

TAX LEVIES FOR THE YEAR 2025

COUNTY OF MORGAN, W.VA.

Allen, Bath, Cacapon, Rock Gap, Sleepy Creek & Timber Ridge Districts
Town of Bath Corporation & Town of Paw Paw Corporation

CLASS NUMBER

	2	3	4
Rates on each \$100 Valuation	Cents	Cents	Cents
State Current	.0050	.0100	
County Current	.2796	.5592	
School Current	.3880	.7760	
School Excess Levy	.3216	.6432	
Total for all Districts	.9942	1.9884	
State Current	.0050		.0100
County Current	.2796		.5592
School Current	.3880		.7760
School Excess Levy	.3216		.6432
Town of Bath Corp. Current	.2500		.5000
Total for Town of Bath	1.2442		2.4884
State Current	.0050		.0100
County Current	.2796		.5592
School Current	.3880		.7760
School Excess Levy	.3216		.6432
Town of Paw Paw Corp. Current	.2472		.4944
Total for Town of Paw Paw	1.2414		2.4828

CLASSIFICATION OF PROPERTY FOR LEVY PURPOSES

Class II.—All property owned, used and occupied by the owner exclusively for residential purposes; All farms, including land used for horticulture and grazing, occupied and cultivated by their owners or bonafide tenants.

Class III.—All real and personal property situated outside municipalities, exclusive of Class II.

Class IV.—All real and personal property situated inside municipalities, exclusive of Class II.

**DEBBIE A. WEAVER,
ASSESSOR**

TAX LEVIES FOR THE YEAR 2024

COUNTY OF MORGAN, W.VA.

Allen, Bath, Cacapon, Rock Gap, Sleepy Creek & Timber Ridge Districts
Town of Bath Corporation & Town of Paw Paw Corporation

CLASS NUMBER

	2	3	4
Rates on each \$100 Valuation	Cents	Cents	Cents
State Current	.0050	.0100	
County Current	.2860	.5720	
School Current	.3880	.7760	
School Excess Levy	.3216	.6432	
Total for all Districts	1.0006	2.0012	
State Current	.0050		.0100
County Current	.2860		.5720
School Current	.3880		.7760
School Excess Levy	.3216		.6432
Town of Bath Corp. Current	.2500		.5000
Total for Town of Bath	1.2506		2.5012
State Current	.0050		.0100
County Current	.2860		.5720
School Current	.3880		.7760
School Excess Levy	.3216		.6432
Town of Paw Paw Corp. Current	.2500		.5000
Total for Town of Paw Paw	1.2506		2.5012

CLASSIFICATION OF PROPERTY FOR LEVY PURPOSES

Class II.—All property owned, used and occupied by the owner exclusively for residential purposes; All farms, including land used for horticulture and grazing, occupied and cultivated by their owners or bonafide tenants.

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**DEBBIE A. WEAVER,
ASSESSOR**

TAX LEVIES FOR THE YEAR 2023

COUNTY OF MORGAN, W.VA.

Allen, Bath, Cacapon, Rock Gap, Sleepy Creek & Timber Ridge Districts
Town of Bath Corporation & Town of Paw Paw Corporation

CLASS NUMBER

	2	3	4
Rates on each \$100 Valuation	Cents	Cents	Cents
State Current	.0050	.0100	
County Current	.2860	.5720	
School Current	.3880	.7760	
School Excess Levy	.3216	.6432	
Total for all Districts	1.0006	2.0012	
State Current	.0050		.0100
County Current	.2860		.5720
School Current	.3880		.7760
School Excess Levy	.3216		.6432
Town of Bath Corp. Current	.2500		.5000
Total for Town of Bath	1.2506		2.5012
State Current	.0050		.0100
County Current	.2860		.5720
School Current	.3880		.7760
School Excess Levy	.3216		.6432
Town of Paw Paw Corp. Current	.2500		.5000
Total for Town of Paw Paw	1.2506		2.5012

CLASSIFICATION OF PROPERTY FOR LEVY PURPOSES

Class II.—All property owned, used and occupied by the owner exclusively for residential purposes; All farms, including land used for horticulture and grazing, occupied and cultivated by their owners or bonafide tenants.

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**DEBBIE A. WEAVER,
ASSESSOR**

TAX LEVIES FOR THE YEAR 2022

COUNTY OF MORGAN, W.VA.

Allen, Bath, Cacapon, Rock Gap, Sleepy Creek & Timber Ridge Districts
Town of Bath Corporation & Town of Paw Paw Corporation

CLASS NUMBER

	2	3	4
Rates on each \$100 Valuation	Cents	Cents	Cents
State Current	.0050	.0100	
County Current	.2860	.5720	
School Current	.3880	.7760	
School Excess Levy	.3216	.6432	
Total for all Districts	1.0006	2.0012	
State Current	.0050		.0100
County Current	.2860		.5720
School Current	.3880		.7760
School Excess Levy	.3216		.6432
Town of Bath Corp. Current	.2500		.5000
Total for Town of Bath	1.2506		2.5012
State Current	.0050		.0100
County Current	.2860		.5720
School Current	.3880		.7760
School Excess Levy	.3216		.6432
Town of Paw Paw Corp. Current	.2500		.5000
Total for Town of Paw Paw	1.2506		2.5012

CLASSIFICATION OF PROPERTY FOR LEVY PURPOSES

Class II.—All property owned, used and occupied by the owner exclusively for residential purposes; All farms, including land used for horticulture and grazing, occupied and cultivated by their owners or bonafide tenants.

Class III.—All real and personal property situated outside municipalities, exclusive of Class II.

Class IV.—All real and personal property situated inside municipalities, exclusive of Class II.

**DEBBIE A. WEAVER,
ASSESSOR**

TAX LEVIES FOR THE YEAR 2021

COUNTY OF MORGAN, W.VA.

Allen, Bath, Cacapon, Rock Gap, Sleepy Creek & Timber Ridge Districts
Town of Bath Corporation & Town of Paw Paw Corporation

CLASS NUMBER

	2	3	4
Rates on each \$100 Valuation	Cents	Cents	Cents
State Current	.0050	.0100	
County Current	.2860	.5720	
School Current	.3880	.7760	
School Excess Levy	.3216	.6432	
Total for all Districts	1.0006	2.0012	
State Current	.0050		.0100
County Current	.2860		.5720
School Current	.3880		.7760
School Excess Levy	.3216		.6432
Town of Bath Corp. Current	.2500		.5000
Total for Town of Bath	1.2506		2.5012
State Current	.0050		.0100
County Current	.2860		.5720
School Current	.3880		.7760
School Excess Levy	.3216		.6432
Town of Paw Paw Corp. Current	.2500		.5000
Total for Town of Paw Paw	1.2506		2.5012

CLASSIFICATION OF PROPERTY FOR LEVY PURPOSES

Class II.—All property owned, used and occupied by the owner exclusively for residential purposes; All farms, including land used for horticulture and grazing, occupied and cultivated by their owners or bonafide tenants.

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**DEBBIE A. WEAVER,
ASSESSOR**

TAX LEVIES FOR THE YEAR 2020

COUNTY OF MORGAN, W.VA.

Allen, Bath, Cacapon, Rock Gap, Sleepy Creek & Timber Ridge Districts
Town of Bath Corporation & Town of Paw Paw Corporation

CLASS NUMBER

	2	3	4
Rates on each \$100 Valuation	Cents	Cents	Cents
State Current	.0050	.0100	
County Current	.2860	.5720	
School Current	.3880	.7760	
School Excess Levy	.3216	.6432	
Total for all Districts	1.0006	2.0012	
State Current	.0050		.0100
County Current	.2860		.5720
School Current	.3880		.7760
School Excess Levy	.3216		.6432
Town of Bath Corp. Current	.2482		.4964
Total for Town of Bath	1.2488		2.4976
State Current	.0050		.0100
County Current	.2860		.5720
School Current	.3880		.7760
School Excess Levy	.3216		.6432
Town of Paw Paw Corp. Current	.2500		.5000
Total for Town of Paw Paw	1.2506		2.5012

CLASSIFICATION OF PROPERTY FOR LEVY PURPOSES

Class II.—All property owned, used and occupied by the owner exclusively for residential purposes; All farms, including land used for horticulture and grazing, occupied and cultivated by their owners or bonafide tenants.

Class III.—All real and personal property situated outside municipalities, exclusive of Class II.

Class IV.—All real and personal property situated inside municipalities, exclusive of Class II.

**RONALD G. McINTIRE,
ASSESSOR**

TAX LEVIES FOR THE YEAR 2019

COUNTY OF MORGAN, W.VA.

Allen, Bath, Cacapon, Rock Gap, Sleepy Creek & Timber Ridge Districts
Town of Bath Corporation & Town of Paw Paw Corporation

CLASS NUMBER

	2	3	4
Rates on each \$100 Valuation	Cents	Cents	Cents
State Current	.0050	.0100	
County Current	.2860	.5720	
School Current	.3880	.7760	
School Excess Levy	.3216	.6432	
Total for all Districts	1.0006	2.0012	
State Current	.0050		.0100
County Current	.2860		.5720
School Current	.3880		.7760
School Excess Levy	.3216		.6432
Town of Bath Corp. Current	.2364		.4728
Total for Town of Bath	1.2370		2.4740
State Current	.0050		.0100
County Current	.2860		.5720
School Current	.3880		.7760
School Excess Levy	.3216		.6432
Town of Paw Paw Corp. Current	.2500		.5000
Total for Town of Paw Paw	1.2506		2.5012

CLASSIFICATION OF PROPERTY FOR LEVY PURPOSES

Class II.—All property owned, used and occupied by the owner exclusively for residential purposes; All farms, including land used for horticulture and grazing, occupied and cultivated by their owners or bonafide tenants.

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**RONALD G. McINTIRE,
ASSESSOR**

TAX LEVIES FOR THE YEAR 2018

COUNTY OF MORGAN, W.VA.

Allen, Bath, Cacapon, Rock Gap, Sleepy Creek & Timber Ridge Districts
Town of Bath Corporation & Town of Paw Paw Corporation

CLASS NUMBER

	2	3	4
Rates on each \$100 Valuation	Cents	Cents	Cents
State Current	.0050	.0100	
County Current	.2860	.5720	
School Current	.3880	.7760	
School Excess Levy	.3216	.6432	
Total for all Districts	1.0006	2.0012	
State Current	.0050		.0100
County Current	.2860		.5720
School Current	.3880		.7760
School Excess Levy	.3216		.6432
Town of Bath Corp. Current	.2172		.4344
Total for Town of Bath	1.2178		2.4356
State Current	.0050		.0100
County Current	.2860		.5720
School Current	.3880		.7760
School Excess Levy	.3216		.6432
Town of Paw Paw Corp. Current	.2500		.5000
Total for Town of Paw Paw	1.2506		2.5012

CLASSIFICATION OF PROPERTY FOR LEVY PURPOSES

Class II.—All property owned, used and occupied by the owner exclusively for residential purposes; All farms, including land used for horticulture and grazing, occupied and cultivated by their owners or bonafide tenants.

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**RONALD G. McINTIRE,
ASSESSOR**

TAX LEVIES FOR THE YEAR 2017

COUNTY OF MORGAN, W.VA.

**Allen, Bath, Cacapon, Rock Gap, Sleepy Creek & Timber Ridge Districts
Town of Bath Corporation & Town of Paw Paw Corporation**

CLASS NUMBER

	2	3	4
Rates on each \$100 Valuation	Cents	Cents	Cents
State Current	.0050	.0100	
County Current	.2860	.5720	
School Current	.3880	.7760	
School Excess Levy	.3216	.6432	
Total for all Districts	1.0006	2.0012	
State Current	.0050		.0100
County Current	.2860		.5720
School Current	.3880		.7760
School Excess Levy	.3216		.6432
Town of Bath Corp. Current	.2160		.4320
Total for Town of Bath	1.2166		2.4332
State Current	.0050		.0100
County Current	.2860		.5720
School Current	.3880		.7760
School Excess Levy	.3216		.6432
Town of Paw Paw Corp. Current	.2500		.5000
Total for Town of Paw Paw	1.2506		2.5012

CLASSIFICATION OF PROPERTY FOR LEVY PURPOSES

Class II.—All property owned, used and occupied by the owner exclusively for residential purposes; All farms, including land used for horticulture and grazing, occupied and cultivated by their owners or bonafide tenants.

Class III.—All real and personal property situated outside municipalities, exclusive of Class II.

Class IV.—All real and personal property situated inside municipalities, exclusive of Class II.

**RONALD G. McINTIRE,
ASSESSOR**

TAX LEVIES FOR THE YEAR 2016

COUNTY OF MORGAN, W.VA.

Allen, Bath, Cacapon, Rock Gap, Sleepy Creek & Timber Ridge Districts
Town of Bath Corporation & Town of Paw Paw Corporation

CLASS NUMBER

	2	3	4
Rates on each \$100 Valuation	Cents	Cents	Cents
State Current	.0050	.0100	
County Current	.2860	.5720	
School Current	.3880	.7760	
School Excess Levy	.3216	.6432	
Total for all Districts	1.0006	2.0012	
State Current	.0050		.0100
County Current	.2860		.5720
School Current	.3880		.7760
School Excess Levy	.3216		.6432
Town of Bath Corp. Current	.2098		.4196
Total for Town of Bath	1.2104		2.4208
State Current	.0050		.0100
County Current	.2860		.5720
School Current	.3880		.7760
School Excess Levy	.3216		.6432
Town of Paw Paw Corp. Current	.2500		.5000

CLASSIFICATION OF PROPERTY FOR LEVY PURPOSES

Class II.—All property owned, used and occupied by the owner exclusively for residential purposes; All farms, including land used for horticulture and grazing, occupied and cultivated by their owners or bonafide tenants.

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Class IV.—All real and personal property situated inside municipalities, exclusive of Class II.

**RONALD G. McINTIRE,
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TAX LEVIES FOR THE YEAR 2015

COUNTY OF MORGAN, W.VA.

Allen, Bath, Cacapon, Rock Gap, Sleepy Creek & Timber Ridge Districts
Town of Bath Corporation & Town of Paw Paw Corporation

CLASS NUMBER

	2	3	4
Rates on each \$100 Valuation	Cents	Cents	Cents
State Current	.0050	.0100	
County Current	.2860	.5720	
School Current	.3880	.7760	
School Excess Levy	.3216	.6432	
Total for all Districts	1.0006	2.0012	
State Current	.0050		.0100
County Current	.2860		.5720
School Current	.3880		.7760
School Excess Levy	.3216		.6432
Town of Bath Corp. Current	.1832		.3664
Total for Town of Bath	1.1838		2.3676
State Current	.0050		.0100
County Current	.2860		.5720
School Current	.3880		.7760
School Excess Levy	.3216		.6432
Town of Paw Paw Corp. Current	.2500		.5000
Total for Town of Paw Paw	1.2506		2.5012

CLASSIFICATION OF PROPERTY FOR LEVY PURPOSES

Class II.—All property owned, used and occupied by the owner exclusively for residential purposes; All farms, including land used for horticulture and grazing, occupied and cultivated by their owners or bonafide tenants.

Class III.—All real and personal property situated outside municipalities, exclusive of Class II.

Class IV.—All real and personal property situated inside municipalities, exclusive of Class II.

**RONALD G. McINTIRE,
ASSESSOR**

TAX LEVIES FOR THE YEAR 2014

COUNTY OF MORGAN, W.VA.

Allen, Bath, Cacapon, Rock Gap, Sleepy Creek & Timber Ridge Districts
Town of Bath Corporation & Town of Paw Paw Corporation

CLASS NUMBER

	2	3	4
Rates on each \$100 Valuation	Cents	Cents	Cents
State Current	.0050	.0100	
County Current	.2860	.5720	
School Current	.3880	.7760	
School Excess Levy	.3216	.6432	
Total for all Districts	1.0006	2.0012	
State Current	.0050		.0100
County Current	.2860		.5720
School Current	.3880		.7760
School Excess Levy	.3216		.6432
Town of Bath Corp. Current	.1774		.3548
Total for Town of Bath	1.1780		2.3560
State Current	.0050		.0100
County Current	.2860		.5720
School Current	.3880		.7760
School Excess Levy	.3216		.6432
Town of Paw Paw Corp. Current	.2490		.4980
Total for Town of Paw Paw	1.2496		2.4992

CLASSIFICATION OF PROPERTY FOR LEVY PURPOSES

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Class IV.—All real and personal property situated inside municipalities, exclusive of Class II.

**RONALD G. McINTIRE,
ASSESSOR**

TAX LEVIES FOR THE YEAR 2013

COUNTY OF MORGAN, W.VA.

Allen, Bath, Cacapon, Rock Gap, Sleepy Creek & Timber Ridge Districts
Town of Bath Corporation & Town of Paw Paw Corporation

CLASS NUMBER

	1	2	3	4
Rates on each \$100 Valuation	Cents	Cents	Cents	Cents
State Current		.0050	.0100	
County Current		.2814	.5628	
School Current		.3880	.7760	
School Excess Levy		.4406	.8812	
Total for all Districts		1.1150	2.2300	
State Current		.0050		.0100
County Current		.2814		.5628
School Current		.3880		.7760
School Excess Levy		.4406		.8812
Town of Bath Corp. Current		.1668		.3336
Total for Town of Bath		1.2818		2.5636
State Current		.0050		.0100
County Current		.2814		.5628
School Current		.3880		.7760
School Excess Levy		.4406		.8812
Town of Paw Paw Corp. Current		.2500		.5000
Total for Town of Paw Paw		1.3650		2.7300

CLASSIFICATION OF PROPERTY FOR LEVY PURPOSES

Class II.—All property owned, used and occupied by the owner exclusively for residential purposes; All farms, including land used for horticulture and grazing, occupied and cultivated by their owners or bonafide tenants.

Class III.—All real and personal property situated outside municipalities, exclusive of Class II.

Class IV.—All real and personal property situated inside municipalities, exclusive of Class II.

**RONALD G. McINTIRE,
ASSESSOR**

TAX LEVIES FOR THE YEAR 2012

COUNTY OF MORGAN, W.VA.

Allen, Bath, Cacapon, Rock Gap, Sleepy Creek & Timber Ridge Districts
Town of Bath Corporation & Town of Paw Paw Corporation

CLASS NUMBER

	1	2	3	4
Rates on each \$100 Valuation	Cents	Cents	Cents	Cents
State Current		.0050	.0100	
County Current		.2714	.5428	
School Current		.3880	.7760	
School Excess Levy		.4306	.8612	
Total for all Districts		1.0950	2.1900	
State Current		.0050		.0100
County Current		.2714		.5428
School Current		.3880		.7760
School Excess Levy		.4306		.8612
Town of Bath Corp. Current		.1596		.3192
Total for Town of Bath		1.2546		2.5092
State Current		.0050		.0100
County Current		.2714		.5428
School Current		.3880		.7760
School Excess Levy		.4306		.8612
Town of Paw Paw Corp. Current		.2500		.5000
Total for Town of Paw Paw		1.3450		2.6900

CLASSIFICATION OF PROPERTY FOR LEVY PURPOSES

Class II.—All property owned, used and occupied by the owner exclusively for residential purposes; All farms, including land used for horticulture and grazing, occupied and cultivated by their owners or bonafide tenants.

Class III.—All real and personal property situated outside municipalities, exclusive of Class II.

Class IV.—All real and personal property situated inside municipalities, exclusive of Class II.

**RONALD G. McINTIRE,
ASSESSOR**

TAX LEVIES FOR THE YEAR 2011

COUNTY OF MORGAN, W.VA.

Allen, Bath, Cacapon, Rock Gap, Sleepy Creek & Timber Ridge Districts
Town of Bath Corporation & Town of Paw Paw Corporation

CLASS NUMBER

	1	2	3	4
Rates on each \$100 Valuation	Cents	Cents	Cents	Cents
State Current		.0050	.0100	
County Current		.2586	.5172	
School Current		.3880	.7760	
School Excess Levy		.4062	.8124	
Total for all Districts		1.0578	2.1156	
State Current		.0050		.0100
County Current		.2586		.5172
School Current		.3880		.7760
School Excess Levy		.4062		.8124
Town of Bath Corp. Current		.1596		.3192
Total for Town of Bath		1.2174		2.4348
State Current		.0050		.0100
County Current		.2586		.5172
School Current		.3880		.7760
School Excess Levy		.4062		.8124
Town of Paw Paw Corp. Current		.2500		.5000
Total for Town of Paw Paw		1.3078		2.6156

CLASSIFICATION OF PROPERTY FOR LEVY PURPOSES

Class II.—All property owned, used and occupied by the owner exclusively for residential purposes; All farms, including land used for horticulture and grazing, occupied and cultivated by their owners or bonafide tenants.

Class III.—All real and personal property situated outside municipalities, exclusive of Class II.

Class IV.—All real and personal property situated inside municipalities, exclusive of Class II.

**RONALD G. McINTIRE,
ASSESSOR**

TAX LEVIES FOR THE YEAR 2010

COUNTY OF MORGAN, W.VA.

Allen, Bath, Cacapon, Rock Gap, Sleepy Creek & Timber Ridge Districts
Town of Bath Corporation & Town of Paw Paw Corporation

CLASS NUMBER

	1	2	3	4
Rates on each \$100 Valuation	Cents	Cents	Cents	Cents
State Current		.0050	.0100	
County Current		.2426	.4852	
School Current		.3880	.7760	
School Excess Levy		.4062	.8124	
Total for all Districts		1.0418	2.0836	
State Current		.0050		.0100
County Current		.2426		.4852
School Current		.3880		.7760
School Excess Levy		.4062		.8124
Town of Bath Corp. Current		.1528		.3056
Total for Town of Bath		1.1946		2.3892
State Current		.0050		.0100
County Current		.2426		.4852
School Current		.3880		.7760
School Excess Levy		.4062		.8124
Town of Paw Paw Corp. Current		.2500		.5000
Total for Town of Paw Paw		1.2918		2.5836

CLASSIFICATION OF PROPERTY FOR LEVY PURPOSES

Class II.—All property owned, used and occupied by the owner exclusively for residential purposes; All farms, including land used for horticulture and grazing, occupied and cultivated by their owners or bonafide tenants.

Class III.—All real and personal property situated outside municipalities, exclusive of Class II.

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**RONALD G. McINTIRE,
ASSESSOR**

TAX LEVIES FOR THE YEAR 2009

COUNTY OF MORGAN, W.VA.

**Allen, Bath, Cacapon, Rock Gap, Sleepy Creek & Timber Ridge Districts
Town of Bath Corporation & Town of Paw Paw Corporation**

CLASS NUMBER

	1	2	3	4
Rates on each \$100 Valuation	Cents	Cents	Cents	Cents
State Current		.0050	.0100	
County Current		.2430	.4860	
School Current		.3880	.7760	
School Excess Levy		.3832	.7664	
Total for all Districts		1.0192	2.0384	
State Current		.0050		.0100
County Current		.2430		.4860
School Current		.3880		.7760
School Excess Levy		.3832		.7664
Town of Bath Corp. Current		.1472		.2944
Total for Town of Bath		1.1664		2.3328
State Current		.0050		.0100
County Current		.2430		.4860
School Current		.3880		.7760
School Excess Levy		.3832		.7664
Town of Paw Paw Corp. Current		.2488		.4976
Total for Town of Paw Paw		1.2680		2.5360

CLASSIFICATION OF PROPERTY FOR LEVY PURPOSES

Class II.—All property owned, used and occupied by the owner exclusively for residential purposes; All farms, including land used for horticulture and grazing, occupied and cultivated by their owners or bonafide tenants.

Class III.—All real and personal property situated outside municipalities, exclusive of Class II.

Class IV.—All real and personal property situated inside municipalities, exclusive of Class II.

**RONALD G. McINTIRE,
ASSESSOR**

TAX LEVIES FOR THE YEAR 2008

COUNTY OF MORGAN, W.VA.

**Allen, Bath, Cacapon, Rock Gap, Sleepy Creek & Timber Ridge Districts
Town of Bath Corporation & Town of Paw Paw Corporation**

CLASS NUMBER

	1	2	3	4
Rates on each \$100 Valuation	Cents	Cents	Cents	Cents
State Current		.0050	.0100	
County Current		.2582	.5164	
School Current		.3880	.7760	
School Excess Levy		.3832	.7664	
Total for all Districts		1.0344	2.0688	
State Current		.0050		.0100
County Current		.2582		.5164
School Current		.3880		.7760
School Excess Levy		.3832		.7664
Town of Bath Corp. Current		.1472		.2944
Total for Town of Bath		1.1816		2.3632
State Current		.0050		.0100
County Current		.2582		.5164
School Current		.3880		.7760
School Excess Levy		.3832		.7664
Town of Paw Paw Corp. Current		.2398		.4796
Total for Town of Paw Paw		1.2742		2.5484

CLASSIFICATION OF PROPERTY FOR LEVY PURPOSES

Class II.—All property owned, used and occupied by the owner exclusively for residential purposes; All farms, including land used for horticulture and grazing, occupied and cultivated by their owners or bonafide tenants.

Class III.—All real and personal property situated outside municipalities, exclusive of Class II.

Class IV.—All real and personal property situated inside municipalities, exclusive of Class II.

**JOHN A. SWAIM,
ASSESSOR**