost II**

On the 20th day of May, 2026 issued the following order, which was made and entered, to-wit:

Upon application of RVALDEZ for **NICHOLAS RAMONA K (PERMIT#6484)** whose address is, 8007 SAVIOUR ST STONEWOOD, WV 26301-7870, who proved to the satisfaction of the Commission that said property owner is aggrieved by an erroneous assessment of **3960.00** on **2013 DODGE CHARGER SEDAN, 2008 LINCOLN MKZ SEDAN**, Class **4** in **CLARK-STONEWOOD**, Harrison County, West Virginia, which should have been assessed at **0.00**, Class **4** in and for the year **2025**, resulting in a difference in assessed value of **3960.00**. The Commission therefore, orders that the said applicant be and is hereby exonerated from the said erroneous assessment and from the payment of the taxes so assessed, in and for the year **2025**, if the same has not been paid, and if it has been paid, that the Sheriff refund the same to them.

The commission certifies the following facts upon which it grants said relief:

Exonerate a value of 3960 at a class rate of levy to correct the overcharge. TAX PAYER DID NOT OWN JULY 1, 2024.

District: **02 - CLARK-STONEWOOD** Amount Exonerated: **$121.97**

Account No. **3040759**

Ticket No. **801937**

Tax Year **2025**

PRESENT: Prosecuting Attorney

APPROVED: President, County Commission

(or)

PRESENT: Tax Commissioner

ORDER ENTERED TO STATE AUDITOR

ATTEST: County Clerk

ASSESSOR

EX-PP46

EXONERATIONS

STATE OF WEST VIRGINIA **COUNTY OF HARRISON**

Personal Property

At a regular term of the County Commission of Harrison County, West Virginia, held at the Courthouse of said County, Commissioners

David Hinkle **Susan J. Thomas** **Patsy Trecost II**

On the 20th day of May, 2026 issued the following order, which was made and entered, to-wit:

Upon application of RVALDEZ for **LAKE ORVILLE L (PERMIT#6411)** whose address is, PO BOX 535 LOST CREEK, WV 26385-0535, who proved to the satisfaction of the Commission that said property owner is aggrieved by an erroneous assessment of **6420.00** on **2017 TRLR**, Class **4** in **GRANT-LOST CREEK**, Harrison County, West Virginia, which should have been assessed at **0.00**, Class **4** in and for the year **2025**, resulting in a difference in assessed value of **6420.00**. The Commission therefore, orders that the said applicant be and is hereby exonerated from the said erroneous assessment and from the payment of the taxes so assessed, in and for the year **2025**, if the same has not been paid, and if it has been paid, that the Sheriff refund the same to them.

The commission certifies the following facts upon which it grants said relief:

The above mentioned taxpayer in error reported the 2017 CATA M293. Please remove the 2017 CATA M293 from the vehicle description.

District: **13 - GRANT-LOST CREEK** Amount Exonerated: **$181.69**
Account No. **1825332**
Ticket No. **817034**
Tax Year **2025**

PRESENT: Prosecuting Attorney

APPROVED: President, County Commission

(or)

PRESENT: Tax Commissioner

ORDER ENTERED TO STATE AUDITOR

ATTEST: County Clerk

ASSESSOR

FORM OF REQUISITION
FOR PAYMENT FROM SERIES A
ADMINISTRATIVE EXPENSE FUND

The County Commission of Harrison County
(West Virginia)
Tax Increment Revenue and Refunding Bonds
(Charles Pointe Project No. 2- North Land Bay Improvements)
Series 2008 A

To: UMB Bank
120 South Sixth Street Suite 1400
Minneapolis, MN 55402

REQUISITION FOR PAYMENT NO. (05/20/26)

THE COUNTY COMMISSION OF HARRISON COUNTY (the "Issuer"), by its duly Authorized Representatives, hereby certifies, in connection with this Requisition for Payment from Series A Administrative Expense Fund (the "Requisition") under a Development Agreement for the above captioned bonds (the "Series 2008 A Bonds"), dated March 5, 2008 (the "Development Agreement") between the Issuer and the Developer, that:

1. Terms used herein and not otherwise defined herein shall have the meanings given such terms in the Development Agreement or the Indenture of Trust for the Series 2008 A Bonds, dated March 5, 2008 as supplemented and amended (the "Series 2008 A Trust Indenture") between the Issuer and UMB Bank as substitute trustee under the Series 2008 A Trust Indenture.

2. The amount requested to be transferred from the Revenue Fund to the Series A Administrative Expense Fund is necessary to pay Administrative Expenses incurred during the preceding six month period.

3. The amount requested to be disbursed from the Series A Administrative Expense Fund by this Requisition: (a) is a portion of the Administrative Expenses authorized for funding under the Series 2008 A Trust Indenture and Development Agreement, and (b) is an authorized expenditure under the Project Plan and the Act.

4. The total amount requested to be transferred from the Revenue Fund to the Series A Administrative Expense Fund pursuant to this Requisition is **$88.50**

5. The total amount requested to be disbursed from the Series A Administrative Expense Fund pursuant to this Requisition is **$88.50.** As set forth in the invoices attached hereto, of the total amount of such disbursement:

(a) $ -0- is to be paid to the Developer as reimbursement to the Developer for an invoice or statement previously paid by the Developer to an entity that is not affiliated with the Developer; and

(b) **$88.50** is to be paid to a third party payee that is not affiliated with the Developer or on a joint basis to the Developer and such a third party payee with respect to an expense previously incurred.

In either event, the amount set forth herein is supported by the attached copies of invoices or statements.

IN WITNESS WHEREOF, this Requisition has been duly executed by the Issuer by its duly Authorized Representative this **20th day of May, 2026.**

THE COUNTY COMMISSION OF
HARRISON COUNTY

By: _____
Commissioner

Schedule I
to Requisition

Copies of Invoices or Statements
(Attached)

Jackson Kelly	Invoice #1264505	Date: 05/12/2026	$88.50
		Total	**$88.50**

JACKSONKELLY PLLC
Attorneys at Law
3000 Swiss Pine Way Suite 200
Morgantown, WV 26501
TELEPHONE 304-284-4100
EMPLOYER I.D. NO. 550394215

May 12, 2026
Invoice No. 1264505

34382
Charles Pointe Community Enhancement District

For Legal Services Rendered through April 30, 2026.

Matter 301
TIF Bond Assessments

Date	Timekeeper	Description	Hours	Amount
04/13/26	M. Imbrogno	Reviewing FOIA Request sent to County regarding tax tickets.	0.30	88.50
		Total Hours	0.30	
		Services		$ 88.50
		Total This Matter		$88.50

cc: Laura Pysz
lpysz@harrisoncountywv.gov

If you would prefer to have your invoices emailed or need to update your current email on file, please contact us at JK_Billing@jacksonkelly.com.

PAYMENT DUE June 11, 2026

JACKSONKELLY PLLC
Attorneys at Law
3000 Swiss Pine Way Suite 200
Morgantown, WV 26501
TELEPHONE 304-284-4100
EMPLOYER I.D. NO. 550394215

34382
Charles Pointe Community Enhancement District
c/o Harrison County Commission
Attn: Michelle Tonkin
301 West Main Street
Clarksburg, WV 26301-2974
mtonkin@harrisoncountywv.com
lpysz@harrisoncountywv.com
maimbrogno@jacksonkelly.com

May 12, 2026
Invoice No. 1264505

Please be aware, the total price for legal services cannot be precisely determined due to the variable nature of legal work. Time spent on this matter by lawyers, paraprofessionals and staff, plus expenses, will determine the total price to be paid by you. Hourly rates are set forth in engagement documents, or if applicable, by agreement with insurance carriers. Total price will vary from month to month, depending on matter needs and progress.

Total Amount of Current Invoice # 1264505 **$88.50**

PLEASE RETURN THIS PAGE WITH REMITTANCE

NOTE: Should you have any questions please contact JK_Finance@jacksonkelly.com.

To ensure proper credit to your account, please include the invoice number(s) being paid.

Mailing Instructions	
Payable to:	Jackson Kelly PLLC
	P. O. Box 45705
	Baltimore, MD 21297-5705
INVOICE #s	

ACH Instructions	
[illegible]	
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[illegible]	
INVOICE #s	

If you would prefer to have your invoices emailed or need to update your current email on file, please contact us at JK_Billing@jacksonkelly.com.

PAYMENT DUE June 11, 2026

11-A

DEPT **County Commission**

Line Number	Line Description	Original	Increase Amount	Decrease Amount	Revised Budget	Comment Notation
401-108-00	**Overtime**	**$ 8,000**	**$ 12,000**		**$ 20,000**	**Additional Funds**
401-458-11	**GSB Warranty Claims**	**$ 40,000**	**$ 2,500**		**$ 42,500**	**Additional Funds**
401-566-00	**Transfer to Other Funds**	**$ 4,272,390**		**$ 14,500**	**$ 4,257,890**	**Reduction**
						Within Account line item adjustments
	Department Net Revision:		**$ 14,500**	**$ 14,500**		

STEM DATE 05/13/2026 — STATEMENT OF EXPENDITURES,ENCUMBRANCES & APPROPRIATIONS — TIME 15:15:09
LES ID I — GENERAL FUND — USER MTONKIN
AS OF 05/2026

	APPROPRIATIONS (REVISED)	MONTH-TO-DATE EXPENDITURES	YEAR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE	EXPENDED and ENCUMBERED %
1-401-101-00 CO COMMISSION SALARY	136605.00	5691.90	119529.90		17075.10	87.50
1-401-103-00 CO COMMISSION EMPLOYEES	841917.00	39739.89	719448.00		122469.00	85.45
1-401-104-00 CO COMMISSION FICA	76600.00	4896.78	68135.80		8464.20	88.95
1-401-105-00 CO COMMISSION INSURANCE	2100000.00		1604124.69		495875.31	76.38
1-401-106-00 CO COMMISSION RETIREMENT	89721.00	4235.33	71576.09		18144.91	79.77
1-401-108-00 OVERTIME	8000.00	6141.58	9335.69		-1335.69	116.69
1-401-109-00 EXTRA HELP	119000.00	14035.63	67487.01		51512.99	56.71
1-401-112-00 LONGEVITY	6240.00	198.99	4264.67		1975.33	68.34
1-401-212-00 CO COMMISSIONS PRINTING	1000.00		187.60		812.40	18.76
1-401-214-00 CO COMMISSIONS TRAVEL	5000.00		932.40		4067.60	18.64
1-401-218-00 CO COMMISSION POSTAGE	300000.00	4892.70	170706.39		129293.61	56.90
1-401-219-00 RENTS/CO COMM	2500.00				2500.00	
1-401-220-00 CO COMMISSION ADVERTISING	170000.00	1083.72	130517.85		39482.15	76.77
1-401-221-00 CO COMMISSION TRAINING	5000.00		1045.00		3955.00	20.90
1-401-222-00 CO COMMISSION DUES & SUBS	114000.00	1220.52	108232.41		5767.59	94.94
1-401-223-00 CO COMM PROF SERVICES	290000.00	28668.36	259125.10		30874.90	89.35
1-401-223-01 PROFESSIONAL SERVICES	120000.00		92949.24		27050.76	77.45
1-401-224-00 CO COMMISSION AUDITS	55000.00		27105.00		27895.00	49.28
1-401-226-00 CO COMM OFFICIAL BONDS	150000.00		112277.66		37722.34	74.85
1-401-232-00 BANK FEES/CHARGES	5500.00	6.12	3258.69		2241.31	59.24
1-401-237-00 OTHER TAXES AND FEES	53000.00		1290.07		51709.93	2.43
1-401-240-00 REFUNDS & REIMBURSEMENTS	31000.00		30910.50		89.50	99.71
1-401-458-00 CAPITOL OUTLAY/IMPROVEMEN	15000.00				15000.00	
1-401-458-03 GENERAL SERVICES ANNEX	1500000.00		1117184.37		382815.63	74.47
1-401-458-07 W MAIN ST PROPERTY	84500.00		68443.32		16056.68	80.99

Increase

STEM DATE 05/13/2026 STATEMENT OF EXPENDITURES,ENCUMBRANCES & APPROPRIATIONS TIME 15:15:09
LES ID I GENERAL FUND USER MTONKIN
AS OF 05/2026

	APPROPRIATIONS (REVISED)	MONTH-TO-DATE EXPENDITURES	YEAR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE	EXPENDED and ENCUMBERED %
1-401-458-08						
AIRPORT PROPERTY	420000.00	34395.48	378360.28		41639.72	90.08
1-401-458-10						
FRANK LORIA CONTRIBUTION	8000.00		8000.00			100.00
1-401-458-11						
GSB WARRANTY CLAIMS	40000.00	1416.25	40796.36		-796.36	101.99
1-401-458-12						
ELLIS PROPERTY	25000.00		18373.26		6626.74	73.49
1-401-459-00						
CO COMM CAP OUT EQUIPMENT	50000.00		30629.77		19370.23	61.25
1-401-459-01						
CO COMM CAP OUT CRUISERS	367983.00	1100.00	369081.54		-1098.54	100.29
1-401-459-03						
CO COMM CAP OUT COMPUTERS	30000.00				30000.00	
1-401-566-00						
TRANSFER TO OTHER FUNDS	4272390.00				4272390.00	
TALS FOR 401 COUNTY COMMISSION	11492956.00	147723.25	5633308.66		5859647.34	49.01

Increase

Decrease

DEPT **Courthouse**

Line Number	Line Description	Original Budget	Increase Amount	Decrease Amount	Revised Budget	Comment Notation
424-215-00	Building	$ 360,000		$ 30,000	$ 330,000	Reduction
424-216-00	Prof Services	$ 50,000	$ 30,000		$ 80,000	Additional Funds
					$ -	

Within Account line item adjustments

Department Net Revision:	**$ 30,000**	**$ 30,000**	

STEM DATE 05/13/2026 STATEMENT OF EXPENDITURES,ENCUMBRANCES & APPROPRIATIONS TIME 15:15:09
LES ID I GENERAL FUND USER MTONKIN
AS OF 05/2026

	APPROPRIATIONS (REVISED)	MONTH-TO-DATE EXPENDITURES	YEAR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE	EXPENDED and ENCUMBERED %
1-424-103-00 COURTHOUSE SALARIES	854326.00	32982.95	730441.62		123884.38	85.49
1-424-104-00 COURTHOUSE FICA	67530.00	2491.97	55172.42		12357.58	81.70
1-424-106-00 COURT HOUSE RETIREMENT	79437.00	3000.60	66753.21		12683.79	84.03
1-424-108-00 OVERTIME	10000.00	134.40	6554.30		3445.70	65.54
1-424-109-00 EXTRA HELP	12000.00				12000.00	
1-424-112-00 LONGEVITY	5460.00	222.50	4672.50		787.50	85.57
1-424-211-00 TELEPHONE	235000.00	1192.51	191272.86		43727.14	81.39
1-424-213-00 CTH UTILITIES	600000.00	6700.07	517899.58		82100.42	86.31
1-424-215-00 CTH M & R BUILDING	360000.00	231.50	44674.37		315325.63	12.40
1-424-216-00 CTH M & R EQUIPMENT	170000.00	13773.00	118132.36		51867.64	69.48
1-424-219-00 COURTHOUSE RENTS	100000.00	2824.87	54830.53		45169.47	54.83
1-424-223-00 CTH PROFESSIONAL SERVICES	50000.00	27629.33	65972.72		-15972.72	131.94
1-424-226-00 COURTHOUSE INSURANCE	525000.00		421273.00		103727.00	80.24
1-424-230-00 COURTHOUSE CONTRACTURAL	400000.00	13089.01	374578.18		25421.82	93.64
1-424-231-00 CTH FIRE SERVICE FEE	18000.00		17500.21		499.79	97.22
1-424-341-00 CTH MATERIALS & SUPPLIES	395000.00	10775.63	250615.41		144384.59	63.44
1-424-353-00 COMPUTER SOFTWARE	237335.00		16177.73		221157.27	6.81
1-424-458-01 RAILS TO TRAILS PROJECT	150000.00	6015.73	30085.26		119914.74	20.05
1-424-459-00 CTH CAPITOL OUTLAY EQUIP	100000.00		72402.44		27597.56	72.40
1-424-459-01 CTH CAP OUTLAY-ELEVATOR	376560.00		203223.10		173336.90	53.96
TALS FOR 424 COURTHOUSE	4745648.00	121064.07	3242231.80		1503416.20	68.32

Decrease

Increase

DEPT	Garage					
Line Number	Line Description	Original Budget	Increase Amount	Decrease Amount	Revised Budget	Comment Notation
					$ -	
717-216-00	Equip	$ 2,000		$ 300	$ 1,700	Reduction
717-341-00	Material & Supplies	$ 22,700	$ 300		$ 23,000	Additional Funds
					$ -	
					$ -	
	Department Net Revision:		**$ 300**	**$ 300**		Within Account line item adjustments

STEM DATE 05/13/2026 — STATEMENT OF EXPENDITURES,ENCUMBRANCES & APPROPRIATIONS — TIME 15:15:09
LES ID I — GENERAL FUND — USER MTONKIN
AS OF 05/2026

	APPROPRIATIONS (REVISED)	MONTH-TO-DATE EXPENDITURES	YEAR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE	EXPENDED and ENCUMBERED %
1-717-103-00 CENTRAL GARAGE SALARIES	166250.00	6412.80	145804.17		20445.83	87.70
1-717-104-00 CENTRAL GARAGE FICA	12899.00	466.67	10720.76		2178.24	83.11
1-717-106-00 CENTRAL GARAGE RET	15369.00	580.08	13288.34		2080.66	86.46
1-717-108-00 OVERTIME	1500.00		1161.40		338.60	77.42
1-717-112-00 LONGEVITY	780.00	32.50	682.50		97.50	87.50
1-717-216-00 CENT GARAGE M & R EQUIP	2000.00		120.00		1880.00	6.00
1-717-217-00 CENT GARAGE M & R AUTO	95000.00	2474.95	82426.24		12573.76	86.76
1-717-223-00 PROFESSIONAL SERVICES	500.00		280.60		219.40	56.12
1-717-230-00 CENT GARAGE CONTRACTURAL	3600.00		3532.20		67.80	98.11
1-717-341-00 CENT GARAGE MAT & SUPP	22700.00	540.06	22981.38		-281.38	101.23
1-717-343-00 CENT CAR GAS OIL & TIRES	240000.00	500.76	198820.58		41179.42	82.84
1-717-343-01 LAW ENFORCEMENT FUEL	1000.00	67.42	660.38		339.62	66.03
TALS FOR 717 CENTRAL GARAGE	561598.00	11075.24	480478.55		81119.45	85.55

11-B

DEPT OEM

Line Number	Line Description	Original	Increase Amount	Decrease Amount	Revised Budget	Comment Notation
711-214-00	**Travel**	**$ 6,500**	**$ 300**		**$ 6,800**	**Additional Funds**
711-221-00	**Training**	**$ 33,500**	**$ 7,500**		**$ 41,000**	**Additional Funds**
711-223-00	**Prof Services**	**$ 30,600**	**$ 200**		**$ 30,800**	**Additional Funds**
711-459-00	**New Equipment**	**$ 735,172**		**$ 8,000**	**$ 727,172**	**Reduction**

Within Account line item adjustments

Department Net Revision:	**$ 8,000**	**$ 8,000**	

STEM DATE 05/14/2026
LES ID I

STATEMENT OF EXPENDITURES,ENCUMBRANCES & APPROPRIATIONS
VITAL SERVICES LEVY
AS OF 05/2026

TIME 08:31:08
USER MTONKIN

	APPROPRIATIONS (REVISED)	MONTH-TO-DATE EXPENDITURES	YEAR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE	EXPENDED and ENCUMBERED %
7-711-103-00 SALARIES/EMP/BUREAU	106200.00	4310.29	93010.78		13189.22	87.58
7-711-103-01 CONVERSION PAY						
7-711-104-00 FICA/EMP/BUREAU	15300.00	410.79	8888.90		6411.10	58.09
7-711-105-00 INSURANCE/BUREAU	20000.00		10227.96		9772.04	51.13
7-711-106-00 RETIREMENT/EMP/BUREAU	16200.00	394.90	8524.70		7675.30	52.62
7-711-108-00 OVERTIME/BUREAU	250.00		81.07		168.93	32.42
7-711-109-00 EXTRA HELP/BUREAU	22000.00	986.00	21520.75		479.25	97.82
7-711-112-00 LONGEVITY/BUREAU	1800.00	77.50	1627.50		172.50	90.41
7-711-211-R0 RADIO COMMUNICATION						
7-711-211-00 TELEPHONE	102140.00	14234.06	99765.20		2374.80	97.67
7-711-211-01 RADIO COMMUNICATIONS						
7-711-212-00 PRINTING	1000.00				1000.00	
7-711-213-00 UTILITIES	40000.00	302.28	29616.87		10383.13	74.04
7-711-214-00 TRAVEL	6500.00	232.83	6723.27		-223.27	103.43
7-711-215-00 FIRE & RESCUE M&R BLDG	5000.00		4674.04		325.96	93.48
7-711-216-00 M&R EQUIPMENT	111300.00		110625.25		674.75	99.39
7-711-219-00 RENTS	4600.00	427.94	3945.72		654.28	85.77
7-711-220-00 ADVERTISING						
7-711-221-00 TRAINING	33500.00		40679.95		-7179.95	121.43
7-711-222-00 DUES	70040.00	33.16	47506.19		22533.81	67.82
7-711-223-00 PROFESSIONAL SERVICES	30600.00	174.75	30753.04		-153.04	100.50
7-711-226-00 WORKER'S COMP BUREAU						
7-711-230-00 FIRE & RESCUE CONTRACTUAL	42000.00	800.00	40095.29		1904.71	95.46
7-711-232-00 BANK FEES/CHARGES	4.00		3.86		.14	96.50
7-711-237-00 OTHER TAXES AND FEES						

STEM DATE 05/14/2026
LES ID I

STATEMENT OF EXPENDITURES,ENCUMBRANCES & APPROPRIATIONS
VITAL SERVICES LEVY
AS OF 05/2026

TIME 08:31:08
USER MTONKIN

	APPROPRIATIONS (REVISED)	MONTH-TO-DATE EXPENDITURES	YEAR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE	EXPENDED and ENCUMBERED %
7-711-341-00 MATERIALS & SUPPLIES	5000.00	385.45	2213.30		2786.70	44.26
7-711-341-01 MAT&SUPPLIES-COVID19						
7-711-341-03 EQUIPMENT-COVID19						
7-711-353-00 COMPUTER SOFTWARE						
7-711-459-00 NEW EQUIPMENT	735172.00	8278.40	629739.08		105432.92	85.65
7-711-460-00 CONSTRUCTION IN PROGRESS						
7-711-566-00 TRANSFER OTHER FUNDS	184919.00				184919.00	
7-711-567-00 CONTRIBUTIONS						
7-711-567-01 BRIDGEPORT FIRE DEPT	15000.00	15000.00	15000.00			100.00
7-711-567-02 SALEM VFD	30000.00		24522.56		5477.44	81.74
7-711-567-03 SHINNSTON VFD	30000.00				30000.00	
7-711-567-04 SPELTER VFD	30000.00		28561.85		1438.15	95.20
7-711-567-05 STONEWOOD VFD	30000.00		30000.00			100.00
7-711-567-06 SUMMIT PARK VFD	30000.00	30000.00	30000.00			100.00
7-711-567-07 WALLACE VFD	30000.00		30000.00			100.00
7-711-567-08 WEST MILFORD VFD	30000.00		30000.00			100.00
TALS FOR 711 EMERGENCY SERVICES	1778525.00	76048.35	1378307.13		400217.87	77.49

DEPT **Parks & Rec**

Line Number	Line Description	Original	Increase Amount	Decrease Amount	Revised Budget	Comment Notation
900-215-00	Building	$ 22,100	$ 1,200		$ 23,300	Additional Funds
900-215-01	Grounds	$ 48,730		$ 4,000	$ 44,730	Reduction
900-216-00	Equipment	$ 10,000	$ 5,000		$ 15,000	Additional Funds
900-222-00	Dues	$ 1,000	$ 500		$ 1,500	Additional Funds
900-223-00	Prof Services	$ 74,900		$ 6,500	$ 68,400	Reduction
900-230-00	Contractual	$ 1,600	$ 800		$ 2,400	Additional Funds
900-341-00	Materials and Supplies	$ 20,000	$ 3,000		$ 23,000	Additional Funds

Within Account line item adjustments

Department Net Revision:	$ 10,500	$ 10,500	

STEM DATE 05/14/2026 — STATEMENT OF EXPENDITURES,ENCUMBRANCES & APPROPRIATIONS — TIME 08:31:08
LES ID I — VITAL SERVICES LEVY — USER MTONKIN
AS OF 05/2026

	APPROPRIATIONS (REVISED)	MONTH-TO-DATE EXPENDITURES	YEAR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE	EXPENDED and ENCUMBERED %
7-900-103-00 PARKS & REC SALARIES	391020.00	11638.96	246450.44		144569.56	63.02
7-900-103-01 CONVERSION PAY						
7-900-104-00 PARKS & REC FICA	42000.00	941.60	20038.64		21961.36	47.71
7-900-105-00 INSURANCE	55000.00		25984.90		29015.10	47.24
7-900-106-00 PARKS & REC RETIREMEMT	35750.00	1127.25	22283.90		13466.10	62.33
7-900-108-00 OVERTIME	8000.00	843.47	5329.10		2670.90	66.61
7-900-109-00 PARKS & REC EXTRA HELP	64455.00	102.96	13933.77		50521.23	21.61
7-900-112-00 LONGEVITY	3000.00	42.50	1575.00		1425.00	52.50
7-900-211-00 TELEPHONE	2600.00		2304.04		295.96	88.61
7-900-212-00 PRINTING	1500.00		30.11		1469.89	2.00
7-900-213-00 UTILITIES	40000.00	1169.79	28215.17		11784.83	70.53
7-900-214-00 TRAVEL	2500.00		19.60		2480.40	.78
7-900-215-00 M & R BUILDING	22100.00		23193.70		-1093.70	104.94
7-900-215-01 MAINTENANCE-GROUNDS/PARKS	48730.00		21394.27		27335.73	43.90
7-900-215-02 MAINTENANCE-ELLIS	30000.00		15030.61		14969.39	50.10
7-900-216-00 M & R EQUIPMENT	10000.00	232.17	14520.35		-4520.35	145.20
7-900-219-00 RENTS	15000.00		4158.49		10841.51	27.72
7-900-220-00 ADVERTISING	1000.00				1000.00	
7-900-221-00 TRAINING	1800.00				1800.00	
7-900-222-00 DUES	1000.00		1441.99		-441.99	144.19
7-900-223-00 PROFESSIONAL SERVICES	74900.00	7324.30	39530.03		35369.97	52.77
7-900-226-00 WORKER'S COMP PARKS	9000.00				9000.00	
7-900-230-00 CONTRACTUAL	1600.00	477.78	2229.04		-629.04	139.31
7-900-231-00 FIRE SERVICE FEES	545.00		544.74		.26	99.95
7-900-232-00 BANK FEES/CHARGES						

Increase
Decrease
Increase
Increase
Decrease
Increase

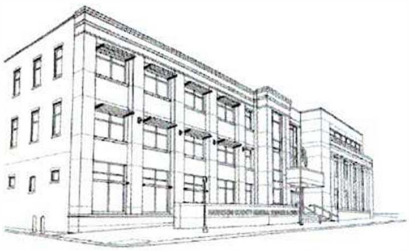
STEM DATE 05/14/2026
LES ID I

STATEMENT OF EXPENDITURES,ENCUMBRANCES & APPROPRIATIONS
VITAL SERVICES LEVY
AS OF 05/2026

TIME 08:31:08
USER MTONKIN

	APPROPRIATIONS (REVISED)	MONTH-TO-DATE EXPENDITURES	YEAR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE	EXPENDED and ENCUMBERED %
7-900-240-00 REFUNDS/REIMBURSEMENTS	1000.00				1000.00	
7-900-341-00 MATERIALS & SUPPLIES	20000.00		22198.30		-2198.30	110.99
7-900-341-01 COVID 19 MATERIALS & SUPP						
7-900-347-00 PARKS & REC INVENTORY	5000.00		1371.42		3628.58	27.42
7-900-458-00 P & R CAPITAL OUTLAY LAND						
7-900-459-00 P & R NEW EQUIPMENT	12500.00		2779.66		9720.34	22.23
7-900-568-00 CONTRIBUTIONS						
TALS FOR 900 PARKS & RECREATION	900000.00	23900.78	514557.27		385442.73	57.17

12



Harrison County Assessor
Allen R. Ferree
229 S Third Street
Clarksburg, WV 26301-2958
Phone (304) 624-8510 Fax (304) 626-1066

May 11, 2026

Harrison County Commission
Susan Thomas
David Hinkle
Patsy Trecost

Commissioners,

Please make the following transfers regarding my current budget for fiscal year 2025-2026:

INCREASE

001-406-342	RECORD BOOKS	$3,000

DECREASE

001-406-341	MATERIALS AND SUPPLIES	$3,000

Thank you in advance for your time and consideration with this matter.

Allen R. Ferree
Harrison County Assessor

13

Harrison County Farmland Protection Board

229 South 3rd Street, 3rd Floor
Clarksburg, WV 26301

April 28, 2026

Dear Harrison County Commission,

The Harrison County Farmland Protection Board would like for the Commission to approve the purchase of a Farmland Protection Easements in Harrison County. The easement has been ranked and approved for purchase by the Harrison County Farmland Protection Board. The easement that we are asking to be considered are as follows:

Robert Suan-	24.62+/- acres Offer Amount: $61,600

Attached to this letter are the following items: Tax Maps for the parcel, Appraisal, Offer and Acceptance Letter from the Landowner and the board minutes showing approval of purchase. All purchases are pending Harrison County Commission approval.

Sincerely,

Mimi Riffle
Administrator
Harrison County Farmland Protection Board

Signature of Approval for purchase:

_____
Commission President

304-940-5550 Phone
Mimi.riffle@mail.wvu.edu

Harrison County Farmland Protection Board

Harrison County Commission
Attn: Harrison County Farmland Protection
229 South 3rd St, 3rd Floor
Clarksburg, WV 26301

April 7, 2026

Robert Suan
2651 Rooting Creek Road
Lost Creek, WV 26385

Dear Mr. Suan

This letter serves to document the appraisal results for your easement.

The appraisal easement value came back lower than your asking price. The results are as follows:

Value As-Is:	$197,000
Value of Remainder:	$135,400
Easement Value:	$61,600

Accordingly, the offer for your conservation easement is listed above.

Please confirm your intentions by marking "accept" or "decline" in the box below, sign where noted and return this page to me within 30 days. The board's obligation is to pay 100% of the easement value pending the Harrison County Commission approval. The current offer is:

- $61,600 for 24.62 +/- acres with one existing residential site, and no additional homesite reserved.

Mimi Riffle
Administrator

I have reviewed the information provided above and understand that the offer for a conservation easement on my land will be established in accordance with the easement value determined by the appraisal and pending county commission approval. My signature below acknowledges that I wish to proceed as follows:

Robert Suan

[X] Accept [ ] Decline

304-940-5550 Phone
farmland@harrisoncountywv.gov

Restricted Appraisal Report of the Real Property of:
Robert G Suan
2651 Rooting Creek Road,
Lost Creek, Elk District
Harrison County, West Virginia, 26385
Tax Parcel # 17-11-0468-0057-0000

Client & Intended User:
Harrison County Farmland Protection Board
301 West Main Street
Clarksburg, WV 26301
Phone: (304) 624-8692
Email: harrison@wvfp.org

Harrison County **Farmland Protection**
Part of the WV Farmland Protection System

Effective Date of Value:
March 6, 2026

Prepared by:
Tyler R. Satterfield, SRA, R/W-AC
P.O. Box 343
Lawrenceville, PA 16929

March 17, 2026

Harrison County Farmland Protection Board
ATTN: Ms. Mimi Riffle, Administrator
304.940.5550
Mimi.Riffle@mail.wvu.edu

Dear Ms. Riffle:

Per your engagement, we are pleased to submit the attached restricted appraisal report for the market value of the land and surface rights of the subject property before and after the placement of a proposed perpetual conservation easement. The subject is identified in Harrison County, West Virginia, public records as Tax Parcel # 17-11-0468-0057-0000 with a physical address reported as 2651 Rooting Creek Road, Lost Creek, WV 26385. The acreage indicated on the Survey provided is 24.617 acres, slightly different than the assessed acreage of 24.54 acres. For the purposes of valuation the survey acreage is utilized, 24.617 acres. The most recently recorded legal description is contained in the deed recorded in Deed Book 1764 Page 1200 of Harrison County.

This Letter of Transmittal does not independently constitute an appraisal report. The accompanying restricted appraisal report is intended to be used in whole and not in part.

I inspected the subject property on March 6, 2026, which establishes the effective date of value for this appraisal assignment. The property inspection was made with the accompaniment of property owner Bob Suan. I have personally developed the analyses and conclusions presented within the body of the report.

The appraisal was developed, and the restricted appraisal report was prepared, in conformance with the Appraisal Standards Board's *Uniform Standards of Professional Appraisal Practice* (Standards Rules 1 & 2). Additional assumptions and limiting conditions are contained within the addenda of the report (Statement of Assumptions and Limiting Conditions).

A hypothetical condition that the subject property has been encumbered by the proposed perpetual conservation easement is employed for the valuation of the subject property in the after condition. The use of this hypothetical condition is necessary for credible analysis and might have affected the assignment results. No extraordinary assumptions or other hypothetical conditions have been employed in this appraisal.

Although this restricted appraisal report is not required or intended to comply with the Uniform Appraisal Standards for Federal Land Acquisition (UASFLA) 1.2.4, I have utilized the definition of market value found in UASFLA. No jurisdictional exceptions have been invoked in this appraisal.

In my opinion, the market value of the owner's entire property interest (land value; surface rights only) immediately before the placement of the proposed perpetual conservation easement, and as unaffected thereby, is **$197,000**, and the market value of the property interest (land value; surface rights only) remaining immediately after the encumbrance by, and as affected by the easement, is **$135,400**.

Therefore, the value of the proposed perpetual conservation easement is **$61,600**, as of March 6, 2026, which is the effective date of value, based upon my independent appraisal and the exercise of my professional judgment.

I appreciate the opportunity to be of service in this matter. Should you have any questions or comments, or if you require additional information, please feel free to contact us directly.

Warm Regards,







Tyler R. Satterfield, SRA, R/W-AC

West Virginia Certified General Real Estate Appraiser

Certification #CG3339

Tyler@VistaRSI.com

570.772.7823

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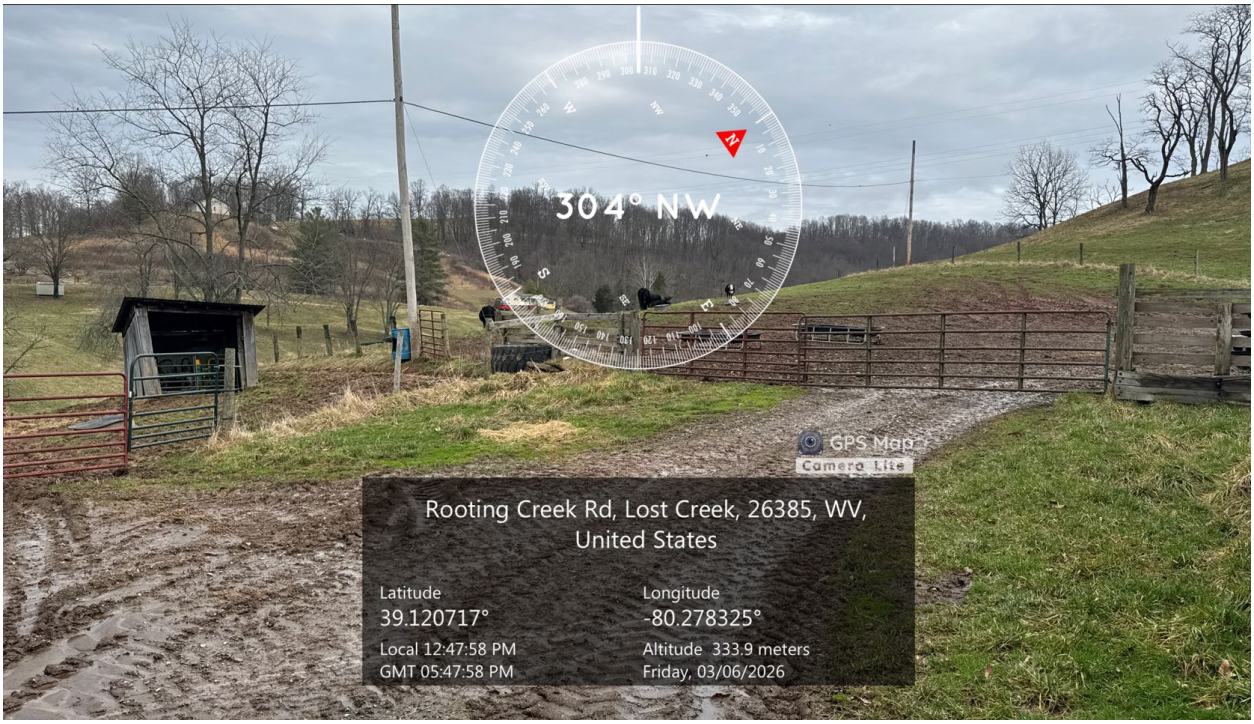
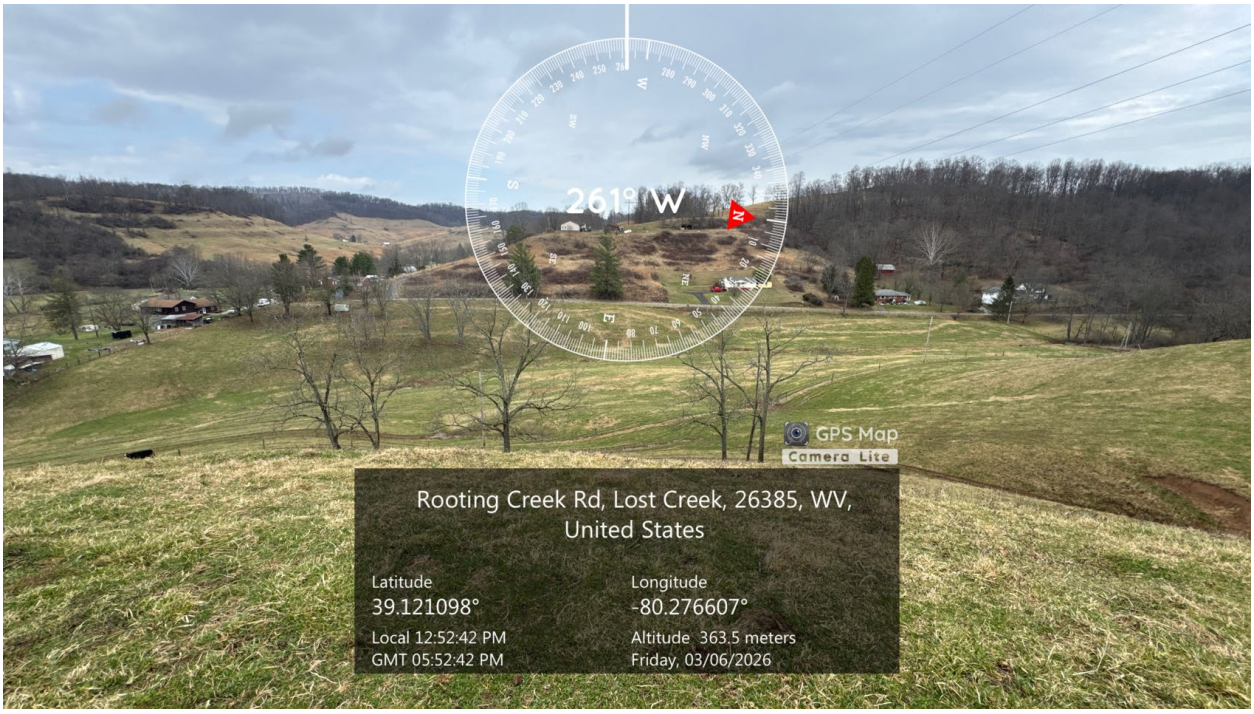
Executive Summary	
Client:	Harrison County Farmland Protection Board (HCFPB)
Intended Use:	Conservation Easement Value Determination
Intended User:	Harrison County Farmland Protection Board (HCFPB)
Property Rights Appraised	Market Value of Subject Land - Surface Rights Only - Before and After Proposed Perpetual Conservation
Current Owner of Record:	Robert G. Suan
Deed Book / Page:	1764/1200
Date of Last Transfer/Price:	October 20, 2023 – Non-arm's Length
Property Type/Current Use:	Rural Residential Farm
Property Location:	2651 Rooting Creek Rd, Lost Creek, WV 26385
GPS Coordinates:	39.120298664073296, -80.27881732465039
Harrison County Tax Parcel ID:	17-11-0468-0057-0000
Parcel Size (Acres):	24.617 Acres – Taken from Survey Map
Zoning:	None
Assessed Value:	$115,440 - 2025
Property Taxes (2025):	$672.44 - 2025
Flood Hazard Area:	Zone X – Map 54033C0335D – Dated 10/2/2012
Site Improvements:	Excluded from valuation – limited scope
Utilities:	Public water available – per owner
Effective Date of Valuation:	March 6, 2026
Report Date:	March 17, 2026
Highest and Best Use (Before Condition):	Residential with ancillary agricultural use
Highest and Best Use (After Condition):	Residential with ancillary agricultural use – Subject to limitations imposed by the conservation easement
Indications of Value – Before Condition:	
• Cost Approach:	Not developed
• Income Approach:	Not developed
• Sales Comparison Approach:	$197,000
Indications of Value – After Condition:	
• Cost Approach:	Not developed
• Income Approach:	Not developed
• Sales Comparison Approach:	$135,400
Indication of Conservation Easement Value: **$61,600** **Sixty-One Thousand Six Hundred Dollars**	

Subject Photographs

County: Harrison
Property of: Robert Suan
Taken By: Tyler R Satterfield, SRA, R/W-AC
Date Taken: March 6, 2026



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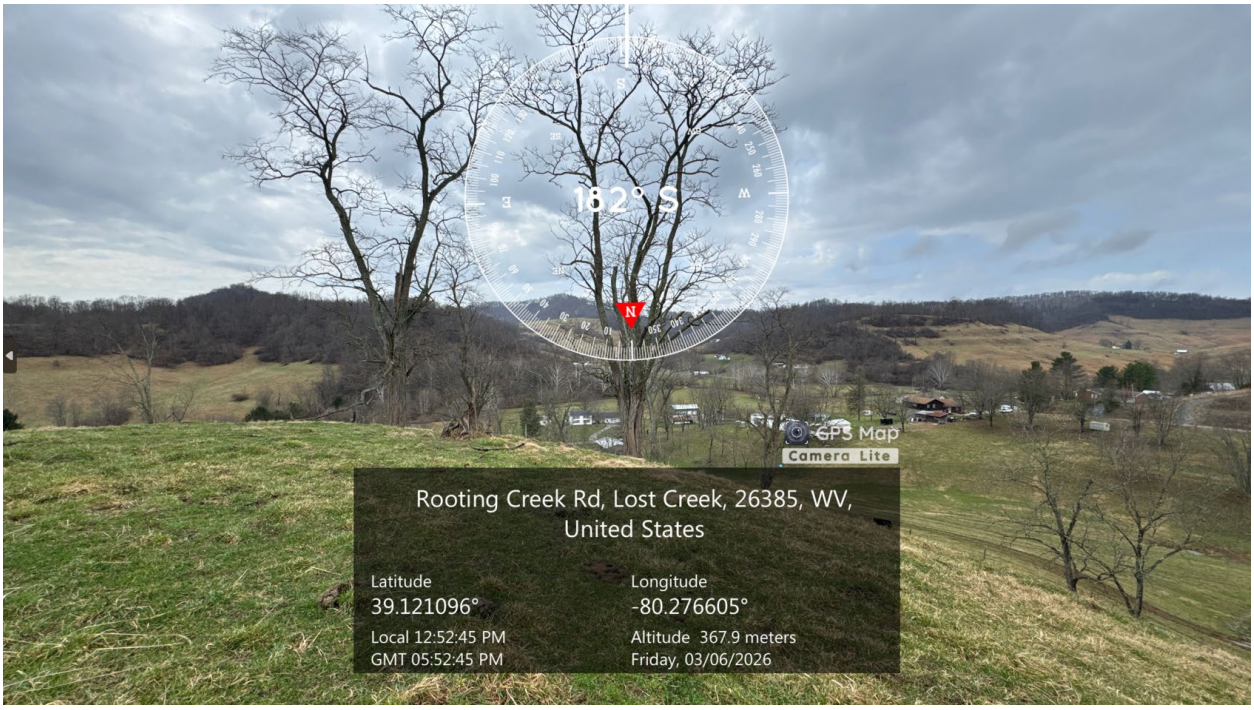
Friday, 03/06/2026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Friday, 03/06/2026


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Altitude 368.0 meters
Friday, 03/06/2026


70° E
GPS Map
Camera Lite
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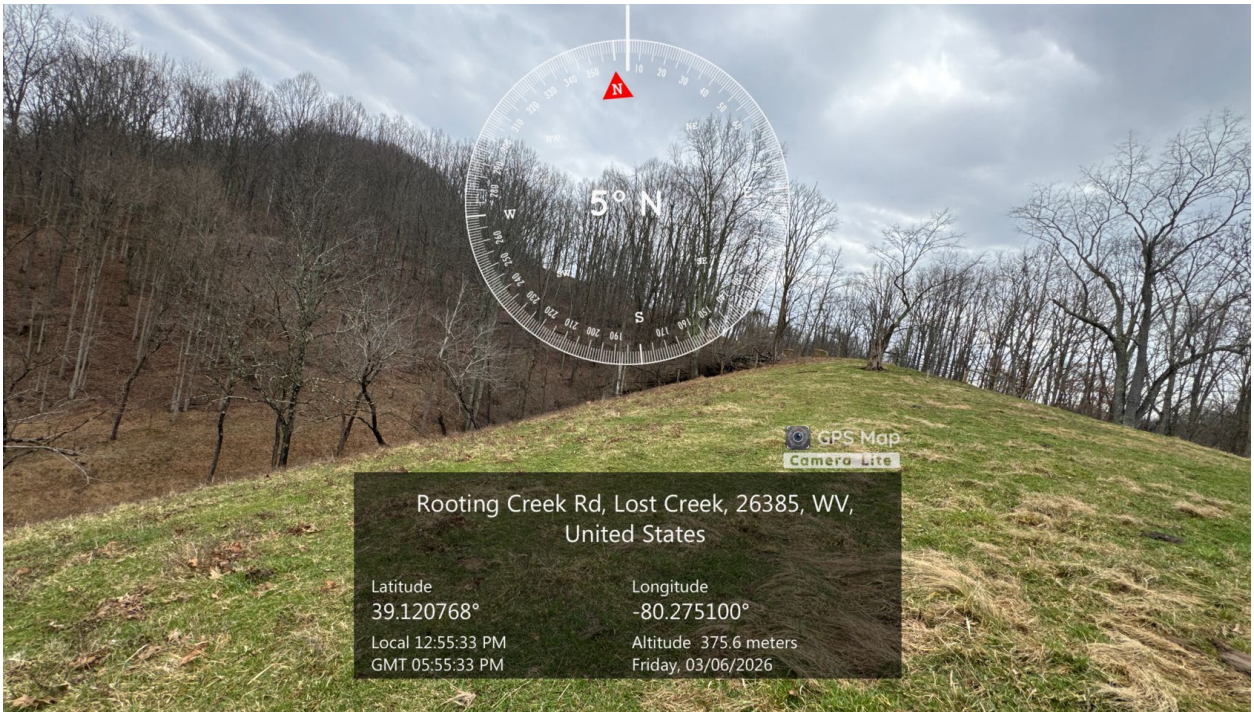
Altitude 367.9 meters
Friday, 03/06/2026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Camera Lite
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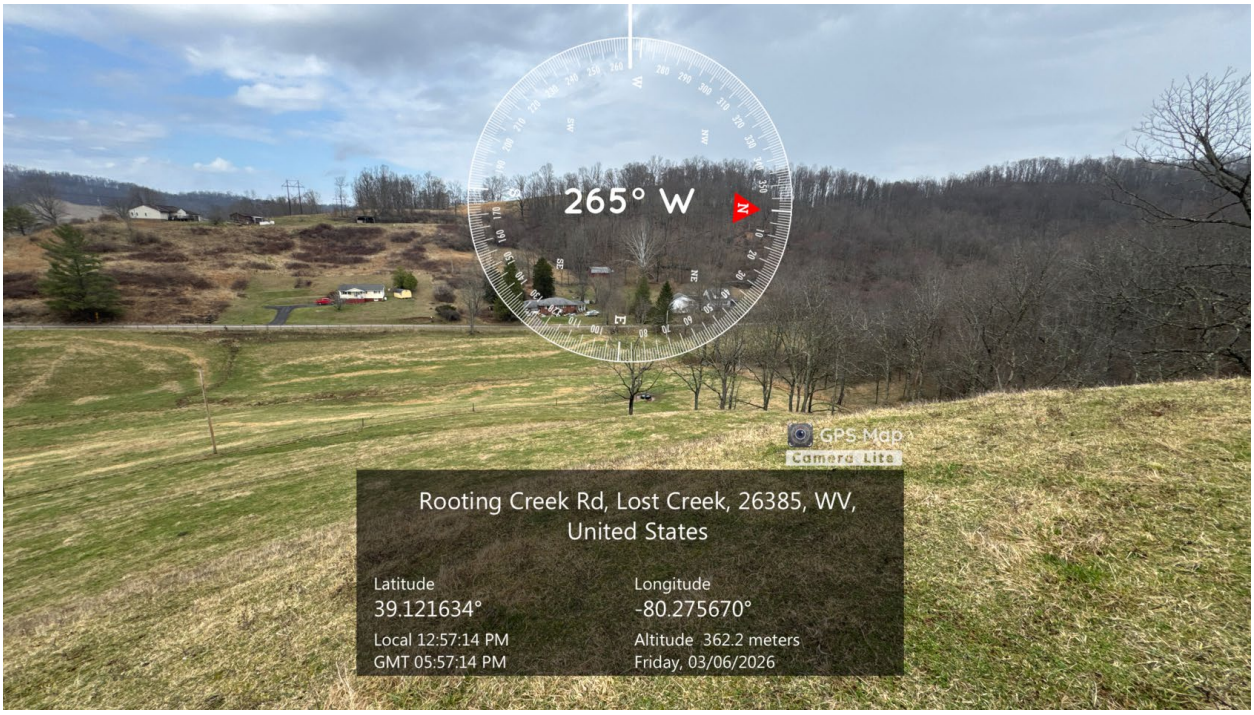
Friday, 03/06/2026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Camera Lite
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Friday, 03/06/2026

Description of Scope of Work

Client

Harrison County Farmland Protection Board (HCFPB)

Intended Users

The restricted appraisal report will be used by HCFPB. This report is intended for the exclusive use of HCFPB.

Intended Use

Intended use will be for HCFPB consideration in determining the price of the property entering into an HCFPB Easement. Due to the limitations of the "restricted appraisal report" option prescribed in Uniform Standards of Professional Appraisal Practice (USPAP) Standards Rule 2-2(b) and requested by the client, this restricted appraisal report may not contain supporting rationale for all of the opinions and conclusions set forth in the report.

Type and Definition of Value

As previously noted, this restricted appraisal report is not required or intended to comply with the *Uniform Appraisal Standards for Federal Land Acquisitions (UASFLA)*. However, the definition of market value included in UASFLA Section 1.2.4. has been concluded to be the most relevant and applicable value definition, and it has therefore been utilized in the development of this appraisal.

The Uniform Appraisal Standards for Federal Land Acquisition (UASFLA) defines "market value" as follows:

> "Market value is the amount in cash, or on terms reasonably equivalent to cash, for which in all probability the property would have sold on the effective date of value, after a reasonable exposure time on the open competitive market, from a willing and reasonably knowledgeable seller to a willing and reasonably knowledgeable buyer, with neither acting under any compulsion to buy or sell, giving due consideration to all available economic uses of the property."
>
> *Source of Definition of Market Value: Interagency Land Conference, Uniform Appraisal Standards for Federal Land Acquisitions 1.2.4., 2016 (6th Edition)*

Effective Date

The effective date of value is March 6, 2026, which is the date on which the subject was inspected.

Assignment Conditions

Hypothetical Condition(s) and/or Extraordinary Assumption(s): A hypothetical condition that the subject property has been encumbered by the proposed perpetual conservation easement is employed for the valuation of the subject property in the after condition. The use of this hypothetical condition is necessary for credible analysis and might have affected the assignment results. No extraordinary assumptions or other hypothetical conditions have been employed in this appraisal.

Additional Scope of Work Items Considered

Purpose of Appraisal: The purpose of this appraisal assignment is to estimate the market value of the surface rights before and after the encumbrance of a proposed perpetual conservation easement, **as of the 6th day of March 2026**, which is the effective date of value.

Data Research and Analysis: Data for this appraisal was gathered in consultation with local Multi-List Service (NCWV MLS), agents/brokers, appraisers, and other market participants (buyers and sellers), and through research of available online and/or public records. Market research focused on vacant land sales containing more than 10 acres in Harrison County, with primary focus on properties larger than 10 acres deemed most like the subject regarding characteristics relevant to valuation. The geographic search area was expanded to identify sales relevant to the after-condition valuation due to a lack of sales of properties encumbered by conservation easements, and additional sales of improved conservation easement-encumbered properties were considered. Sales were researched for an approximate six-year period (2020 to Present) preceding the effective date of value. All data utilized in the appraisal was confirmed via county Recorder of Deeds, Tax Assessment, and/or with a party familiar with the transaction.

Through the process of collecting sales data, it became apparent that there is a lack of sales of properties encumbered with conservation easements. Market research indicated that conservation easement-encumbered properties often remain within families for generations. However, two properties that sold with conservation easements in place have been identified and considered in the after-condition valuation. Along with these two conservation easement-encumbered sales, I have conducted extensive market research of properties with physical, legal, and/or economic impediments, agent interviews, grouped data analysis, and review of historical easement acquisition data from throughout the state. This information has been utilized to derive a final indication of after value for the subject.

Approaches Developed: Only the sales comparison approach has been developed in the valuation contained herein. The cost approach was considered, but it was not developed because

the scope of this appraisal assignment is limited to the valuation of the subject land; therefore, the cost approach bears little to no relevance to the current appraisal problem. The income approach has been considered, but it has not been developed because it is not reflective of typical buyer and seller considerations for properties like the subject; in other words, anticipated rental revenue would not be a significant influence on the price commanded by properties like the subject. Therefore, the development of the income approach would not be likely to produce reliable results, and it has therefore not been developed.

Property Inspection: Tyler R. Satterfield, SRA, R/W-AC, made a physical inspection of the property appraised and the property owner, or their designated representative, was given the opportunity to accompany the appraiser on the property inspection. The property owner (Bob Suan) met with the appraiser on-site on March 6, 2026, at which time Mr. Suan accompanied the appraiser on an ATV/UTV driving tour of the property. With this, representative portions of the parcel were viewed and photographed from an ATV/UTV.

Exposure Time: A review of similarly sized properties within Harrison County, a reasonable exposure time for the subject is 120 to 180 days.

Factual Data

Legal Description

Harrison County identifies the property as Tax Parcel # 17-11-0468-0057-0000, with the Legal Description recorded in Deed Book 1764 starting on Page 1200. The legal description taken from the Title Evidence Report is below:

> All of the following described real estate, together with the improvements and appurtenances thereunto belonging, situate on Rooting Creek, in Elk District, Harrison County, West Virginia, and more particularly described as follows:
>
> Beginning at a 71" White Oak (found) on the bank 31' south of a run corner to P. Chapman; thence N06-30-15W partly with the line of Chapman and S. Brown 269.61' to a post, corner to T. Maxwell; thence N73-43-25E partly with line of Maxwell and S. Cumberledge 305.63' to a post, corner to Cumberledge; thence N19-31-51W with Cumberledge, at 117.83 feet passing a post, in all 122.87' to a point in the south edge of Country Route 48; thence N69-02-03E, 412.50' to a point in the center of County Route 48 in the line of C. Michael; thence S09-12-57E with Michael, at 17.80' passing a post, in all 1000.91' to a 5/8" rebar set this survey, corner to Michael and in the line of R. Hudkins; thence S. 69-01-56W with Hudkins 333.17' to a 5/8" iron rebar set this survey in a White Oak stump (found), corner to another tract of Hudkins; thence N88-58-47W running partly with the line of Hudkins and T. Golden, 836.57' to a post (found), corner to Golden; thence N54-51-36W with Golden 33.02' to a 5/8" iron rebar set this survey at a broken off post (found), corner to Golden, on the east side of County Route 52 and the Golden driveway; thence N23-42-38W, 141.81' to a point in County Route 52; thence N28-37-45W, 97.02' to a point in the center of County Route 52, corner to E.A. Lewis; thence S75-06-58W with Lewis, at 15.00' passing a 5/8" iron rebar set this survey, in all 132.00' to a 5/8" iron rebar set this survey; thence N19-50-05W with Lewis 97.63' to a 5/8" iron rebar set this survey; thence N19-41-58W with Lewis 36.96' to a 5/8" iron rebar set this survey on the south bank of the run, corner to Lewis and R. Hudkins; thence N86-47-42E with Hudkins, at 150.00' passing a 5/8" iron rebar set this survey at the northeast corner of an old wooden building blacksmith shop), in all 165.00 to a point in the center of County Route 52; thence N16-27-04E, 27.04' to a point in
>
> County Route 52, corner to P. Chapman; thence N80-32-00E with Chapman, at 11.00" passing a 5/8" iron rebar set this survey, in all 55.80' to a 1" iron rod (found); thence N52-37-09E with Chapman 239.92' to the beginning and containing 24.617 acres, more or less, as surveyed on January, 1996 by Stephen D. Losh, Professional Land Surveyor, and as shown on a plat of record in the office of the Clerk of the County Commission of Harrison County, West Virginia, in Deed Book No. 1273, at page 1099.
>
> LSOT: Deed Book 1764, Page 1200, dated October 20, 2023.
>
> WV-65305-BRID

Additionally, the Legal Description of the property states: "*there is excepted and reserved…tracts or parcels or land:*

1. Easement granted to Hope Natural Gas Company from Samuel Lewis and Mattie Lewis, by instrument dated 10/01/1918 and recorded in Book 286, Page 249.

2. Easement granted to The Chesapeake and Potomac Telephone Company of West Virginia from Samuel Lewis and Mattie Lewis, by instrument dated 09/17/1936 and recorded in Book 474, Page 408.

3. Easement granted to Monongahela Power Company from Hill Lewis and Garnet Lewis, by instrument dated 03/15/1948 and recorded in Book 647, Page 161.

4. Easement granted to The Chesapeake and Potomac Telephone Company of West Virginia from Garnet C. Lewis, by instrument dated 09/20/1974 and recorded in Book 1029, Page 1039.

5. Rights of a power company for a power line as shown on plat recorded in Deed Book 1273, Page 1099.

6. Easement granted to Harrison Rural Electrification Association, Inc. from Steven G. & Julia A. Randolph, by instrument dated 03/07/1996 and recorded in Book 1278, Page 716.

7. Easement granted to Frontier, a West Virginia corporation from Robert G. Suan, by instrument dated 11/12/2010 and recorded in Book 1459, Page 973.

The above reservations are easements that are typical for a residential property to provide utilities to service the improvements, which would not adversely affect the subject. There is also a high-voltage utility easement crossing the subject property, which would not restrict the subject from being utilized to its highest and best use.

Area, City, and Neighborhood Data

The subject is located in Harrison County, West Virginia, which reported a population of 65,921 as of the April 1, 2020 Census. More recent estimates indicate a continued population decline, with the July 1, 2024 estimate showing 64,472 residents, reflecting a 2.2% decrease since 2020. Despite the decline, Harrison County maintains a median household income of $58,326 based on 2023 ACS data, representing continued growth over prior years and remaining above the West Virginia statewide median. The unemployment rate has remained below 5% in recent measurements, with the most recent reading (December 2025) at 4.0%, indicating generally adequate employment conditions despite normal seasonal variation. [census.gov] [datausa.io] [fred.stlouisfed.org]

Home prices in Harrison County have continued to appreciate. As of late 2025, reported median sale prices range from $169,917 (Zillow, August 2025) to $180,000 (Realtor.com, October 2025), with Redfin reporting $249,000 (October 2025) due to differing data methodologies. Inventory levels have increased compared to the extremely tight conditions observed in 2021–2022. Realtor.com reports 264 active listings as of October 2025, up 9.09% year-over-year, indicating movement toward a more balanced market. These conditions suggest that while demand remains healthy, supply has begun to normalize from the historically low-inventory environment influenced by the pandemic and low mortgage rates.

The subject area features strong transportation linkage, including accessibility to Interstate 79, which provides north–south connectivity between Clarksburg/Bridgeport and Charleston. Corridor H (US-48) lies to the south, offering eastward travel toward the Virginia border and ultimately Winchester, VA.

Conclusions as to Significant Trends

The area, city, and neighborhood continue to demonstrate conditions that appeal to buyers, including improving inventory balance, rising incomes, and competitive home values. West Virginia offers a wide range of outdoor recreational opportunities—hunting, rafting, hiking, biking, fishing, and similar activities—which contribute to tourism and enhance the desirability of the region for prospective buyers.

Property Data

Site

The subject property consists of a rural tract of land located at 2651 Rooting Creek Road, Lost Creek, West Virginia, within the Elk District of Harrison County. The parcel is identified as Parcel ID 17-11-0468-0057-0000 and contains approximately 24.62 deeded acres according to county assessment records, similar to the disclosed acreage on the survey (24.617 acres).

Site Characteristics
The property exhibits rolling to steep topography, as shown on the USGS topographic mapping, with a mixture of open pasture, agricultural clearings, and wooded sections; the wooded section of the subject property is isolated along the property boundaries. The vast majority of the site is pastureland for livestock grazing. The improvements are located near the roadway frontage and utilize a small portion of the site. The terrain varies from relatively gentle slopes near the road frontage to more pronounced elevations toward the rear portions of the tract, consistent with typical landforms in this part of Harrison County.

Soil mapping from USDA NRCS identifies multiple soil types on the parcel, including Gilpin–Upshur complexes (GuD3, GuE3, GuF3)—characterized by moderately steep to very steep slopes—and limited areas of Nolin silt loam (No) and Vandalia silty clay loam (VaC). These soil types indicate mixed suitability for agricultural and grazing uses, with steeper areas more appropriate for woodland or conservation-oriented uses.

The property is accessed directly from Rooting Creek Road and County Route 48, both of which are paved roadways providing typical access for agricultural and residential properties in this area. The surroundings are predominantly low-density rural residential, agricultural tracts, and wooded parcels.

Improvements
County assessment records indicate the presence of a two-story frame dwelling originally constructed in 1901, with 2,336 square feet of above-grade living area. The owner occupies the dwelling, which is connected to a well and on-site septic.

Additional site improvements include multiple outbuildings—barns, sheds, garages, pole structures, and canopy buildings—varying in age and condition, with some improvements dating back to circa 1900 and others constructed as recently as 2016. These structures reflect typical support buildings for agricultural or rural residential use.

The improvements are excluded from valuation, this is for information purposes only to identify and explain the property in its entirety as improved.

Utilities & Services
The site is not served by public water or sewer and relies on typical rural utility solutions (private well and septic). Electricity and telecommunications services are available from local providers. However, the owner indicated that public water is available to the property, but it is not connected. The property also features a natural spring that is utilized for a watering area for livestock.

Flood & Environmental Characteristics
National Flood Hazard Layer FIRMette indicates the subject is not located within a flood hazard area. However, some Zone A Flood Hazard location are indicated westerly of the subject. The Map is dated 10/2/2012, ID 54033C0335D.

No oil or gas wells are indicated on the subject tract itself. Nearby parcels contain older wells—several drilled between the early 1900s and 1980s—many of which are abandoned or used for storage, consistent with limited current mineral activity in the area. This aligns with typical conditions in this portion of Harrison County.

Overall Property Character
Overall, the property represents a rural residential and agricultural tract featuring a historic dwelling, multiple outbuildings, mixed terrain, and a balance of open and wooded land. Its location along a quiet rural road and its physical characteristics make it suitable for continued residential, hobby farming, recreational, or agricultural use consistent with regional patterns.

Improvements

The scope of the assignment is limited to land valuation (surface rights only). Therefore, all vertical improvements and/or site improvements are excluded from the valuation. The scope of work is limited to deriving land value only.

Use History

The subject has been utilized as farmland for many years (20+). The owner indicated the property has been in his family for over 100 years, stating he signed the Deed on 4/6/1999, the same day his grandfather purchased the property 100 years prior.

Sales History

The current deed discloses a transfer that occurred on October 20, 2023, from Cheryl L. Suan to Robert G Suan. This transfer is non-arm's length, removing a person from the Deed.

The prior sale of the subject occurred on April 6, 1999, from Steven Grant Randolph and Julia Ann Randolph to Robert G. Suan and Cheryl L (Deed Book 1308 Page 1246). Suan. Additionally, a Deed is referenced in the current Deed, Book 1317 Page 226, recording the transfer from Charles E. Lewis and Lorene Lewis Wolfe on December 27, 1999. This sale occurred between family members.

The subject is not known to be advertised for sale or rent as of the effective date; however, the owner (Bob Suan) has an interest in the Harrison County Farmland Preservation Board regarding the potential sale of a Conservation Easement to be placed on his property. The appraisers are not aware of any details surrounding the negotiations and/or offers regarding this potential partial sale (perpetual conservation easement encumbrance).

The prior transfers may not be reflective of market value at the time; the transfers occurred between family members.

Rental History

No rental history was disclosed to the appraisers.

Assessed Value and Annual Tax Load

The assessment of the subject is inclusive of site improvements (outbuildings). Harrison County reports the subject as Class II for taxation in an Outside District – Elk; below is a summary of the 2025 assessment for the subject.

Sheriff of Harrison County

Harrison County Real Property

Tax Year: 2025 Account Number: 06119568
Ticket #: 0000039684 Taxpayer I.D.:
District: 11 - ELK

Property Owner	Property Description
SUAN ROBERT G 2651 ROOTING CREEK RD LOST CREEK, WV 263857263 Lending Institution:	1 TRACT 24.62 AC JOHNSTOWN Map/Parcel: 468 / 0057 0000 0000 Lot Size: Acreage: Book: 1764 Page: 1200

Tax Class: 2
Exemption: None
Back Tax: None
Exoneration: None
Prior Delinquents: None
Special Disposition: None

ASSESSMENT:

Assessment	GROSS	NET	TAX (1/2 Year)
Land	20460	20460	
Building	94980	94980	
Total	115440	115440	672.44

DUE: First Half: none due Second Half: none due Total Due: none due

PAYMENTS RECEIVED:

	First Half	Second Half
Net	672.44	672.44
Discount	16.81	16.81
Interest	.00	.00
Total	655.63	655.63
Date	08/07/2025	08/07/2025

Please Remit Payment (if any) to: Sheriff of Harrison County
229 South 3rd Street
Clarksburg, WV 26301
Or call (304) 624-8685 with questions.

Zoning and Other Land Use Regulations

The subject is not governed by a local zoning ordinance; Harrison County has not adopted a zoning ordinance.

Data Analysis and Conclusions

Highest and Best Use – Before Condition (Unencumbered)

Within the market area of the subject, there is demand for large-tract single-unit residential dwellings with ancillary agricultural buildings to be utilized as a hobby or production farm. The subject features appeal to a buyer in the market to construct a single-unit residential dwelling on a large tract of land. Moreover, the subject has the potential for further subdivision to allow for more single-unit residential dwellings to be constructed. While there appears to be little immediate market demand for any significant subdivision of the subject, the unrestricted potential allows for greater flexibility and would have an upward influence on its marketability and value in comparison to properties encumbered with development restrictions. Therefore, the highest and best use of the subject (vacant land) is to construct a single-unit residential dwelling that conforms to market standards and expectations, with ancillary agricultural buildings to support a hobby farming/agricultural operation and the potential for additional future out-sales. The timing of the use would be after construction of the improvements. The most probable buyer would be an owner-occupant.

Highest and Best Use – After Condition (As Encumbered)

In the after condition, the subject is appraised under the hypothetical condition that it is encumbered with a conservation easement that limits potential future development of the site. Terms, Conditions, and Restrictions of the proposed perpetual conservation easement are contained within the addendum of this report. The conservation easement limits development potential and use of the property. With this, the highest and best use of the subject as though vacant and encumbered by the proposed perpetual conservation easement is for the construction of a single-unit residential dwelling that conforms to the neighborhood and market standards with ancillary agricultural and/or recreational use*. There appears to be no immediate or significant demand for other uses permitted within the conservation easement area. The timing of the use would be after construction and the most probable user is an owner-occupant.

The highest and best use as improved and encumbered by the proposed perpetual conservation easement is the continued use as a single-unit residential dwelling with ancillary agricultural uses, such as a hobby farm. The existing residential improvements are assumed to be within a two-acre building lot, surrounded by property encumbered by a perpetual conservation easement. The timing of the use would be immediate as there are no conversions or renovations needed for immediate occupancy. The most probable occupant is an owner.

Sales Comparison Approach – Before Condition

The valuation process for the subject property involved conducting a comprehensive analysis of comparable land sales in Harrison County and surrounding counties, with a primary focus on properties containing more than 10 acres that have transferred within the past five years. Due to the limited availability of relevant sales within the immediate vicinity of the subject during this period, additional data was gathered from surrounding areas.

This comprehensive approach to selecting and analyzing comparable land sales enables us to derive an indication of value for the subject property. Three sales were utilized for direct comparison to conclude an indication of value for the subject. The comparable sales are arranged in ascending order of acreage below:

Subject Sales Comparison Approach - Before							
SALE NUMBER	**SUBJECT**	**Sale #1**		**Sale #2**		**Sale #3**	
LOCATION	**Rooting Creek Rd**	**38 Issac Creek Rd**		**Hidden Valley Rd**		**Doll Run**	
	Lost Creek	**Lost Creek**		**Jane Lew**		**Clarksburg**	
DATE OF TRANSFER/EFFECTIVE DATE	3/6/2026	6/14/2021		6/15/2022		1/9/2026	
SALE PRICE (CONSIDERATION)	N/A	$79,900		$165,000		$160,000	
UNIT PRICE (UNADJUSTED)	N/A	$6,026		$4,755		$4,211	
SITE SIZE - Acres	24.617	13.26		34.70		38.00	
ADJUSTMENTS							
Property Rights Conveyed or Appraised		Fee Simple		Fee Simple		Fee Simple	
Adjusted Unit Price		$6,026		$4,755		$4,211	
Financing Terms		Cash Equiv.		Cash Equiv.		Cash Equiv.	
Adjusted Unit Price		$6,026		$4,755		$4,211	
Conditions of Sale (Motivation)		Arm's Length		Arm's Length		Arm's Length	
Adjusted Unit Price		$6,026		$4,755		$4,211	
Expenditures Made Immediately After Purchase		None		None		None	
Adjusted Unit Price		$6,026		$4,755		$4,211	
Market Conditions (Time)		44.80%		34.40%		0.80%	
Adjusted Unit Price		$8,725		$6,391		$4,244	
UNIT PRICE (ADJUSTED)		**$8,725**		**$6,391**		**$4,244**	
Location	Rural	Rural	0.0%	Rural	0.0%	Rural	0.0%
Land Size - Acres	24.617	13.26	-10.0%	34.70	5.0%	38.00	10.0%
Physical Characteristics	Pasture	Pasture	0.0%	40%Wd/60%Past	25.0%	67%Wd/33%Past	40.0%
Economic Characteristics	None	Similar	0.0%	Similar	0.0%	Similar	0.0%
Legal Characteristics	None	Similar	0.0%	Similar	0.0%	Similar	0.0%
Utilities	Water Avail.	None	5.0%	None	5.0%	Water Avail.	0.0%
Non-realty Components of Value	None	None	0.0%	None	0.0%	None	0.0%
NET ADJUSTMENTS		**-5.0%**		**35.0%**		**50.0%**	
GROSS ADJUSTMENTS		**15.0%**		**35.0%**		**50.0%**	
ADJUSTED UNIT RATE		**$8,288.87**		**$8,627.55**		**$6,366.32**	

Explanation of Adjustments

The three comparable sales range in acreage from 13.26 acres to 38.00 acres with an unadjusted sale price per acre (the selected unit of comparison) ranging from $4,211 to $6,026, a range of roughly 43%. The three comparable sales bracket the subject site size - i.e., some are smaller, and some are larger. The adjusted sale price per acre narrows to roughly 31% after the application of adjustments.

Transactional items such as property rights conveyed, financing terms, conditions of sale, expenditures made immediately after purchase, and market conditions have been considered and adjusted when applicable. Each of the sales has been verified with an agent in the transaction for these items, to conclude that the only element among these that warrants an adjustment is market conditions.

A site size adjustment is applied to each of the comparable sales, which is applied following the economies of scale. Economies of scale are evident in rural land markets: smaller tracts typically command higher prices on a per-acre basis, all else equal.

The subject consists of open pasture used for grazing with minimal tree cover. Sale #1 reflects similar pasture/field characteristics. Sale #2 contains approximately 40% wooded area and 60% pasture, supporting an upward adjustment. Sale #3 is roughly 67% wooded and has received a 40% upward adjustment. The magnitude of each adjustment reflects differences in land use.

The subject has access to public water, a characteristic the comparable sales do not have. However, a buyer of a rural property typically expects to drill a well, and/or pay connection fees if a public source is available. Therefore, an adjustment is warranted as this would not influence buyer motives.

Conclusion of Value Opinion from the Sales Comparison Approach

For an indication of value for the subject in the before condition, consideration was given to each of the adjustment unit rates derived from each of the sales. However, primary emphasis was provided to Sales #3, the most recent sale, Secondary weight is provided to Comparable Sale #1, requiring the least degree of adjustments to equalize it to the subject. Additionally, Sale #1 is also located in Lost Creek, the most proximate to the subject. Moreover, Sale #1 is comprised of pasture/fields, like the subject. Consideration has been given to Sale #2 for an indication.

In view of the preceding analysis, the indication of value for the subject is **$8,000 per acre** or **$196,936**, which is rounded to **$197,000**.

Indication of Land Value by Sales Comparison Approach:

$197,000

One Hundred Ninety-Seven Thousand Dollars

Subdivision Development Method (Land Valuation)

The subdivision development method has been considered but not utilized to derive an indication of value. Within the area of the subject, there is no indication of demand for subdivision that would warrant development of this methodology. Moreover, the most likely buyer would not consider its value from this perspective. Therefore, this approach is not applicable.

Reconciliation and Final Opinion of Market Value – Before Condition

Only the sales comparison approach has been developed. The subject is vacant land, rendering the cost approach unnecessary to produce credible results, and it has therefore not been developed. The income approach has been considered, but it has not been developed because it is not reflective of typical buyer and seller considerations for properties like the subject; in other words, anticipated rental revenue would not be a significant influence on the price commanded by properties like the subject. Therefore, the income approach has not been developed. The sales comparison approach contained sufficient quantity and quality of available data, and the approach was developed using accepted appraisal methodology. While some challenges were encountered in the development of the sales comparison approach, we believe that the entirety of the analysis leads to a credible conclusion.

The overall value of the subject property has therefore been reconciled to:

Final Indication of Market Value (Land Only, Surface Rights)

Before Condition (Unencumbered):

$197,000

One Hundred Ninety-Seven Thousand Dollars

Effects of Conservation Easement

The scope of the assignment requires an analysis of the subject property (land value; surface rights only) as of the effective date to develop opinions of market value before and after the proposed encumbrance with a perpetual conservation easement to be held by Harrison County Farmland Protection Board.

As stated previously in the Highest and Best Use Analysis of the subject as encumbered (after condition):

> In the after condition, the subject is appraised under the hypothetical condition that it is encumbered with a conservation easement that limits future development of the site. Terms, Conditions, and Restrictions of the proposed perpetual conservation easement are contained within the addendum of this report. The conservation easement limits development potential and use of the property. With this, the highest and best use of the subject as though vacant and encumbered by the proposed perpetual conservation easement is for the construction of a single-unit residential dwelling that conforms to the neighborhood and market standards with ancillary agricultural and/or recreational use.

With this, an analysis of the subject as encumbered has taken into consideration properties that are encumbered with similar restrictions, the discount properties receive when transferred without certain contributory property rights, agent interviews, and acquisitions of the same type of easement statewide to derive an indication of value for the subject as though encumbered with the proposed perpetual conservation easement.

There are no other anticipated physical changes to the subject from the "*Before*" condition to the "*After*" condition.

Sales Comparison Approach – After Condition

The valuation process for the subject property involved conducting a comprehensive analysis of comparable land sales in Harrison and surrounding counties, with a primary focus on properties located in or near the subject that transferred over the past five years. Due to the limited availability of relevant sales within the vicinity of the subject during this period, additional data was gathered from surrounding areas.

This comprehensive approach to selecting and analyzing comparable land sales enables us to derive an indication of value for the subject property. Three sales were utilized for direct comparison to conclude an indication of value for the subject. The comparable sales selected are arranged in grid format below:

Subject Sales Comparison Approach - After							
SALE NUMBER	**SUBJECT**	**Sale #1**		**Sale #2**		**Sale #3**	
LOCATION	**Rooting Creek Rd**	**38 Issac Creek Rd**		**Hidden Valley Rd**		**Doll Run**	
	Lost Creek	**Lost Creek**		**Jane Lew**		**Clarksburg**	
DATE OF TRANSFER/EFFECTIVE DATE	3/6/2026	6/14/2021		6/15/2022		1/9/2026	
SALE PRICE (CONSIDERATION)	N/A	$79,900		$165,000		$160,000	
UNIT PRICE (UNADJUSTED)	N/A	$6,026		$4,755		$4,211	
SITE SIZE - Acres	24.617	13.26		34.70		38.00	
ADJUSTMENTS							
Property Rights Conveyed or Appraised		Fee Simple		Fee Simple		Fee Simple	
Adjusted Unit Price		$6,026		$4,755		$4,211	
Financing Terms		Cash Equiv.		Cash Equiv.		Cash Equiv.	
Adjusted Unit Price		$6,026		$4,755		$4,211	
Conditions of Sale (Motivation)		Arm's Length		Arm's Length		Arm's Length	
Adjusted Unit Price		$6,026		$4,755		$4,211	
Expenditures Made Immediately After Purchase		None		None		None	
Adjusted Unit Price		$6,026		$4,755		$4,211	
Market Conditions (Time)		44.80%		34.40%		0.80%	
Adjusted Unit Price		$8,725		$6,391		$4,244	
UNIT PRICE (ADJUSTED)		**$8,725**		**$6,391**		**$4,244**	
Location	Rural	Rural	0.0%	Rural	0.0%	Rural	0.0%
Land Size - Acres	24.617	13.26	-10.0%	34.70	5.0%	38.00	10.0%
Physical Characteristics	Pasture	Pasture	0.0%	40%Wd/60%Past	25.0%	67%Wd/33%Past	40.0%
Economic Characteristics	None	Similar	0.0%	Similar	0.0%	Similar	0.0%
Legal Characteristics	CE Encumbrance	Superior	-32.0%	Superior	-32.0%	Superior	-32.0%
Utilities	Water Avail.	None	5.0%	None	5.0%	Water Avail.	0.0%
Non-realty Components of Value	None	None	0.0%	None	0.0%	None	0.0%
NET ADJUSTMENTS		**-37.0%**		**3.0%**		**18.0%**	
GROSS ADJUSTMENTS		**47.0%**		**67.0%**		**82.0%**	
ADJUSTED UNIT RATE		**$5,497**		**$6,583**		**$5,008**	

The three comparable sales range in acreage from 13.26 acres to 38.00 acres with an unadjusted sale price per acre (the selected unit of comparison) ranging from $4,211 to $6,026, a range of roughly 43%. The three comparable sales bracket the subject site size - i.e., some are smaller, and some are larger. After the application of applicable adjustments, the range narrows to 31%, $5,008 to $6,583 per acre.

Transactional items such as property rights conveyed, financing terms, conditions of sale, expenditures made immediately after purchase, and market conditions have been considered and adjusted when applicable. Each of the sales has been verified with an agent in the transaction for these items, to conclude that the only element among these that warrants an adjustment is market conditions.

A site size adjustment is applied to each of the comparable sales, which is applied following the economies of scale.

The subject consists of open pasture used for grazing with minimal tree cover. Sale #1 reflects similar pasture/field characteristics. Sale #2 contains approximately 40% wooded area and 60% pasture, supporting an upward adjustment. Sale #3 is roughly 67% wooded and has received a 40% upward adjustment. The magnitude of each adjustment reflects differences in land use and the likely buyer profile; fully wooded tracts receive a different adjustment than properties that are only partially wooded.

Comparable Sales #1, #2, and #3 warrant an adjustment for superior legal characteristics; these sales are not encumbered or have severed rights that would affect value similar to the perpetual conservation easement proposed for the subject. Given the lack of market sales of properties encumbered by a conservation easement, sales of properties with other encumbrances and/or impediments have been analyzed. The comparison involved properties that are encumbered/impaired and/or transferred without their full bundle of rights, contrasted to properties that sold with their full bundle of rights. From this analysis, we can conclude an appropriate discount reflecting the difference in these sets of properties. The analysis indicated a discount of 32% for properties encumbered/impaired or sold with restricted ownership rights. Also, agent interviews were conducted regarding properties they had sold as listing agents that were encumbered by a conservation easement. Concluded from the agent interviews, properties encumbered by a conservation easement would result in a discount of 25% - 50% of the before-condition value. During an agent interview, the agent provided a specific property example that was discounted $1,000 per acre due to the conservation easement, which equated to a 33% discount. Overall, the analysis suggests a range of percentage value diminution of roughly 25 – 50% for impaired/encumbered properties in comparison to otherwise similar properties without such impediments. We have reconciled these indications and applied a downward adjustment of 32% to Sales #1, #2, and #3, for superior legal characteristics.

The subject has access to public water, a characteristic the comparable sales do not have. However, a buyer of a rural property typically expects to drill a well, and/or pay connection fees if a public source is available. Therefore, no adjustment is warranted as this would not influence buyer motives.

Conclusion of Value Opinion from the Sales Comparison Approach

For an indication of value for the subject in the after condition, consideration was given to each of the adjustment unit rates derived from each of the sales. However, primary emphasis was provided to Sales #3, the most recent sale, Secondary weight is provided to Comparable Sale #1, requiring the least degree of adjustments to equalize it to the subject. Additionally, Sale #1 is also located in Lost Creek, the most proximate to the subject. Moreover, Sale #1 is comprised of pasture/fields, like the subject. Consideration has been given to Sale #2 and Sale # for an indication.

In view of the preceding analysis, the indication of value for the subject is **$5,500 per acre** or **$135,394**, which is rounded to **$135,400**.

Indication of Land Value by Sales Comparison Approach:

$135,400

One Hundred Thirty-Five Thousand Four Hundred Dollars

Subdivision Development Method (Land Valuation) – After Condition

The subdivision development method has been considered but not utilized to derive an indication of value. In the after condition, the subject is appraised under the hypothetical condition that it is encumbered by a conservation easement that limits its use and development potential. Therefore, this approach is not applicable.

Reconciliation and Final Opinion of Market Value – After Condition

Only the sales comparison approach has been developed. The subject is appraised as vacant land (surface rights only), deeming the cost approach unnecessary to produce credible results, and it has therefore not been developed. The income approach has also been considered, but it has not been developed because it is not reflective of typical buyer and seller considerations for properties like the subject; in other words, anticipated rental revenue would not be a significant influence on the price commanded by properties like the subject. Therefore, the income approach has not been developed. The sales comparison approach contained sufficient quantity and quality of available data, and the approach was developed using accepted appraisal methodology. While some challenges were encountered in the development of the sales comparison approach, I believe that the entirety of the analysis leads to a credible conclusion.

The overall value of the subject property (land value/surface rights only) has therefore been reconciled to:

Final Indication of Market Value (Land Only, Surface Rights)

After Condition (As Encumbered):

$135,400

Recapitulation

Indicated Value Before:	$197,000
Indicated Value After:	$135,400
Difference (Indicated Value of Conservation Easement):	**$61,600**

Appraisers' Certification

I, Tyler R. Satterfield, SRA, R/W-AC, certify that, to the best of my knowledge and belief:

- the statements of fact contained in this report are true and correct;
- the reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions and are my personal, impartial, and unbiased professional analyses, opinions, and conclusions;
- I have no present or prospective interest in the property that is the subject of this report and no personal interest with respect to the parties involved;
- I have performed no services, as appraisers or in any other capacity, regarding the property that is the subject of this report within the three-year period immediately preceding the agreement to perform this assignment;
- I have no bias with respect to the property that is the subject of this report or to the parties involved with this assignment;
- This engagement in this assignment was not contingent upon developing or reporting predetermined results;
- My compensation for completing this assignment is not contingent upon the development or reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal;
- This analyses, opinions, and conclusions were developed, and this report has been prepared in conformity with the Uniform Standards of Professional Appraisal Practice (USPAP);
- The use of this report is subject to the requirements of the Appraisal Institute relating to review by its duly authorized representatives;
- As of the date of this report, I have completed the continuing education program for Designated Members of the Appraisal Institute;
- No one provided significant appraisal, appraisal review, or appraisal consulting assistance to the appraiser signing this certification;
- This appraisal was developed, and the restricted appraisal report was prepared, in conformance with the Appraisal Standards Board's *Uniform Standards of Professional Appraisal Practice, USPAP 2024*
- I made a physical inspection of the property appraised and the property owner, or their designated representative, was given the opportunity to accompany the appraiser on the property inspection. The property owner met with the appraiser in person on March 6, 2026, at which time he accompanied the appraiser on the site inspection of the property.

In my opinion, the market value of the owner's entire property interest (surface rights only) immediately before the placement of the proposed perpetual conservation easement, and as unaffected thereby, is **$197,500**, and the market value of the property interest (surface rights only) remaining immediately after the encumbrance by, and as affected by the easement, is **$135,400**. Therefore, the value of the proposed perpetual conservation easement is **$61,600**, as of March 6, 2026, which is the effective date of value, based upon my independent appraisal and the exercise of my professional judgment.



Tyler R. Satterfield, SRA, R/W-AC

West Virginia Certified General Real Estate Appraiser

Certification #CG3339

Date of Signature: March 17, 2026

Exhibits and Addenda

Statement of Assumptions and Limiting Conditions

This appraisal is subject to the following assumptions and limiting conditions:

The client is the party or parties who engage an appraiser (by employment contract) in a specific assignment. A party receiving a copy of this restricted appraisal report from the client does not consequently become a party to the appraiser-client relationship. Any person who receives a copy of this restricted appraisal report because of disclosure requirements that apply to an appraiser's client does not become an intended user of this report unless the client specifically identified them at the time of the assignment.

This appraisal is to be used only for the purpose and intended use stated herein.

The appraisers assume no responsibility for matters of a legal nature affecting the property appraised or the title, and the appraisers do not render any opinion as to title, which is assumed to be good and marketable.

Maps and images in the report are considered representations of the general configuration of the property and are included only to assist the reader in visualizing the subject's surface ownership. The appraisers have made no survey of the property to ascertain whether the site size measurements provided by the client are equal to or different from what a formal survey may prove.

The appraisers do not warrant the accuracy of any legal descriptions.

It is assumed the property is in full compliance with all applicable Federal, State, and Local environmental regulations and laws, unless noncompliance is stated, defined, and considered in the restricted appraisal report.

The appraisers are not required to give testimony or appear in court because of completing this appraisal assignment unless arrangements have been made previously.

While the distribution of this restricted appraisal report in its entirety is at the discretion of the client, individual sections shall not be distributed; this report is intended to be used in whole and not in part. This restricted appraisal report may not contain supporting rationale for all of the opinions and conclusions set forth in the report.

Within the process of exercising due diligence, the appraisers have requested, reviewed, and considered information provided by the property owner and client, and the appraisers have considered any such information provided in the development and reporting of this appraisal. This assumes there are no hidden or unapparent conditions of the property, subsoil, or structures that would affect the value conclusions. The appraisers assume no responsibility for engineering that might be required to discover such factors.

It is assumed no hazardous materials or products banned by the federal, state, or local safety commissions have been situated on the premises. No environmental impact studies were requested or made in conjunction with this appraisal, and the appraisers hereby reserve the right to alter, amend, rescind, or revise any of the value opinions based on subsequent environmental impact studies, research, or investigation.

Unless otherwise stated in this report, the existence of hazardous substances, including without limitations asbestos, urea-formaldehyde foam insulation, polychlorinated biphenyl, petroleum, leakage, or agricultural chemicals, which may or may not be present on the property, was not called to the attention of the appraiser nor did the appraiser become aware of such during the inspection. The appraisers have no knowledge of the existence of such materials on or in the property unless otherwise stated. The appraisers, however, are not qualified to test for such substances. The presence of such hazardous substances may affect the value of the property. The value opinion developed herein is predicated on the assumption that no hazardous substances exist on or in the property or in such proximity thereto, which could cause a loss in value. No responsibility is assumed for any such hazardous substances, or for any expertise or knowledge required to discover them.

Although this restricted appraisal report is not required or intended to comply with the Uniform Appraisal Standards for Federal Land Acquisition (UASFLA) 1.2.4, I have utilized the definition of market value found in UASFLA. Accordingly, this appraisal does not link the opinion(s) of value to a specific opinion of exposure time. Per UASFLA, "this [the inclusion of exposure time in the definition of market value] requires a jurisdictional exception to USPAP because, as discussed in Section 4.2.1.2, the federal definition of market value already presumes that the property was exposed on the open market for a reasonable length of time, given the character of the property and its market." Therefore, a jurisdictional exception is invoked accordingly. No other jurisdictional exceptions have been invoked in this appraisal.

Information, estimates, and opinions furnished to the appraisers and contained in the report or in the appraisers' workfile were obtained from public and/or private sources considered to be reliable and believed to be true and correct. The appraisers assume no responsibility for the accuracy of such items.

Disclosure of the contents of this report is governed by USPAP, applicable law, and/or the bylaws and regulations of the professional organizations with which the appraisers are affiliated.

Acceptance of this report by the client in its final form constitutes acceptance of all assumptions and limiting conditions contained within the report; the final stage becomes a binding bilateral agreement. The liability of the appraisers is limited and confined to the professional fee received for this assignment by mutual client-appraiser agreement.

No specific legal instructions have been provided to the appraisers by the client or any other party.

A title report was provided by the client and is appended to this report.

There are no known liens, easements, or encumbrances, other than disclosed above, that would affect the value conclusions contained herein, and it is assumed that none exist.

The appraisers have examined the property described herein exclusively for the purposes of identification and description of the real property. The objective of the examination and data collection is to develop an opinion of the highest and best use of the subject property and make meaningful comparisons in the valuation of the property. The appraisers' observations and reporting of the subject property are for the appraisal process and valuation purposes only and should not be considered as a warranty of any component of the property. This appraisal assumes (unless otherwise specifically stated) that the subject is structurally sound, and all components are in working condition.

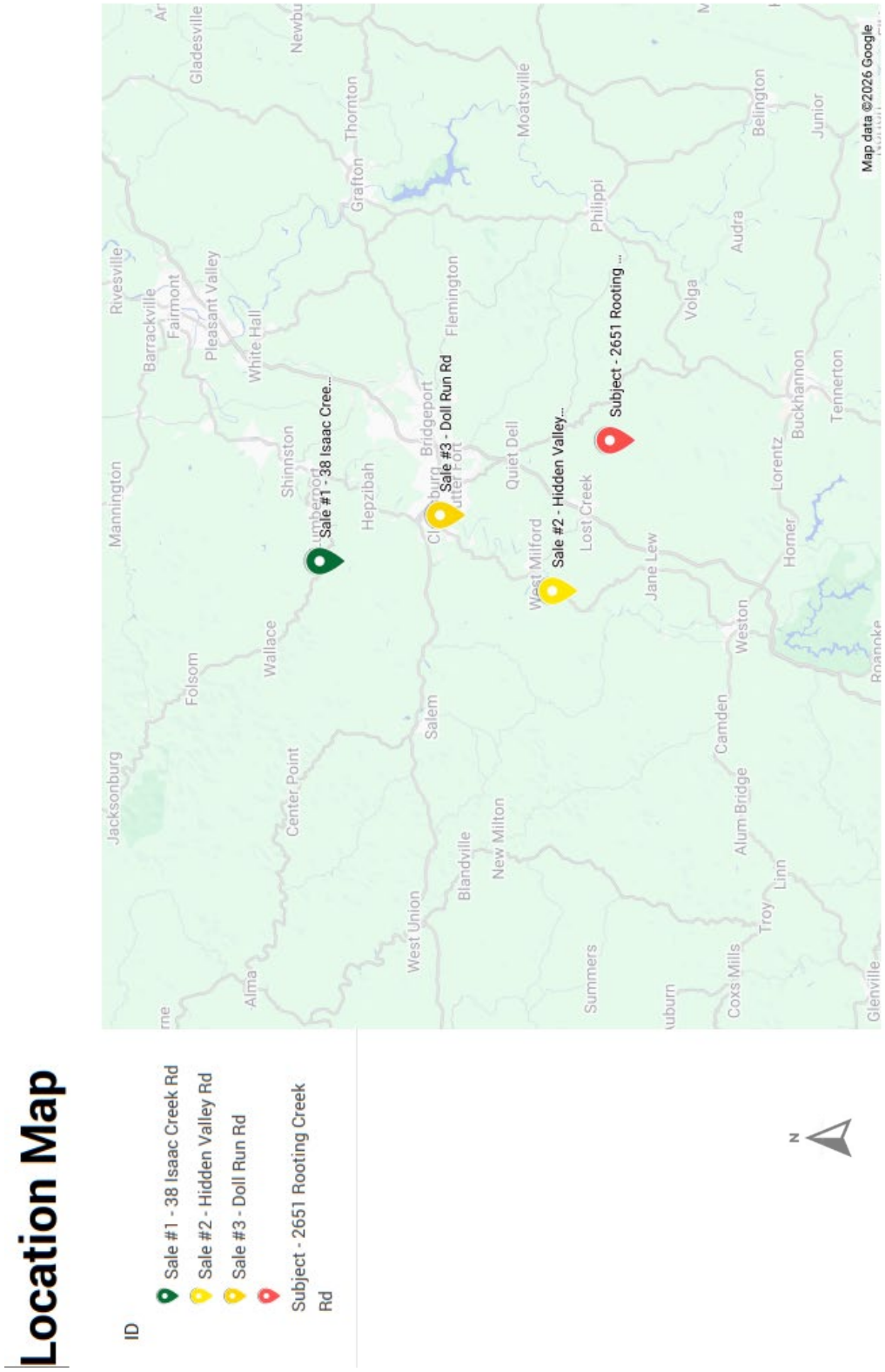
The appraiser will not disclose the contents of this restricted appraisal report except as provided for in the standards and ethical rules under which this appraisal was developed and reported and/or applicable federal, state, and/or local laws.

No zoning changes are known to be under consideration, and it is assumed that there are no such changes pending and/or under consideration that would impact the value of the subject property.

The subject property has been appraised in its "as-is" condition.

The appraisal has not been made subject to any repairs or corrective actions.

Location Map

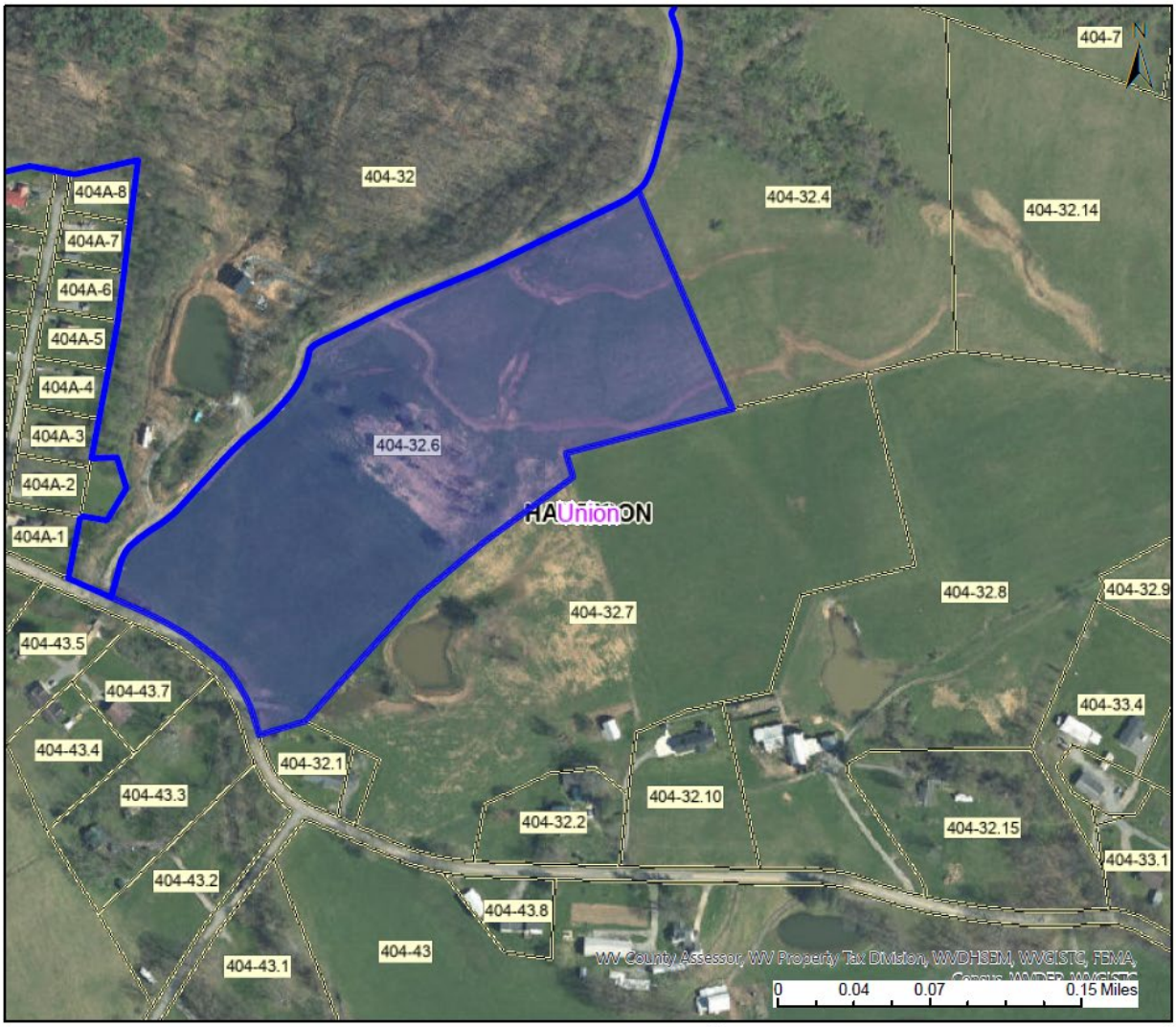


Comparable Sales Data

COMPARABLE SALE #1

Property type:	Vacant Land
Seller:	Nancy Jean Murphy
Buyer:	Perry L. Post & Deborah J. Post
Physical Location:	38 Issac Creek Road, Lost Creek, WV
GPS Coordinates:	39.1830331856353, -80.45196815958496
Date of Sale:	June 14, 2021
County – Tax Parcel:	Harrison - 17-20-0404-0032-0006
Deed Book / Page:	1712/951
Sale Price:	$79,900 - $6,026 per acre
Terms of Sale:	Cash equivalent
Location:	Rural
Present Use:	Vacant Land
Highest & Best Use:	Single- Unit Residential
Description of Property:	Vacant pastureland with rolling terrain.
Site Size:	13.26 Acres

PARCEL ID: 17-20-0404-0032-0006



Legend

WV Parcels

Districts

WV Parcels

WVParcels

User Notes:

WV Property Viewer (https://www.MapWV.gov/property) is supported by WV State Tax Department and WV GIS Technical Center.

Map created on March 11, 2026

Owner(s):
POST PERRY L & DEBORAH J

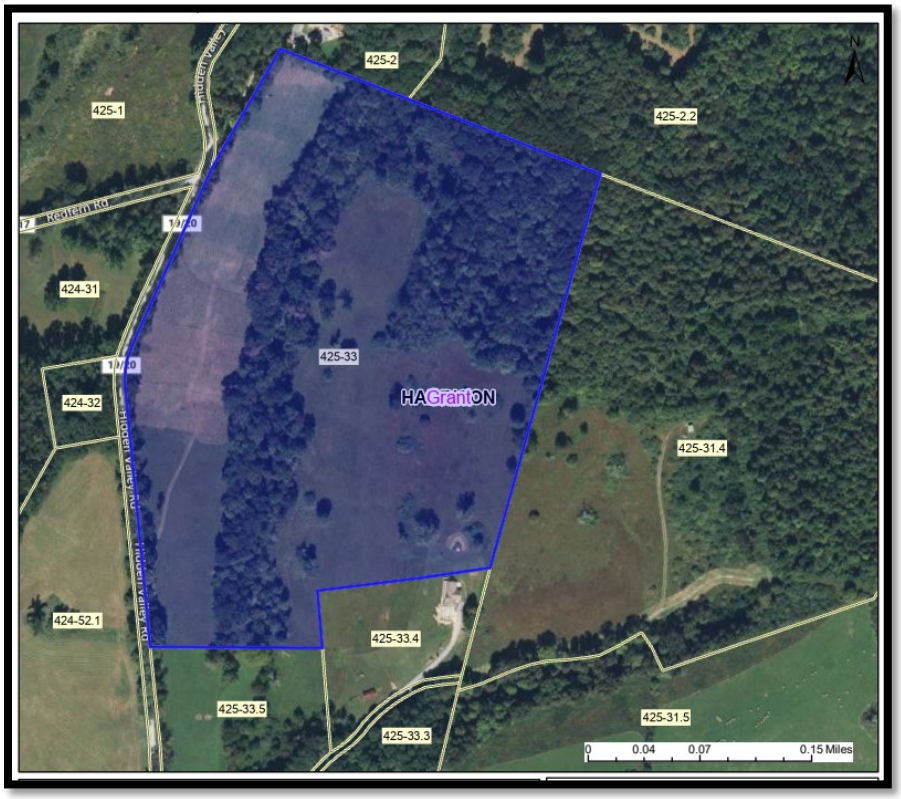
Address:
ISAACS CREEK RD LOST CREEK 26385

Class Type:
Farm

Legal Description:
LOT 'C' 13.26 AC ISAAC CREEK

COMPARABLE SALE #2

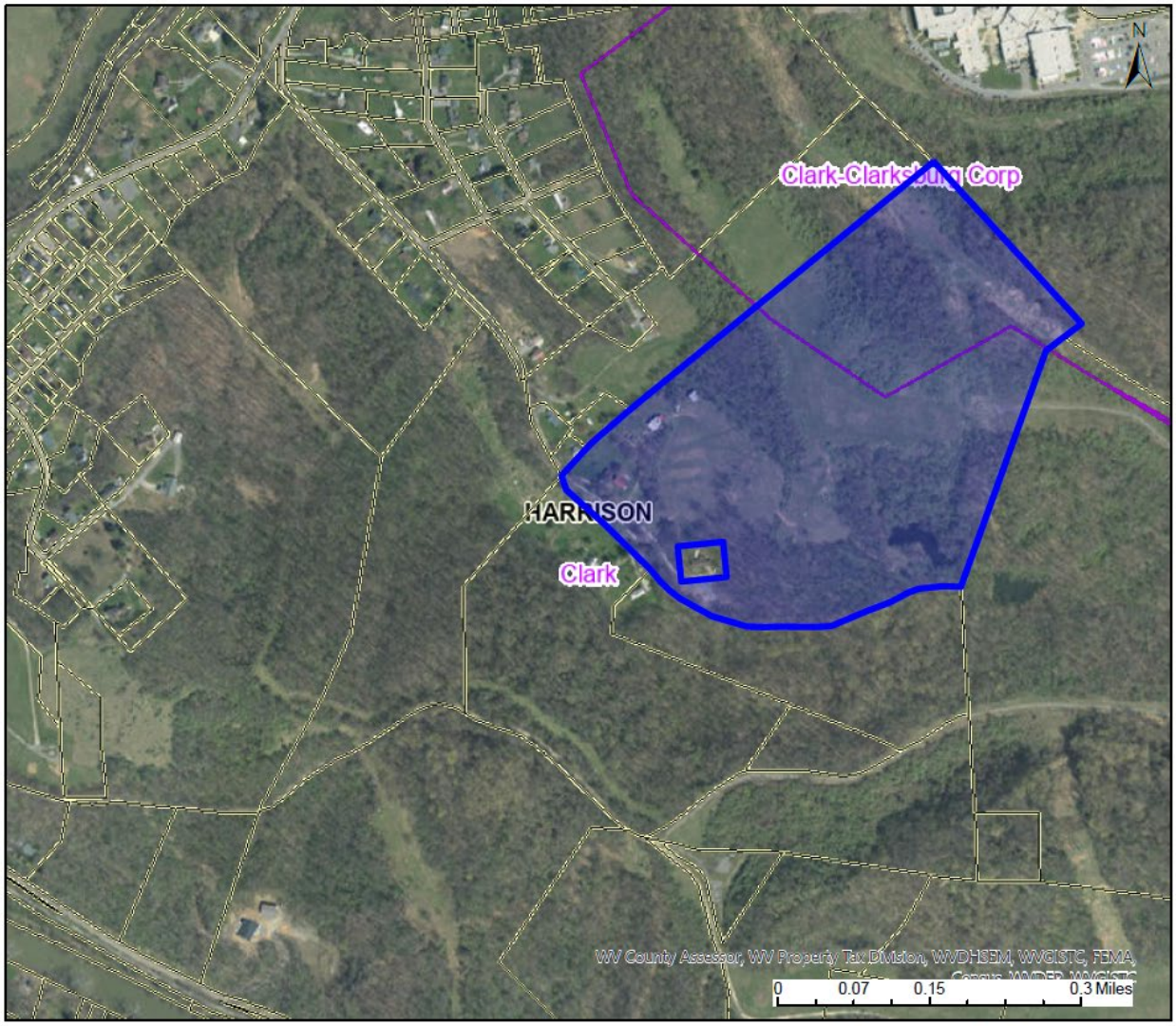
Property type:	Vacant Land
Seller:	David A. Keesucker & Julie A. Allman
Buyer:	Cathy L. Burnside
Physical Location:	Hidden Valley Road, Jane Lew, WV 26378
GPS Coordinates:	39°09'57.5"N 80°25'51.3"W
Date of Sale:	June 2022
County – Tax Parcel:	Harrison - 17-12-0425-0033-0000
Deed Book / Page:	1732/901
Sale Price:	$165,000 - $4,755 per Acre
Terms of Sale:	Cash equivalent
Location:	Rural
Present Use:	Vacant Land
Highest & Best Use:	Single – Unit Residential
Description of Property:	The property is gently rolling with pastures that are tree-lined with frontage for access along Hidden Valley Road.
Site Size:	34.70 Acres



COMPARABLE SALE #3

Property type:	Vacant Land
Seller:	Zachary Barnett
Buyer:	Vicki Kerwin & Jerome Paul Kerwin
Physical Location:	Doll Run Rd, Clarksburg, PA
GPS Coordinates:	39.25439928196861, -80.35407800366248
Date of Sale:	January 9, 2026
County – Tax Parcel:	Harrison – 17-01-0326-0082-0000
Deed Book / Page:	1812/1
Sale Price:	$160,000 - $4,211 per Acre
Terms of Sale:	Cash equivalent
Location:	Rural
Present Use:	Vacant Land
Highest & Best Use:	Single – Unit Residential
Description of Property:	A single tract of land that is a mix of woods, fields, and pastures.
Site Size:	38.00 Acres

PARCEL ID: 17-01-0326-0082-0000



Legend

WV Parcels

Districts

WV Parcels

WVParcels

User Notes:

WV Property Viewer (https://www.MapWV.gov/property) is supported by WV State Tax Department and WV GIS Technical Center.

Map created on March 11, 2026

Owner(s):
BARNETT ZACHARY & BROGAN

Address:
CLARKSBURG 26301

Class Type:
Farm

Legal Description:
40 AC REED RUN &; 1.06 AC MINERAL

Title Evidence Report

WV | OH | KY
BESTITLE
TITLE AGENCY

REPORT OF TITLE

January 12, 2026

Harrison County Farmland Protection Board
301 West Main Street
Clarksburg, WV 26301
Attn: Mimi Riffle

RE: Robert G. Suan
2651 Rooting Creek Road, Lost Creek, WV 26385
BesTitle File No.: WV-65305-BRID

Dear Mimi:

Pursuant to your request, we have examined the records in the Office of the Clerk of the County Commission of the County of Harrison, State of West Virginia, for the period of not less than forty-two (42) years, and based upon such examination and subject to the correctness of the indices and records therein, and subject further to any state of facts not appearing of record, we are of the opinion that the good and marketable fee simple title to the surface only of the following described properties, to wit:

All of the following described real estate, together with the improvements and appurtenances thereunto belonging, situate on Rooting Creek, in Elk District, Harrison County, West Virginia, and more particularly described as follows:

Beginning at a 71" White Oak (found) on the bank 31' south of a run corner to P. Chapman; thence N06-30-15W partly with the line of Chapman and S. Brown 269.61' to a post, corner to T. Maxwell; thence N73-43-25E partly with line of Maxwell and S. Cumberledge 305.63' to a post, corner to Cumberledge; thence N19-31-51W with Cumberledge, at 117.83 feet passing a post, in all 122.87' to a point in the south edge of Country Route 48; thence N69-02-03E, 412.50' to a point in the center of County Route 48 in the line of C. Michael; thence S09-12-57E with Michael, at 17.80' passing a post, in all 1000.91' to a 5/8" rebar set this survey, corner to Michael and in the line of R. Hudkins; thence S. 69-01-56W with Hudkins 333.17' to a 5/8" iron rebar set this survey in a White Oak stump (found), corner to another tract of Hudkins; thence N88-58-47W running partly with the line of Hudkins and T. Golden, 836.57' to a post (found), corner to Golden; thence N54-51-36W with Golden 33.02' to a 5/8" iron rebar set this survey at a broken off post (found), corner to Golden, on the east side of County Route 52 and the Golden driveway; thence N23-42-38W, 141.81' to a point in County Route 52; thence N28-37-45W, 97.02' to a point in the center of County Route 52, corner to E.A. Lewis; thence S75-06-58W with Lewis, at 15.00' passing a 5/8" iron rebar set this survey, in all 132.00' to a 5/8" iron rebar set this survey; thence N19-50-05W with Lewis 97.63' to a 5/8" iron rebar set this survey; thence N19-41-58W with Lewis 36.96' to a 5/8" iron rebar set this survey on the south bank of the run, corner to Lewis and R. Hudkins; thence N86-47-42E with Hudkins, at 150.00' passing a 5/8" iron rebar set this survey at the northeast corner of an old wooden building blacksmith shop), in all 165.00 to a point in the center of County Route 52; thence N16-27-04E, 27.04' to a point in

County Route 52, corner to P. Chapman; thence N80-32-00E with Chapman, at 11.00" passing a 5/8" iron rebar set this survey, in all 55.80' to a 1" iron rod (found); thence N52-37-09E with Chapman 239.92' to the beginning and containing 24.617 acres, more or less, as surveyed on January, 1996 by Stephen D. Losh, Professional Land Surveyor, and as shown on a plat of record in the office of the Clerk of the County Commission of Harrison County, West Virginia, in Deed Book No. 1273, at page 1099.

LSOT: Deed Book 1764, Page 1200, dated October 20, 2023.

WV-65305-BRID

as of 8:00 a.m. on January 8, 2026, is vested in **Robert G. Suan**, by instrument dated October 20, 2023, and recorded in Deed Book 1764, Page 1200, in the Office of the Clerk of the County Commission of Harrison County, West Virginia, subject to the following:

A. Trust Deeds:

None

B. Judgments:

None

C. Miscellaneous Defects or Irregularities:

None

D. That said property is assessed on the Land Books of Harrison County, West Virginia, as follows:

Parcel No.: 11-468-00570000
Name: Robert G. Suan
Ticket No.: 39684
Account No.: 06119568
District: Elk
Short Legal: 1 Tract 24.62 Ac Johnstown
Total Assessed Value: $115,440.00
2025 Taxes (per half): $672.44
1st Half: _X_ Paid __ Unpaid
2nd Half: _X_ Paid __ Unpaid

County taxes are due and payable semi-annually beginning on or about September 1st and March 1st.

E. Restrictions, Easements, Rights of Way, and Reservations:

1. Easement granted to Hope Natural Gas Company from Samuel Lewis and Mattie Lewis, by instrument dated 10/01/1918 and recorded in Book 286, Page 249.

2. Easement granted to The Chesapeake and Potomac Telephone Company of West Virginia from Samuel Lewis and Mattie Lewis, by instrument dated 09/17/1936 and recorded in Book 474, Page 408.

3. Easement granted to Monongahela Power Company from Hill Lewis and Garnet Lewis, by instrument dated 03/15/1948 and recorded in Book 647, Page 161.

4. Easement granted to The Chesapeake and Potomac Telephone Company of West Virginia from Garnet C. Lewis, by instrument dated 09/20/1974 and recorded in Book 1029, Page 1039.

5. Rights of a power company for a power line as shown on plat recorded in Deed Book 1273, Page 1099.

6. Easement granted to Harrison Rural Electrification Association, Inc. from Steven G. & Julia A. Randolph, by instrument dated 03/07/1996 and recorded in Book 1278, Page 716.

7. Easement granted to Frontier, a West Virginia corporation from Robert G. Suan, by instrument dated 11/12/2010 and recorded in Book 1459, Page 973.

F. This Preliminary Report of Title is subject to all matters that a physical inspection or an accurate survey of the subject real estate would disclose.

G. This Preliminary Report of Title does not make any representation with regard to and assumes no liability for (a) any parties in possession; (b) deficiencies in quantities of land; (c) boundary line disputes; (d) roadways; (e) any unrecorded easements; (f) any unrecorded liens; (g) accuracy of the index books or the County Clerk's office for Harrison County, West Virginia; (h) any matter not of public record which would be disclosed by an accurate survey or inspection of the premises; (i) any undisclosed heirs; (j) any fraud or forgery in connection with any of the instruments in the chain of title; (k) mental incompetence; (l) confusion with regard to the name or proper identity of parties; (m) improprieties with regard to delivery of deed; (n) marital rights (spouse or former spouse of past owners not revealed in the instrument); (o) any instrument executed by a minor; (p) lack of corporate capacity in the event a corporation is in the chain of title; (q) any facts that would be revealed by an examination of the records of the State Courts, Federal Districts Courts and Federal Bankruptcy Courts; (r) any questions of security interests or liens in the Uniform Commercial Code; (s) law, ordinance or governmental regulation or prohibiting the occupancy, use or enjoyment of the land, or regulating the character, dimensions or location of any improvement now or hereafter erected on the land, or prohibiting a separation in land, or the effect of any violation of any such law, ordinance or governmental regulation; (t) ownership of the coal, oil, gas and all other minerals and related mineral rights; (u) any environmental hazards or liabilities in general, or any rights, duties or obligations imposed under CERCLA or RCRA, existence of any underground storage or aboveground tanks; (v) threatened or pending takings through the exercise of eminent domain.

H. These items listed under paragraph 8 are matters which would not be revealed by an examination of the records of the Office of the Clerk of Harrison County, West Virginia, and are therefore matters which we have no means of securing the necessary information. The matters under (a) through (e) could be protected against by accurate survey by a qualified licensed surveyor. Item (f) could be guarded against by an owner's affidavit and inspection of the premises for improvements. Items (g) through (s) may be insured against by utilization of title insurance.

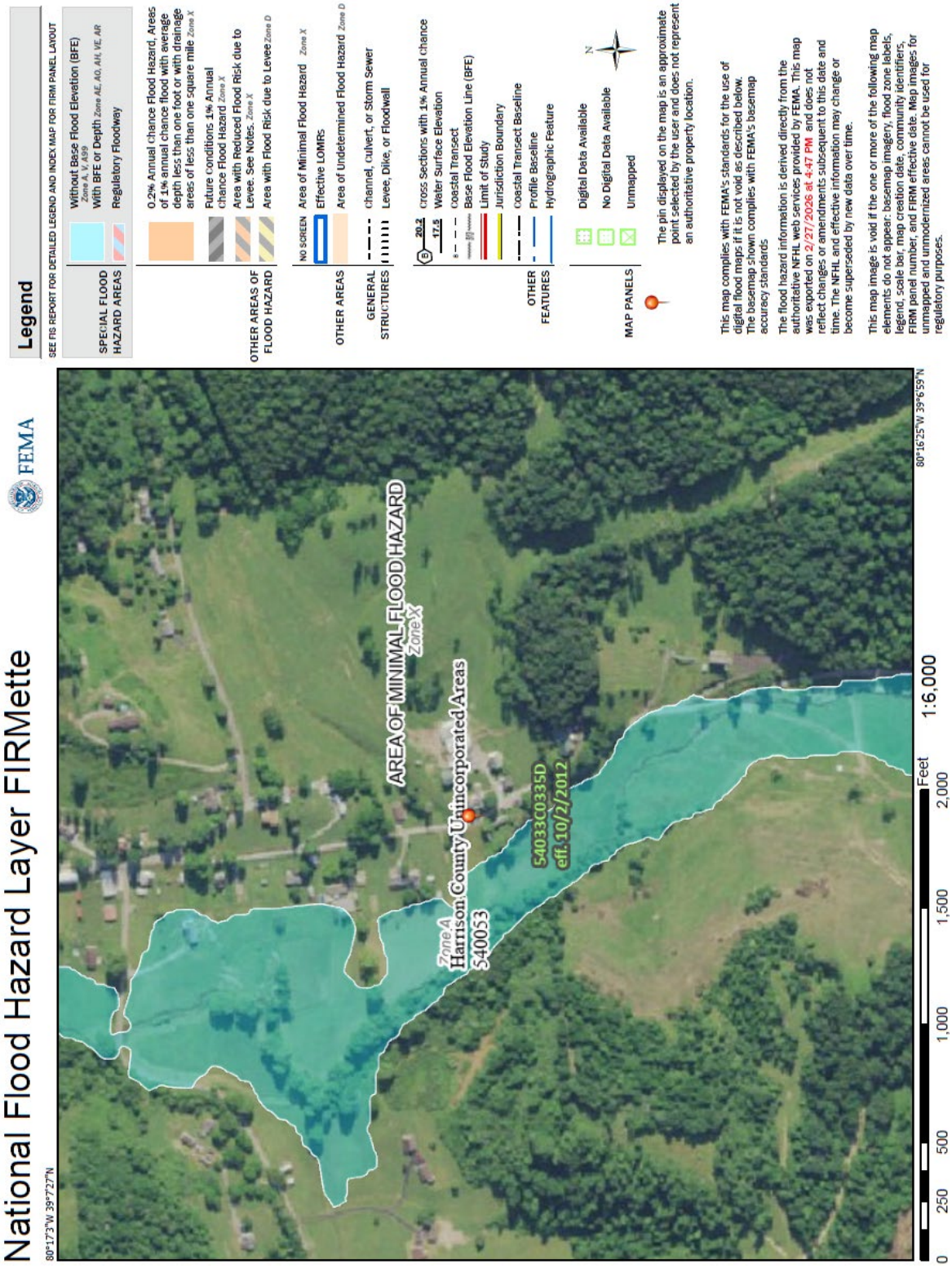
I. Wherefore, BesTitle Agency, Inc. represents that this information has been reported from the public records as of January 8, 2026. No liability is assumed hereunder for any court orders or litigation proceedings, including, but not limited to any and all bankruptcy or insolvency proceedings against the owner which would affect this transaction. BesTitle Agency, Inc.'s liability for any inaccuracies set forth in this Preliminary Report of Title shall be limited to the total consideration or fee paid to it for this report. For actual coverage or indemnity of any losses sustained due to inaccuracies in the report, a title insurance policy may be obtained from BesTitle Agency, Inc.

BesTitle Agency, Inc.

Mary L. Robinson Esq.

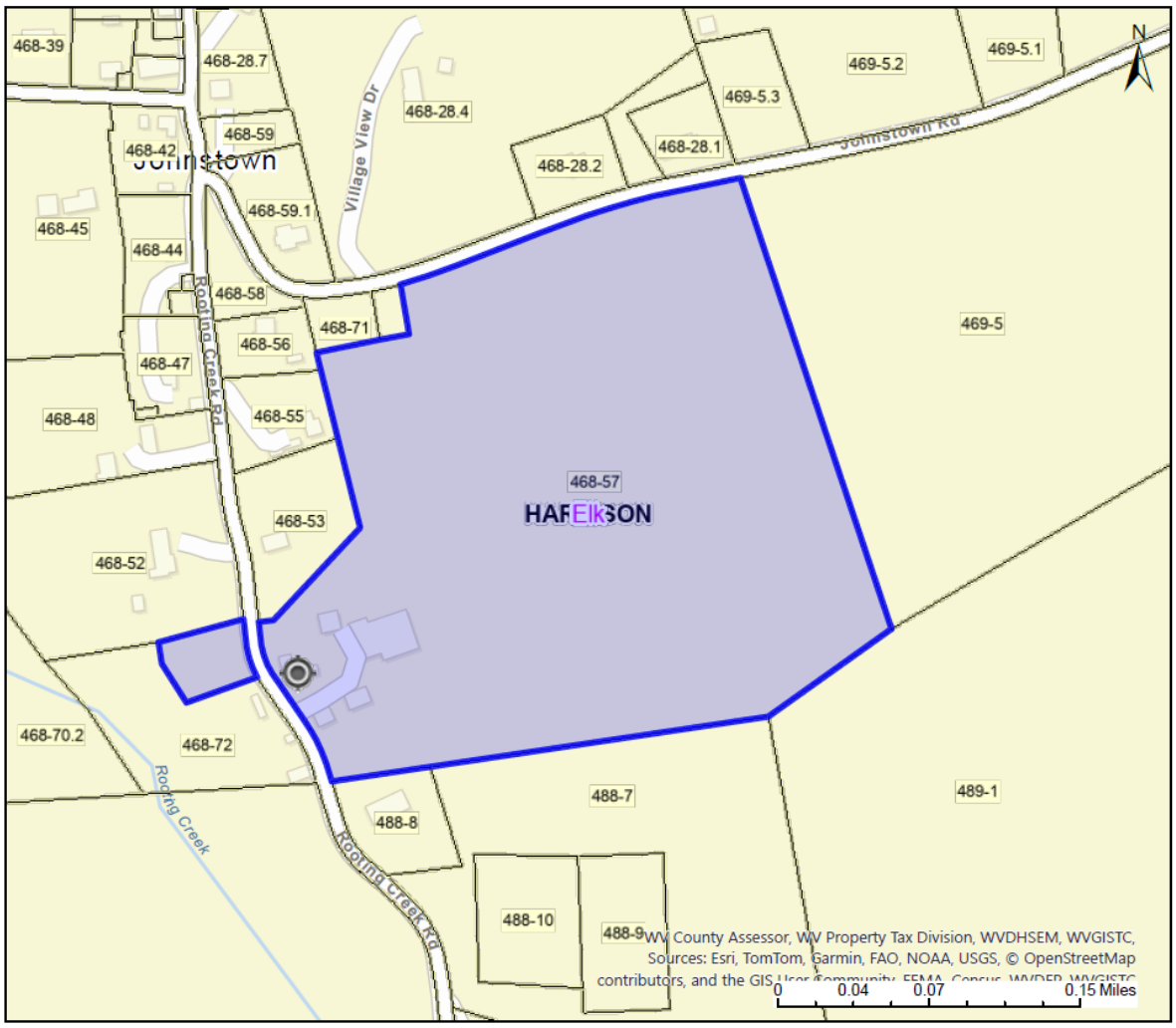
Other Pertinent Reports and Exhibits

Subject FEMA Flood Map



Subject Parcel Map

PARCEL ID: 17-11-0468-0057-0000



Legend

WV Parcels

Districts

WV Parcels

WVParcels

User Notes:

WV Property Viewer (https://www.MapWV.gov/property) is supported by WV State Tax Department and WV GIS Technical Center.

Map created on February 27, 2026

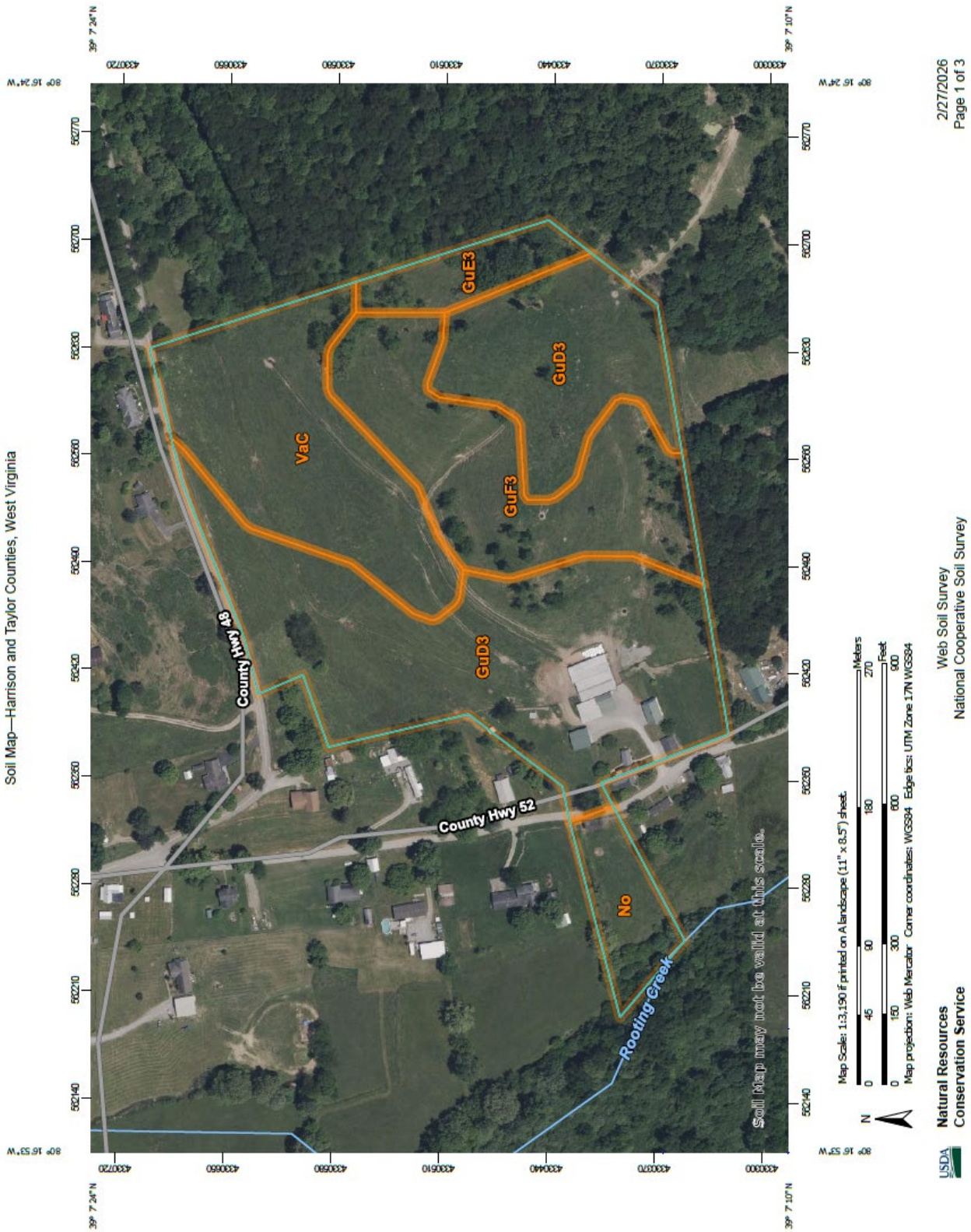
Owner(s):
SUAN ROBERT G

Address:
2651 ROOTING CREEK RD LOST CREEK 26385 7263

Class Type:
Farm

Legal Description:
1 TRACT 24.62 AC JOHNSTOWN

Subject Soil Map



Soil Map—Harrison and Taylor Counties, West Virginia

MAP LEGEND

Area of Interest (AOI)
- Area of Interest (AOI)

Soils
- Soil Map Unit Polygons
- Soil Map Unit Lines
- Soil Map Unit Points

Special Point Features
- Blowout
- Borrow Pit
- Clay Spot
- Closed Depression
- Gravel Pit
- Gravelly Spot
- Landfill
- Lava Flow
- Marsh or swamp
- Mine or Quarry
- Miscellaneous Water
- Perennial Water
- Rock Outcrop
- Saline Spot
- Sandy Spot
- Severely Eroded Spot
- Sinkhole
- Slide or Slip
- Sodic Spot
- Spoil Area
- Stony Spot
- Very Stony Spot
- Wet Spot
- Other
- Special Line Features

Water Features
- Streams and Canals

Transportation
- Rails
- Interstate Highways
- US Routes
- Major Roads
- Local Roads

Background
- Aerial Photography

MAP INFORMATION

The soil surveys that comprise your AOI were mapped at 1:20,000.

Warning: Soil Map may not be valid at this scale.

Enlargement of maps beyond the scale of mapping can cause misunderstanding of the detail of mapping and accuracy of soil line placement. The maps do not show the small areas of contrasting soils that could have been shown at a more detailed scale.

Please rely on the bar scale on each map sheet for map measurements.

Source of Map: Natural Resources Conservation Service
Web Soil Survey URL:
Coordinate System: Web Mercator (EPSG:3857)

Maps from the Web Soil Survey are based on the Web Mercator projection, which preserves direction and shape but distorts distance and area. A projection that preserves area, such as the Albers equal-area conic projection, should be used if more accurate calculations of distance or area are required.

This product is generated from the USDA-NRCS certified data as of the version date(s) listed below.

Soil Survey Area: Harrison and Taylor Counties, West Virginia
Survey Area Data: Version 19, Sep 8, 2025

Soil map units are labeled (as space allows) for map scales 1:50,000 or larger.

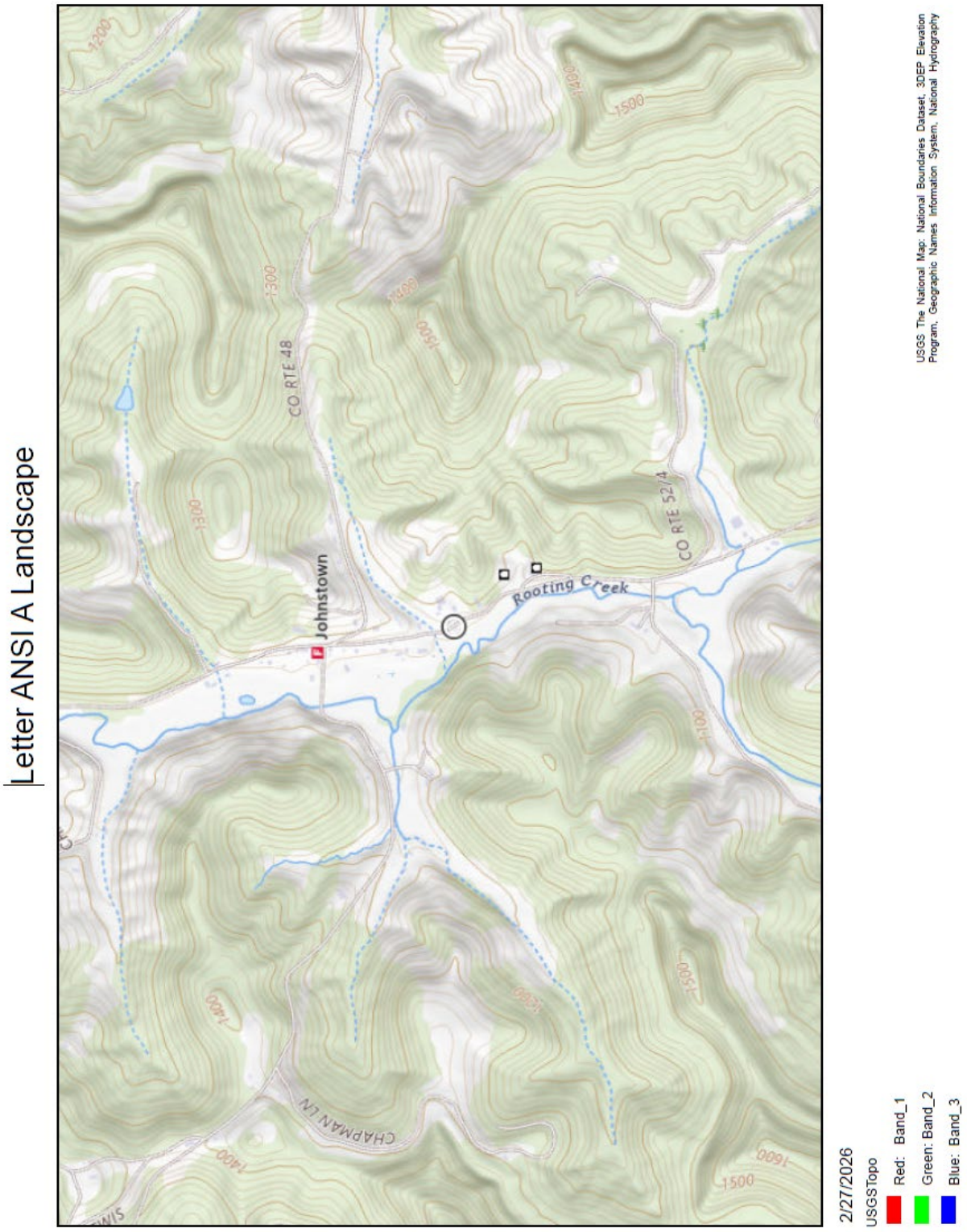
Date(s) aerial images were photographed: Apr 20, 2023—Aug 19, 2023

The orthophoto or other base map on which the soil lines were compiled and digitized probably differs from the background imagery displayed on these maps. As a result, some minor shifting of map unit boundaries may be evident.

Map Unit Legend

Map Unit Symbol	Map Unit Name	Acres in AOI	Percent of AOI
GuD3	Gilpin-Upshur complex, 15 to 25 percent slopes, severely eroded	12.7	50.1%
GuE3	Gilpin-Upshur complex, 25 to 35 percent slopes, severely eroded	1.1	4.5%
GuF3	Gilpin-Upshur complex, 35 to 70 percent slopes, severely eroded	5.1	20.0%
No	Nolin silt loam, 0 to 3 percent slopes, occasionally flooded	1.2	4.9%
VaC	Vandalia silty clay loam, 8 to 15 percent slopes	5.2	20.5%
Totals for Area of Interest		**25.3**	**100.0%**

Subject Topography Map



Subject Deed

LOOMIS LAW OFFICE PLLC
PO BOX 345
SALEM WV 26426

Harrison County
John R Spires, Clerk
Instrument 202300023819
11/14/2023 @ 01:28:30 PM
DEED
Book 1764 @ Page 1200
Pages Recorded 3
Recording Cost $ 32.00

BK1764 PG1200

THIS CORRECTIVE DEED, made this 20th day of October 2023, but with an effective date of July 8, 2021, by and between CHERYL L. SUAN, party of the first part, Grantor, and ROBERT G. SUAN, party of the second part, Grantee.

WHEREAS, Grantor executed that certain Deed dated the 8th day of July, 2021, recorded on July 9, 2021, in the Office of the Clerk of the Harrison County Commission in Deed Book 1716 at page 91 ("prior Deed") granting her interest, in fee, to that certain parcel situate on Rotting Creek, in Elk District, Harrison County, West Virginia; and,

WHEREAS, although said Deed granted all interests in the property, the scrivener of the prior Deed only referenced the first source deed for the property (dated the 6th day of April, 1999, and of record in the aforesaid Clerk's Office at Deed Book 1308 at page 1246) and not the second source deed for the property (dated the 27th day of December, 1999 and of record at Deed Book 1317, at page 226).

WHEREAS, it was the intent of Grantor, pursuant to the parties' property settlement agreement, to deed all interests in the property unto the Grantee, yet the current land books do not properly reflect the intent of the parties to the prior Deed due to said scrivener's omission and error.

NOW, THEREFORE, THIS DEED, WITNESSETH: That for and in consideration of the sum of Ten Dollars ($10.00), cash in hand paid by the party of the second part to the party of the first part, and other good and valuable consideration, the receipt and sufficiency of all of which is hereby acknowledged, the said CHERYL L. SUAN does hereby grant and convey unto ROBERT G. SUAN with covenants of general warranty, subject to the exceptions, reservations, restrictions, covenants and conditions hereinafter described, all of her right, title and interest, in and to all of the following described real estate, together with the improvements and appurtenances thereunto belonging, situate on Rooting Creek, in Elk District, Harrison County, West Virginia, and more particularly described as follows:

> Beginning at a 71" White Oak (found) on the bank 31' south of a run corner to P. Chapman; thence N06-30-15W partly with the line of Chapman and S. Brown 269.61' to a post, corner to T. Maxwell; thence N73-43-25E partly with line of Maxwell and S. Cumberledge 305.63' to a post, comer to Cumberledge; thence N19-31-51W with Cumberledge, at 117.83 feet passing a post, in all 122.87' to a

point in the south edge of Country Route 48; thence N69-02-03E, 412.50' to a point in the center of County Route 48 in the line of C. Michael; thence S09-12-57E with Michael, at 17.80' passing a post, in all 1000.91' to a 5/8" rebar set this survey, corner to Michael and in the line of R. Hudkins; thence S. 69-01-56W with Hudkins 333.17' to a 5/8" iron rebar set this survey in a White Oak stump (found), corner to another tract of Hudkins; thence N88-58-47W running partly with the line of Hudkins and T. Golden, 836.57' to a post (found), corner to Golden; thence N54-51-36W with Golden 33.02' to a 5/8" iron rebar set this survey at a broken off post (found), corner to Golden, on the east side of County Route 52 and the Golden driveway; thence N23-42-38W, 141.81' to a point in County Route 52; thence N28- 37-45W, 97.02' to a point in the center of County Route 52, corner to E.A. Lewis; thence S75-06-58W with Lewis, at 15.00' passing a 5/8" iron rebar set this survey, in all 132.00' to a 5/8" iron rebar set this survey; thence N19-50-05W with Lewis 97.63' to a 5/8" iron rebar set this survey; thence N19- 41-58W with Lewis 36.96' to a 5/8" iron rebar set this survey on the south bank of the run, corner to Lewis and R. Hudkins; thence N86-47-42E with Hudkins, at 150.00' passing a 5/8" iron rebar set this survey at the northeast corner of an old wooden building blacksmith shop), in all 165.00 to a point in the center of County Route 52; thence N16-27-04E, 27.04' to a point in County Route 52, corner to P. Chapman; thence N80- 32-00E with Chapman, at 11.00" passing a 5/8" iron rebar set this survey, in all 55.80' to a 1" iron rod (found); thence N52-37-09E with Chapman 239.92' to the beginning and containing 24.617 acres, more or less, as surveyed on January, 1996 by Stephen D. Losh, Professional Land Surveyor, and as shown on a plat of record in the office of the Clerk of the County Commission of Harrison County, West Virginia, in Deed Book No. 1273, at page 1099.

BK1764 PG1201

And being the same real estate conveyed to ROBERT G. SUAN and CHERYL L. SUAN, his wife, by Steven Grant Randolph and Julia Ann Randolph, by deed bearing date the 6th day of April, 1999, and of record in the office of the Clerk of the County Commission of Harrison County, West Virginia, in Deed Book 1308 at page 1246. And further being the same real estate conveyed to ROBERT G. SUAN and CHERYL L. SUAN, his wife, by Charles E. Lewis, Jr. and Lorene Lewis Wolfe, by deed bearing date the 27th day of December, 1999 and of record in the aforesaid Clerk's Office in Deed Book 1317 at page 226.

This conveyance is made subject to all exceptions, reservations, restrictions, conditions, covenants, outconveyances, easements, rights of way or other servitudes, if any, made, retained or created in prior instruments of record in the chain of title to the real estate herein conveyed, insofar as the same are valid and in effect.

For the consideration aforesaid the grantor does hereby grant, assign and convey all of her right, title and interest in and to free gas, if any, unto the grantee; however, said grant, assignment and conveyance is without warranty and subject to the terms and conditions of any lease presently in effect or hereafter to be in effect. It is the intent of the Grantor to also grant and convey unto ROBERT G. SUAN any of Grantor's right,

title, and interest in and to any oil and gas lease thereby now binding on any conveyed property.

The parties hereto agree that all real estate taxes on the above-described real estate are the sole responsibility of Robert G. Suan as of the effective date of this Deed. The parties do hereby declare that the conveyance made hereby is exempt from the excise tax on the privilege of conveying real property because it is a corrective deed for a conveyance that is a transfer between former spouses pursuant to a property settlement agreement and is exempt from the imposition of excise transfer tax in accordance with the provisions of Chapter 48, Article 02, Section 32 of the Code of West Virginia, as amended.

The grantor by the execution and acknowledgement of this document, certifies under penalties of perjury, that she is a resident of the State of West Virginia, and is exempt from the withholding requirement of West Virginia Code §11-21-71(b).

WITNESS the following signature.

Cheryl L Suan
CHERYL L. SUAN

STATE OF WEST VIRGINIA,
COUNTY OF Harrison **, to-wit:**

The foregoing document was acknowledged before me this 8th day of November, 2023, by Cheryl L. Suan, single.

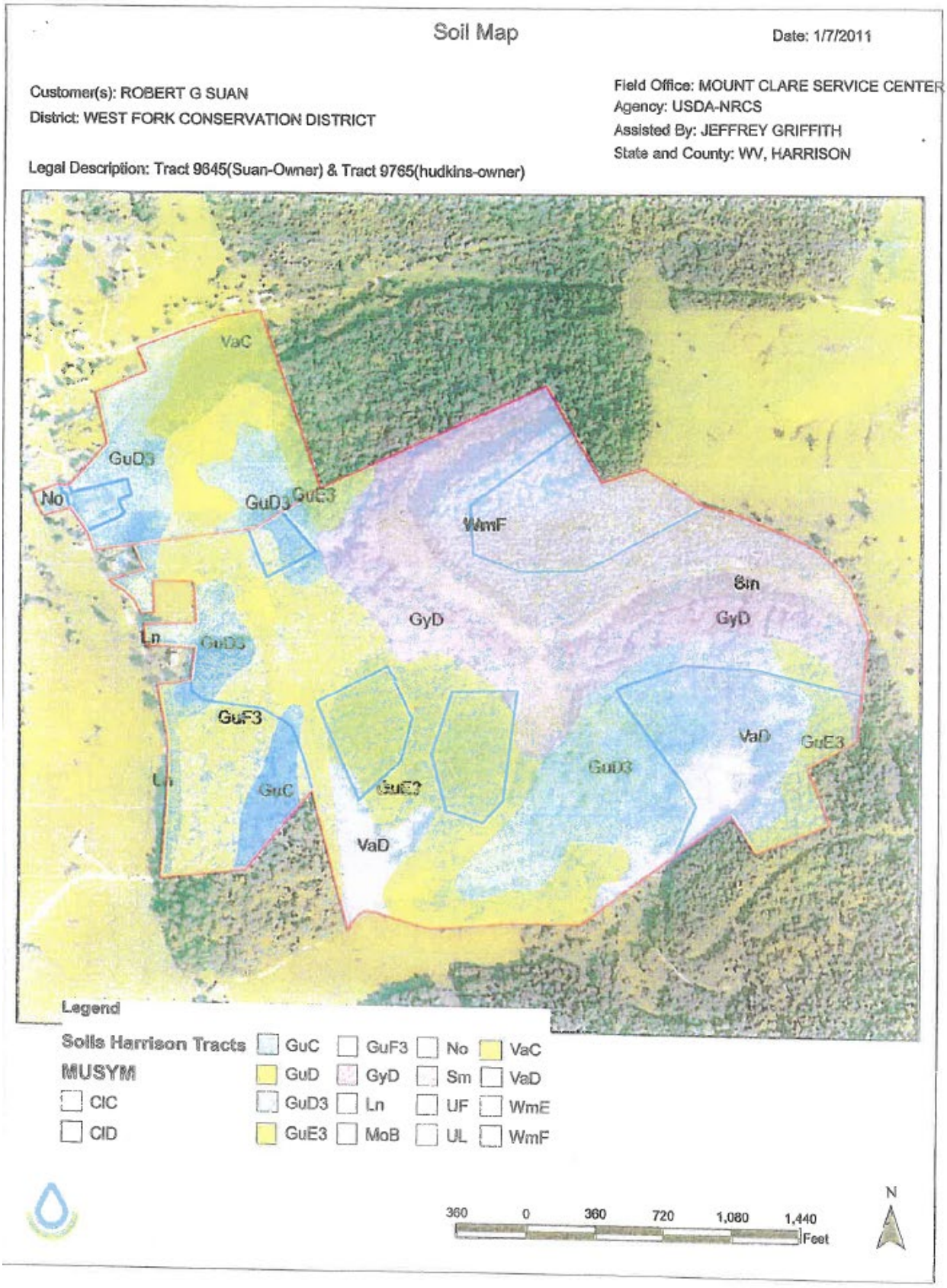
My commission expires January 13, 2026.

OFFICIAL SEAL
NOTARY PUBLIC
STATE OF WEST VIRGINIA
Michelle Elson Chaney-Cinch
325 Millard Street
Clarksburg WV 26301
My Commission Expires January 13, 2026

Notary Public

This instrument was prepared by Cynthia Loomis Hardesty, Attorney at Law, Post Office Box 326, Clarksburg, West Virginia, 26302, without survey, examination of title or report. No opinion, expressed or implied, is given as to the

BK1764 PG1202


Soil Map
Date: 1/7/2011
Customer(s): ROBERT G SUAN
District: WEST FORK CONSERVATION DISTRICT
Field Office: MOUNT CLARE SERVICE CENTER
Agency: USDA-NRCS
Assisted By: JEFFREY GRIFFITH
State and County: WV, HARRISON
Legal Description: Tract 9645(Suan-Owner) & Tract 9765(hudkins-owner)
VaC
GuD3
No
GuD3
GuE3
WmF
Sm
GyD
GyD
Ln
GuD3
GuF3
VaD
GuE3
GuD3
Ln
GuC
GuE3
VaD
Legend
Soils Harrison Tracts
MUSYM
CIC
CID
GuC
GuD
GuD3
GuE3
GuF3
GyD
Ln
MoB
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Sm
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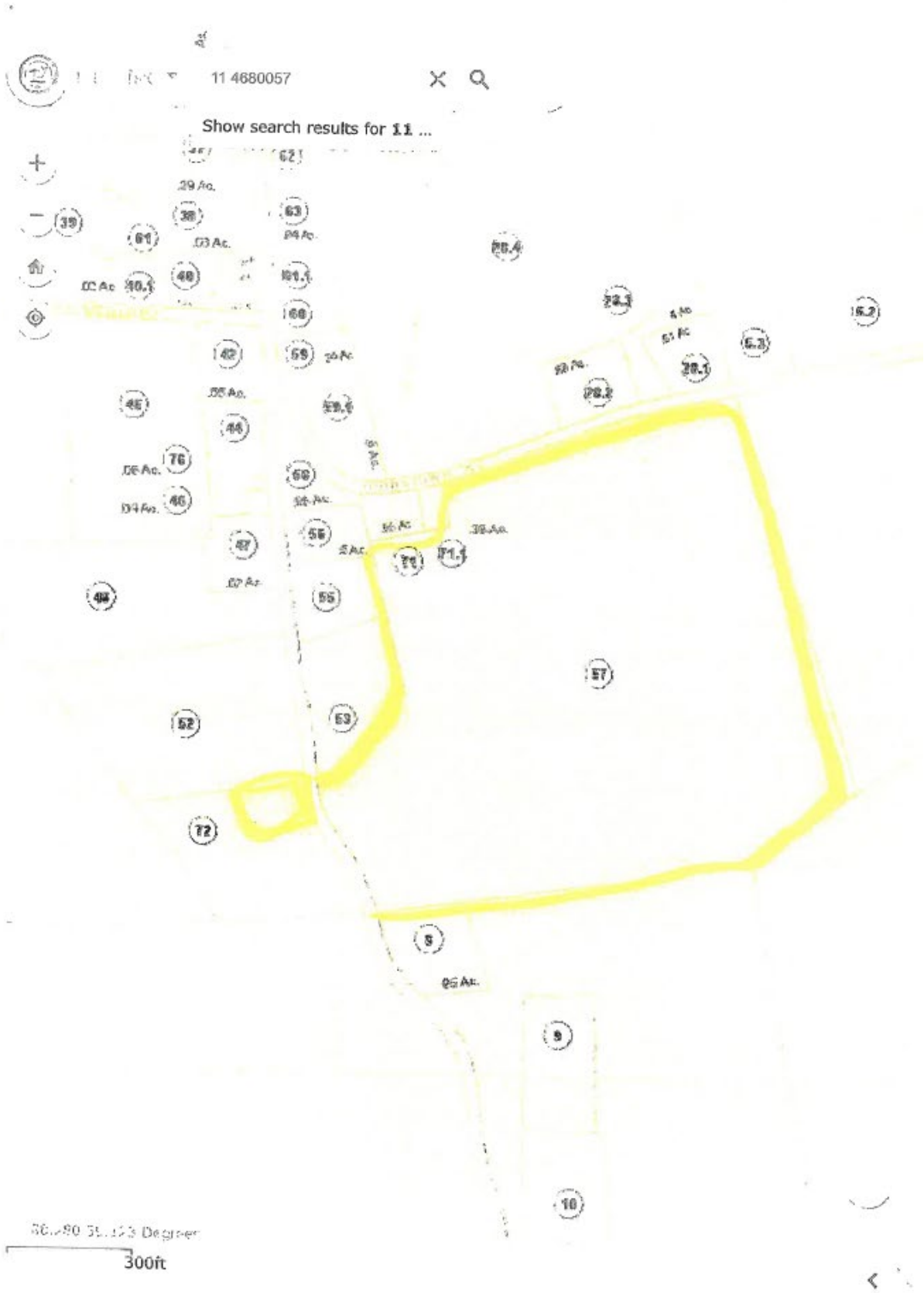
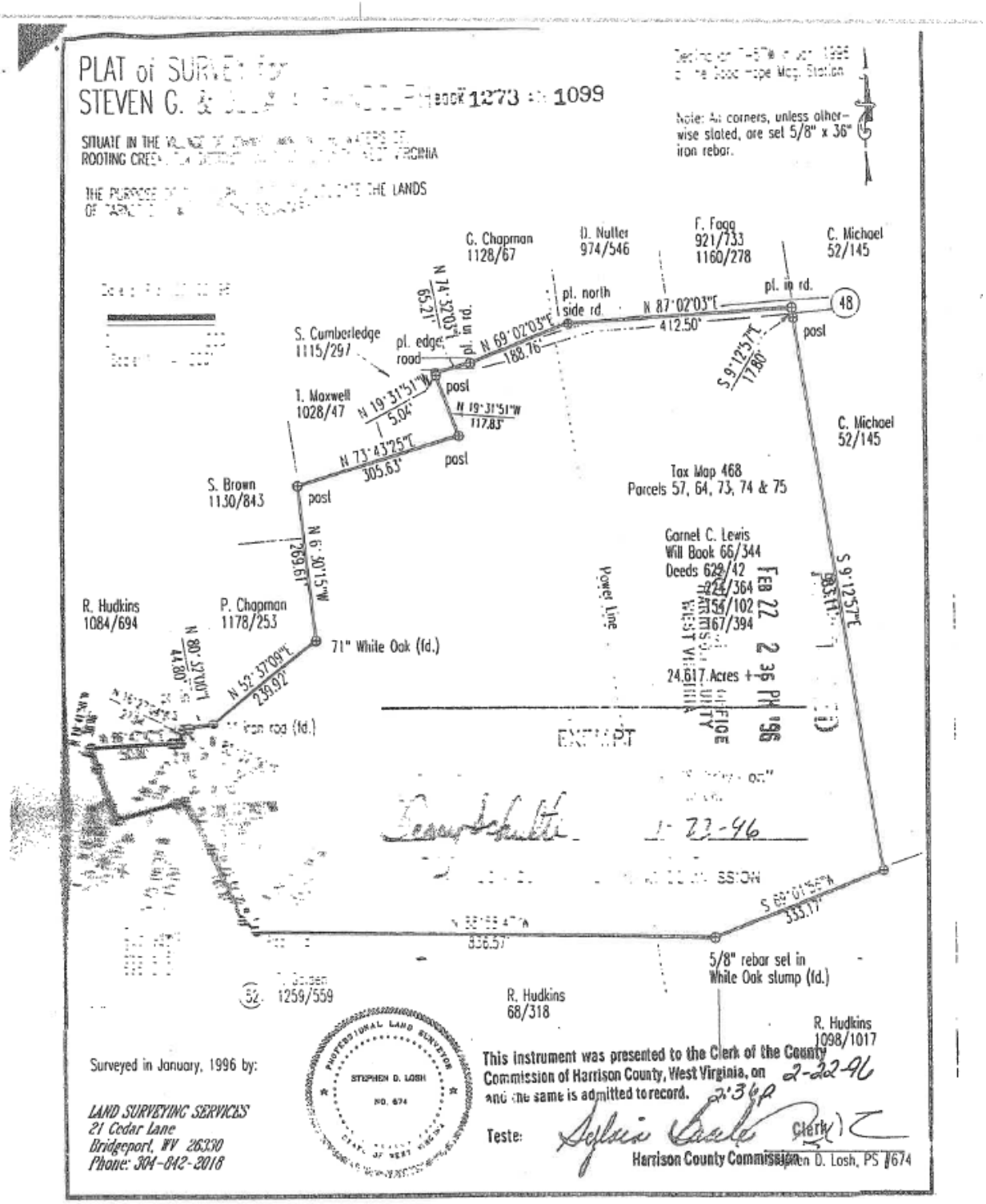
720
1,080
1,440
Feet
N


11 4680057
Show search results for 11 ...
300ft


PLAT of SURVEY for
STEVEN G. &
BOOK 1273 PG 1099
SITUATE IN THE
ROOTING CREEK
THE PURPOSE
OF THE LANDS
Note: All corners, unless otherwise stated, are set 5/8" x 36" iron rebar.
G. Chapman 1128/67
D. Nutter 974/546
F. Fagg 921/733 1160/278
C. Michael 52/145
pl. north side rd.
pl. in rd.
N 87°02'03"E 412.50'
N 69°02'03"E 188.76'
N 74°32'03"E 65.21'
S. Cumberledge 1115/297
pl. edge road
post
S 9°12'57"E 17.80'
T. Maxwell 1028/47
N 19°31'51"W 5.04'
N 19°31'51"W 117.83'
N 73°43'25"E 305.63'
C. Michael 52/145
S. Brown 1130/843
Tax Map 468
Parcels 57, 64, 73, 74 & 75
Garnet C. Lewis
Will Book 66/344
Deeds 628/42
224/364
356/102
367/394
N 6°30'15"W 269.61'
R. Hudkins 1084/694
P. Chapman 1178/253
71" White Oak (fd.)
Power Line
FEB 22 2 36 PM '96
24.617 Acres +
N 80°52'01"W 410.80'
N 52°37'09"E 239.92'
iron rod (fd.)
EXCEPT
S 9°12'57"E 983.11'
S 69°01'55"W 333.17'
836.57'
5/8" rebar set in White Oak stump (fd.)
52
1259/559
R. Hudkins 68/318
R. Hudkins 1098/1017
Surveyed in January, 1996 by:
LAND SURVEYING SERVICES
21 Cedar Lane
Bridgeport, WV 26330
Phone: 304-842-2018
PROFESSIONAL LAND SURVEYOR
STEPHEN D. LOSH
NO. 674
STATE OF WEST VIRGINIA
This instrument was presented to the Clerk of the County Commission of Harrison County, West Virginia, on 2-22-96
and the same is admitted to record.
2:36P
Teste:
Clerk
Harrison County Commission
Stephen D. Losh, PS #674

ASSESSMENT DISTRICT	LEGAL DESCRIPTION 16-7-5 C Plat 12/13/1099		
Elk-Outside Lots	1 Tract 24.62 As. ~~2 Ac 46 Pts~~ Johnstown		
MAP NO. 468	PLOT NO. 57	LOT SIZE	ACREAGE ~~2.3~~ 24.62

	OWNER'S NAME	ADDRESS	DATE ACQUIRED	FED. TAX STAMPS	DEED BOOK	PAGE NO.
11	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
10						
9						
8						
7						
6						
5						
4	Suan, Robert G. & Cheryl L. R/S		4-9-99	75.00	1308	1246
3	Randolph, Steven Grant & Julia Ann R/S		2-29-96	50.00	1273	1096
2	Lewis, Garnet C		10/25/65	W.B.	66	348
1	Lewis, Hill	Mt Clare, W.Va.	No Deed Located			

Subject Assessment Card

WV Real Estate Assessment Data



About | New Search | Structure Drawing

Parcel ID	17-11-0468-0057-0000	Tax Year	2025	County	Harrison	Date	2/27/2026
Root PID	17110468005700000000						

Property Owner and Mailing Address

Owner(s)	SUAN ROBERT G
Mailing Address	2651 ROOTING CREEK RD, LOST CREEK, WV 26385

Property Location

Physical Address	2651 ROOTING CREEK RD LOST CREEK 26385 7263
E-911 Address	2651 ROOTING CREEK RD LOST CREEK WV 26385
Parcel ID	17-11-0468-0057-0000
County	17 - Harrison
District	11 - Elk-Outside District
Map	0468 (Click for PDF tax map)
Parcel No.	0057
Parcel Suffix	0000
Map View Link	https://mapwv.gov/parcel/?pid=17-11-0468-0057-0000

General Information

Tax Class	Book / Page	Deeded Acres	Calculated Acres	Legal Description
2	1764 / 1200	24.620	24.54	1 TRACT 24.62 AC JOHNSTOWN
			24.54	

Cost Value

Dwelling Value	$97,900
Other Bldg/Yard Values	$60,440
Commercial Value	---

Appraisal Value

Land Appraisal	$34,100
Building Appraisal	$158,300
Total Appraisal	$192,400

Building Information

Property Class	F - Farm
Land Use	112 - Active Farm
Sum of Structure Areas	2,336

# of Buildings (Cards)	2

Card	Year Built	Stories	CG	Architectural Style	Exterior Wall	Basement Type	Square Footage (SFLA)	Building Value
1	1901	2	2M	Conventional	Frame	Crawl	2,336	$97,900
							2,336	$97,900

Card	Year Built	Attic	Fuel	Heat System	Heat/AC	Bedrooms	Full Baths	Half Baths	Total Rooms
1	1901	None	Gas	None	None	4	1		8
						4	1		8

Other Building and Yard Improvements

Bldg/ Card #	Line	Type	Year Built	CG	Units	Size	Area	Replace Cost	Adjusted Replace Cost
1	1	Flat Barn Barn	1900	22	1	28x40	1,120	$10,150	$4,000
1	2	Four Side Closed Metal Pole Barn	1900	22	1	16x32	512	$3,960	$1,050
1	3	Frame Utility Shed	1900	22	1	15x28	420	$2,720	$710
1	4	Frame or CB Detached Garage	2002	22	1	24x24	576	$7,180	$11,340
1	5	Canopy Canopy	2004	22	1	30x70	2,100	$10,080	$9,280
1	6	Frame or CB Detached Garage	2016	22	1	36x36	1,296	$13,450	$28,300
2	7	Canopy Canopy	1900	11	1	40x70	2,800	$13,440	$3,520
2	8	Canopy Canopy	1900	11	1	40x44	1,760	$8,450	$2,240
					8		10,584	$69,430	$60,440

Flood Zone Information

Learn more at WV Flood Tool

Acres (c.)	Risk	
24.54	High	This parcel appears to be in a HIGH RISK flood hazard zone.

Sales History

Learn More

Sale Date	Price	Sale Type	Source Code	Validity Code	Book	Page
11/14/2023					1764	1200
1/9/2021					1716	91

Sale Date	Price	Sale Type	Source Code	Validity Code	Book	Page
4/1/1999	$75,000	Land and Buildings	1	4		
2/1/1996	$50,000	Land and Buildings	1	4		

Parcel History

Tax Year	Tax Class	Owner	Owner Address	Book/ Page	Legal Description	Land	Building	Total
2025	2	SUAN ROBERT G	2651 ROOTING CREEK RD, LOST CREEK, WV 26385	1764/ 1200	1 TRACT 24.62 AC JOHNSTOWN	$34,100	$158,300	$192,400
2024	2	SUAN ROBERT G	2651 ROOTING CREEK RD, LOST CREEK, WV 26385	1716/ 91	1 TRACT 24.62 AC JOHNSTOWN	$34,100	$148,000	$182,100
2023	2	SUAN ROBERT G	2651 ROOTING CREEK RD, LOST CREEK, WV 26385	1716/ 91	1 TRACT 24.62 AC JOHNSTOWN	$34,100	$135,900	$170,000
2022	2	SUAN ROBERT G & CHERYL L	2651 ROOTING CREEK RD, LOST CREEK, WV 26385	1308/ 1246	1 TRACT 24.62 AS JOHNSTOWN	$32,300	$137,700	$170,000
2021	2	SUAN ROBERT G & CHERYL L	2651 ROOTING CREEK RD , LOST CREEK , WV 26385	1308 / 1246	1 TRACT 24.62 AS JOHNSTOWN	$32,300	$135,700	$168,000
2020	2	SUAN ROBERT G & CHERYL L	2651 ROOTING CREEK RD, LOST CREEK, WV 26385	1308/ 1246	1 TRACT 24.62 AS JOHNSTOWN	$32,300	$136,000	$168,300
2019	2	SUAN ROBERT G & CHERYL L	2651 ROOTING CREEK RD, LOST CREEK, WV 26385	1308/ 1246	1 TRACT 24.62 AS JOHNSTOWN	$32,300	$135,500	$167,800
2018	2	SUAN ROBERT G & CHERYL L	2651 ROOTING CREEK RD, LOST CREEK, WV 26385	1308/ 1246	1 TRACT 24.62 AS JOHNSTOWN	$31,400	$104,100	$135,500
2017	2	SUAN ROBERT G & CHERYL L	2651 ROOTING CREEK RD, LOST CREEK, WV 26385	1308/ 1246	1 TRACT 24.62 AS JOHNSTOWN	$31,400	$102,100	$133,500
2016	2	SUAN ROBERT G & CHERYL L	2651 ROOTING CREEK RD, LOST CREEK, WV 26385	1308/ 1246	1 TRACT 24.62 AS JOHNSTOWN	$29,600	$100,200	$129,800
2015	2	SUAN ROBERT G & CHERYL L	2651 ROOTING CREEK RD, LOST CREEK, WV 26385	1308/ 1246	1 TRACT 24.62 AS JOHNSTOWN	$27,800	$100,700	$128,500

Show/Hide Parcel History Prior to 2015

Sample Conservation Easement Agreement

This **DEED OF CONSERVATION EASEMENT** ("Easement") is made this _____ day of _____, 20__, by, _____, having an address at _____ ("Grantor"), to the YOUR COUNTY FARMLAND PROTECTION BOARD ("YCFPB", "Grantee") having its mailing address at _____, For purposes of this agreement, references to the rights, duties and obligations of Grantor and Grantees apply equally and in full force to any successors to the parties to this agreement.

WITNESSETH:

WHEREAS, Grantor is the sole owner in fee simple of certain real property in YOUR County, West Virginia, consisting of _____ acres of land, more or less, and more particularly described in Exhibit A, incorporated herein by reference (the "Property"). The Property is also described in a deed of record in the office of the Clerk of the County Commission, YOUR County at Deed Book ___, Page ___;

WHEREAS, the Property possesses agricultural, including prime, unique and significant soils; open space and natural values (collectively, "Conservation Values") of great importance to Grantors, the people of YOUR County, and the people of the State of West Virginia, and all current and future generations of mankind;

WHEREAS, the YCFPB has provided $_____ to purchase a conservation easement on _____ acres of the Property;

WHEREAS, the specific Conservation Values of the Property are documented in an inventory of relevant features of the Property, on file at the offices of Grantees and incorporated by reference ("Baseline Documentation"), which consists of reports, maps, photographs, and other documentation that the parties agree provide an accurate representation of the Property at the time of this contract and which is intended to serve as an objective information baseline for monitoring compliance with the terms of this Easement;

WHEREAS, Grantor and Grantees have the exclusive common purpose of preserving the agriculture and open space character of the Property;

WHEREAS, Grantor further intends, as owner of the Property, to convey to Grantees the right to preserve and protect the Conservation Values of the Property in perpetuity;

WHEREAS, the Legislature of the State of West Virginia ("Legislature") has recognized the importance and significant public benefit of conservation and preservation easements in its ongoing efforts to protect the natural, historic, agricultural, open-space and scenic resources of the State of West Virginia;

WHEREAS, the Legislature has declared that agriculture is a unique life support industry, and recognizes the need to support the irreversible loss of agricultural land. The legislature authorizes the State of West Virginia and its counties so desiring to protect agricultural land and woodland as open-space land, to develop programs and to accept qualifying properties voluntarily entered into the program;

WHEREAS, the County Commission of YOUR County, West Virginia ("County Commission") has declared that the agriculture community of YOUR County provides sources of agricultural products for the citizens of the state; enhances tourism, protects worthwhile community values, institutions and landscapes which are inseparably associated with traditional farming; and controls urban expansion which is consuming land, topsoil and woodland of the county;

WHEREAS, the County Commission has resolved to provide persons of YOUR County an opportunity to voluntarily protect agricultural land by creating the YOUR County FPB and authorizing it to create and administer the YOUR County Farmland Protection Program;

WHEREAS, YCFPB is a public agency established to provide landowners with an opportunity to voluntarily protect agricultural land in YOUR County by the voluntary placement of conservation or preservation easements on eligible property;

WHEREAS, the Trust is a publicly supported, tax-exempt nonprofit corporation, under Section 501(c)(3) and Section 509 (a) (2) of the Internal Revenue Code of 1986 as amended("the Code"), qualified under section 170(h) of the Code to receive qualified conservation contributions, is authorized under West Virginia law to accept and hold conservation easements in the State of West Virginia, and has as its primary purpose to promote the preservation, protection, or enhancement of land for conservation purposes in its natural, scenic, agricultural, forested, and/or open space condition; and

WHEREAS, Grantees affirm that this Easement represents a unique and valuable asset to the quality of life in YOUR County and the state of West Virginia and that by the acceptance of this Easement that it will act in good faith to uphold the conservation easement and not seek to

benefit from its conversion or elimination. They agree by accepting this grant to honor the intentions of Grantor stated herein and to preserve and protect in perpetuity the Conservation Values of the Property for the benefit of this generation and the generations to come in the future.

NOW, THEREFORE, in consideration of the above and the mutual covenants, good and valuable consideration, terms, conditions and restrictions contained herein, and pursuant to the laws of West Virginia, Grantor hereby voluntarily grants, bargains, and conveys to Grantees a conservation easement in perpetuity over the Property of the nature and character and to the extent hereinafter set forth in this Easement. It is the purpose of this Easement to assure that the Property will be retained forever in its natural, agricultural, and open space condition and to prevent any use of the Property that will significantly impair or interfere with the Conservation Values of the Property, including its prime, unique, and important soils.

To achieve these objectives, the terms, conditions, and restrictions of this Easement are hereinafter set forth.

I. TERMS, CONDITIONS AND RESTRICTIONS

Grantor reserves to himself, and to his personal representatives, heirs, successors, and assigns, all rights accruing from their ownership of the Property, including the right to engage in or permit or invite others to engage in all uses of the Property that are not expressly prohibited herein and are not inconsistent with the purpose of this Easement. The following terms, conditions and restrictions clarify and govern the intent of Grantor and Grantees:

1. <u>Use and Quiet Enjoyment</u>. Grantor has the right to reside on the Property and to benefit from all aspects of the quiet enjoyment of the Property. Grantor has the right to engage in any and all personal recreational uses of the Property, including but not limited to hiking; touring; swimming; camping, biking; hunting and fishing; that require no development of the land and are consistent with the Conservation Values.

2. <u>Agricultural Uses of the Land</u>. Grantor may engage in any and all agricultural uses of the Property. For example, the production of plants and animals useful to man, including, but not limited to, forage, grain and field crops; pasturage, dairy and dairy products; poultry and poultry products; equestrian uses; livestock and fowl uses and livestock and fowl products; bees and apiary products; fruits nuts and vegetables of all kinds; nursery, floral and greenhouse products; aquaculture; a grain mill; and the processing and storage of the agricultural products produced principally on the Property are permitted. Any secondary agricultural activity, including but not limited to farm mechanics, blacksmithing, or related activities, shall be considered an

agricultural activity. However, such activities or businesses must be undertaken in the permitted agricultural or residential structures and must be consistent with the Conservation Values.

3. Agricultural Structures. Grantor has the right to maintain, construct, and place agricultural structures contributing to the production, primary processing, direct marketing and storage of agricultural products produced principally on the Property. Agricultural structures shall be limited by the maximum square footage as described in *Terms, Conditions and Restrictions-Maximum Impervious Surface Coverage*.

4. Retail Sale of Farm Products. Businesses directly related to the retail sale of farm products produced primarily on the Property that are supportive and agriculturally compatible may be established on the Property. Such businesses include roadside stands or structures to facilitate the direct sale to the public of agriculture products, as long as not more than 2,000 square feet of structures are erected to facilitate such retail sales.

5. Activities for Religious, Charitable or Educational Purposes or to Foster Tourism. Activities or businesses undertaken for charitable or educational purposes or to foster tourism may be conducted on the Property in order to foster rural economic uses while protecting the rural character of the Property. Such activities or businesses must be compatible with and supportive of the rural character of the Property, and must remain incidental to the agricultural and open space character of the Property.

(a) Non-agricultural commercial and industrial structures and uses are prohibited. Activities or businesses undertaken for charitable or education purposes or to foster tourism must be undertaken in the agricultural structures permitted under *Agricultural Structures* or *Residential Dwellings*; no other structures are permitted on the Property.

(b) The stables, horseback riding arenas both within and outside the barn, and supporting pavilion(s) and buildings are considered agricultural buildings. Such buildings shall be limited by the maximum square feet as described in *Terms, Conditions and Restrictions-Maximum Impervious Surface Coverage.*

(c) Accommodation of tourists and visitors is permitted but only within permitted residential structures and appurtenances, and/or agricultural structures, except for rural recreational activities such as hayrides, corn mazes, etc.

(d) Accommodation of overnight guests is permitted, but only within permitted residential structures.

(e) Commercial operation of dune buggies, motorcycles, all-terrain vehicles, hang gliders, aircraft, jet skis, motorized boats or any other types of mechanized vehicles whether or not considered to foster tourism is prohibited.

(f) Extensive commitment of land resources as required by golf courses, racetracks, tennis clubs, baseball, soccer and other ball fields and similar uses whether or not considered to foster tourism is prohibited.

6. Home-based Businesses. Any home-based business that does not require a Division of Environmental Protection permit to operate may be conducted on the Property, provided that:

(a) The occupation or business use must be conducted entirely within the single residential dwelling or appurtenances allowable under *Terms, Conditions and Restrictions—Residential Dwellings.*
(b) The use of the dwelling for the home occupation shall be clearly incidental and subordinate to the use of the dwelling for residential purposes.

7. Residential Dwellings. Grantor and Grantees acknowledge the existence of ____ single residential dwelling on the Property as more fully described in Exhibit B. In addition, Grantor may construct ____ additional single residential dwellings on the Property, each to be located within a separate two acre building envelope as indicated in Exhibit C (the "Retained Development Rights"). No other single residential dwellings shall be constructed or placed on the Property.

(a) Each single residential dwelling shall be contained in a building envelope ("Residential Area") no greater than two (2) acres per each dwelling. The Retained Development Rights may be constructed anywhere within the building envelopes described in Exhibit C.
(b) Grantor has the right to maintain, repair, enlarge or replace each allowed single residential dwelling as they may so desire, except that the impervious surface of each such single residential dwelling is limited to 5,000 square feet.
(c) Grantor has the right to construct appurtenances such as garages, sheds and recreational facilities within each building envelope, except that the total allowed impervious surface within each building envelope, including the single residential dwelling(s), shall not exceed 9,000 square feet.
(d) The single residential dwelling may house one or more families or occupants, but shall not be converted to a multi-family dwelling.

8. Transfer of Development Rights. All other development rights not specifically reserved under this Easement are hereby extinguished and shall not be transferred to any other property pursuant to a transfer of development rights program or any other means or used to calculate permitted development density.

9. Subdivision. It is the intention of Grantor to protect the open space values of the Property. Accordingly, subdivision of land is prohibited except the single residential dwellings permitted above in *Terms, Conditions and Restrictions – Residential Dwellings,* may be subdivided to create the Residential Areas as described in Exhibits B and C, attached. In addition, notwithstanding the fact that, as of the Conservation Easement Date, the Protected Property might consist of more than one parcel for real estate tax or any other purpose or if it may have been acquired previously as separate parcels, it will be considered one parcel for purposes of this Easement, and the restrictions and covenants of this Easement will apply to the Protected Property as a whole. The Residential Area and any such separate parcels may not be conveyed separately.

OR:

9. Subdivision. The Property is divided into _____ separate legal parcels as described in Exhibit A. It is the intention of the Grantors to protect the open space values of the Property. Accordingly, parcels may be conveyed only in accordance with Exhibit D – Subdivision and Conveyance, regardless of the fact that a separate deed, survey or legal subdivision exists. In addition, any further subdivision of land shall not be permitted.

10. Maximum Impervious Surface Coverage. The total surface coverage of impervious surfaces on the Property shall be subject to the limitations defined below.

(a) Impervious surfaces shall be defined as any material which covers land and inhibits the percolation of stormwater directly into the soil, including, but not limited to, buildings, roofs, the area covered by permanent or nonpermanent structures, macadam and pavement, gravel and stone driveways and parking areas.

(b) The total surface coverage of the Property by all impervious surfaces, including all single residential dwellings, structures considered as an appurtenance to such dwellings, structures associated with agricultural uses, driveways and parking areas, shall not exceed _____ square feet, which is less than 2% of the total Conservation Easement area.

11. Removal of Natural Resources. Ditching, draining, diking, filling, excavating, removal of topsoil or sand, gravel or rock on the Property is prohibited, except when such activities are conducted in order to carry out activities permitted under this Easement, are in accordance with a conservation plan, do not exceed one (1) acre in total area and are restored within a reasonable time period. The exploration, development, mining or extraction of minerals, oil, gas or any other hydrocarbon substance from the surface of the Property is prohibited.

12. Management of Woodland Resources. Easement property with contiguous forest that exceeds the greater of 40 acres or 20 percent of the easement area will have a forest management plan. The agricultural use of timber and woodland products on the Property is permitted under a current forest management plan subject to approval by the Grantees.

Forest management plan shall not be required for the following permitted non-commercial activities and do not require prior approval of the Grantees:

(a) removal of trees posing an imminent hazard to the health or safety of persons or livestock;
(b) cutting of trees for firewood, or for other domestic uses of Grantor;
(c) cutting of trees for the construction or maintenance of permitted structures or landscaping within the Residential Area or for access otherwise permitted in this Easement;
(d) removal of trees for the maintenance or the improvement to existing pastures or fence lines
(e) removal of invasive species both plant and insect

Forest management and timber harvesting activities must be carried out in accordance with all applicable local, State, Federal, and other governmental laws and regulations and be consistent with this Deed of Conservation Easement and the protection of Conservation Values of the Property.

Such forest management and timber harvesting must be performed in accordance with a written forest management plan consistent with this Conservation Easement Deed prepared and signed by a licensed professional forester. The Grantee(s) will approve the plan to ensure it is consistent with the agricultural conservation value of the easement. Said plan must have been prepared not more than 10 years prior to the date any harvesting is expected to commence.

13. Other Construction. Except as specifically permitted above, there shall be no constructing or placing of any buildings; manufactured homes; swimming pools or other recreational facilities; commercial lighting or any other temporary or permanent structure or facility on or above the premises. Existing roads as identified in the Baseline Documentation Report may be maintained and repaired in their current state. New roads may be constructed only if they are necessary for agricultural operations or access to the retained development rights (Exhibit C) on the Property. Paved roads are subject to the impervious surface limitations referenced above.

14. Fences. Existing fences may be repaired and replaced and new fences may be built on the Property as necessary for agricultural operations on the Property, including customary management of livestock and to delineate the boundary of the Property.

15 Signs. Except for no trespassing signs, for-sale signs, signs identifying this Easement, and signs to advertise an on-site activity or business, all other signs, advertisements and billboards of any nature are prohibited. The permitted signs may not exceed 15 square feet per sign.

16. Wastes. Dumping or storage of trash, garbage, hazardous substances, abandoned vehicles or machines or other material on the Property is prohibited. However, composting of biodegradable material used or produced on the Property to improve gardens and pastures on the Property is permitted so long as composting and its application is consistent with a conservation plan.

17. Granting of Easements. With the concurrence of the Grantor, the Grantee may, with good cause, permit the installation of fiber optics under a Conservation Plan where the installation would not have an adverse impact on the current agricultural use nor future agricultural viability; and would not adversely affect the Conservation Values of the Protected Property. Such Conservation Plan shall address both the location and depth of the fiber optics installation.**[*Include the following if reserving a utility strip is a condition for easement acquisition from the funding agency or other body with approval authority:*** Notwithstanding the foregoing, subject to prior written approval by the Grantee, which approval shall not be unreasonably withheld, the Grantor may grant, after the Effective Date, non-exclusive rights for ingress, egress, and utilities within the identified 60-foot Right of Way, described in Exhibit A, provided that said rights explicitly reference and require compliance with this Easement and are consistent with the Purposes and other requirements described herein.**]**

18. Utilities. Except as set forth in Section 17, Grantor shall not sell, lease or grant an easement covering any portion of the Property where such sale, lease or easement is for the purpose of construction and installation of underground or above-ground utility systems, including, but not limited to, water, sewer, power, fuel, sewerage pumping stations, and cellular telephone or other communication towers. Grantor may install utilities necessary for the permitted residential and agricultural structures.

19. Streams, Wetland and Water Bodies. There shall be no pollution, alteration, depletion of surface water, natural water courses, lakes, ponds, marshes, wetlands, springs, subsurface water or any other water bodies, nor shall there be activities conducted on the Property which would be detrimental to water purity or which could alter natural water level and/or flow in or over the Property. Nothing in this paragraph shall prohibit the creation or dredging of farm ponds and allow the reasonable use of the available water of the Property for agricultural purposes permitted by this easement. Structures and facilities associated with

irrigation, farm pond impoundment, and soil and water conservation on the Property shall be considered an agricultural use. Farm ponds shall not exceed two (2) acres in area.

II. GENERAL PROVISIONS

1. Access. No right of access by the general public to any portion of the Property is conveyed by this Easement.

2. Rights of the Grantees. To accomplish the purpose of this Easement the following rights are conveyed to Grantees or their agent by this Easement:

(a) To preserve and protect the Conservation Values of the Property;

(b) To enter upon the Property on a yearly basis (or more frequently if violations are observed or suspected) in order to monitor Grantor's compliance with and otherwise enforce the terms of this Easement; provided that such entry shall be upon prior reasonable notice to Grantor, and Grantees shall not unreasonably interfere with Grantor's use and quiet enjoyment of the Property; and

(c) To prevent any activity on or use of the Property that is inconsistent with the purpose of this Easement and to require the restoration of such areas or features of the Property that may be damaged by any inconsistent activity or use, pursuant to *General Provision—Grantees' Remedies*.

3. Grantee Notification/Approval. Grantor reserves for himself the right to engage in any and all activities not expressly prohibited herein and not inconsistent with the purpose of this Easement without seeking the approval of Grantees.

4. Grantees' Remedies.

(a) **Notice of Violation; Corrective Action.** If Grantees determine that Grantor is in violation of the terms of this Easement or that a violation is threatened, Grantees shall give written notice to Grantor of such violation and demand corrective action within 60 days sufficient to cure the violation and, where the violation involves injury to the Property resulting from any use or activity inconsistent with the purpose of this Easement, to restore the portion of the Property so injured to its prior condition in accordance with a plan approved by Grantees.

(b) **Injunctive Relief.** The Grantees, their successors or assigns, jointly or severally shall have the right to enforce these restrictions by injunction and other appropriate proceedings, including, but not limited to, the right to require Grantor to restore the Property to the condition existing at the time of this Easement in order to correct any violation(s) of this Easement. Grantees' rights under this paragraph apply equally in the event of either actual or threatened violations of the terms of this Easement, and Grantor agrees that Grantees shall be entitled to the injunctive relief in addition to such other relief to which Grantees may be entitled, including specific performance of the terms of this Easement, without the necessity of proving either actual damages or the inadequacy of otherwise available legal remedies.

(c) **Costs of Enforcement.** Any costs incurred by Grantees in enforcing the terms of this Easement against Grantor, including without limitation costs of suit and attorneys' fees, and costs or restoration necessitated by Grantor's violation of the terms of this Easement shall be borne by Grantor. If Grantor prevails in action to enforce the terms of this Easement, Grantor's costs of suit, including, without limitation, attorneys' fees, shall be borne by Grantees. Costs incurred by Grantees in enforcing the terms of this Easement against third party shall be borne by Grantees.

(d) **Forbearance.** Forbearance by Grantees to exercise their rights under this Easement in the event of any breach of any term of this Easement by Grantor shall not be deemed or construed to be a waiver by Grantees of such term or of any subsequent breach of the same or any other term of this Easement or of any of Grantees' rights under this Easement. No delay or omission by Grantees in the exercise of any right or remedy upon any breach by Grantor shall impair such right or remedy or be construed as a waiver.

(e) **Holder and Co-holders Rights and Obligations**. Holder shall have the primary responsibility for the stewardship and monitoring of this easement, determining if a violation has occurred, and for approving any amendments to the Deed of Conservation Easement. These duties may be fulfilled directly by Holder or their agent or the Holder may arrange to have the Co-holder fulfill these duties. Holder will share with the Co-holders monitoring and stewardship information, including but not limited to written notices to Holder and monitoring reports.

The Holder is responsible for any costs incurred in enforcing the terms of the easement, including any attorney's fees and any costs of the suit. Holder can recover costs from Grantor or third party as described in Grantee's Remedies above. The Holder and Co-holders shall make every good faith effort to determine a unified course of action should a potential or actual violation of the easement arise.

Co-holders shall have the right to enforce the terms of the Easement if Holder becomes unable or refuses to enforce the Easement, or if the Co-holders in their sole discretion find that the Holder's enforcement action or consent fails to protect the conservation purposes of the Easement. In such cases the Co-holders are responsible for any costs incurred in enforcing the terms of the easement, including attorney's fees and any costs of suit.

5. Acts beyond the Grantor's Control. Nothing contained in this Easement shall be construed to entitle Grantees to bring any action against Grantor for any injury to or change in the Property resulting from causes beyond Grantor's control including, without limitation, fire, flood, storm, and earth movement, or from any prudent action taken by Grantor under emergency conditions to prevent, abate, or mitigate significant injury to the Property resulting from such causes. In the event the terms of this Easement are violated by acts of trespassers that Grantor could not reasonably have anticipated or prevented, Grantor agrees that Grantees have the right to pursue enforcement action against the responsible parties.

6. Costs, Legal Requirements and Liabilities. Grantor, his heirs, successors and assigns retain all responsibilities and shall bear all costs and liabilities of any kind related to the ownership, operation, upkeep, and maintenance of the Property.

7. Control. Nothing in this Easement shall be construed as giving rise to any right or ability of Grantees or the United States to exercise physical or managerial control over the day-to-day operations of the Property, or any responsibility to the Property within the meaning of the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 as amended (42 U.S.C. §§ 9602 et seq.).

8. Taxes. Grantor shall pay before delinquency all taxes, assessments, fees and charges of whatever description levied on or assessed against the Property or residences contained thereon by competent authority, including any taxes imposed upon, or incurred as a result of, this Easement.

9. Hold Harmless. Grantor shall hold harmless, indemnify, and defend Grantees and its members, directors, officers, employees, agents, and contractors (collectively "Indemnified Parties") from and against all liabilities, penalties, costs, losses, damages, expenses, causes of action, claims, demands, or judgments, including, without limitation, reasonable attorneys' fees, arising from or in any way connected with: an injury to or the death of any person, or physical damage to any property, resulting from any act, omission, condition, or other matter related to or occurring on or about the Property, regardless of cause, unless due solely to the negligence of any of the Indemnified Parties and only that negligent party shall be deprived of this protection.

10. Proceeds for Extinguishment. The conveyance of this Easement gives rise to a property right immediately vested in the Grantees. If circumstances arise in the future that render the purpose of this Easement impossible to accomplish, this Easement can only be terminated or extinguished, whether in whole or in part by judicial proceedings in a court of competent jurisdiction. At the date the Conservation Easement was purchased, the proportionate values were as follows: Grantor(s) is ___% of the appraised fair market value of the subject Property. Grantee(s) is ___% of the appraised fair market value of the subject Property.

In making this Easement, Grantor has considered the possibility that uses prohibited by the terms of this Easement may become more economically valuable than permitted uses, and that neighboring properties may in the future be put entirely to such prohibited uses. Grantor believes that any such changes in the use of neighboring properties will increase the benefit to the public of continuation of this Easement, and Grantor and Grantees intend that any such changes shall not be deemed to be circumstances justifying the termination or extinguishment of this Easement.

12. Condemnation. If the Easement is taken, in whole or in part, by exercise of the power of eminent domain, Grantor shall be entitled to compensation at not less than the fair market value of the Property determined without regard to the existence of the Easement. Grantor, upon receipt of notification of any pending condemnation action brought by any government entity affecting and/or relating to the Property, shall notify the Grantee in writing, within fifteen (15) days of receipt of said notification.

13. Assignment. This Easement is not transferable by the Grantee to any other local, county or state department, board, agency, commission or successor. In the event that the YOUR FPB ceases to operate or exist, the rights of the Grantee under this Easement shall be transferred to an organization that is qualified under Section 170(h) of the Internal Revenue Code of 1986, as amended, and is a West Virginia-domiciled organization authorized to acquire and hold conservation easements under the West Virginia Conservation and Preservation Easements Act, (WV Code 20-12-1, et seq., 1995).

This Easement is not transferable by the Grantee to any other local, county or state department, board, agency, commission or successor. The Co-Holders may, upon notice to Grantor, assign their rights under this Conservation Easement to any organization that is qualified under Section 170(h) of the Internal Revenue Code of 1954, as amended, and is a West Virginia-domiciled organization authorized to acquire and hold conservation easements under the West Virginia Conservation and Preservation Easements Act, (WV Code 20-12-1, et seq., 1995). In the event

that the Holder ceases to operate or exist, the rights of the Holder under this Easement shall be transferred to an organization that is qualified under Section 170(h) of the Internal Revenue Code of 1954, as amended, and is a West Virginia-domiciled organization authorized to acquire and hold conservation easements under the West Virginia Conservation and Preservation Easements Act, (WV Code 20-12-1, et seq., 1995).

The Grantees further covenant and agree that the terms of the transfer or assignment will be such that the transferee or assignee will be required to continue to carry out in perpetuity the conservation purposes which the Easement was originally intended to advance. The transfer of the easement to a new or successor transferee or assignee will not create a financial obligation of any kind on the Grantor.

14. Subsequent Transfers. Grantor agrees to incorporate the terms of this Easement in any deed or other legal instrument by which they divest themselves of any interest in all or a portion of the Property, including, without limitation, a leasehold interest.

15. Estoppel Certificates. Upon request by Grantor, Grantees shall within thirty (30) days execute and deliver to Grantor any document, including an estoppel certificate, which certifies Grantor's compliance with any obligation of Grantor contained in this Easement and otherwise evidences the status of this Easement as may be requested by Grantor.

16. Notices. Any notice, demand, request, consent, approval, or communication that either party desires or is required to give to the other shall be in writing and either served personally or sent by certified mail, return receipt, addressed as follows:

To Grantor: LANDOWNER
ADDRESS
CITY, STATE, ZIP CODE

To Grantees: YOUR COUNTY FPB
ADDRESS
CITY, STATE, ZIP CODE

or to such other address as either party from time to time shall designate by written notice to the other.

17. Recordation. Holder shall record this instrument in timely fashion with the Office of the Clerk of YOUR County, West Virginia and may re-record it at any time as may be required to preserve its rights in this Easement.

18. Amendment. If circumstances arise under which an amendment to or modification of this Easement would be appropriate, Grantor, Grantees and the United States are free to jointly amend this Easement; provided that no amendment shall be allowed that will invalidate this Easement or be inconsistent with the purpose of this Easement, and shall not affect its perpetual duration. Any such amendment shall be recorded as above specified. No such amendment shall be effective unless in writing and signed by all parties hereto.

19. Other Provisions.

(a) **Controlling Law.** The interpretation and performance of this Easement shall be governed by the laws of the State of West Virginia.

(b) **Severability.** If any provision of this Easement, or the application thereof to any person or circumstance, is found to be invalid, the remainder of the provisions of this Easement, or the application of such provision to persons or circumstances other than those as to which it is found to be invalid, as the case may be, shall not be affected thereby.

(c) **No Forfeiture.** Nothing contained herein will result in a forfeiture or reversion of the Grantor's title in any respect.

(d) **Successors.** The covenants, terms, conditions, and restrictions of this Easement shall be binding upon, and inure to the benefit of, the parties hereto and their respective personal representatives, heirs, successors, and assigns and shall continue as a servitude running in perpetuity with the Property.

(e) **Captions.** The captions herein have been inserted solely for convenience of reference and are not a part of this Easement and shall have no effect upon construction or interpretation.

(f) **Subordination.** Any mortgage or lien arising after the date of this Easement shall be subordinated to the terms of this Easement.

(g) **Title Warranties.** Grantor warrants that Grantor has good title to the Property; that Grantor has the right to convey this Easement, and that the Property is free and clear of any encumbrances.

(h) **Merger.** If Grantees at some future time acquire the underlying fee title in the Property, the interest conveyed by this Easement will not merge with fee title but will continue to exist and be managed as a separate estate. The Grantor and Grantee explicitly agree that it is their express intent, forming an part of the

consideration hereunder, that the provisions of the conservation easement deed set forth herein are to last in perpetuity, and that to that end no purchase or transfer of the underlying fee interest in the Property by or to the local grantee, or any successor or assignee will be deemed to eliminate these conservation easement terms, or any portion thereof, pursuant to the doctrine of "merger" or any other legal doctrine.

Appraisers' Qualifications

Appraisers' WV License Information

Professional Qualifications
Tyler R. Satterfield, SRA, R/W-AC

I am a Designated Member of the Appraisal Institute, (SRA Designation) and have completed the Appraisal Institute Professional Development Programs in *Litigation* and *Valuation of Conservation Easements*. I started my appraisal career in 2015 as a Licensed Appraiser Trainee, and I have since separately achieved both Certified Residential and Certified General Appraiser, as well as the Right of Way Appraisal Certification (R/W-AC) of the International Right of Way Association. Throughout my career, I have completed appraisal assignments for various property types such as outdoor advertising device sites, commercial warehousing, mixed-use, recreational/trophy properties, flood hazard locations, single-unit and multi-unit residential, hobby farms, vacant land, offices, and industrial buildings. Each report was completed in conformance with the Uniform Standards of Professional Appraisal Practice (USPAP), Uniform Appraisal Standards for Federal Land Acquisitions, and other applicable guidelines and regulations, such as eminent domain codes, agency right-of-way manuals, and the Uniform Act. I have completed various appraisal and appraisal review assignments for eminent domain takings in multiple states.

Relevant Work History

Vista Realty Services, Inc. – President (2016 – current) Multi-State Appraisal Firm Duties also include managing the daily operations of the business, client recruitment, implementing time and cost saving initiatives, and employee development.

Pennsylvania Department of Transportation – Montoursville (May 2021-May 2022) Staff Appraiser Various assignments related to eminent domain takings within the Commonwealth. I have completed assignments in the rural northern tier of Pennsylvania as well as the urban/suburban areas of Harrisburg, York, and Lancaster. Some complex assignments include: highest and best use of an outdoor advertising device site with easement interest to erect billboards; partial and total acquisitions; and before and after appraisals including partial building removals.

Reeser Appraisals, LLC. – Greater Williamsport Area (January 2015 – June 2020) Staff Appraiser Completed various appraisal assignments. I completed my residential and commercial apprenticeship and obtained the SRA Designation of the Appraisal Institute while contracted at Reeser Appraisals. Reeser Appraisals offered appraisal services for mortgage lending/collateral, estate planning, estate settlement, tax appeals, and other appraisal services/consulting.

Current Appraisal Certifications

PA: GA004445 DE: X1-001758 MD: 34676 OH: 2023001718 GA: 424142 TN: 6226 NY: 46000054180 WV: CG3339

Professional Memberships, Affiliations, Certifications, and Designations

Designated Member, Appraisal Institute, SRA Designation
Board of Directors, Appraisal Institute Keystone Chapter
Completed *Valuation of Conservation Easements* Professional Development Program
Completed *Litigation* Professional Development Program
Vice President-Elect, Appraisal Institute Keystone Chapter
Candidate for Additional Designations

Professional Memberships, Affiliations, Certifications, and Designations (Continued)

Certified Member, International Right of Way Association
R/W-AC (Right of Way Appraisal Certification)
Candidate for SR/WA (Senior Right of Way Agent Designation)

FAA Licensed Remote (Drone) Pilot - Small Unmanned Aircraft System Certificate # 4816257

Education

Lock Haven University of Pennsylvania
Bachelor of Science, Accounting - 2008

Specialized Coursework (Partial List)

Residential Market Analysis and Highest & Best Use – July 2015
Residential Sales Comparison and Income Approaches – July 2015
Residential Site Valuation and Cost Approach – July 2015
Residential Report Writing and Case Studies – July 2015
Real Estate Finance, Statistics and Valuation Modeling – July 2015
Advanced Residential Applications & Case Studies Part 1- Sept. 2016
Advanced Residential Report Writing Part 2 – Sept. 2016
General Appraiser Sale Comparison Approach – January 2017
General Appraiser Income Approach Part 1 – July 2017
General Appraiser Income Approach Part 2 – July 2017
General Appraiser Report Writing – May 2018
Solving Land Valuation Puzzles – May 2018
General Appraiser Market Analysis and Highest & Best Use – July 2018
Developments in Green Valuation – September 2018
General Appraiser Site Valuation & Cost Approach – October 2018
Introduction to Green Building: Principles & Concepts – October 2018
Residential & Commercial Valuation of Solar – April 2019
Valuation Resources and Photovoltaic Systems – April 2019
The Appraiser as an Expert Witness: Preparation and Testimony – October 2019
Condemnation Appraising: Principles and Applications – July 2021
Contract or Effective Rent: Finding the Real Rent – November 2021
Valuation by Comparison: Residential Analysis and Logic – February 2022
Uniform Appraisal Standards for Federal Land Acquisitions (Yellow Book) –July 2022 & Nov. 2022
Valuation of Conservation Easements and Other Partial Interests in R.E. – June 2022
Introduction to Commercial Appraisal Review – June 2022
Litigation Appraising: Specialized Topics and Applications – October 2022
Complex Valuation – December 2022
Valuation of Partial Acquisitions – March 2023
Valuation of Conservation Easements – June 2023
Integrated Approaches to Value – March 2024


11 4680057
Show search results for 11 ...
.39 Ac.
.55 Ac.
.84 Ac
.02 Ac.
.55 Ac.
.06 Ac.
.04 Ac.
.95 Ac.
.56 Ac
.38 Ac.
.5 Ac.
.62 Ac.
.95 Ac.
80.280 39.123 Degrees
300ft

Sheriff of Harrison County

Harrison County Real Property

Tax Year: 2025 Account Number: 06119568
Ticket #: 0000039684 Taxpayer I.D.:
District: 11 - ELK

Property Owner	Property Description
SUAN ROBERT G 2651 ROOTING CREEK RD LOST CREEK, WV 263857263 Lending Institution:	1 TRACT 24.62 AC JOHNSTOWN Map/Parcel: 468 / 0057 0000 0000 Lot Size: Acreage: Book: 1764 Page: 1200

Tax Class: 2
Exemption: None
Back Tax: None
Exoneration: None
Prior Delinquents: None
Special Disposition: None

ASSESSMENT:

Assessment	GROSS	NET	TAX (1/2 Year)
Land	20460	20460	
Building	94980	94980	
Total	115440	115440	672.44

DUE: First Half: none due Second Half: none due Total Due: none due

PAYMENTS RECEIVED:

	First Half	Second Half
Net	672.44	672.44
Discount	16.81	16.81
Interest	.00	.00
Total	655.63	655.63
Date	08/07/2025	08/07/2025

Please Remit Payment (if any) to: Sheriff of Harrison County
229 South 3rd Street
Clarksburg, WV 26301
Or call (304) 624-8685 with questions.

Harrison County Farmland Protection Board

Meeting Minutes November 21, 2025, at 11 am

- The Harrison County Farmland Preservation Board called the regular meeting on November 21, 2025 to order at 11:03 A.M. at the Harrison County GSA Building in the 3rd floor conference room. All motions passed unanimously unless otherwise stated. Members present were Bill Suan, Orpha Swiger, William Coffindaffer, Laura Pysz, Patsy Trescot (via phone) and Jimmy Smith (via zoom). Members absent: Benjamin Davisson Others present were Mimi Riffle and Charlotte Shaffer.
- Quorum was met
- Jimmy Smith made the motion to accept the minutes as presented from the May 12, 2025 meeting. Motion was seconded by Bill Suan. **Motion Carried**.
- Treasury report was **$1,749,090.39** balance as of 10/31/2025.
- Motion was made by Bill Suan to accept treasury report and file for audit. A second by Jimmy Smith was made. **Motion carried**.
- The annual dues to the WVAFPB are now due for the 2026 year. Mimi noted that the amount of $260 would be due to the association. Bill Suan made the motion to pay the $260 invoice for dues to the WVAFPB. This motion was seconded by Orpha. **Motion Carried**.
- An application for donation was received from the Kefauver's. Due to the application not being signed, Mimi will reach out to them to ask them to sign the application so that it can be accepted.
- Mimi presented the board with two completed appraisals from Myers and Woods. Mimi will send the offers out to Stenger and Stark. Bill Suan made the motion that once Stenger accepts his offer that Mimi can get a title and opinion done on his easement. If his title and opinion comes back clear, Mimi can send it to the commission for approval for purchase. If Stark approves his offer it can be sent to the commission for approval for purchase. This motion was seconded by Jimmy Smith. **Motion Carried**.
- An application from Robert Suan was received for a purchase of an easement. At this time Bill Suan has excused himself from the meeting for us to discuss and vote on the application.
- Discussion and ranking of the easement took place. Suan's application for easement meets the requirements for the HCFPB's program. Jimmy made the motion to approve Robert Suan's application pending the clarification of his asking price. Once the asking price is confirmed, Mimi can request a title and opinion to be completed on his property. If the title and opinion come back clear, than Mimi may bid for an appraisal to be completed on Suan's property. Laura seconded the motion. **Motion carried**.
- Meeting was adjourned at 12:02 pm.

14

Harrison County Solid Waste Authority
PO Box 1396
Clarksburg, West Virginia 26302-1396
373 Wonder Bar Road
Phone (304) 326-0086 Fax (304) 326-0084

Board Members
Michael Grunau, Chairman
Orpha Swiger, Vice-Chairman
Bob Waybright, Member
Gary Kincade, Member
Elaine Lucente, Member
Richard Barnett, Executive Director

April 22, 2026

Harrison County Commission
Susan Thomas, President
Harrison County Courthouse
Clarksburg WV 26301

Dear Commissioner Thomas:

Regarding the term of the appointee to the Harrison County Solid Waste Authority, please accept this letter as an official request to re-appoint Orpha Swiger to the Harrison County Solid Waste Authority.

Orpha was originally appointed to the Board in 2015 to replace the late Walter Swiger and has served the Harrison County Solid Waste Authority faithfully since that time. Orpha brings a tremendous amount of knowledge to this position and her ability to bring all the issues to the forefront quickly and reach a resolution is a great asset to this Authority. Her willingness to work cooperatively, attention to detail and her knowledge and dedication to the details presented to the Solid Waste Authority has made Harrison County one of the best in the state of West Virginia.

It is for the above reason(s) that, on behalf of the Harrison County Solid Waste Authority Board Members, that we would recommend and request that Orpha Swiger be reappointed to another term on the Harrison County Solid Waste Authority.

Respectfully Submitted,

Richard Barnett, Executive Director
Harrison County Solid Waste Authority

Harrison County Rail Trail Ranger Job Description

Employer: Harrison County Commission

Department: Parks and Recreation

Location: Harrison County Rail Trail System – Harrison County, West Virginia

Employment Status: Full-Time/Part-Time

Reports To: Rail Trail Director/County Administrator

Executive Summary

The Rail Trail Ranger serves as the primary public safety and enforcement authority for the Harrison County Rail Trail System. This position is responsible for patrolling rail trail corridors, enforcing county ordinances and applicable state laws, protecting public safety, preventing criminal activity, and safeguarding county trail infrastructure and natural resources.

The Ranger operates as a uniformed public safety officer, exercising enforcement authority through warnings, citations, incident reports, and coordination with law enforcement agencies including the Harrison County Sheriff's Office and other local municipal police departments or divisions, such as the West Virginia Division of Natural Resources.

The position maintains a visible presence on the rail trail to deter unlawful activity and ensure a safe recreational environment for residents and visitors.

Primary Responsibilities

Law Enforcement and Public Safety

- Patrol rail trail corridors by bicycle, foot, or authorized patrol vehicle.
- Enforce Harrison County ordinances governing trail use and park regulations.
- Enforce applicable provisions of West Virginia Code where authorized.
- Issue warnings, citations, and written incident reports for violations.

- Address unlawful activities including:
    - Trespassing
    - Vandalism or destruction of county property
    - Illegal dumping
    - Unauthorized motor vehicle use on trails
    - Drug or alcohol violations
    - Disorderly conduct
    - Theft or criminal mischief

Incident Response and Emergency Management

- Respond to accidents, injuries, and medical emergencies occurring on the rail trail.
- Respond to citizen concerns or reports related to rail trail activities.
- Provide first response until emergency services arrive.
- Coordinate emergency response with:
    - local EMS
    - fire departments
    - law enforcement agencies.
- Manage incident scenes and assist with crowd control and public safety.

Crime Prevention and Security

- Maintain a highly visible enforcement presence to deter criminal activity and vandalism/improper use of the rail trail.
- Conduct routine safety inspections of trailheads, parking areas, bridges, and remote trail segments.
- Investigate suspicious activity and prepare detailed reports.

- Preserve evidence and coordinate investigations with law enforcement agencies.
- Posting of signage and monitoring of the rail trail through modern means and methods.
- Develop and recommend a proactive method of rail trail supervision.

Protection of County Infrastructure

- Protect county assets including:
    - bridges
    - trail surfaces
    - signage
    - trailheads
    - public facilities.
- Monitor for vandalism or damage and report violations.
- Assist with enforcement of construction or encroachment violations affecting the rail trail corridor.

Public Interaction and Community Relations

- Serve as the official county representative on the trail system.
- Provide assistance and safety guidance to trail users.
- Educate the public on trail rules, safety practices, and responsible recreation.
- Promote a safe and welcoming environment for all users.

Enforcement Authority

The Rail Trail Ranger may be authorized by the Harrison County Commission to:

- Enforce county ordinances applicable to parks and recreational facilities.
- Issue citations for violations occurring on county rail trail property.
- Document violations and submit reports for prosecution.

- Coordinate with the Harrison County Sheriff's Office and other law enforcement agencies when criminal offenses occur.

The Ranger does not replace sworn law enforcement officers, but operates as a county enforcement official and supplement; focused on trail safety and ordinance compliance.

Required Qualifications

Education

- High school diploma or equivalent required.
- Associate or bachelor's degree in criminal justice, law enforcement, parks management, or related field preferred.

Experience

- Prior experience in:
    - law enforcement
    - park ranger service
    - public safety
    - security enforcement
    - military service
    - conservation or natural resource enforcement.

Certifications

Required or ability to obtain:

- Valid West Virginia driver's license
- First Aid / CPR certification
- Defensive tactics training (preferred)
- Law enforcement or security training (preferred)

Skills and Competencies

- Strong situational awareness and decision-making ability.
- Ability to de-escalate confrontations and resolve conflicts.
- Effective report writing and documentation skills.
- Strong public relations and communication abilities.
- Knowledge of outdoor recreation safety and trail operations.

Physical Requirements

- Ability to patrol multiple miles per shift on foot or bicycle.
- Ability to work outdoors in varied weather conditions.
- Ability to respond quickly to emergency situations.

Equipment Used

The Rail Trail Ranger may operate or carry:

- Patrol bicycle or utility patrol vehicle
- Two-way radio communication equipment
- Body camera (if adopted by county policy)
- First aid and emergency response equipment
- Citation and reporting system
- County-issued safety equipment.

Work Schedule

- Patrol shifts may include evenings, weekends, and holidays.
- Flexible scheduling to ensure enforcement presence during peak trail usage.

Compensation

- Salary and benefits will be established by the Harrison County Commission in accordance with county personnel policies and available budget appropriations.

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A RESOLUTION ACCEPTING FUNDS FROM THE WV COURTHOUSE FACILITIES IMPROVEMENT AUTHORITY; ADOPTING ALL UNDERSTANDINGS CONTAINED IN THE GRANT DOCUMENTS; COMMITTING FUNDS TO THE PROJECT APPOINTING THE PRESIDENT OF THE HARRISON COUNTY COMMISSION TO ADMINISTER SAID PROGRAM;

WHEREAS, our courthouse is an important governmental and historical site in Harrison County, and

WHEREAS, the Harrison County Commission applied for the 23rd Cycle of the WV Courthouse Facilities Improvement Authority Funds and be used for the purpose of installing new public elevators, and

WHEREAS, by the terms and provisions of said program, it is necessary for the Harrison County Commission to adopt an official resolution authorizing the acceptance of funds from the WV Courthouse Facilities Improvement Authority, and

WHEREAS, the Harrison County Commission is also required to adopt by official resolution all understandings contained in, and made a part of, said WV Courthouse Facilities Improvement Authority, and

WHEREAS, it is required that the Harrison County Commission appoint an official representative of the Harrison County Commission to administer said program and to provide all additional information required by the State government, and

WHEREAS, it is required that the Harrison County Commission commit matching funds of 20% to the project.

NOW, THEREFORE, BE IT RESOLVED, by the Harrison County Commission that:

1. The Harrison County Commission authorizes the acceptance of funds from the 23rd Cycle WV Courthouse Facilities Improvement Authority funds, for $80,000.00 to be used in the installation of new public elevators.

2. The Harrison County Commission hereby appoints the President of the Harrison County Commission to serve as the official representative of the Harrison County Commission in administering said WV Courthouse Facilities Improvement Authority, including providing necessary additional information to the State government.

3. The Harrison County Commission commits additional funds to the project which satisfies the required 20% match.

PASSED by the Harrison County Commission on this the 20th day of May 2026.

_____

Susan Thomas, President
Harrison County Commission

ATTEST:

_____

John Spires, County Clerk

20

A RESOLUTION AUTHORIZING THE ACCEPTANCE OF FU… BEST FRIENDS ANIMAL SOCIETY, ADOPTING ALL SPECIAL CONDITIONS AND ASSURANCES CONTAINED IN SAID GRANT; APPOINTING THE PRESIDENT OF THE HARRISON COUNTY COMMISSION TO ADMINISTER SAID GRANT

WHEREAS, the Harrison County Commission received a grant from Best Friends Animal Society for Community Cat/Trap-Neuter-Return (TNR), and

WHEREAS, the Harrison County Commission will have the ability to participate in the Community Cat/TNR program, and

WHEREAS, by the terms and provisions of said program, it is necessary for the Harrison County Commission to adopt an official resolution authorizing and directing the participation in the Community Cat/TNR Program, and

NOW, THEREFORE, BE IT RESOLVED, by the Harrison County Commission that:

The Harrison County Commission authorizes the acceptance of the grant from Best Friends Animal Society- Community Cat/TNR Program in the amount of Five Thousand Dollars, ($5,000).

PASSED by the Harrison County Commission on this the 20th day of May 2026.

_____

Susan Thomas, President
Harrison County Commission

ATTEST:

_____

John Spires, County Clerk

A RESOLUTION AUTHORIZING THE ACCEPTANCE OF F… WALMART INC., SPARK GOOD LOCAL GRANT PROGRAM, ADOPTING ALL SPECIAL CONDITIONS AND ASSURANCES CONTAINED IN SAID GRANT; APPOINTING THE PRESIDENT OF THE HARRISON COUNTY COMMISSION TO ADMINISTER SAID GRANT

WHEREAS, the Harrison County Commission participated by applying for Spark Good Local Grant Program grant through Walmart, Inc., and

WHEREAS, the Harrison County Commission will have the ability to provide materials for Community Movie Nights- Flicks and Fun Fridays and Saturday Sunset Cinemas, and

WHEREAS, by the terms and provisions of said program, it is necessary for the Harrison County Commission to adopt an official resolution authorizing and directing the participation in the Spark Good Local Grant Program, and

NOW, THEREFORE, BE IT RESOLVED, by the Harrison County Commission that:

The Harrison County Commission authorizes the acceptance of the Spark Good Local Grant Program through Walmart, Inc., for One Thousand Five Hundred Dollars, ($1,500).

PASSED by the Harrison County Commission on this the 20th day of May 2026.

_____

Susan Thomas, President
Harrison County Commission

ATTEST:

_____

John Spires, County Clerk

22

A RESOLUTION AUTHORIZING THE ACCEPTANCE OF F[illegible] THE U.S. OFFICE OF NATIONAL DRUG CONTROL POLICY [illegible] APPALACHIA HIDTA PROGRAM, ADOPTING ALL SPECIAL CONDITIONS AND ASSURANCES CONTAINED IN SAID GRANT; APPOINTING THE PRESIDENT OF THE HARRISON COUNTY COMMISSION TO ADMINISTER SAID GRANT

WHEREAS, the Harrison County Commission participated by applying for the Appalachian HIDTA (High Intensity Drug Trafficking Areas) Program grant through the U.S. Office of National Drug Control, and

WHEREAS, the Harrison County Commission will have the ability to provide payment to law enforcement officers participating in HIDTA, and

WHEREAS, by the terms and provisions of said program, it is necessary for the Harrison County Commission to adopt an official resolution authorizing and directing the participation in the CY2026 Appalachian HIDTA Program, and

NOW, THEREFORE, BE IT RESOLVED, by the Harrison County Commission that:

The Harrison County Commission authorizes the acceptance of the CY2026 Appalachian HIDTA Grant Program through the U.S. Office of National Drug Control Policy for Fifty-Seven Thousand Dollars, ($57,000).

PASSED by the Harrison County Commission on this the 20th day of May 2026.

_____

Susan Thomas, President
Harrison County Commission

ATTEST:

_____

John Spires, County Clerk

United States of America

A-1

State of West Virginia **County of Harrison, ss:**

Clerk's Fiduciary Report

Estate from Wednesday, April 15, 2026, through Tuesday, May 5, 2026

The County Commission of Harrison County this day proceeded to examine the report of the Clerk of the Commission of the Fiduciary and Probate matters had before his during the vacation of the Commission, and it appearing to the Commission that all of the proceedings had therefore ordered that the said report and matters thereto contained be and the same is hereby ratified and confirmed. Said report is in words and figures as follows, to-wit:

On, Wednesday, April 15, 2026, the following matters were disposed of in the presence of the Clerk:

The last will and testament of **ANGELA SHABOSKY**, deceased, was proved by the affidavit of the attesting witnesses and the same was admitted to probate and record.

LISA P HALTERMAN, who was named in the last will and testament of **ANGELA SHABOSKY**, deceased, as EXECUTRIX thereof, qualified as such. No bond was required.

The last will and testament of **BETTY LOUISE FRAME**, deceased, was proved by the affidavit of the attesting witnesses and the same was admitted to probate and record.

KIMBERLY DAWN STEIDING, who was named in the last will and testament of **BETTY LOUISE FRAME**, deceased, as EXECUTRIX thereof, qualified as such. No bond was required.

A duly certified copy of the last will and testament of **KAREN SUE GRIBBEN**, deceased, late a resident of MARION, WEST VIRGINIA, was admitted to record.

On, Thursday, April 16, 2026, the following matters were disposed of in the presence of the Clerk:

The last will and testament of **GERALD WAYNE LYNCH**, deceased, was proved by the affidavit of the attesting witnesses and the same was admitted to probate and record.

KERRI HOFFMAN, who was named in the last will and testament of **GERALD WAYNE LYNCH**, deceased, as EXECUTRIX thereof, qualified as such. No bond was required.

The last will and testament of **FRANCES CECELIA PANDORA**, deceased, was proved by the affidavit of the attesting witnesses and the same was admitted to probate and record.

BARBARA HILL, who was named in the last will and testament of **FRANCES CECELIA PANDORA**, deceased, as EXECUTRIX thereof, qualified as such. No bond was required.

More than 31 days since the date of death or the surviving spouse or heir, upon a motion, **ELSIE MCCLOUD** was appointed and qualified as ADMINISTRATOR of the estate of **LEE ROY MCCLOUD**, deceased. No bond was required.

On, Friday, April 17, 2026, the following matters were disposed of in the presence of the Clerk:

The last will and testament of **OLEN BRUCE ROBERTSON**, deceased, was proved by the affidavit of the attesting witnesses and the same was admitted to probate and record.

MELISSA JUAN HINERMAN, who was named in the last will and testament of **OLEN BRUCE ROBERTSON**, deceased, as ADMINISTRATRIX CTA DBN thereof, qualified as such. Bond was 454,000.00.

A duly certified copy of the last will and testament of **FRANCES SINSEL**, deceased, late a resident of , , was admitted to record.

On, Monday, April 20, 2026, the following matters were disposed of in the presence of the Clerk:

More than 31 days since the date of death or the surviving spouse or heir, upon a motion, **ARTHUR C WISEMAN JR** was appointed and qualified as ADMINISTRATOR of the estate of **ARTHUR CLARK WISEMAN SR**, deceased. Bond was 129,000.00.

More than 31 days since the date of death or the surviving spouse or heir, upon a motion, **FAITH M GARRETT** was appointed and qualified as ADMINISTRATRIX of the estate of **DALE ALLEN GARRETT**, deceased. No bond was required.

A duly exemplified copy of the last will and testament of **WILLIAM RAY REYNOLDS**, deceased, late a resident of CULPEPER, VIRGINIA, was admitted to record.

On, Tuesday, April 21, 2026, the following matters were disposed of in the presence of the Clerk:

A duly exemplified copy of the last will and testament of **SHIRLEY L FOX**, deceased, late a resident of SUMMIT, OHIO, was admitted to record.

The last will and testament of **JEFFREY LYNN SWIGER**, deceased, was proved by the affidavit of the attesting witnesses and the same was admitted to probate and record.

LYDIA VENESS NICHOLS, who was named in the last will and testament of **JEFFREY LYNN SWIGER**, deceased, as EXECUTRIX thereof, qualified as such. No bond was required.

More than 31 days since the date of death or the surviving spouse or heir, upon a motion, **CHRISTINE ALEXANDRIDES FARIS** was appointed and qualified as ANCILLARY ADMINISTRATOR of the estate of **GEORGE T FARIS IV**, deceased. No bond was required.

SHANNON LYNN LUCAS, who was named in the last will and testament of **DIANA LYNN DYE**, deceased, as EXECUTRIX thereof, qualified as such. No bond was required.

The last will and testament of **RICHARD LEE EVERLEY SR**, deceased, was proved by the affidavit of the attesting witnesses and the same was admitted to probate and record.

RACHEL WRIGHT, who was named in the last will and testament of **RICHARD LEE EVERLEY SR**, deceased, as EXECUTRIX thereof, qualified as such. No bond was required.

On, Wednesday, April 22, 2026, the following matters were disposed of in the presence of the Clerk:

The last will and testament of **OLGA ALASTANOS**, deceased, was proved by the affidavit of the attesting witnesses and the same was admitted to probate and record.

MICHAEL ALASTANOS, who was named in the last will and testament of **OLGA ALASTANOS**, deceased, as EXECUTOR thereof, qualified as such. No bond was required.

The last will and testament of **MARTHA JANE DONNELLAN**, deceased, was proved by the affidavit of the attesting witnesses and the same was admitted to probate and record.

NANCY ELLEN SMARR, who was named in the last will and testament of **MARTHA JANE DONNELLAN**, deceased, as EXECUTRIX thereof, qualified as such. No bond was required.

On, Tuesday, May 5, 2026, the following matters were disposed of in the presence of the Clerk:

The said estate of **ROSE MARIE BRAMER**, deceased was referred to , a for the Harrison County, for settlement thereof.

The said estate of **RICHARD KENT WALKER**, deceased was referred to **JAMES A VARNER**, a FIDUCIARY COMMISSIONER for the Harrison County, for settlement thereof.

Wednesday, May 20, 2026

John R Spires
Clerk of the Harrison County Commission

Confirmed

Estate: 13407

A-2

United States of America

State of West Virginia **County of Harrison, ss:**

Clerk's Fiduciary Report

Estate from Wednesday, May 6, 2026, through Tuesday, May 12, 2026

The County Commission of Harrison County this day proceeded to examine the report of the Clerk of the Commission of the Fiduciary and Probate matters had before his during the vacation of the Commission, and it appearing to the Commission that all of the proceedings had therefore ordered that the said report and matters thereto contained be and the same is hereby ratified and confirmed. Said report is in words and figures as follows, to-wit:

On, Wednesday, May 6, 2026, the following matters were disposed of in the presence of the Clerk:

The said estate of **ROSE MARIE BRAMER**, deceased was referred to **ROBERT PEVLER**, a FIDUCIARY COMMISSIONER for the Harrison County, for settlement thereof.

A duly exemplified copy of the last will and testament of **BEVERLY ANNE POST**, deceased, late a resident of BALTIMORE, MARYLAND, was admitted to record.

On, Thursday, May 7, 2026, the following matters were disposed of in the presence of the Clerk:

More than 31 days since the date of death or the surviving spouse or heir, upon a motion, **JANE BRODWATER** was appointed and qualified as ADMINISTRATRIX of the estate of **REBECCA DEBRA MYERS**, deceased. Bond was 15,000.00.

A duly certified copy of the last will and testament of **JAMES ARTHUR SHAVER**, deceased, late a resident of DODDRIDGE, WEST VIRGINIA, was admitted to record.

On, Friday, May 8, 2026, the following matters were disposed of in the presence of the Clerk:

More than 31 days since the date of death or the surviving spouse or heir, upon a motion, **PAM DENISE FLEECE** was appointed and qualified as ADMINISTRATOR of the estate of **CONNIE B SWIM**, deceased. Bond was 35,000.00.

The last will and testament of **ROSILAND CAROLE WEED**, deceased, was proved by the affidavit of the attesting witnesses and the same was admitted to probate and record.

TWILA RENEE BARKER, who was named in the last will and testament of **ROSILAND CAROLE WEED**, deceased, as EXECUTRIX thereof, qualified as such. No bond was required.

On, Monday, May 11, 2026, the following matters were disposed of in the presence of the Clerk:

More than 31 days since the date of death or the surviving spouse or heir, upon a motion, **DOREEN CHURCH MAURER** was appointed and qualified as ADMINISTRATRIX of the estate of **RALPH HOWARD CHURCH JR**, deceased. No bond was required.

The last will and testament of **ESTHER LOUISE KELLEY**, deceased, was proved by the affidavit of the attesting witnesses and the same was admitted to probate and record.

KIMBERLY SWIGER, who was named in the last will and testament of **ESTHER LOUISE KELLEY**, deceased, as EXECUTRIX thereof, qualified as such. No bond was required.

The last will and testament of **TERRY LYNN SCHULTE**, deceased, was proved by the affidavit of the attesting witnesses and the same was admitted to probate and record.

GEORGEANNE LEIGH BOSLEY, who was named in the last will and testament of **TERRY LYNN SCHULTE**, deceased, as ADMINISTRATRIX CTA DBN thereof, qualified as such. Bond was 500,000.00.

John R Spires
Clerk of the Harrison County Commission

Wednesday, May 20, 2026

Confirmed

C-1

State of West Virginia
Department of Homeland Security
Division of Administrative Services
1124 Smith Street
#2100
Charleston, WV 25301
(304) 558-2350

MICHAEL T. BAYLOUS
CABINET SECRETARY

TINA DESMOND
DIRECTOR

April 23, 2026

Harrison County Commission
301 West Main Street
Clarksburg, WV 26301

Dear Commission,

This letter is to alert you that it is *likely* your county's inmate billing rate will be changing over to the next rate, which is the Overage Per Diem Rate of $80.72, during this month of April 2026.

During the 2023 Regular Session of the Legislature, HB3552 was passed and subsequently approved by the Governor on March 29, 2023. This bill amended West Virginia Code §15A-3-16, relating to jail per diem costs. In subsection (k), it states the base rate per day, per inmate rate shall be set at
$57.46. It also states a county will be billed based on a pro rata number of inmate days. That pro rata number of inmate days will be calculated by ***multiplying each county's population as contained in the 2020 United States Census by .52***.

Each county is responsible for the following regarding annual per diem jail costs:

- **80% of the current per diem rate for the first 80% of its pro rata share of total billed inmate days.** *This rate is determined to be $53.82.*
- **100% of the current per diem rate for its inmate days that are greater than 80% and up to 100% of its pro rata share of total billed inmate days.** *This would be the base per diem rate of $67.27.*
- **120% of the current per diem rate for its inmate days that exceed 100% of its pro rata share of total billed inmate days.** *This rate is determined to be $80.72.*

Based on the data from the US 2020 Census, 100% of your county's pro rata days is … **34,279** days

As of 3/31/2026, your county has been billed (including days of debits and credits) … **30,550** days

If you have any questions, please contact Angela Nitardy, Accounts Receivable Manager, at 304-352-0218 or by email at Angela.D.Nitardy@wv.gov.

Very respectfully,

Tina Desmond
Director

C-2

Enlarged Hepzibah Public Service District
Regular Board Meeting

Monday
May 11, 2026
4:30 PM

AGENDA

1. Call meeting to order
2. Reading of the Minutes, Approval of Check Signing Document and CWCR Document
3. Manager's Report
4. Old Business
5. New Business
6. Public Comments
7. Adjournment

THIS MEETING WILL BE HELD AT SUN VALLEY PUBLIC SERVICE DISTRICT'S OFFICE, LOCATED AT 18 SABLE CIRCLE, REYNOLDSVILLE, WV 26422

C-3

Sun Valley Public Service District
Regular Board Meeting

Monday
May 11, 2026
2:30 PM

AGENDA

1. Call meeting to order

2. Reading of the Minutes, Approval of Check Signing Document and CWCR Document

3. Manager's Report

4. Old Business

5. New Business
   A. Review & Approve 16th Payment Request for Phase III-A Sewer Collection System Upgrades Project from ARPA Funds.
   B. Review & Approve 16th Payment Request for Phase III-B Sewer Collection System Upgrades Project
   C. Review & Approve 2nd Payment Request for Indian Run Water Project
   D. Review, Discuss & Approve Budget for FY 2026-2027
   E. Review boot allowance

6. Public Comments

7. Adjournment

ENLARGED HEPZIBAH PSD
DRAWER H
3258 MAPLE STREET
HEPZIBAH, WV 26369
Phone: 304-623-2217, Fax: 304-626-3326

C-4

Darlene Swiger, Chairman
Fred Martin, Secretary
Sharon Hamilton, Treasurer
Kevin Short, Interim General Manager

NOTICE

The Regular Board Meeting of the Enlarged Hepzibah Public Service District to be held on Monday, May 11, 2026 at 4:30 PM at the Sun Valley Public Service District's office, located at 18 Sable Circle, Reynoldsville, WV 26422, has been cancelled due to the inability to have a quorum.

It will not be rescheduled.

They will return to their regular scheduled meetings on June 8, 2026 at 4:30 PM at the Sun Valley Public Service District's office, located at 18 Sable Circle, Reynoldsville, WV 26422.

Thank you,

Kevin Short

Kevin Short,
General Manager

This is an Equal Opportunity Program. Discrimination is prohibited by Federal Law. Complaints of discrimination may be filed with the US Department of Agriculture, Office of the Assistant Secretary, 1400 Independence Avenue, SW, Washington, DC 20250-9410. (866) 632-2992

C-5

Sun Valley Public Service District

Regular Board Meeting

Monday, April 13, 2026

With due notice published and a quorum present, Chairman Dale called the meeting to order: ROLL CALL

Present	Employees	Also Present
Richard "Gregg" Dale	Kevin Short	Cody Turner
Connor Thompson		Zach Dobbins
Sandra Patterson		Doug Mazer
		Shawn Mazer
		Charles Mazer

1. **Approval of Minutes**

   Sandra Patterson made a motion to approve the minutes from the Regular Board meeting on Monday, March 9, 2026, as read. Connor Thompson seconded the motion. All in favor, none opposed and none abstained.

2. **CWCR**

   Kevin provided the Board with the CWCR (Cash Working Capital Reserve) Document showing any deposits and/or disbursements for water and sewer through today and discussed. After discussion, **Sandra Patterson made a motion to approve the current CWCR Document as provided. Connor Thompson seconded the motion. All in favor, none opposed and none abstained.**

3. **Signing of Checks**

   Sandra Patterson made a motion to approve the Check Signed Document dated 03/11/26 through 4/13/26. Connor Thompson seconded the motion. All in favor, none opposed and none abstained.

4. **Thrasher Engineering Progress Report**

   Phase IIIA

   Cody informed the Board that they will be working on the 11th month walk through soon as he thinks Matt is coming to do this. Once this is finished, Cody will submit to Wayne Morgan for the electrical upgrades on the Lift Stations. He said he spoke with Wayne a couple weeks ago and he told Cody to go ahead and submit it. So, he sent Wayne Morgan a letter (WVIJDC), dated April 10, 2026 requesting monies from the Construction Contingency funds. Cody said this was for the Electrical Upgrades at the Lift Stations in the amount of $5,077.09. After discussion, **Sandra Patterson made a motion to approve a budget revision for Phase IIIA for electrical upgrades to the Lift Stations in the amount of $5,077.09. Connor Thompson seconded the motion. All in favor, none opposed and none abstained.**

   Phase IIIB

   Cody said they are working on the Substantial Completion list and starting tomorrow they will be working on paving. Cody said they are going to start at Fletcher Heights and do all of it, plus any place else that needs to be done. Kevin and Cody talked and want to get the Board's preliminary approval on the change order the Contractor is requesting 60 days for the time extension. Kevin said he feels and Cody does too that 45 days are sufficient which should give

them until May 10th for completion. After discussion, **Connor Thompson made a motion to approve the extension date by 45 days for completion for the Phase IIIB Project. Sandra Patterson seconded the motion. All in favor, none opposed and none abstained.**

Kevin informed the Board that 57 Sewer Taps have been installed on Phase IIIB and 11 (eleven) have connected and they are connecting 2 (two) more today. Kevin said the Contractor had some aeration units that had to be plumbed around. They are slowly connecting and Kevin told the Board that June 1, 2026, we have to make our first bond payment. He said the combined loan and reserve total is $2,620.20. Kevin said there are three or four septic tanks that need work and they are the only ones that there should be a delay in billing, as the rest of the customers have had plenty of time to get hooked up and will be billed starting May 1, 2026. Kevin and the Board continued discussion.

Zack Dobbins informed the Board that he had the 15th Payment Request for the Phase IIIB Sewer Collection System Upgrades Project. After discussion, **Sandra Patterson made a motion to approve Resolution #15 for the Phase IIIB Sewer Collection Upgrades Project, with $3,200.00 going to JD Utility Services, LLC; and $11,750.00 going to Thrasher Group for a grand total of $14,950.00 to be submitted to DEP Clean Water State Revolving Fund (SRF) Loan and Debt Forgiveness and WV Infrastructure Jobs and Development Council (IJDC) Grant, and Economic Enhancement Grant (EEG), and the Harrison County Commission (ARPA). Connor Thompson seconded the motion. All in favor, none opposed and none abstained.**

Indian Run

Cody informed the Board that March 31, 2026 was the date they got the Contract signed by the Contractors for Pre-Construction. Today, April 13, 2026, is the official start date for Pro Contracting's Indian Run Contract. Cody said they got the pipe ordered and submitted submittals, meters and hydrants and pretty much everything has been approved and ordered. Cody is estimating they will get started the first week or two in May after they get a couple other projects finished up with the seeding and mulching.

5. Manager's Report

A. Kevin provided the Board with copies of the Delinquency report that includes Lake Floyd PSD and Sun Valley PSD sewer showing the total amounts still past due before disconnects were mailed and charges were created on March 25, 2026 and discussed.

B. Kevin provided the Board with copies of the Water and Sewer Bond Payment Schedule and advised the Board that all of the Bond payments are paid to date.

C. Kevin provided the Board with a copy of the Water and Sewer spreadsheets that show the total amount billed compared to the total amount purchased for the month of March, 2026 and discussed.

D. Kevin provided the Board with a copy of the Vendor Invoice Report dated 3/31/26 for Sun Valley PSD Water & Sewer and discussed.

E. Kevin provided the Board with a copy of the Water Loss Report for July 2025 through June 2026. Kevin informed the Board that we had a Water Loss of 39.30 % for the month of March, 2026. He said that we have a 29.13% adjusted Water Loss for FY 2025-2026. Kevin and the Board discussed this in detail.

F. Kevin informed the Board that he had Gregg to sign the Lead and Copper plan and Kevin signed it and it was submitted last Friday as we have to do it for the next two years. Our Lead

and Copper plan for sampling is at the State in Charleston for review and it is for both SVPSD and Hepzibah PSD. Kevin and the Board discussed in detail.

G. Kevin informed the Board that Rodney Miller's truck is in the shop getting repaired from where a guy hit his truck in town when he was going to the bank. Kevin said once we get it out of the shop, it will be Bo Pratt's truck and we are going to scrap the blue truck because it is rusted out and it is a 2010 and has 245,000 miles on it.

H. Kevin informed the Board that we got the Audit back and everything looked good. Kevin and the Board discussed in detail.

I. Kevin explained to the Board that we received a letter from Robert Malone who is the power of attorney for his Dad, Joseph Malone in reference to penalties that was applied to his account because the bill wasn't paid on time. Kevin said he would waive the penalties of $12.04 this one time after the Board's approval. After much discussion, the Board agreed with Kevin to waive the penalties this one time and he will call Mr. Malone and tell him this. Kevin said he would like to have a motion made to this effect. **Connor Thompson made a motion to waive $12.04 for late charges this one time for Mr. Joseph Malone, account #503400-00, located at 524 Lake Floyd Circle, Bristol, WV26426. Sandra Patterson seconded the motion. All in favor, none opposed and none abstained.**

J. Kevin provided the Board with a copy of the April, 2026 calendar and discussed.

6. <u>Employee Issues</u>

Sandra Patterson made a motion to go into Executive Session to discuss Employee Issues. Connor Thompson seconded the motion. All in favor, none opposed and none abstained.
Gregg Dale announced the meeting was back in session.
Sandra Patterson made a motion to give Zachary Hayes a $.72/hour pay increase making his hourly wage $18.72 and Harrison Miller a $.70/hour pay increase making his hourly wage $18.20 and Boyd Pratt a $1.00/hour pay increase making his hourly wage $21.00. Connor Thompson seconded the motion. All in favor, none opposed and none abstained.

Kevin informed the Board that Rodney Miller is officially retired as of Thursday, April 9, 2026. He has 19 days in vacation time which will take him through the end of the month, so he will have one more paycheck coming.

7. <u>Next Board Meeting</u>

Sandra Patterson announced the next Board Meeting will be May 11, 2026 at 2:30 pm.

8. **Adjournment**

There being no further business, **Sandra Patterson made a motion to adjourn the meeting. Connor Thompson seconded the motion. All in favor, none opposed and none abstained.**

Chairman

Treasurer

Secretary

aja

C-6

V E N D O R I N V O I C E R E P O R T

** OPEN INVOICES ** DUE DATE: 4/30/26 ** BANK:ALL **

** BEGINNING DATE: 1/01/62 - ENDING DATE: 4/30/26 **

** PAY-TO VENDOR **

ALL FUNDS

	ACCOUNT #	TITLE	QUAN	AMOUNTS	QUAN	BALANCES
B	80 651 100 00	MAINTENANCE OF MAINS	2	4,686.25	2	4,686.25
B	80 923 400 00	OUTSIDE SERVICES-ACCOUNTING	6	14,831.65	6	14,831.65
	FUND# 80	WATER FUND	8	19,517.90	8	19,517.90
B	81 725 000 00	PUMPING MAINTENANCE	6	8,597.52	6	8,597.52
B	81 795 100 00	OUTSIDE SERVICES-ACCOUNTING	26	35,462.14	26	35,462.14
	FUND# 81	SEWER FUND	32	44,059.66	32	44,059.66
		ALL FUNDS	40	63,577.56	40	63,577.56

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SUN VALLEY PUBLIC SERVICE DISTRICT
POST OFFICE BOX 95
18 SABLE CIRCLE
REYNOLDSVILLE, WV 26422-0095
Phone: 304-623-9609, Fax: 304-623-3505
E-Mail: sunvalleypsd@sunvalleypsd.com
Website: sunvalleypsd.com

Richard Dale, Chairman
Connor Thompson, Treasurer

Sandra Patterson, Secretary
Kevin Short, General Manager

May 11, 2026

We, the members of the Sun Valley Public Service District's Board of Directors, approved the water and sewer operating budgets for the fiscal year 2026 - 2027.

Richard Dale, Chairman

Sandra Patterson, Secretary

Connor Thompson, Treasurer

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Sun Valley Public Service District - Water Fund
Budget
Fiscal Years 2026-2027

	Proposed Budget 2026-2027
OPERATING REVENUES	
WATER SALES (112,345 avg /mth)	1,348,141
PURCHASED WATER EXPENSES (24,030 avg/mth)	288,360
GROSS REVENUES	1,059,781
EMPLOYEE EXPENSES	
Payroll Operations	251,299
Pension & Benefits (Retirement & Medical)	90,120
Payroll Taxes & Workers Compensation	24,651
Total Payroll & Related Expenses	366,070
REVENUE AFTER PAYROLL & RELATED EXPENSES	693,711
OPERATING EXPENSES	
Maintenance	60,828
Outside Services	18,291
General Office	28,138
Insurance	37,611
Transportation & Fuel	17,208
Supplies	14,645
Power Purchased	25,429
Miscellaneous & Hepzibah Help	1,250
Miscellaneous - Allowance for Bad Debt	3,192
Bond & Loan Payments (Truck & Meters)	353,558
B&D Invoices - Legal - Engineering	16,000
Operating Expenses	576,150
OPERATING INCOME/LOSS (-)	117,561
NON OPERATING REVENUES & EXPENSES	
Interest Revenue	40
Interest Expense	0
Miscellaneous Revenue & Hepzibah	11,141
OPERATING INCOME/LOSS (-)	128,742
2.5% OF OPERATING REVENUES TO SAVINGS FOR BONDS	33,704
SENATE BILL 234 - WATER CWCR	95,000
DEPRECIATION	370,000
NET PROFIT/LOSS(-)	(369,961)

Sun Valley Public Service District - Sewer Fund
Budget
Fiscal Years 2026-2027

	Proposed Budget 2026-2027
OPERATING REVENUES	
WASTE WATER REVENUES (65,971 avg/mth)	791,652
TREATMENT EXPENSES (18,517 avg/mth)	222,204
GROSS REVENUES	569,448
EMPLOYEE EXPENSES	
Payroll Operations	167,533
Pension & Benefits (Retirement & Medical)	60,080
Payroll Taxes & Workers Compensation	16,434
Total Payroll & Related Expenses	244,047
REVENUE AFTER PAYROLL & RELATED EXPENSES	325,401
OPERATING EXPENSES	
Operating Supplies	9,420
Maintenance	13,306
Outside Services	10,723
Insurance	21,808
Transportation & Fuel	7,295
General Office	12,539
Power	17,200
Miscellaneous - Allowance for Bad Debt	3,786
Miscellaneous - Repay Water Loan	0
Miscellaneous - Hepzibah Maintenance Help	0
Bond Payments	217,985
B&D Invoices - Legal - Engineering	18,731
Operating Expenses	332,793
OPERATING INCOME/LOSS (-)	(7,392)
NON OPERATING REVENUES & EXPENSES	
Interest Revenue	0
Interest Expense	0
Miscellaneous - Hepzibah	34,204
OPERATING INCOME/LOSS(-)	26,812
2.5% OF OPERATING REVENUES TO SAVINGS FOR BONDS	19,791
SENATE BILL 234 - SEWER CWCR	57,250
DEPRECIATION	350,000
NET PROFIT/LOSS(-)	(400,229)

C-8

Form **8879-TE**

Department of the Treasury
Internal Revenue Service

IRS E-file Signature Authorization for a Tax Exempt Entity

For calendar year 2024, or fiscal year beginning _____, 2024, and ending _____, 20 _____

Do not send to the IRS. Keep for your records.

Go to *www.irs.gov/Form8879TE* for the latest information.

2024

Name of filer	EIN or SSN
Mt. Clare Volunteer Fire Department	55-6023817

Name and title of officer or person subject to tax

Danny McNemar — Chief

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a,** or **10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b,** or **10b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a	**Form 990** check here	[X]	b **Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	1b	128,463
2a	**Form 990-EZ** check here	[ ]	b **Total revenue,** if any (Form 990-EZ, line 9)	2b	
3a	**Form 1120-POL** check here	[ ]	b **Total tax** (Form 1120-POL, line 22)	3b	
4a	**Form 990-PF** check here	[ ]	b **Tax based on investment income** (Form 990-PF, Part V, line 5)	4b	
5a	**Form 8868** check here	[ ]	b **Balance due** (Form 8868, line 3c)	5b	
6a	**Form 990-T** check here	[ ]	b **Total tax** (Form 990-T, *Part III, line 4*)	6b	
7a	**Form 4720** check here	[ ]	b **Total tax** (Form 4720, Part III, line 1)	7b	
8a	**Form 5227** check here	[ ]	b **FMV of assets at end of tax year** (Form 5227, Item D)	8b	
9a	**Form 5330** check here	[ ]	b **Tax due** (Form 5330, Part II, line 19)	9b	
10a	**Form 8038-CP** check here	[ ]	b **Amount of credit payment requested** (Form 8038-CP, Part III, line 22)	10b	

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that [ ] I am an officer of the above entity or [ ] I am a person subject to tax with respect to (name of entity) Mt. Clare Volunteer Fire Department, (EIN) 55-6023817 and that I have examined a copy of the 2024 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

[X] I authorize Hilarion V. Cann, CPA (ERO firm name) to enter my PIN 23817 as my signature

Enter five numbers, but do not enter all zeros

on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

[ ] As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax _____ Date _____

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. 55122002266

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2024 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature Hilarion V Cann Date 9/15/2025

ERO Must Retain This Form—See Instructions

Do Not Submit This Form to the IRS Unless Requested To Do So

OFFICIAL COPY

Electronic Filing Information (990/PF/EZ/T/1120-POL)

Signature Method

[X] Option (1) - Using Practitioner PIN. Use Section (A) below.

[ ] Option (2) - Scanned 8453-TE.

Date return prepared: 9/15/2025

PIN Information

Enter information below

	(A) Practitioner PIN:			
	PIN (5 Digits)	TP entered	ERO entered	If the ERO entered taxpayer PIN, you must fill out the 8879-EO (IRS e-file Signature Authorization Form).
Taxpayer PIN:	23817	[ ]	[X]	
ERO PIN:	02266			

EFIN

Enter your 6-digit EFIN number. You can enter EFINs in the Preparer Table.

EFIN: 551220

Submission ID

The Submission ID for this e-File will be computed automatically when an EFIN is entered above. It will only be regenerated if a 'Rejected by EFC' or 'Rejected by Agency' acknowledgement is received and the e-File is recreated.

Submission ID: 5512202025122oq446hy

Name Control

Click here to see Knowledge Base Document 14500, for more information on Name Controls

MTCL

Organization Information

Please enter all taxpayer demographic data on the Main Information form.

Does the IRS have the most current Responsible Party information on file? [ ] Yes [ ] No

Officer name	Officer Title	Date return signed
Danny McNemar	Chief	09/15/2025
Officer Email address	**Officer Phone**	**Officer Foreign phone**

ERO (Enter data in the Preparer Manager)

ERO's name	Foreign phone number
Hilarion V Cann	
Firm's name	
Hilarion V. Cann, CPA	

Preparer (Enter data in the Preparer Manager)

Preparer's name	PTIN	Non-paid prep type
Hilarion V Cann	P00768237	
Firm's name		**Foreign phone number**
Hilarion V. Cann, CPA		

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Perjury Statement
Under penalties of perjury, I declare that I am an officer of the above exempt organization and that I have examined a copy of the exempt organization's 2024 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, it is true, correct, and complete.

Consent to Disclosure
I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the exempt organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) an indication of any refund offset, (c) the reason for any delay in processing the return or refund, and (d) the date of any refund.

Officer's Signature
I am signing this Tax Return and Electronic Funds Withdrawal Consent, if applicable, by entering my self-selected PIN below.

Officer's PIN 23817 Date: 9/15/2025

ERO Declaration
I declare that the information contained in this electronic return is the information furnished to me by the corporation. If the exempt organization furnished me a completed return, I declare that the information contained in this electronic return is identical to that contained in the return provided by the exempt organization. If the furnished return was signed by a paid preparer, I declare I have entered the paid preparer's identifying information in the appropriate portion of this electronic return. If I am the paid preparer, under the penalties of perjury, I declare that I have examined this electronic return, and to the best of my knowledge and belief, it is true, correct, and complete. This declaration is based on all information of which I have any knowledge.

ERO Signature
I am signing this tax return by entering my PIN below:
ERO's PIN 55122002266
(Enter EFIN plus 5 self-selected numerics)

Payment and Refund Options (990/PF/EZ/T/1120POL E-File Info)

Zero Balance/Refund Due Option

[X] Taxes have been paid in full. There is neither a refund nor a balance due.

Tax Liability Options

[ ] You owe $0 in tax liability.
- [ ] Paper check by mail. See 'Mailing Inst' tab below for addresses.
- [ ] Direct Debit.
- [ ] Electronic Federal Tax Payment System (EFTPS) visit: Click here to go to http://www.eftps.gov/

Refund Options

[ ] You are due a refund of $0.
- [ ] Paper check by mail.

Bank Information

Tax Payer's Bank Information:

Routing number:
Account number:
Type of account: [ ] Checking [ ] Savings

If a payment is due, enter the date of payment and the amount you will pay.
This date may not be before 3 days prior to transmission of this return or after today's date.
Date
Amount to Pay 0

For estimated payments see Form 990-W. For extension payments see Form 8868.

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Perjury Statement
Under penalties of perjury, I declare that I am an officer of the above exempt organization and that I have examined a copy of the exempt organization's 2024 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, it is true, correct, and complete.

Consent to Disclosure
I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the exempt organization's return to the IRS and to receive from the IRS (a) an acknowledgment of receipt or reason for rejection of the transmission, (b) an indication of any refund offset, (c) the reason for any delay in processing the return or refund, and (d) the date of any refund.

Officer's Signature
I am signing this Tax Return and Electronic Funds Withdrawal Consent, if applicable, by entering my self-selected PIN below.

Officer's PIN 23817 Date: 9/15/2025

ERO Declaration
I declare that the information contained in this electronic return is the information furnished to me by the corporation. If the exempt organization furnished me a completed return, I declare that the information contained in this electronic return is identical to that contained in the return provided by the exempt organization. If the furnished return was signed by a paid preparer, I declare I have entered the paid preparer's identifying information in the appropriate portion of this electronic return. If I am the paid preparer, under the penalties of perjury, I declare that I have examined this electronic return, and to the best of my knowledge and belief, it is true, correct, and complete. This declaration is based on all information of which I have any knowledge.

ERO Signature
I am signing this tax return by entering my PIN below:

ERO's PIN 55122002266
(Enter EFIN plus 5 self-selected numerics)

Included E-File Forms (990/1120POL EF Info)

E-file created on 09/15/2025 12:10:05 PM with SubmissionID: 5512202025122oq446hy

Form Order	*Form Name*	*Section/Worksheet*
1	Elections	
2	Return Header	
3	990	
4	Sch A (990)	
5	Sch B (990)	
6	Sch D (990)	
7	Sch G (990)	
8	Sch O (990)	
9	4562 990	
10	Elections	NOT claim first-year special depreciation

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Mt. Clare Volunteer Fire Department 55-6023817

The following questions should be answered in the context of the **FEDERAL** return being electronically filed.
Responses for state efiles are below.

Form family applicability				
1065	1120/F	1120S	990	1041
Y	Y	Y	Y	Y

Check ("x") this column to see more information, when available.

[X] Name of signing officer or fiduciary . .Danny McNemar

[ ] Check ("X") if foreign officer and does not have a SSN/TIN

OR

[ ] Check ("X") if officer opts not to provide SSN/ITIN

OR

Enter SSN/EIN of signing officer or fiduciary 236-33-2842

If a financial institution is the fiduciary then the financial institution's name should be entered.

[ ] Total Income from Prior Year return	Y	Y	Y		Y
[ ] If claiming deduction for Salary & Wages on current year return, mark this box [ ] and enter the **COUNT** of original W2's reported to SSA for this tax year. . .	Y	Y	Y		
[ ] If claiming Compensation of Officers on current year return, mark this box [ ] and enter the number of officers		Y	Y		
[ ] Parent Company Name . . . . . Parent Company EIN	Y	Y	Y		
[X] Business's Primary Physical Address: Street Line 2 City St Zip Country Province Postal Code	Y	Y	Y		

Enter this business' main physical address (typically their US headquarters address).

[ ] Grantor Name . . . . . Grantor SSN					Y
[X] Indicate which, if any, of the following forms this entity is required to file. [ ] 720 [X] 990 [ ] 1042 [ ] 940 [ ] 941 [ ] 943 [ ] 944 [ ] 945	Y	Y	Y		Y

Select ALL boxes corresponding to forms this taxpayer is liable to file this year, whether these filings have actually been submitted or not.

	Y	Y		Y

[X] Were estimated tax payments made for this entity towards the current tax year's liability?
[ ] Yes [X] No

Note: For EFTPS Confirmation Number, if more than 15 digits, enter the first 15 digits.
First Payment, regardless of quarter or date paid.

Method Direct Debit/ACH [ ] Cash [ ] Check [ ] EFTPS [ ]

Amount paid with first quarter . . . . . .

Date payment was requested to be debited . . . . . .

For Cash payments, date cash was deposited. For Check payments, date on check.

Last 4 digits of account number for Direct Debit/ACH or EFTPS payment . .

EFTPS Confirmation Number . . . . . .

Note: For EFTPS Confirmation Number, if more than 15 digits, enter the first 15 digits.
Last Payment, regardless of quarter or date paid.
Do NOT use if only one estimated payment was made.

Method Direct Debit/ACH [ ] Cash [ ] Check [ ] EFTPS [ ]

Amount of last payment . . . . . .

Date payment was requested to be debited . . . . . .

For Cash payments, date cash was deposited. For Check payments, date on check.

Last 4 digits of account number for Direct Debit/ACH or EFTPS payment . .

EFTPS Confirmation Number . . . . . .

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Form **8868**
(Rev. January 2025)
Department of the Treasury
Internal Revenue Service

Application for Extension of Time To File an Exempt Organization Return or Excise Taxes Related to Employee Benefit Plans

File a separate application for each return.
Go to *www.irs.gov/Form8868* for the latest information.

OMB No. 1545-0047

Electronic filing (*e-file*). You can electronically file Form 8868 to request up to a 6-month extension of time to file any of the forms listed below except for Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts. An extension request for Form 8870 must be sent to the IRS in a paper format (see instructions). For more details on the electronic filing of Form 8868, visit *www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.*

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Part I — Identification

Type or Print	Name of exempt organization, employer, or other filer, see instructions.	Taxpayer identification number (TIN)
	Mt. Clare Volunteer Fire Department	55-6023817
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions.	
	PO Box 225	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions.	
	Mt Clare, WV 26408-0008	

Enter the Return Code for the return that this application is for (file a separate application for each return) **01**

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08	Form 990-T (governmental entities)	15

- After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.
- If this application is for an extension of time to file Form 5330, you must enter the following information.

  Plan Name _____
  Plan Number _____
  Plan Year Ending (MM/DD/YYYY)

Part II — Automatic Extension of Time To File for Exempt Organizations (see instructions)

The books are in the care of Danny McNemar
Telephone No. (304) 623-9625 Fax No. _____

- If the organization does not have an office or place of business in the United States, check this box . . . . . ☐
- If this is for a Group Return, enter the organization's four-digit Group Exemption Number (GEN) _____.
  If this is for the whole group, check this box . . . . . ☐
  If it is for part of the group, check this box and attach a list with the names and TINs of all members the extension is for . . . ☐

1 I request an automatic 6-month extension of time until 11/17, 20 25, to file the **exempt organization return** for the organization named above. The extension is for the organization's return for:

☒ calendar year 20 24 or
☐ tax year beginning _____, 20 _____, and ending _____, 20 _____.

2 If the tax year entered in line 1 is for less than 12 months, check reason:
☐ Initial return ☐ Final return ☐ Change in accounting period

3a	If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	$ 0
b	If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	$ 0
c	**Balance due.** Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	$ 0

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Electronic Filing Information (8868)

Signature Method

[X] Option (1) - Using Practitioner PIN. Use Section (A) below.
[ ] Option (2) - Scanned 8453-TE.

PIN Information Enter information below

	(A) Practitioner PIN:			
	PIN (5 Digits)	TP entered	ERO entered	If the ERO entered taxpayer PIN, you must fill out the 8879-TE (IRS e-file Signature Authorization Form).
Taxpayer PIN:	23817	[ ]	[X]	
ERO PIN:	02266			

EFIN

Enter your 6-digit EFIN number. You can enter EFINs in the Preparer Table.
EFIN: 551220

Submission ID

The Submission ID for this e-File will be computed automatically when an EFIN is entered above. It will only be regenerated if a 'Rejected by EFC' or 'Rejected by Agency' acknowledgement is received and the e-File is recreated.
Submission ID: 55122020251220q449qa

Name Control

Click here to see Knowledge Base Document 14500, for more information on Name Controls
MTCL

Organization Information

Please enter all taxpayer demographic data on the Main Information form.

Officer name	Officer Title	Date return signed
Danny McNemar	Chief	09/15/2025
Officer Email address	Officer Phone	Officer Foreign phone

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Payment Options for Electronically Filed Extension (8868)

Zero Balance Option

[X] Taxes have been paid in full.

Payment Options

[ ] You owe $0 in tax liability.
[ ] Direct Debit. Complete the Bank Information on the Bank Account Info form. Be sure to include the payment date below.
[ ] Electronic Federal Tax Payment System (EFTPS). Visit http://www.eftps.gov/

Bank Information

Tax Payer's Bank Information:

Routing number:
Account number:
Type of account: [ ] Checking [ ] Savings

If a payment is due, enter the date of payment and the amount you will pay.
This date may not be before 3 days prior to transmission of this return or after today's date.

Date
Amount to Pay 0

Form **8879-TE**

Department of the Treasury
Internal Revenue Service

IRS E-file Signature Authorization for a Tax Exempt Entity

For calendar year 2024, or fiscal year beginning _____, 2024, and ending _____, 20_____

Do not send to the IRS. Keep for your records.

Go to *www.irs.gov/Form8879TE* for the latest information.

OMB No. 1545-0047

2024

Name of filer
Mt. Clare Volunteer Fire Department

EIN or SSN
55-6023817

Name and title of officer or person subject to tax
Danny McNemar — Chief

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a,** or **10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b,** or **10b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a	**Form 990** check here	☐	**b Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	1b	
2a	**Form 990-EZ** check here	☐	**b Total revenue,** if any (Form 990-EZ, line 9)	2b	
3a	**Form 1120-POL** check here	☐	**b Total tax** (Form 1120-POL, line 22)	3b	
4a	**Form 990-PF** check here	☐	**b Tax based on investment income** (Form 990-PF, Part V, line 5)	4b	
5a	**Form 8868** check here	☒	**b Balance due** (Form 8868, line 3c)	5b	0
6a	**Form 990-T** check here	☐	**b Total tax** (Form 990-T, Part III, line 4)	6b	
7a	**Form 4720** check here	☐	**b Total tax** (Form 4720, Part III, line 1)	7b	
8a	**Form 5227** check here	☐	**b FMV of assets at end of tax year** (Form 5227, Item D)	8b	
9a	**Form 5330** check here	☐	**b Tax due** (Form 5330, Part II, line 19)	9b	
10a	**Form 8038-CP** check here	☐	**b Amount of credit payment requested** (Form 8038-CP, Part III, line 22)	10b	

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that ☐ I am an officer of the above entity or ☐ I am a person subject to tax with respect to (name of entity) Mt. Clare Volunteer Fire Department, (EIN) 55-6023817 and that I have examined a copy of the 2024 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

☒ I authorize Hilarion V. Cann, CPA (ERO firm name) to enter my PIN 23817 (Enter five numbers, but do not enter all zeros) as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax _____ Date 9/15/2025

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. 55122002266 (do not enter all zeros)

I certify that the above numeric entry is my PIN, which is my signature on the 2024 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature Hilarion V Cann Date _____

ERO Must Retain This Form—See Instructions

Do Not Submit This Form to the IRS Unless Requested To Do So

OFFICIAL COPY

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

A For the 2024 calendar year, or tax year beginning , and ending

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization: Mt. Clare Volunteer Fire Department
Doing business as:
Number and street (or P.O. box if mail is not delivered to street address): PO Box 225
Room/suite:
City or town: Mt Clare
State: WV
ZIP code: 26408-0008
Foreign country name / Foreign province/state/county / Foreign postal code:

D Employer identification number: 55-6023817

E Telephone number:

G Gross receipts $: 131,651

F Name and address of principal officer: Danny McNemar Po Box 8, Mt Clare, WV 26408

H(a) Is this a group return for subordinates? ☐ Yes ☒ No
H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions
H(c) Group exemption number:

I Tax-exempt status: ☐ 501(c)(3) ☒ 501(c) (4) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: N/A

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 1963

M State of legal domicile: WV

Electronic Filing Only

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities:
The Mt. Clare Volunteer Fire Department was established to provide emergency fire services in rural areas of Harrison County West Virginia, to assist emergency medical crews in fire and resuce operations.

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	6
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	6
5	Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5	0
6	Total number of volunteers (estimate if necessary)	6	
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	

		Prior Year	Current Year
Revenue			
8	Contributions and grants (Part VIII, line 1h)	109,549	129,204
9	Program service revenue (Part VIII, line 2g)	0	0
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0	0
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	5,274	-741
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	114,823	128,463
Expenses			
13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	100	0
14	Benefits paid to or for members (Part IX, column (A), line 4)	0	0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	1,437	2,126
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b	Total fundraising expenses (Part IX, column (D), line 25) 0		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	86,253	95,965
18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	87,790	98,091
19	Revenue less expenses. Subtract line 18 from line 12	27,033	30,372
Net Assets or Fund Balances		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	70,045	131,665
21	Total liabilities (Part X, line 26)	192,320	223,568
22	Net assets or fund balances. Subtract line 21 from line 20	-122,275	-91,903

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer — Date
Danny McNemar — Chief
Type or print name and title

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check ☒ if self-employed	PTIN
Hilarion V Cann	Hilarion V Cann	9/15/2025		P00768237

Firm's name: Hilarion V. Cann, CPA — Firm's EIN: 55-0752885
Firm's address: 200 South 2nd St., Clarksburg, WV 26301 — Phone no.: (304) 623-5657

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990** (2024)

HTA

Part III **Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III . . . . . ☐

1 Briefly describe the organization's mission:
The organization's mission is to serve the citizens of Mt. Clare and the surrounding area with fire support and rescue services in times of disaster.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? . . . . . ☐ Yes ☒ No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? . . . . . ☐ Yes ☒ No
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ 88,230 including grants of $) (Revenue $)
The volunteer fire department was established to provide fire services in the rural areas of Harrison County West Virginia. To assist emergency medical crews in fire and rescue operations.

4b (Code:) (Expenses $ including grants of $) (Revenue $)

4c (Code:) (Expenses $ including grants of $) (Revenue $)

4d Other program services (Describe on Schedule O.)
(Expenses $ 0 including grants of $ 0) (Revenue $ 0)

4e Total program service expenses 88,230

Electronic Filing Only

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors*? See instructions	2		X
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? *If "Yes," complete Schedule D, Part V*	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a	X	
b	Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		X
c	Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I.* See instructions.	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		X

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Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		X
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		X
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		X
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions).			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in noncash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O	38		X

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V ☐

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	0		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c			

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Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

			Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return . . 2a 0			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	3a		X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*	3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . .	4a		X
b	If "Yes," enter the name of the foreign country ---------- See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? . . .	5b		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		X
7	**Organizations that may receive deductible contributions under section 170(c).**			
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year . . . 7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? . .	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? .	7h		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9	**Sponsoring organizations maintaining donor advised funds.**			
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10	**Section 501(c)(7) organizations.** Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12 . . . . . 10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b			
11	**Section 501(c)(12) organizations.** Enter:			
a	Gross income from members or shareholders 11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**			
a	Is the organization licensed to issue qualified health plans in more than one state?	13a		
	Note: See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans 13b			
c	Enter the amount of reserves on hand 13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? . . . . . If "Yes," see the instructions and file Form 4720, Schedule N.	15		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? . . . If "Yes," complete Form 4720, Schedule O.	16		X
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? . . . . . If "Yes," complete Form 6069.	17		X

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Part VI **Governance, Management, and Disclosure.** *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*

Check if Schedule O contains a response or note to any line in this Part VI X

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year . . . If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.	1a	6		
b	Enter the number of voting members included on line 1a, above, who are independent . . .	1b	6		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? . . .	2			X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? . . .	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . .	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets? . . .	5			X
6	Did the organization have members or stockholders? . . .	6			X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? . . .	7a			X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? . . .	7b			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body? . . .	8a		X	
b	Each committee with authority to act on behalf of the governing body? . . .	8b			X
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O* . . .	9			X

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates? . . .	10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? . . .	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? .	11a	X	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13* . . .	12a		X
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b		X
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done* . . .	12c		
13	Did the organization have a written whistleblower policy? . . .	13		X
14	Did the organization have a written document retention and destruction policy? . . .	14		X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official. . . .	15a		X
b	Other officers or key employees of the organization . . .	15b		X
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . .	16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? . . .	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☒ Upon request ☐ Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records

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Part VII **Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line in this Part VII . . . . . ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☒ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) William Pringle	8.00									
President	0.00	X		X						
(2) Joey Childers	8.00									
Vice-President	0.00	X		X						
(3) Mikayla Nutter	4.00									
Secretary	0.00	X		X						
(4) Daniel McNemar	4.00									
Treasurer	0.00	X		X						
(5) Cheryl Pringle	4.00									
Board Member	0.00	X								
(6)										
(7)										
(8)										
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										

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Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b **Subtotal**								0	0	0
c **Total from continuation sheets to Part VII, Section A**								0	0	0
d **Total (add lines 1b and 1c)**								0	0	0

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization 0

		Yes	No
3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	3		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	4		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	5		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
		0
		0
		0
		0
		0

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization 0

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Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII. ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512–514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a 0				
	b	Membership dues	1b 0				
	c	Fundraising events	1c 0				
	d	Related organizations	1d 0				
	e	Government grants (contributions)	1e 128,404				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f 800				
	g	Noncash contributions included in lines 1a–1f	1g $ 0				
	h	**Total.** Add lines 1a–1f		129,204			
Program Service Revenue			Business Code				
	2a			0			
	b			0			
	c			0			
	d			0			
	e			0			
	f	All other program service revenue		0			
	g	**Total.** Add lines 2a–2f		0			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		0			
	4	Income from investment of tax-exempt bond proceeds		0			
	5	Royalties		0			
			(i) Real / (ii) Personal				
	6a	Gross rents — 6a: 1,050					
	b	Less: rental expenses — 6b:					
	c	Rental income or (loss) — 6c: 1,050 / 0					
	d	Net rental income or (loss)		1,050			1,050
			(i) Securities / (ii) Other				
	7a	Gross amount from sales of assets other than inventory — 7a: 0 / 0					
	b	Less: cost or other basis and sales expenses — 7b: 0 / 0					
	c	Gain or (loss) — 7c: 0 / 0					
	d	Net gain or (loss)		0			
	8a	Gross income from fundraising events (not including $ 0 of contributions reported on line 1c). See Part IV, line 18	8a 1,397				
	b	Less: direct expenses	8b 3,188				
	c	Net income or (loss) from fundraising events		-1,791			
	9a	Gross income from gaming activities. See Part IV, line 19	9a 0				
	b	Less: direct expenses	9b 0				
	c	Net income or (loss) from gaming activities		0			
	10a	Gross sales of inventory, less returns and allowances	10a 0				
	b	Less: cost of goods sold	10b 0				
	c	Net income or (loss) from sales of inventory		0			
Miscellaneous Revenue			Business Code				
	11a			0			
	b			0			
	c			0			
	d	All other revenue		0			
	e	**Total.** Add lines 11a–11d		0			
	12	**Total revenue.** See instructions		128,463	0	0	1,050

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Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX . . . . . ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	0			
2 Grants and other assistance to domestic individuals. See Part IV, line 22	0			
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	0			
4 Benefits paid to or for members	0			
5 Compensation of current officers, directors, trustees, and key employees	0		0	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
7 Other salaries and wages	0			
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	0			
9 Other employee benefits	2,126	2,126		
10 Payroll taxes	0			
11 Fees for services (nonemployees):				
a Management	0			
b Legal	0			
c Accounting	1,101		1,101	
d Lobbying	0			
e Professional fundraising services. See Part IV, line 17	0			
f Investment management fees	0			
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	0		0	
12 Advertising and promotion	0			
13 Office expenses	6,510		6,510	
14 Information technology	0			
15 Royalties	0			
16 Occupancy	19,753	19,753		
17 Travel	0			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19 Conferences, conventions, and meetings	2,756	2,756		
20 Interest	12,969	12,969		
21 Payments to affiliates	0			
22 Depreciation, depletion, and amortization	12,268	12,268	0	0
23 Insurance	21,489	21,489		
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a Supplies	10,053	10,053		
b License and Permits	1,150	1,150		
c Repairs and Maintenance	4,759	4,759		
d Gasoline	907	907		
e All other expenses Bank service Charge	2,250		2,250	
25 **Total functional expenses.** Add lines 1 through 24e	98,091	88,230	9,861	0
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

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Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X . . . . . ☐

				(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing		26,659	1	39,151
	2	Savings and temporary cash investments		0	2	
	3	Pledges and grants receivable, net		0	3	0
	4	Accounts receivable, net		4,500	4	5,897
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		0	5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		0	6	
	7	Notes and loans receivable, net		0	7	0
	8	Inventories for sale or use		0	8	
	9	Prepaid expenses and deferred charges		0	9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 941,780			
	b	Less: accumulated depreciation	10b 855,160	38,886	10c	86,617
	11	Investments—publicly traded securities		0	11	0
	12	Investments—other securities. See Part IV, line 11		0	12	0
	13	Investments—program-related. See Part IV, line 11		0	13	0
	14	Intangible assets		0	14	0
	15	Other assets. See Part IV, line 11		0	15	0
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)		70,045	16	131,665
Liabilities	17	Accounts payable and accrued expenses		0	17	
	18	Grants payable		0	18	
	19	Deferred revenue		0	19	
	20	Tax-exempt bond liabilities		0	20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		0	21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		0	22	
	23	Secured mortgages and notes payable to unrelated third parties		192,320	23	223,568
	24	Unsecured notes and loans payable to unrelated third parties		0	24	0
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D		0	25	0
	26	**Total liabilities.** Add lines 17 through 25		192,320	26	223,568
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here** ☒ **and complete lines 27, 28, 32, and 33.**				
	27	Net assets without donor restrictions		-122,275	27	-91,903
	28	Net assets with donor restrictions		0	28	
		Organizations that do not follow FASB ASC 958, check here ☐ **and complete lines 29 through 33.**				
	29	Capital stock or trust principal, or current funds		0	29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		0	30	
	31	Retained earnings, endowment, accumulated income, or other funds		0	31	
	32	Total net assets or fund balances		-122,275	32	-91,903
	33	Total liabilities and net assets/fund balances		70,045	33	131,665

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Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI . . . . . ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	128,463
2	Total expenses (must equal Part IX, column (A), line 25)	2	98,091
3	Revenue less expenses. Subtract line 2 from line 1	3	30,372
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	-122,275
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	-91,903

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII . . . . . ☐

			Yes	No
1	Accounting method used to prepare the Form 990: ☒ Cash ☐ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both. ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2a		X
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both. ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2b		X
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c		
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b		

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Form **4562**

Department of the Treasury
Internal Revenue Service

Depreciation and Amortization
(Including Information on Listed Property)

Attach to your tax return.
Go to *www.irs.gov/Form4562* for instructions and the latest information.

OMB No. 1545-0172
2024
Attachment Sequence No. **179**

Name(s) shown on return	Business or activity to which this form relates	**Identifying number**
Mt. Clare Volunteer Fire Department	990	55-6023817

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,220,000
2	Total cost of section 179 property placed in service (see instructions)	2	60,000
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	3,050,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	1,220,000

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	0
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	0
10	Carryover of disallowed deduction from line 13 of your 2023 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	0
13	Carryover of disallowed deduction to 2025. Add lines 9 and 10, less line 12	13	0

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2024	17	6,267
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ☐		

Section B - Assets Placed in Service During 2024 Tax Year Using the General Depreciation System

	(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19	a 3-year property						
	b 5-year property		60,000	5	HY	S/L	6,000
	c 7-year property						
	d 10-year property						
	e 15-year property						
	f 20-year property						
	g 25-year property			25 yrs.		S/L	
	h Residential rental property			27.5 yrs.	MM	S/L	
				27.5 yrs.	MM	S/L	
	i Nonresidential real property			39 yrs.	MM	S/L	
					MM	S/L	

Section C - Assets Placed in Service During 2024 Tax Year Using the Alternative Depreciation System

20	a Class life					S/L	
	b 12-year			12 yrs.		S/L	
	c 30-year			30 yrs.	MM	S/L	
	d 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	12,267
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

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SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

Name of the organization	Employer identification number
Mt. Clare Volunteer Fire Department	55-6023817

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____

10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations 0

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)						
(B)						
(C)						
(D)						
(E)						
Total					0	0

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Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	95,916	83,657	56,857	109,549	129,204	475,183
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
3 The value of services or facilities furnished by a governmental unit to the organization without charge						0
4 **Total.** Add lines 1 through 3	95,916	83,657	56,857	109,549	129,204	475,183
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4						475,183

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4	95,916	83,657	56,857	109,549	129,204	475,183
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	1,925	2,130	10,690	5,137	1,050	20,932
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						0
11 **Total support.** Add lines 7 through 10						496,115

12 Gross receipts from related activities, etc. (see instructions) 12

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f))	14	95.78%
15 Public support percentage from 2023 Schedule A, Part II, line 14	15	95.38%

16a **33 1/3% support test—2024.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☒

b **33 1/3% support test—2023.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

17a **10%-facts-and-circumstances test—2024.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

b **10%-facts-and-circumstances test—2023.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ☐

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Part III **Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						0
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						0
3 Gross receipts from activities that are not an unrelated trade or business under section 513						0
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
5 The value of services or facilities furnished by a governmental unit to the organization without charge						0
6 **Total.** Add lines 1 through 5	0	0	0	0	0	0
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						0
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						0
c Add lines 7a and 7b	0	0	0	0	0	0
8 **Public support** (Subtract line 7c from line 6.)						0

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9 Amounts from line 6	0	0	0	0	0	0
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						0
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						0
c Add lines 10a and 10b	0	0	0	0	0	0
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						0
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						0
13 **Total support.** (Add lines 9, 10c, 11, and 12.)	0	0	0	0	0	0

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f))	15	0.00%
16 Public support percentage from 2023 Schedule A, Part III, line 15	16	0.00%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2024** (line 10c, column (f), divided by line 13, column (f))	17	0.00%
18 Investment income percentage from **2023** Schedule A, Part III, line 17	18	0.00%

19a **33 1/3% support tests—2024.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

b **33 1/3% support tests—2023.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

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SCHEDULE D (Form 990)
(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization
Mt. Clare Volunteer Fire Department

Employer identification number
55-6023817

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).
- ☐ Preservation of land for public use (for example, recreation or education)
- ☐ Preservation of a historically important land area
- ☐ Protection of natural habitat
- ☐ Preservation of a certified historic structure
- ☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

		Held at the End of the Tax Year
a	Total number of conservation easements	2a
b	Total acreage restricted by conservation easements	2b
c	Number of conservation easements on a certified historic structure included on line 2a	2c
d	Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year

4 Number of states where property subject to conservation easement is located

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year $

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.

(i) Revenue included on Form 990, Part VIII, line 1 $

(ii) Assets included in Form 990, Part X $

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items.

a Revenue included on Form 990, Part VIII, line 1 $

b Assets included in Form 990, Part X $

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Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).

- a ☐ Public exhibition
- b ☐ Scholarly research
- c ☐ Preservation for future generations
- d ☐ Loan or exchange program
- e ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table.

		Amount
c	Beginning balance	1c 0
d	Additions during the year	1d
e	Distributions during the year	1e
f	Ending balance	1f 0

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☒ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☐

Part V Endowment Funds

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

		(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a	Beginning of year balance	0	0	0	0	0
b	Contributions					
c	Net investment earnings, gains, and losses					
d	Grants or scholarships					
e	Other expenditures for facilities and programs					
f	Administrative expenses					
g	End of year balance	0	0	0	0	0

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment _____ %
- b Permanent endowment _____ %
- c Term endowment _____ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

		Yes	No
(i)	Unrelated organizations	3a(i)	
(ii)	Related organizations	3a(ii)	
b	If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b	

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

	Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a	Land	0	5,100		5,100
b	Buildings	0	35,455	25,612	9,843
c	Leasehold improvements	0	38,605	33,028	5,577
d	Equipment	0	855,899	789,799	66,097
e	Other	0	6,721	6,721	0
Total.	Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, line 10c, column (B))*				86,617

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Part VII Investments—Other Securities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives	0	
(2) Closely held equity interests	0	
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. *(Column (b) must equal Form 990, Part X, line 12, col. (B))*	0	

Part VIII Investments—Program Related

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. *(Column (b) must equal Form 990, Part X, line 13, col. (B))*	0	

Part IX Other Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 15, col. (B))*	0

Part X Other Liabilities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	0
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 25, col. (B))*	0

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII . . ☐

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Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines 2a through 2d			2e	0
3	Subtract line 2e from line 1			3	0
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines 4a and 4b			4c	0
5	Total revenue. Add lines 3 and 4c. *(This must equal Form 990, Part I, line 12.)*			5	0

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines 2a through 2d			2e	0
3	Subtract line 2e from line 1			3	0
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines 4a and 4b			4c	0
5	Total expenses. Add lines 3 and 4c. *(This must equal Form 990, Part I, line 18.)*			5	0

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

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SCHEDULE G (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19; or if the organization entered more than $15,000 on Form 990-EZ, line 6a.
Attach to Form 990 or Form 990-EZ.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization	Employer identification number
Mt. Clare Volunteer Fire Department	55-6023817

Part I **Fundraising Activities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

a ☐ Mail solicitations
b ☐ Internet and email solicitations
c ☐ Phone solicitations
d ☐ In-person solicitations
e ☐ Solicitation of nongovernment grants
f ☐ Solicitation of government grants
g ☐ Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ Yes ☒ No

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization.

	(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions? Yes	(iii) No	(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
1					0	0	0
2					0	0	0
3					0	0	0
4					0	0	0
5					0	0	0
6					0	0	0
7					0	0	0
8					0	0	0
9					0	0	0
10					0	0	0
Total					0	0	0

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

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Part II **Fundraising Events.** Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than $15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than $5,000.

		(a) Event #1 Vencing Machines (event type)	(b) Event #2 (event type)	(c) Other events NONE (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts	1,397		0	1,397
	2 Less: Contributions			0	0
	3 Gross income (line 1 minus line 2)	1,397		0	1,397
Direct Expenses	4 Cash prizes			0	0
	5 Noncash prizes			0	0
	6 Rent/facility costs			0	0
	7 Food and beverages			0	0
	8 Entertainment			0	0
	9 Other direct expenses	3,188		0	3,188
	10 Direct expense summary. Add lines 4 through 9 in column (d)				(3,188)
	11 Net income summary. Subtract line 10 from line 3, column (d)				-1,791

Part III **Gaming.** Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than $15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				0
Direct Expenses	2 Cash prizes				0
	3 Noncash prizes				0
	4 Rent/facility costs				0
	5 Other direct expenses				0
	6 Volunteer labor	☐ Yes ____ % ☐ No	☐ Yes ____ % ☐ No	☐ Yes ____ % ☐ No	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				(0)
	8 Net gaming income summary. Subtract line 7 from line 1, column (d)				0

9 Enter the state(s) in which the organization conducts gaming activities: WV

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain:

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain:

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11 Does the organization conduct gaming activities with nonmembers? . . . . . ☐ Yes ☒ No

12 Is the organization a grantor, beneficiary, or trustee of a trust; or a member of a partnership or other entity formed to administer charitable gaming? . . . . . ☐ Yes ☒ No

13 Indicate the percentage of gaming activity conducted in:

a The organization's facility	13a	100.00%
b An outside facility	13b	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name John Oldaker

Address PO Box 225 Mt Clare, WV 26408

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? . . . . . ☐ Yes ☒ No

b If "Yes," enter the amount of gaming revenue received by the organization $ 0 and the amount of gaming revenue retained by the third party $ 0

c If "Yes," enter the name and address of the third party:

Name

Address

16 Gaming manager information:

Name Daniel McNemar

Gaming manager compensation $ 0

Description of services provided Summary of receipts and disbursements

☒ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? . . . . . ☒ Yes ☐ No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year . . . $ 0

Part IV **Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

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SCHEDULE O
(Form 990)
(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

Mt. Clare Volunteer Fire Department

Employer identification number

55-6023817

Form 990, Part VI, Section B, Line 11a: The board of directors is provided a draft copy of Form 990 to review before it is finalized to allow for questions, comments or changes.

Form 990, Part VI, Section C, Line 19: The organization makes copies of it's Form 990 available upon request at it's offices. A nominal fee is charged for copies requested.

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Form 990 Comparison

2024

Mt. Clare Volunteer Fire Department
55-6023817

			Prior Year	Current Year	Difference	%
Revenue	1a Federated campaigns	1a	0	0	0	0%
	b Membership dues	1b	0	0	0	0%
	c Fundraising events	1c	0	0	0	0%
	d Related organizations	1d	0	0	0	0%
	e Government grants (contributions)	1e	107,289	128,404	21,115	20%
	f All other contributions, gifts, grants, and similar amounts not included above	1f	2,260	800	-1,460	-65%
	g Total (add lines 1a through 1f)	1g	109,549	129,204	19,655	18%
	2 Program service revenue:					
	a Locators and Minitors	2a	0	0	0	0%
	b Saftey Services	2b	0	0	0	0%
	c	2c	0	0	0	0%
	d	2d	0	0	0	0%
	e	2e	0	0	0	0%
	f All other program service revenue	2f	0	0	0	0%
	g Total (add lines 2a through 2f)	2g	0	0	0	0%
	3 Investment income (including dividends, interest and other similar amounts)	3	0	0	0	0%
	4 Income from investment of tax-exempt bond proceeds	4	0	0	0	0%
	5 Royalties	5	0	0	0	0%
	6a Gross rents (real and personal)	6a	5,137	1,050	-4,087	-80%
	b Less: rental expenses	6b	0	0	0	0%
	c Net rental income or (loss)	6c	5,137	1,050	-4,087	-80%
	7a Gross amount from sales of assets (other than inventory)	7a	0	0	0	0%
	b Less: cost or other basis and sales expenses	7b	0	0	0	0%
	c Net gain or (loss) from sales of assets	7c	0	0	0	0%
	8a Gross income from fundraising events	8a	3,500	1,397	-2,103	-60%
	b Less: direct expenses	8b	3,363	3,188	-175	-5%
	c Net income or (loss) from fundraising events	8c	137	-1,791	-1,928	-1407%
	9a Gross revenue from gaming activities	9a	0	0	0	0%
	b Less: direct expenses	9b	0	0	0	0%
	c Net income or (loss) from gaming activities	9c	0	0	0	0%
	10a Gross sales of inventory, less returns and allowances	10a	0	0	0	0%
	b Less: cost of goods sold	10b	0	0	0	0%
	c Net income or (loss) from sales of inventory	10c	0	0	0	0%
	Miscellaneous Revenue					
	11a Refund of WOrkers Compensation	11a	0	0	0	0%
	b Insurance Proceeds in excess of loss	11b	0	0	0	0%
	c	11c	0	0	0	0%
	d All other revenue	11d	0	0	0	0%
	e Total	11e	0	0	0	0%
	12 **Total revenue:** Add lines 1g, 2g, 3, 4, 5, 6c, 7c, 8c, 9c, 10c, and 11e	12	114,823	128,463	13,640	12%

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			Prior Year	Current Year	Difference	%
	1 Grants and other assistance to domestic organizations and domestic governments	1	100	0	-100	-100%
	2 Grants and other assistance to domestic individuals	2	0	0	0	0%
	3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals	3	0	0	0	0%
	4 Benefits paid to or for members	4	0	0	0	0%
	5 Compensation current officers, directors, trustees, and key employees	5	0	0	0	0%
	6 Compensation not included above, to disqualified persons (as defined under sections 4958(f)(1) and (c)(3)(B))	6	0	0	0	0%
	7 Other salaries and wages	7	0	0	0	0%
	8 Pension plan contributions (include 401(k) and 403(b))	8	0	0	0	0%
	9 Employee benefits	9	1,437	2,126	689	48%
	10 Payroll taxes	10	0	0	0	0%
	11 Fees for services (non-employees):					
	a Management	11a	0	0	0	0%
	b Legal fees	11b	0	0	0	0%
Functional Expenses	c Accounting fees	11c	1,000	1,101	101	10%
	d Lobbying	11d	0	0	0	0%
	e Professional fundraising fees	11e	0	0	0	0%
	f Investment management fees	11f	0	0	0	0%
	g Other	11g	0	0	0	0%
	12 Advertising and promotion	12	139	0	-139	-100%
	13 Office expenses	13	4,381	6,510	2,129	49%
	14 Information technology	14	0	0	0	0%
	15 Royalties	15	0	0	0	0%
	16 Occupancy	16	19,597	19,753	156	1%
	17 Travel	17	0	0	0	0%
	18 Payments of travel or entertainment expenses for any federal, state, or local public officials	18	0	0	0	0%
	19 Conferences, conventions, and meetings	19	2,214	2,756	542	24%
	20 Interest	20	13,518	12,969	-549	-4%
	21 Payments to affiliates	21	0	0	0	0%
	22 Depreciation, depletion, and amortization	22	6,618	12,268	5,650	85%
	23 Insurance	23	16,021	21,489	5,468	34%
	24 Other expenses not covered above:					
	a Insurance	24a	3,631	10,053	6,422	177%
	b License and Permits	24b	1,180	1,150	-30	-3%
	c Repairs and Maintenance	24c	16,919	4,759	-12,160	-72%
	d Gasoline	24d	1,035	907	-128	-12%
	e Telephone	24e	0	2,250	2,250	0%
	25 Total functional expenses (add lines 1 through 24e)	25	87,790	98,091	10,301	12%

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Balance Sheets (end of year figures)

			Prior Year	Current Year	Difference	%
Assets	1 Cash - non-interest-bearing	1	26,659	39,151	12,492	47%
	2 Savings and temporary cash investments	2	0	0	0	0%
	3 Pledges and grants receivable, net	3	0	0	0	0%
	4 Accounts receivable, net	4	4,500	5,897	1,397	31%
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, or other related parties	5	0	0	0	0%
	6 Loans and other receivables from other disqualified persons	6	0	0	0	0%
	7 Notes and loans receivable, net	7	0	0	0	0%
	8 Inventories for sale or use	8	0	0	0	0%
	9 Prepaid expenses and deferred charges	9	0	0	0	0%
	10 Land, buildings, and equipment, net of accum. dep.	10	38,886	86,617	47,731	123%
	11 Investments - publicly-traded securities	11	0	0	0	0%
	12 Investments - other securities	12	0	0	0	0%
	13 Investments - program-related	13	0	0	0	0%
	14 Intangible assets	14	0	0	0	0%
	15 Other assets	15	0	0	0	0%
	16 Total assets (add lines 1 through 15)	16	70,045	131,665	61,620	88%
Liab-ilities	17 Accounts payable and accrued expenses	17	0	0	0	0%
	18 Grants payable	18	0	0	0	0%
	19 Deferred revenue	19	0	0	0	0%
	20 Tax-exempt bond liabilities	20	0	0	0	0%
	21 Escrow account liability	21	0	0	0	0%
	22 Loans and other payables to current/former officers, directors, trustees, key employees, highest compensated employees, disqualified persons.	22	0	0	0	0%
	23 Secured mortgages and notes payable to unrelated 3rd parties.	23	192,320	223,568	31,248	16%
	24 Unsecured notes and loans payable	24	0	0	0	0%
	25 Other liabilities	25	0	0	0	0%
	26 Total liabilities (add lines 17 through 25)	26	192,320	223,568	31,248	16%
Assets or Fund Balances	**Organizations that follow SFAS 117 (ASC 958):**					
	27 Net assets without donor restrictions	27	-122,275	-91,903	30,372	25%
	28 Net assets with donor restrictions	28	0	0	0	0%
	Organizations that do not follow SFAS 117 (ASC 958):					
	29 Capital stock, trust principal, or current funds	29	0	0	0	0%
	30 Paid-in or capital surplus, or land, building, and equipment fund	30	0	0	0	0%
	31 Retained earnings, endowment, accum. income, or other funds.	31	0	0	0	0%
	32 Total net assets or fund balances	32	-122,275	-91,903	30,372	25%
	33 Total liab and net assets/fund balances (add lines 26 and 32)	33	70,045	131,665	61,620	88%

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Summary of Unadjusted Basis of Qualified Property (4562)

12/31/2024

Summary of Qualified Property by Activity

	Activity	Unadjusted Cost or Basis
1	990	342,490

Detail of Qualified Property

	Activity	Asset Description	Date In Service	Recovery Period	Years in Service	Total Cost or Basis	Business/Time Use Percent	Unadjusted Cost or Basis
2	990	Building	5/24/1994	40.0	31	22,000	100.00%	22,000
3	990	Remodel Kitchen	6/1/1998	40.0	27	5,696	100.00%	5,696
4	990	Storage Room	6/1/1998	40.0	27	1,943	100.00%	1,943
5	990	Porch	4/1/1999	40.0	26	5,816	100.00%	5,816
6	990	New Furnance/Thermostat	1/24/2012	15.0	13	2,425	100.00%	2,425
7	990	New Furnance	11/3/2014	15.0	11	1,783	100.00%	1,783
8	990	New Furnance	12/11/2014	15.0	11	3,800	100.00%	3,800
9	990	New Furnance	3/23/2015	15.0	10	1,400	100.00%	1,400
10	990	New Furnance	5/28/2015	15.0	10	3,250	100.00%	3,250
11	990	New Garage Door	5/28/2015	15.0	10	1,565	100.00%	1,565
12	990	Air Conditioner	8/31/2010	15.0	15	6,357	100.00%	6,357
13	990	Garage Door	4/8/2011	15.0	14	1,569	100.00%	1,569
14	990	Trailer	2/12/2015	5.0	10	1,285	100.00%	1,285
15	990	Bracket For Tank	10/4/2015	5.0	10	855	100.00%	855
16	990	12 Complete Scuba Packs	1/4/2016	5.0	9	59,460	100.00%	59,460
17	990	14 Firemans Coats	2/12/2016	5.0	9	15,219	100.00%	15,219
18	990	Air and Water Tanks	7/17/2016	5.0	9	14,874	100.00%	14,874
19	990	HD TV	12/6/2015	5.0	10	634	100.00%	634
20	990	2002 Freightliner Pumper Truc	7/28/2017	5.0	8	86,000	100.00%	86,000
21	990	Jaws of Life	7/28/2017	5.0	8	7,495	100.00%	7,495
22	990	Hand Pump	7/28/2017	5.0	8	1,792	100.00%	1,792
23	990	Fire Alarm System	6/27/2018	15.0	7	1,496	100.00%	1,496
24	990	Laptop Computer	1/[illegible]/2018	5.0	7	1,288	100.00%	1,288
25	990	Extraction Equipment	1/9/2018	5.0	7	2,700	100.00%	2,700
26	990	4 lifePaks and AED's	10/30/2018	5.0	7	5,148	100.00%	5,148
27	990	Pagers	3/16/2019	7.0	6	5,420	100.00%	5,420
28	990	Table and chairs	8/7/2020	7.0	5	3,709	100.00%	3,709
29	990	Finley Fire Equipment	12/20/2020	7.0	5	7,707	100.00%	7,707
30	990	Ice Machine	5/26/2020	7.0	5	1,959	100.00%	1,959
31	990	Recue 14 Swivel Seats 4	7/11/2023	7.0	2	4,186	100.00%	4,186
32	990	Class 1 Capt. Pressure Gover	12/19/2023	7.0	2	3,659	100.00%	3,659
33	990	2005 International Fire Appara	8/12/2024	5.0	1	60,000	100.00%	60,000

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Part VIII, Lines 1a-h (990) - Contributions, Gifts, Grants, and Other Amounts

			Cash	Noncash
1	Federated Campaigns	1		
2	Membership dues	2		
3	Fundraising events	3		
4	Related organizations	4		
5	Government grants (contributions)	5	128,404	
6	All other contributions, gifts, grants, and similar amounts not included above:			
	Locator Donations			
	Direct Donations		800	
	Other contributions total	6	800	0
7	Total	7	129,204	0

Part IX, Line 22 (990) - Depreciation, Depletion, and Amortization

			(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
1	Depreciation	1	12,268	12,268		
2	Depletion	2	0			
3	Amortization	3	0			
4	Total	4	12,268	12,268	0	0

Part X, Lines 23 and 24 (990) - Secured and Unsecured Notes Payable

			Total:	192,320	223,568
	Lender's name		Check if Unsecured	Balance due beginning of year	Balance due end of year
1	West Union Bank			77,763	71,036
2	Freedom Bank			114,557	91,656
3	West Union Bank			0	60,876

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Assets by Classification - 990

12/31/2024

Mt. Clare Volunteer Fire Department 55-6023817

Item No.	Description of Property "**" indicates DISPOSED	Date Placed In Service	Asset Code	Business Use %	Cost or Other Basis	Sec. 179 Deduction	Credit	Special Allowance	Salvage Value	Recovery Basis	Recovery Period	Method	Con-vention Code	Prior Accum. Deprec., 179, Bonus	2024 Deprec.	2024 Accum. Deprec.
5-yr Computers and peripherals (not listed property)																
74	Computer	3/1/1999	F-5	100.00%	1,226	0	0	0	0	1,226	5.0	SL/GDS	HY	1,226	0	1,226
77	Computer	2/18/2005	F-5	100.00%	930	0	0	0	0	930	5.0	SL/GDS	HY	930	0	930
47	Monitors	4/8/2011	F-5	100.00%	2,626	0	0	0	0	2,626	5.0	SL/GDS	HY	2,626	0	2,626
79	Laptop Computer	1/4/2018	F-5	100.00%	1,288	0	0	0	0	1,288	5.0	SL/GDS	HY	1,288	0	1,288
	Total: 5-yr Computers (not listed)				6,070	0	0	0	0	6,070				6,070	0	6,070
5-yr Office machinery (data-handling equipment, except computers)																
33	Radio's	9/1/2001	F-6	100.00%	2,241	0	0	0	0	2,241	5.0	SL/GDS	HY	2,241	0	2,241
75	Copier	5/1/2002	F-6	100.00%	895	0	0	0	0	895	5.0	SL/GDS	HY	895	0	895
41	Radio	6/15/2004	F-6	100.00%	1,348	0	0	0	0	1,348	5.0	SL/GDS	HY	1,348	0	1,348
44	Radios	6/5/2008	F-6	100.00%	625	0	0	0	0	625	5.0	SL/GDS	HY	625	0	625
67	Digital Mobil Radio	11/17/2014	F-6	100.00%	1,275	0	0	0	0	1,275	5.0	SL/GDS	HY	1,275	0	1,275
	Total: 5-yr Office mach (data handling)				6,384	0	0	0	0	6,384				6,384	0	6,384
7-yr Video, photo, and phono equipment (listed property)																
76	Video Equipment	6/1/2002	F-8	100.00%	2,763	0	0	0	0	2,763	5.0	SL/GDS	HY	2,763	0	2,763
	Total: 7-yr Photo and other listed equip				2,763	0	0	0	0	2,763				2,763	0	2,763
7-yr General purpose tools, machinery, and equipment																
5	Sign	2/1/1997	F-10	100.00%	215	0	0	0	0	215	5.0	SL/GDS	HY	215	0	215
83	Stove	6/1/1997	F-10	100.00%	2,400	0	0	0	0	2,400	5.0	SL/GDS	HY	2,400	0	2,400
84	Ice Maker	6/1/1997	F-10	100.00%	2,000	0	0	0	0	2,000	5.0	SL/GDS	HY	2,000	0	2,000
85	Refrigerator	6/1/1997	F-10	100.00%	2,300	0	0	0	0	2,300	7.0	SL/GDS	HY	2,300	0	2,300
86	Freezer	6/1/1997	F-10	100.00%	300	0	0	0	0	300	5.0	SL/GDS	HY	300	0	300
87	Kitchen Hood	6/1/1997	F-10	100.00%	4,000	0	0	0	0	4,000	5.0	SL/GDS	HY	4,000	0	4,000
88	Popcorn Machine	6/1/1997	F-10	100.00%	300	0	0	0	0	300	5.0	SL/GDS	HY	300	0	300
90	Stove	6/1/1998	F-10	100.00%	2,395	0	0	0	0	2,395	5.0	SL/GDS	HY	2,395	0	2,395
91	Freezer	6/1/1998	F-10	100.00%	288	0	0	0	0	288	5.0	SL/GDS	HY	288	0	288
92	Freezer/Ice Machine	6/1/1998	F-10	100.00%	4,270	0	0	0	0	4,270	5.0	SL/GDS	HY	4,270	0	4,270
93	Pop Machine	2/1/1999	F-10	100.00%	1,959	0	0	0	0	1,959	5.0	SL/GDS	HY	1,959	0	1,959
29	Chainsaw	1/12/2000	F-10	100.00%	264	0	0	0	0	264	5.0	SL/GDS	HY	264	0	264
30	Air Packer	1/12/2000	F-10	100.00%	2,535	0	0	0	0	2,535	5.0	SL/GDS	HY	2,535	0	2,535
36	Chain Saw	6/1/2001	F-10	100.00%	345	0	0	0	0	345	5.0	SL/GDS	HY	345	0	345
31	Fire Equipment	7/1/2001	F-10	100.00%	1,395	0	0	0	0	1,395	5.0	SL/GDS	HY	1,395	0	1,395
32	Fire Equipment	8/1/2001	F-10	100.00%	1,478	0	0	0	0	1,478	5.0	SL/GDS	HY	1,478	0	1,478
34	Fire Equipment	9/1/2001	F-10	100.00%	966	0	0	0	0	966	5.0	SL/GDS	HY	966	0	966
35	Firre Equipment	12/1/2001	F-10	100.00%	377	0	0	0	0	377	5.0	SL/GDS	HY	377	0	377
37	Exercise Equipment	4/1/2002	F-10	100.00%	1,964	0	0	0	0	1,964	5.0	SL/GDS	HY	1,964	0	1,964
38	Hand Dryers	5/1/2002	F-10	100.00%	410	0	0	0	0	410	5.0	SL/GDS	HY	410	0	410
39	Air Conditioner	5/1/2002	F-10	100.00%	200	0	0	0	0	200	5.0	SL/GDS	HY	200	0	200
40	4 Self Cont. Back Packs	8/1/2003	F-10	100.00%	15,060	0	0	0	0	15,060	5.0	SL/GDS	HY	15,060	0	15,060
42	Presser Washer	10/15/2004	F-10	100.00%	500	0	0	0	0	500	5.0	SL/GDS	HY	500	0	500
43	Back Bay Lights/Generator	7/29/2005	F-10	100.00%	2,561	0	0	0	0	2,561	5.0	SL/GDS	HY	2,561	0	2,561
46	Video Ssurvelliance	5/25/2010	F-10	100.00%	2,125	0	0	0	0	2,125	5.0	SL/GDS	HY	2,125	0	2,125
48	Two Satin Anodized Roll Up D	4/8/2011	F-10	100.00%	1,400	0	0	0	0	1,400	5.0	SL/GDS	HY	1,400	0	1,400
49	Fire Hose	6/5/2011	F-10	100.00%	1,748	0	0	0	0	1,748	5.0	SL/GDS	HY	1,748	0	1,748
50	Saberjet Smooth Bore Nosel	6/5/2011	F-10	100.00%	1,343	0	0	0	0	1,343	5.0	SL/GDS	HY	1,343	0	1,343
51	Fire Hose	7/12/2011	F-10	100.00%	4,312	0	0	0	0	4,312	5.0	SL/GDS	HY	4,312	0	4,312

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Detail Report - 990

12/31/2024

Mt. Clare Volunteer Fire Department 55-6023817

Item No.	Description of Property "*" indicates DISPOSED	Date Placed in Service	Business Use %	Cost or Other Basis	Sec. 179 Deduction	Special Allowance	Recovery Basis	Rec Period	Method	Con-vention Code	Prior Accum. Deprec., 179, Bonus	2024 Current Deprec.	2024 Accum. Deprec.
1	Land	5/24/1994	100.00%	5,000	0	0	5,000	0			0	0	0
2	Extra Lot	2/15/1962	100.00%	100	0	0	100	0			0	0	0
3	Building	5/24/1994	100.00%	22,000	0	0	22,000	40.0	SL/GDS	HY	16,225	550	16,775
4	Parking Lot	6/24/1994	100.00%	4,000	0	0	4,000	15.0	SL/GDS	HY	4,000	0	4,000
5	Sign	2/1/1997	100.00%	215	0	0	215	5.0	SL/GDS	HY	215	0	215
6	Furnance	3/1/1997	100.00%	1,296	0	0	1,296	15.0	SL/GDS	HY	1,296	0	1,296
7	Furnance	6/1/1998	100.00%	868	0	0	868	15.0	SL/GDS	HY	868	0	868
8	Remodel Kitchen	6/1/1998	100.00%	5,696	0	0	5,696	40.0	SL/GDS	HY	3,628	142	3,770
9	Storage Room	6/1/1998	100.00%	1,943	0	0	1,943	40.0	SL/GDS	HY	1,241	49	1,290
10	Porch	4/1/1999	100.00%	5,816	0	0	5,816	40.0	SL/GDS	HY	3,632	145	3,777
11	Parking Lot	8/1/2003	100.00%	3,200	0	0	3,200	15.0	SL/GDS	HY	3,200	0	3,200
12	Truck Pad	4/12/2005	100.00%	4,900	0	0	4,900	15.0	SL/GDS	HY	4,900	0	4,900
13	Garage Door	12/27/2005	100.00%	696	0	0	696	10.0	SL/GDS	HY	696	0	696
14	New Furnance/Thermostat	1/24/2012	100.00%	2,425	0	0	2,425	15.0	SL/GDS	HY	1,862	162	2,024
15	New Furnance	11/3/2014	100.00%	1,783	0	0	1,783	15.0	SL/GDS	HY	1,130	119	1,249
16	New Furnance	12/11/2014	100.00%	3,800	0	0	3,800	15.0	SL/GDS	HY	2,404	253	2,657
17	New Furnance	3/23/2015	100.00%	1,400	0	0	1,400	15.0	SL/GDS	HY	791	93	884
18	New Furnance	5/28/2015	100.00%	3,250	0	0	3,250	15.0	SL/GDS	HY	1,843	216	2,059
19	New Garage Door	5/28/2015	100.00%	1,565	0	0	1,565	15.0	SL/GDS	HY	885	104	989
20	Air Conditioner	8/31/2010	100.00%	6,357	0	0	6,357	15.0	SL/GDS	HY	5,720	424	6,144
21	Garage Door	4/8/2011	100.00%	1,569	0	0	1,569	15.0	SL/GDS	HY	1,308	104	1,412
23	Truck #53	1/28/1999	100.00%	143,541	0	0	143,541	5.0	SL/GDS	HY	143,541	0	143,541
24	Dodge Truck	1/3/2001	100.00%	22,026	0	0	22,026	5.0	SL/GDS	HY	22,026	0	22,026
25	Truck Bed	6/1/2001	100.00%	740	0	0	740	5.0	SL/GDS	HY	740	0	740
26	Skid Unit	4/19/2011	100.00%	13,800	0	0	13,800	5.0	SL/GDS	HY	13,800	0	13,800
27	Pierce Responder	5/27/2011	100.00%	228,736	0	0	228,736	5.0	SL/GDS	HY	228,736	0	228,736
28	2012 GMC Sierra	8/30/2012	100.00%	32,800	0	0	32,800	5.0	SL/GDS	HY	32,800	0	32,800
29	Chainsaw	1/12/2000	100.00%	264	0	0	264	5.0	SL/GDS	HY	264	0	264
30	Air Packer	1/12/2000	100.00%	2,535	0	0	2,535	5.0	SL/GDS	HY	2,535	0	2,535
31	Fire Equipment	7/1/2001	100.00%	1,395	0	0	1,395	5.0	SL/GDS	HY	1,395	0	1,395
32	Fire Equipment	8/1/2001	100.00%	1,478	0	0	1,478	5.0	SL/GDS	HY	1,478	0	1,478
33	Radio's	9/1/2001	100.00%	2,241	0	0	2,241	5.0	SL/GDS	HY	2,241	0	2,241
34	Fire Equipment	9/1/2001	100.00%	966	0	0	966	5.0	SL/GDS	HY	966	0	966
35	Firre Equipment	12/1/2001	100.00%	377	0	0	377	5.0	SL/GDS	HY	377	0	377
36	Chain Saw	6/1/2001	100.00%	345	0	0	345	5.0	SL/GDS	HY	345	0	345
37	Exercise Equipment	4/1/2002	100.00%	1,964	0	0	1,964	5.0	SL/GDS	HY	1,964	0	1,964
38	Hand Dryers	5/1/2002	100.00%	410	0	0	410	5.0	SL/GDS	HY	410	0	410
39	Air Conditioner	5/1/2002	100.00%	200	0	0	200	5.0	SL/GDS	HY	200	0	200
40	4 Self Cont. Back Packs	8/1/2003	100.00%	15,060	0	0	15,060	5.0	SL/GDS	HY	15,060	0	15,060
41	Radio	6/15/2004	100.00%	1,348	0	0	1,348	5.0	SL/GDS	HY	1,348	0	1,348
42	Presser Washer	10/15/2004	100.00%	500	0	0	500	5.0	SL/GDS	HY	500	0	500
43	Back Bay Lights/Generator	7/29/2005	100.00%	2,561	0	0	2,561	5.0	SL/GDS	HY	2,561	0	2,561
44	Radios	6/5/2008	100.00%	625	0	0	625	5.0	SL/GDS	HY	625	0	625
45	Boat	5/17/2010	100.00%	600	0	0	600	5.0	SL/GDS	HY	600	0	600
46	Video Ssurvelliance	5/25/2010	100.00%	2,125	0	0	2,125	5.0	SL/GDS	HY	2,125	0	2,125
47	Monitors	4/8/2011	100.00%	2,626	0	0	2,626	5.0	SL/GDS	HY	2,626	0	2,626
48	Two Satin Anodized Roll Up D	4/8/2011	100.00%	1,400	0	0	1,400	5.0	SL/GDS	HY	1,400	0	1,400
49	Fire Hose	6/5/2011	100.00%	1,748	0	0	1,748	5.0	SL/GDS	HY	1,748	0	1,748
50	Saberjet Smooth Bore Nosel	6/5/2011	100.00%	1,343	0	0	1,343	5.0	SL/GDS	HY	1,343	0	1,343
51	Fire Hose	7/12/2011	100.00%	4,312	0	0	4,312	5.0	SL/GDS	HY	4,312	0	4,312
52	Ice Machine	7/12/2011	100.00%	1,870	0	0	1,870	5.0	SL/GDS	HY	1,870	0	1,870

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Assets by Classification - 990

12/31/2024

Mt. Clare Volunteer Fire Department 55-6023817

Item No.	Description of Property "**" indicates DISPOSED	Date Placed In Service	Asset Code	Business Use %	Cost or Other Basis	Sec. 179 Deduction	Credit	Special Allowance	Salvage Value	Recovery Basis	Recovery Period	Method	Con-vention Code	Prior Accum. Deprec., 179, Bonus	2024 Deprec.	2024 Accum. Deprec.
52	Ice Machine	7/12/2011	F-10	100.00%	1,870	0	0	0	0	1,870	5.0	SL/GDS	HY	1,870	0	1,870
54	2 SCDA Air Packs	9/3/2012	F-10	100.00%	2,000	0	0	0	0	2,000	5.0	SL/GDS	HY	2,000	0	2,000
55	4 Super Deluxe Coat/Pants	9/14/2012	F-10	100.00%	6,435	0	0	0	0	6,435	5.0	SL/GDS	HY	6,436	0	6,436
56	2 SCDA Air Packs	9/14/2012	F-10	100.00%	2,000	0	0	0	0	2,000	5.0	SL/GDS	HY	2,000	0	2,000
57	Squad Light Pack	11/1/2012	F-10	100.00%	2,046	0	0	0	0	2,046	5.0	SL/GDS	HY	2,046	0	2,046
58	Lightbar and Siren	2/22/2013	F-10	100.00%	1,783	0	0	0	0	1,783	5.0	SL/GDS	HY	1,783	0	1,783
60	Boat Trailer	4/14/2013	F-10	100.00%	1,335	0	0	0	0	1,335	5.0	SL/GDS	HY	1,335	0	1,335
61	Plow System 72"	11/20/2013	F-10	100.00%	1,120	0	0	0	0	1,120	5.0	SL/GDS	HY	1,120	0	1,120
62	Minitor V Ish NSV	2/9/2014	F-10	100.00%	1,990	0	0	0	0	1,990	5.0	SL/GDS	HY	1,990	0	1,990
63	Skid Sprayer Attachment	4/11/2014	F-10	100.00%	1,830	0	0	0	0	1,830	5.0	SL/GDS	HY	1,830	0	1,830
64	Candy Machine	4/30/2014	F-10	100.00%	500	0	0	0	0	500	5.0	SL/GDS	HY	500	0	500
66	Bunker Coat	6/26/2014	F-10	100.00%	813	0	0	0	0	813	5.0	SL/GDS	HY	813	0	813
68	Trailer	2/12/2015	F-10	100.00%	1,285	0	0	0	0	1,285	5.0	SL/GDS	HY	1,285	0	1,285
69	Bracket For Tank	10/4/2015	F-10	100.00%	855	0	0	0	0	855	5.0	SL/GDS	HY	855	0	855
70	12 Complete Scuba Packs	1/4/2016	F-10	100.00%	59,460	0	0	0	0	59,460	5.0	SL/GDS	HY	59,460	0	59,460
71	14 Firemans Coats	2/12/2016	F-10	100.00%	15,219	0	0	0	0	15,219	5.0	SL/GDS	HY	15,219	0	15,219
72	Air and Water Tanks	7/17/2016	F-10	100.00%	14,874	0	0	0	0	14,874	5.0	SL/GDS	HY	14,874	0	14,874
76	Jaws of Life	7/28/2017	F-10	100.00%	7,495	0	0	0	0	7,495	5.0	SL/GDS	HY	7,495	0	7,495
77	Hand Pump	7/28/2017	F-10	100.00%	1,792	0	0	0	0	1,792	5.0	SL/GDS	HY	1,790	0	1,790
79	Extraction Equipment	1/9/2018	F-10	100.00%	2,700	0	0	0	0	2,700	5.0	SL/GDS	HY	2,700	0	2,700
79	4 lifePaks and AED's	10/30/2018	F-10	100.00%	5,148	0	0	0	0	5,148	5.0	SL/GDS	HY	5,148	0	5,148
80	Pagers	3/16/2019	F-10	100.00%	5,420	0	0	0	0	5,420	7.0	SL/GDS	HY	3,486	774	4,260
83	Ice Machine	5/26/2020	F-10	100.00%	1,959	0	0	0	0	1,959	7.0	SL/GDS	HY	980	280	1,260
81	Table and chairs	8/7/2020	F-10	100.00%	3,709	0	0	0	0	3,709	7.0	SL/GDS	HY	1,855	530	2,385
82	Finley Fire Equipment	12/20/2020	F-10	100.00%	7,707	0	0	0	0	7,707	7.0	SL/GDS	HY	3,853	1,101	4,954
83	Recue 14 Swivel Seats 4	7/11/2023	F-10	100.00%	4,186	0	0	0	0	4,186	7.0	SL/GDS	HY	299	598	897
84	Class 1 Capt. Pressure Goverr	12/19/2023	F-10	100.00%	3,659	0	0	0	0	3,659	7.0	SL/GDS	HY	261	523	784
	Total: 7-yr Genl purp tools, mach, equip				218,600	0	0	0	0	218,600				202,693	3,806	206,499
7-yr Office furniture, fixtures and equipment																
73	Office Equipment	5/24/1994	F-11	100.00%	1,500	0	0	0	0	1,500	5.0	SL/GDS	HY	1,500	0	1,500
81	Floor Cabinets	6/1/1995	F-11	100.00%	1,600	0	0	0	0	1,600	5.0	SL/GDS	HY	1,600	0	1,600
89	Tables	1/1/1997	F-11	100.00%	330	0	0	0	0	330	5.0	SL/GDS	HY	330	0	330
82	Wall Cabinets	6/1/1997	F-11	100.00%	1,000	0	0	0	0	1,000	5.0	SL/GDS	HY	1,000	0	1,000
94	Chairs	4/24/2000	F-11	100.00%	175	0	0	0	0	175	5.0	SL/GDS	HY	175	0	175
78	Speaker System	8/28/2014	F-11	100.00%	741	0	0	0	0	741	5.0	SL/GDS	HY	741	0	741
79	Pager System	9/28/2014	F-11	100.00%	741	0	0	0	0	741	5.0	SL/GDS	HY	741	0	741
80	HD TV	12/6/2015	F-11	100.00%	634	0	0	0	0	634	5.0	SL/GDS	HY	634	0	634
	Total: 7-yr Office furn, fixtures, equip				6,721	0	0	0	0	6,721				6,721	0	6,721
Land																
2	Extra Lot	2/15/1962	N-1	100.00%	100	0	0	0	0	100	0			0	0	0
1	Land	5/24/1994	N-1	100.00%	5,000	0	0	0	0	5,000	0			0	0	0
	Total: Land				5,100	0	0	0	0	5,100				0	0	0
15-yr Land improvements																
4	Parking Lot	6/24/1994	R-2	100.00%	4,000	0	0	0	0	4,000	15.0	SL/GDS	HY	4,000	0	4,000
6	Furnance	3/1/1997	R-2	100.00%	1,296	0	0	0	0	1,296	15.0	SL/GDS	HY	1,296	0	1,296
7	Furnance	6/1/1998	R-2	100.00%	868	0	0	0	0	868	15.0	SL/GDS	HY	868	0	868
11	Parking Lot	8/1/2003	R-2	100.00%	3,200	0	0	0	0	3,200	16.0	SL/GDS	HY	3,200	0	3,200

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Detail Report - 990

12/31/2024

Mt. Clare Volunteer Fire Department 55-6023817

Item No.	Description of Property "***" indicates DISPOSED	Date Placed in Service	Business Use %	Cost or Other Basis	Sec. 179 Deduction	Special Allowance	Recovery Basis	Rec Period	Method	Con-vention Code	Prior Accum. Deprec., 179, Bonus	2024 Current Deprec.	2024 Accum. Deprec.
53	Boat and Motor, Mounts	8/17/2012	100.00%	6,732	0	0	6,732	5.0	SL/GDS	HY	6,732	0	6,732
54	2 SCDA Air Packs	9/3/2012	100.00%	2,000	0	0	2,000	5.0	SL/GDS	HY	2,000	0	2,000
55	4 Super Deluxe Coat/Pants	9/14/2012	100.00%	6,435	0	0	6,435	5.0	SL/GDS	HY	6,436	0	6,436
56	2 SCDA Air Packs	9/14/2012	100.00%	2,000	0	0	2,000	5.0	SL/GDS	HY	2,000	0	2,000
57	Squad Light Pack	11/1/2012	100.00%	2,046	0	0	2,046	5.0	SL/GDS	HY	2,046	0	2,046
58	Lightbar and Siren	2/22/2013	100.00%	1,783	0	0	1,783	5.0	SL/GDS	HY	1,783	0	1,783
59	2013 Polaris Ranger	3/3/2013	100.00%	14,049	0	0	14,049	5.0	SL/GDS	HY	14,049	0	14,049
60	Boat Trailer	4/14/2013	100.00%	1,335	0	0	1,335	5.0	SL/GDS	HY	1,335	0	1,335
61	Plow System 72"	11/20/2013	100.00%	1,120	0	0	1,120	5.0	SL/GDS	HY	1,120	0	1,120
62	Minitor V Ish NSV	2/9/2014	100.00%	1,990	0	0	1,990	5.0	SL/GDS	HY	1,990	0	1,990
63	Skid Sprayer Attachment	4/11/2014	100.00%	1,830	0	0	1,830	5.0	SL/GDS	HY	1,830	0	1,830
64	Candy Machine	4/30/2014	100.00%	500	0	0	500	5.0	SL/GDS	HY	500	0	500
65	2014 Polaris Ranger	5/22/2014	100.00%	13,058	0	0	13,058	5.0	SL/GDS	HY	13,058	0	13,058
66	Bunker Coat	6/26/2014	100.00%	813	0	0	813	5.0	SL/GDS	HY	813	0	813
67	Digital Mobil Radio	11/17/2014	100.00%	1,275	0	0	1,275	5.0	SL/GDS	HY	1,275	0	1,275
68	Trailer	2/12/2015	100.00%	1,285	0	0	1,285	5.0	SL/GDS	HY	1,285	0	1,285
69	Bracket For Tank	10/4/2015	100.00%	855	0	0	855	5.0	SL/GDS	HY	855	0	855
70	12 Complete Scuba Packs	1/4/2016	100.00%	59,460	0	0	59,460	5.0	SL/GDS	HY	59,460	0	59,460
71	14 Firemans Coats	2/12/2016	100.00%	15,219	0	0	15,219	5.0	SL/GDS	HY	15,219	0	15,219
72	Air and Water Tanks	7/17/2016	100.00%	14,874	0	0	14,874	5.0	SL/GDS	HY	14,874	0	14,874
73	Office Equipment	5/24/1994	100.00%	1,500	0	0	1,500	5.0	SL/GDS	HY	1,500	0	1,500
74	Computer	3/1/1999	100.00%	1,226	0	0	1,226	5.0	SL/GDS	HY	1,226	0	1,226
75	Copier	5/1/2002	100.00%	895	0	0	895	5.0	SL/GDS	HY	895	0	895
75	2002 Freightliner Pumper Truc	7/28/2017	100.00%	86,000	0	0	86,000	5.0	SL/GDS	HY	86,000	0	86,000
76	Video Equipment	6/1/2002	100.00%	2,763	0	0	2,763	5.0	SL/GDS	HY	2,763	0	2,763
76	Jaws of Life	7/28/2017	100.00%	7,495	0	0	7,495	5.0	SL/GDS	HY	7,495	0	7,495
77	Computer	2/18/2005	100.00%	930	0	0	930	5.0	SL/GDS	HY	930	0	930
77	Hand Pump	7/28/2017	100.00%	1,792	0	0	1,792	5.0	SL/GDS	HY	1,790	0	1,790
78	Speaker System	8/28/2014	100.00%	741	0	0	741	5.0	SL/GDS	HY	741	0	741
78	Fire Alarm System	6/27/2018	100.00%	1,496	0	0	1,496	15.0	SL/GDS	HY	550	100	650
79	Pager System	9/28/2014	100.00%	741	0	0	741	5.0	SL/GDS	HY	741	0	741
79	Laptop Computer	1/4/2018	100.00%	1,288	0	0	1,288	5.0	SL/GDS	HY	1,288	0	1,288
79	Extraction Equipment	1/9/2018	100.00%	2,700	0	0	2,700	5.0	SL/GDS	HY	2,700	0	2,700
79	4 lifePaks and AED's	10/30/2018	100.00%	5,148	0	0	5,148	5.0	SL/GDS	HY	5,148	0	5,148
80	HD TV	12/6/2015	100.00%	634	0	0	634	5.0	SL/GDS	HY	634	0	634
80	Pagers	3/16/2019	100.00%	5,420	0	0	5,420	7.0	SL/GDS	HY	3,486	774	4,260
81	Floor Cabinets	6/1/1995	100.00%	1,600	0	0	1,600	5.0	SL/GDS	HY	1,600	0	1,600
81	Table and chairs	8/7/2020	100.00%	3,709	0	0	3,709	7.0	SL/GDS	HY	1,855	530	2,385
82	Wall Cabinets	6/1/1997	100.00%	1,000	0	0	1,000	5.0	SL/GDS	HY	1,000	0	1,000
82	Finley Fire Equipment	12/20/2020	100.00%	7,707	0	0	7,707	7.0	SL/GDS	HY	3,853	1,101	4,954
83	Stove	6/1/1997	100.00%	2,400	0	0	2,400	5.0	SL/GDS	HY	2,400	0	2,400
83	Ice Machine	5/26/2020	100.00%	1,959	0	0	1,959	7.0	SL/GDS	HY	980	280	1,260
83	Recue 14 Swivel Seats 4	7/11/2023	100.00%	4,186	0	0	4,186	7.0	SL/GDS	HY	299	598	897
84	Ice Maker	6/1/1997	100.00%	2,000	0	0	2,000	5.0	SL/GDS	HY	2,000	0	2,000
84	Class 1 Capt. Pressure Goverr	12/19/2023	100.00%	3,659	0	0	3,659	7.0	SL/GDS	HY	261	523	784
85	Refrigerator	6/1/1997	100.00%	2,300	0	0	2,300	7.0	SL/GDS	HY	2,300	0	2,300
85	2005 International Fire Appara	8/12/2024	100.00%	60,000	0	0	60,000	5.0	SL/GDS	HY	0	6,000	6,000
86	Freezer	6/1/1997	100.00%	300	0	0	300	5.0	SL/GDS	HY	300	0	300
87	Kitchen Hood	6/1/1997	100.00%	4,000	0	0	4,000	5.0	SL/GDS	HY	4,000	0	4,000
88	Popcorn Machine	6/1/1997	100.00%	300	0	0	300	5.0	SL/GDS	HY	300	0	300
89	Tables	1/1/1997	100.00%	330	0	0	330	5.0	SL/GDS	HY	330	0	330

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Detail Report - 990

12/31/2024

Mt. Clare Volunteer Fire Department 55-6023817

Item No.	Description of Property "*" indicates DISPOSED	Date Placed in Service	Business Use %	Cost or Other Basis	Sec. 179 Deduction	Special Allowance	Recovery Basis	Rec Period	Method	Con-vention Code	Prior Accum. Deprec., 179, Bonus	2024 Current Deprec.	2024 Accum. Deprec.
90	Stove	6/1/1998	100.00%	2,395	0	0	2,395	5.0	SL/GDS	HY	2,395	0	2,395
91	Freezer	6/1/1998	100.00%	288	0	0	288	5.0	SL/GDS	HY	288	0	288
92	Freezer/Ice Machine	6/1/1998	100.00%	4,270	0	0	4,270	5.0	SL/GDS	HY	4,270	0	4,270
93	Pop Machine	2/1/1999	100.00%	1,959	0	0	1,959	5.0	SL/GDS	HY	1,959	0	1,959
94	Chairs	4/24/2000	100.00%	175	0	0	175	5.0	SL/GDS	HY	175	0	175
	SubTotals			941,780	0	0	941,780				842,892	12,267	855,159
	Less: Disposed Assets			(0)	(0)	(0)	(0)				(0)	(0)	(0)
	Ending Totals			941,780	0	0	941,780				842,892	12,267	855,159

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