LEWISBURG, WEST VIRGINIA

Population: 3,589 in Lewisburg, 35,027 in Greenbrier County.

Location: Lewisburg is in the Allegheny Mountains in the southeastern part of the state close to the Virginia border. It's 112 miles east of Charleston, WV; 206 miles west of Richmond, VA; 254 miles north of Charlotte, NC; and 256 miles southwest of Washington, DC.

Climate: High Low January 39 22 July 83 59

Average relative humidity: 70%

Rain: 45 inches annually Snow: 46 inches annually

Cost of living: Below average. West Virginia ranks in the lowest third of states in cost of living.

Housing costs: The average three-bedroom home costs \$110,000-\$165,000. Most newer homes run \$160,000-\$450,000.

Sales tax: 5% on food, 6% on other purchases.

State income tax: For singles and married couples filing jointly, the tax is graduated from 3% on taxable income under \$10,000 to 6.5% plus \$2,775 on income above \$60,000.

Income tax exemptions: Under age 65, there is an exemption for federal and some West Virginia state pensions of up to \$2,000 per taxpayer and a full exemption for those in the state and local police, sheriffs and firefighter's pension system. Those age 65 and beyond may exempt up to \$8,000 in all income. Social Security benefits subject to federal tax are taxable.

Estate tax: None

Property tax: West Virginia counties tax both real and personal property, assessing them at 60% of market value. There are four classes of real and personal property. Class I is intangibles such as stocks, bonds and promissory notes and also livestock and farm machinery; the Lewisburg tax rate for Class I is \$.067375 per \$100 valuation. Class II includes all owner-occupied property used exclusively for residential purposes and farms; the Lewisburg tax rate for Class II property is \$1.3475 per \$100 valuation. Class III is all property outside municipalities that is not Class I or II property; Lewisburg has no tax for Class III property. Class IV property is all real and personal property within municipalities with the exception of Class I and II property; the Lewisburg tax rate for Class IV property is \$2.6950 per \$100 valuation. A \$200,000 owner-occupied home would be assessed at \$120,000 and the annual tax would be about \$1,617.

Homestead exemption: Those age 65 and beyond or completely disabled are eligible when they have been a state resident for two years and lived on the property at least six months. The exemption is \$20,000 off the assessed value. There also is an income-related tax credit for seniors.

Personal property tax: See property tax information. Personal property tax applies to a variety of items, including vehicles and some stocks and bonds.

Religion: There are 20 local denominational and nondenominational places of worship in the area.

Education: Lewisburg is home to one of four major campuses of the New River Community and Technical College, offering associate degree programs and certification programs. Also in town, the West Virginia School of Osteopathic Medicine provides education programs for primary osteopathic physicians for rural and underserved communities in West Virginia.

Transportation: Interstate 64 crosses Greenbrier County providing easy access to major cities. The Greenbrier Valley Airport at Lewisburg serves the region. Amtrak makes stops in White Sulphur Springs and Alderson. Greyhound Bus has limited drop-offs in Lewisburg.

Health care: The Greenbrier Valley Medical Center is a 122-bed acute care center with more than 90 physicians in 25 specialties. The Robert C. Byrd Clinic primary and specialty care center at the West Virginia School of Osteopathic Medicine, with 75 full- and part-time employees, handles more than 48,000 patient visits a year. The Rainelle Medical Center serves western Greenbrier County. The Greenbrier Clinic located at The Greenbrier resort is a leading diagnostic clinic with 11 internal medicine specialists. The Greenbrier Physicians facility, located next to the Greenbrier Valley Medical Center, features advanced medical equipment, and the Greenbrier Valley Cancer Center offers advanced treatments.

Housing: Housing prices in Greenbrier County vary widely. In general, existing three-bedroom homes run \$110,000-

\$165,000 and newer homes run \$160,000-\$450,000. Antebellum and Victorian homes are frequently on the market at widely varying prices, depending on the condition of the home. **The Retreat**, (866) 303-8439, is a new 950-acre gated development about three miles outside Lewisburg



and three miles from The Greenbrier resort. The community will have a maximum of 165 home sites, all with security, city water, underground power lines, natural gas lines and high-speed fiber optics. There is a \$4 million clubhouse on top of the mountain. Currently, prices are \$140,000-\$480,000 per site. The Greenbrier Sporting Club, (888) 741-8989, is a series of intimate development sites on The Greenbrier resort's 6,500-acre property. Prices start in the \$400,000s for home sites, which range from one-quarter of an acre to 10 acres. Visitor lodging: There are 1,477 rooms in the area, including 638 hotel rooms, 802 rooms at The Greenbrier resort and 36 rooms at bed-and-breakfast inns. Average room prices are \$90 per night at hotels and \$105 per night at bed-andbreakfast inns. The historic General Lewis Inn has a restaurant and offers 25 rooms at \$125-\$145 a night, (888) 628-4454. The Greenbrier resort has rooms from \$389 April-October and \$292 November-January, (800) 453-4858. It will be closed January-April 2007.

Information: Greenbrier County Convention and Visitors Bureau (Where to Retire magazine), 540 N. Jefferson St., Box 17-Suite N, Lewisburg, WV 24901, (800) 833-2068 or www.greenbrier wv.com.