

MUNICIPAL HOME RULE  
PILOT PROGRAM

Parkersburg, WV

2017  
PROGRESS  
REPORT

West Virginia State Code §8-1-5a (m) provides:

“Commencing December 1, 2015, and each year thereafter, each participating municipality shall give a progress report to the Municipal Home Rule Board and commencing January 1, 2016, and each year thereafter, the Municipal Home Rule Board shall give a summary report of all the participating municipalities to the Joint Committee on Government and Finance.”

The Municipal Home Rule Board has developed this standard format for Pilot Program participating municipalities to prepare and submit their respective Annual Progress Reports. The intent of this standard format is to gather and compile information in a consistent, easily understood, and efficient manner that will be used to develop a concise and practical summary report to the Joint Committee on Government and Finance.

Annual Progress Reports must be submitted electronically as an individual file in PDF format no later than the close of business on December 1, 2017, by emailing Courtney Shamblin at [courtney.d.shamblin@wv.gov](mailto:courtney.d.shamblin@wv.gov), West Virginia Department of Revenue, West Virginia Home Rule Pilot Program, State Capitol Complex, Building 1, Room W-300, Charleston, West Virginia 25305, 304-558-3356.

<b>A. General Information</b>		
Name of Municipality: City of Parkersburg		
Certifying Official: Tom T. Joyce	Title: Mayor	
Contact Person: Rickie Yeager	Title: Development Director	
Address: One Government Square		
City, State, Zip: Parkersburg, WV 26102		
Telephone Number: 304.424.8415	Fax Number: 304.424.8416	
E-Mail Address: rickie.yeager@parkersburgwv.gov		
2010 Census Population: 31,492		
<b>B. Municipal Classification</b>		
<input type="checkbox"/> Class I	<input checked="" type="checkbox"/> Class II	<input type="checkbox"/> Class III
<input type="checkbox"/> Class IV		
<b>C. Pilot Program Entry Phase</b>		
<input type="checkbox"/> Phase I (2007 Legislation)	<input checked="" type="checkbox"/> Phase II (2014 Legislation)	<input type="checkbox"/> Phase III (2015 Legislation)
<b>D. Attest</b>		
I hereby confirm that I am the authorized official for this municipality and certify that the information submitted herein and attached hereto is true and accurate and that this report addresses each and every initiative included in the original Home Rule Pilot Program Plan Application for this municipality and any subsequent amendments, if applicable.		
Tom T. Joyce, Mayor		12/1/2017
Type Name of Certifying Official	Signature of Certifying Official	Date

Please use this page to report progress on each **non-tax related initiative** included in your Home Rule Application. Each non-tax related initiative must have a separate page.

<b>Initiative: Collect and/or Redeem Demolition Liens</b>
Category of Issues Addressed (check all that apply) <input type="checkbox"/> Organization <input checked="" type="checkbox"/> Administration <input type="checkbox"/> Personnel <input type="checkbox"/> Other
Was this non-tax initiative a part of your original plan application? Yes
Has the ordinance(s) needed to implement this initiative been enacted? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
If yes, when was the ordinance enacted?
If no, please describe challenges faced in enacting the related ordinance(s) <p>This non-tax related initiative has not been implemented, because the City's Administration changed in June 2015 and the current Administration has been focused on other projects. This includes the demolition of slum and blighted property in the City of Parkersburg. While the City's demolition program was initially funded through loans from the WV Housing Development Fund's Property Reuse Initiative, Parkersburg City Council has since moved to fund the programs directly to reduce the administrative burden. That being said, the Fund was instrumental in terms of helping City staff develop an effective program for evaluating and prioritizing properties for demolition. Since May 2015, approximately 52 residential structures have been demolished. Of those demolished, 14 structures have been taken down by their respective owners at no cost to the City. This cooperation can be attributed to the City's demolition program and the Vacant Property Registration Program instituted in 2015. Working with private property owners, these programs are having a positive impact on socially and economically distressed neighborhoods in the community.</p>
SUCSESSES – In the space below, please provide a brief narrative highlighting successes realized through the implementation of this initiative and any metrics used to track performance.  Not applicable

**LESSONS LEARNED** – In the space below, please provide a brief narrative highlighting lessons learned during implementation of this revenue initiative that would benefit other municipalities.

Not applicable.

**Initiative: Streamline the Development Review Process**

Category of Issues Addressed (check all that apply)

Organization                       Administration                       Personnel                       Other

Was this non-tax initiative a part of your original plan application? Yes

Has the ordinance(s) needed to implement this initiative been enacted?     Yes     No

If yes, when was the ordinance enacted?

If no, please describe challenges faced in enacting the related ordinance(s)

This non-tax related initiative has not been implemented, because the City's Administration changed in June 2015 and the current Administration has been focused on other projects. They include remediating slum and blighted property and other public infrastructure projects.

**SUCSESSES** – In the space below, please provide a brief narrative highlighting successes realized through the implementation of this initiative and any metrics used to track performance.

Not applicable.

**LESSONS LEARNED** – In the space below, please provide a brief narrative highlighting lessons learned during implementation of this revenue initiative that would benefit other municipalities.

Not applicable.

Please use this page to report progress on each **tax related initiative** included in your Home Rule Application. Each tax related initiative must have a separate page.

**Initiative: Implementation of a 1% sales tax**

Was this tax initiative a part of your original plan application? Yes

Has the ordinance(s) needed to implement this initiative been enacted?     Yes     No

If yes, when was the ordinance enacted?

Article 778: Consumer Sales and Use Tax was enacted on December 16, 2014 with an effective date of July 1, 2015. Subsequently, the City’s plan to reduce and/or eliminate Business and Occupation Taxes (Article 779: Business and Occupation Tax) was approved by Parkersburg City Council on January 13, 2015. After receiving comments from the Home Rule Pilot Program Board and an advisory opinion from the West Virginia Attorney General’s Office, further amendments were made to Article 779 so as to be in compliance with the enabling legislation. These revisions were approved by Parkersburg City Council on final reading on July 28, 2015 and were submitted with the City’s 2015 Progress Report.

If no, please describe challenges faced in enacting the related ordinance(s)

**REVENUES** – In the space below, please provide a brief narrative highlighting revenue amounts and revenue categories realized; revenue amounts and revenue categories reduced; net revenue gain; and, any metrics used to track performance.

A one percent sales tax was implemented on July 1, 2015 per Parkersburg City Ordinance O-1500. Since the tax was implemented, the City has received remittances from the State of West Virginia Tax Department totaling \$12,532,530 over nine quarters. In accordance with the enabling legislation, the City eliminated and/or reduced Business and Occupations Taxes on the following categories:

Category:	Previous Rate:	Current Rate:
Manufacturing	0.20	0.00
Retail/Restaurants	0.40	0.28
Electric, Light, and Power	3.60	0.00

(on sales and demand charges for domestic purposed and commercial lighting)

Electric, Light, and Power (on sales and demand charges for all other purposes)	2.80	0.00
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Public Utilities – Natural Gas (on sales and demand charges for all other purposes)	2.35	0.00
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As a result, the City lost approximately \$4,950,000 in B&O taxes during the same time period. To date, the implementation of the City’s sales tax and subsequent reduction and/or elimination of B&O taxes has had a net revenue gain of approximately \$7,582,530.

**SUCSESSES** – In the space below, please provide a brief narrative highlighting projects, improvements, programming, etc. realized through the implementation of this revenue initiative and any metrics used to track performance.

In addition to stabilizing the City’s general fund budget, funds have been used to make significant capital and infrastructure improvements. This includes replacing outdated equipment, street repairs and other public works related projects.

**LESSONS LEARNED** – In the space below, please provide a brief narrative highlighting lessons learned during implementation of this revenue initiative that would benefit other municipalities.

As previously reported, the City had initially planned to reduce B&O taxes on January 1, 2016. After receiving some questions from the Home Rule Pilot Program Board and an advisory opinion from the West Virginia Attorney General’s Office, the City revised its plan so the implementation of the City’s sales tax would simultaneously coincide with a reduction in B&O taxes. As such, the City had to revise its budget for fiscal year 2015-2016. There have been no issues since then regarding this tax initiative.