

Home Rule Committee

- Mayor Sharon Cruikshank
- Council Members
 - Stanley Boyd
 - ► Gabe Peña
 - Okey Skidmore
- Matt Diederich Superintendent
- Carl Harris Attorney
- Kathy Williams Treasurer



What is Home Rule?

Created in 2007

Empowers municipalities to be creative in addressing local problems by implementing ordinances, rules, & regulations not otherwise available

 2007-2019 Only a select few municipalities were accepted each year

With the passage of Senate Bill 4 during the 2019 legislative session, the Municipal Home Rule Program is now permanent.



Home Rule Municipalities

- Currently 55 Members
 - Locally
 - ► Beckley & Oak Hill (2015)
 - ► Lewisburg (2016)
 - ► Smithers & Montgomery (2020)
- ▶ 1% 46 of 55 Implemented
- 68 Municipalities in WV charge 1% tax
 - ▶ 22 due to elimination of B&O



MUNICIPALITIES IMPOSING SALES AND USE TAXES

Effective July 1, 2021, 68 municipalities will be imposing a municipal sales and use tax

Municipality	Effective Date	Municipal Rate	Combined Rate
Athens	July 1, 2018	1%	7%
Barboursville	July 1, 2020	1%	7%
Beckley	July 1, 2016	1%	7%
Bluefield	July 1, 2017	1%	7%
Bolivar	July 1, 2015	1%	7%
Bridgeport	July 1, 2016	1%	7%
Buckhannon	January 1, 2020	1%	7%
Capon Bridge	July 1, 2020	1%	7%
Charles Town	July 1, 2015	1%	7%
Charleston**	July 1, 2015	1%	7%
Chester	July 1, 2021	1%	7%
Clarksburg	July 1, 2016	1%	7%
Davis	July 1, 2018	1%	7%
Dunbar	July 1, 2016	1%	7%
Elizabeth	July 1, 2018	1%	7%
Elkins	July 1, 2018	1%	7%
Ellenboro	July 1, 2020	1%	7%
Fairmont	July 1, 2016	1%	7%
Follansbee	July 1, 2017	1%	7%
Grafton	July 1, 2016	1%	7%
Harpers Ferry	July 1, 2016	1%	7%
Harrisville	October 1, 2013	1%	7%
Hundred	January 1, 2020	1%	7%
Huntington	January 1, 2012	1%	7%
Hurricane	July 1, 2020	1%	7%
Kingwood	July 1, 2019	1%	7%
Logan	July 1, 2020	1%	7%
Man	July 1, 2021	1%	7%
Martinsburg	July 1, 2015	1%	7%
Masontown	July 1, 2021	1%	7%
Milton	July 1, 2015	1%	7%
Montgomery	July 1, 2020	1%	7%
Moorefield***	July 1, 2020	1%	7%
Morgantown	July 1, 2020	1%	7%
Moundsville	July 1, 2017	1%	7%
New Cumberland	July 1, 2017	1%	7%
New Martinsville	July 1, 2017	1%	7%
Nitro	July 1, 2015	1%	7%
Paden City	July 1, 2021	1%	7%
Parkersburg	July 1, 2015	1%	7%
Paw Paw	July 1, 2015	1%	7%
Pennsboro	July 1, 2021 July 1, 2016	1%	7%
Princeton	July 1, 2016 July 1, 2017	1%	7%
Quinwood		1%	7%
	October 1, 2013	1%	7%
Ravenswood	July 1, 2020	1%	
Ranson	July 1, 2015		7%
Ripley	July 1, 2020	1%	7%
Romney	July 1, 2016	1%	7%
Rowlesburg	July 1, 2021	1%	7%

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Municipality	Effective Date	Municipal Rate	Combined Rate*
Rupert	April 1, 2013	1%	7%
Shepherdstown	July 1, 2017	1%	7%
Shinnston	July 1, 2020	1%	7%
Sistersville	July 1, 2017	1%	7%
Smithers	July 1, 2021	1%	7%
Sophia	July 1, 2021	1%	7%
South Charleston	July 1, 2016	1%	7%
Spencer	July 1, 2021	1%	7%
St. Albans	July 1, 2017	1%	7%
Terra Alta	July 1, 2021	1%	7%
Thomas	July 1, 2015	1%	7%
Vienna	July 1, 2015	1%	7%
Wardensville	July 1, 2020	1%	7%
Wayne	January 1, 2018	1%	7%
Weirton	July 1, 2016	1%	7%
Weston	January 1, 2018	1%	7%
Wheeling**	July 1, 2015	1%	7%
White Hall****	January 1, 2020	1%	7%
Williamstown	October 1, 2011	1%	7%



^{*} Municipal rate plus State rate

** Charleston and Wheeling imposed a 0.5% tax beginning October 1, 2013

*** Moorefield imposed a 0.5% tax beginning July 1, 2016

**** Whitehall imposed a 0.5% tax beginning January 1, 2018

1% Tax

- Not taxed
 - ► Prescription Drugs
 - Groceries
 - Cell Services
 - Fuel
- Dedicated to specific projects & services, not currently funded within the budget
- 5 Initial Priority Areas
 - ► Future Ever Changing





50% - Stormwater/ Flood Control Fund

- 2008 Sold both Water & Sewer Utilities
- Stormwater still a Utility
- EPA mandated regulations-MS4 Permit
- Stormwater Fee



UTILITY BILLING

Office: 100 Kelly Ave, PO Box 1245, Oak Hill, WV Payments can be made on our web site or by cal

SERVICE DETAILS

CUSTOMER NAME: F
ACCOUNT NUMBER:
SERVICE ADDRESS: H
BILLING DATE: 04/14/2021

SERVICE PERIOD: 02/21/2021 - 03/22/2021

SERVICEPREVIOUS READCURRENT READUSAGESW4729 A4763 A34

CURRENT CHARGES BREAKDOWN

TOTAL CURRENT CHARGES	\$51.59
UTILITY TAX	\$0.97
SEWER CHARGE	\$48.62
STORMWATER FEE	\$2.00









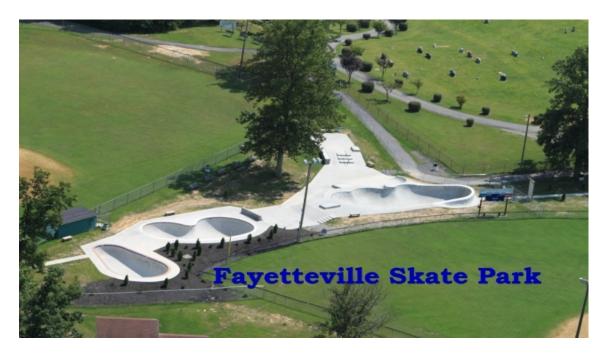


25% - Parks & Rec

- Additional kid-friendly outdoor opportunities
 - Improvements at current Skate Park
 - ▶ Bicycle skills area
 - Paved Pumped track
 - Splash park at Town Park
 - Improvements at Town athletic fields







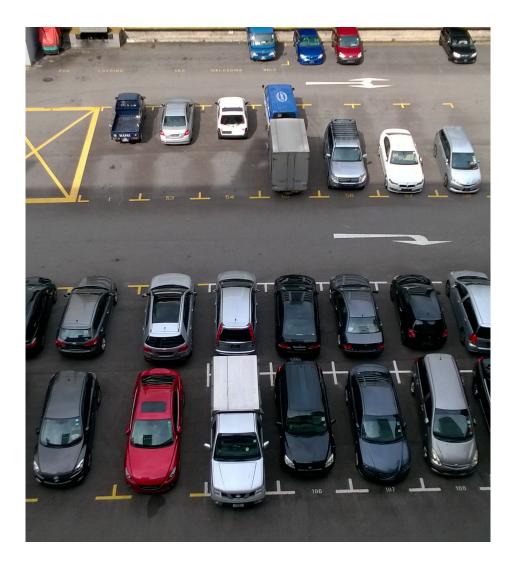






10% - Citizen Services

- Parking & Signage
- Alleviate Downtown Congestion
- Streamline all signs
- Direct visitors unfamiliar with the area





10% - Business & Residential Property Improvement Program (PIP)

- Grant program to provide limited financial assistance to qualifying owners
- Renovating their façade (exterior) or sidewalk
- \$4,000 for business &\$2,000 for residential
- ▶ PIP committee





5% - Municipal Building Improvements

- ► 10 Major Buildings
- ▶ 3 Parks
- ▶ 2 Cemeteries
- Town Hall 100 years old





B&O Tax Reduction

- Elimination of Amusements& Manufacturers
- Reduction of Contracting & Retailers (up to \$250K/Qtr)
- Water Utility reduced by 2%
 - Residents will see this on their bill from WV American Water

B&O Category	Current Rate	Prop. New Rate	Savings
Amusements	0.0050	0.0000	796
Contracting	0.0200	0.0150	31,688
Manufacturers	0.0030	0.0000	108
Retailers			
(up to \$250K/ Qtr.)	0.0020	0.0015	16,984
Water Utility	0.0400	0.0200	45,654
	Total B&O Reduction		\$95,230



1% Tax Estimate & Net Change

\$600,000 estimated revenue from 1% Tax

Gain approximately \$472,770 in additional revenue after fees & B&O adjustment

TABLE 2: 1% Estimate

(* Taxable Sales estimated by WV Dept of Revenue)		
Total Taxable Sales	\$60,000,000	
1% Tax Rate	0.01	
Total Sales Tax Generated	\$600,000	

TABLE 3: Net Change

Total Sales Tax Generated	\$600,000
Less 5% Tax Admin Fee	(30,000)
Less Annual Assessment	(2,000)
Less B&O Elimination/Reduction	(95,230)
Net Available for New Projects	\$472,770





Additional Barriers

Sale of Municipal Property without an Auction

On the Spot Citations



