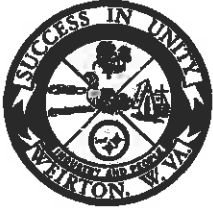




Proposed Amendment to the
City of Weirton
Municipal Home Rule Plan





CITY OF WEIRTON
Office of the Mayor

HAROLD E. MILLER
Mayor

200 Municipal Plaza
Weirton, West Virginia 26062
Telephone: (304) 797-8501
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August 31, 2015

West Virginia Home Rule Pilot Program
West Virginia Development Office
State Capitol Complex, Building 6, Room 553
Charleston, West Virginia 25305-0311

Dear Members of the Home Rule Board,

On behalf of myself, the Weirton City Council, administrative staff and the Citizens of Weirton I thank you for your continued consideration of our Home Rule plan. We continue to be excited about the opportunities that Phase II of the Municipal Home Rule Pilot Program will afford us. We understand that the plan terminates on June 30, 2019. Also, the City of Weirton will cooperate fully with any performance review conducted by the Joint Committee on Government and Finance.

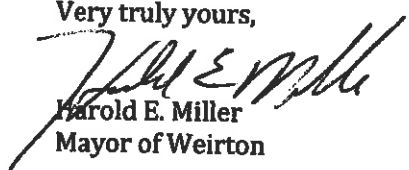
Our amendment includes one area that we believe summarizes the top issue that currently hinders our ability to carry out duties in the most efficient and timely manner. We believe we have explained the problem and offered a realistic and attainable solution that will allow us to make positive changes in our community; reflective in the areas of service, economic development and long-term fiscal responsibility.

As you review the amendment you will learn more about how our City is impacted, and we believe you will recognize why we chose this issue as a top priority. We are ready and self-determined to take on this area of added responsibility because we believe it will make a positive impact in our community. We also believe that other communities may want to replicate our proposal once they notice the positive changes in Weirton.

We continue to proudly accept the responsibilities and welcome and appreciate the opportunity to be a West Virginia Home Rule Municipality. We commit to follow all the Procedural Rules and Regulations, and to keep the Community and the Board well informed along the way.

Thank you for your time and consideration and for your role on the Board; you represent West Virginia's commitment to more efficient government at all levels. Please do not hesitate to contact me with any questions or comments.

Very truly yours,


Harold E. Miller
Mayor of Weirton

Municipal Home Rule Pilot Program Phase II APPLICATION AMENDMENT

SECTION I: APPLICANT INFORMATION		
A. General Information		
Name of Municipality: CITY OF WEIRTON		
Certifying Official:	Travis L. Blosser	Title: City Manager
Contact Person:	Travis L. Blosser	Title: City Manager
Address:	200 Municipal Plaza	
City, State, Zip:	Weirton, WV, 26062	
Telephone Number:	304-797-8503	Fax Number: 304-797-8598
E-Mail Address:	citymanager@cityofweirton.com	
2010 Census Population: 19,746		
B. Municipal Classification		
◆ Class II		
C. Category of Issues to be Addressed		
◆ Taxation		

SECTION II: NARRATIVE (written plan)
(see plan details section of application for full written plan)

SECTION III: AFFIDAVITS (see all affidavits under section III)
<ul style="list-style-type: none"> ✓ Hearing Mandate Verification ✓ Publication Mandate Verification ✓ Ordinance Authorizing Submission of Plan ✓ Fiscal Impact Worksheets/Formulas (if revenue related) ✓ Feasibility Study (if taxes are proposed) ✓ Attorney Opinion (application complies with statutory requirements) ✓ State of West Virginia Fees Statement (none outstanding)

City of Weirton Home Rule Plan Proposed Amendment

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City of Weirton Home Rule Plan Proposed Amendment

Proposed Amendment #1 Municipal Sales Tax

Introduction

According to *WV Code §8-1-5a(e)(3)*, the WV Municipal Home Rule Board possesses the power to authorize amendments to approved Municipal Home Rule Plans. Although the Board has authorized amendments at the request of other participating municipalities, up to this point, the City of Weirton has not requested an amendment to its approved Municipal Home Rule Plan. For the reasons proposed herein, the City of Weirton is now requesting that the Board authorize the following amendment to Weirton's approved plan in the category of taxation.

Specific state laws, policies, rules or regulations

WV Code §§ 8-13-1, 8-13C-1, 8-13C-4(a) & 8-13C-4(b)

Problem: West Virginia law unduly restricts the City of Weirton's ability to timely and effectively generate revenue for essential services and economic development in a manner and method consistent with local needs and resources, and current economic conditions.

West Virginia law currently provides little flexibility with respect to taxation and funding sources available to municipalities, specifically limiting the types of taxes a municipality may impose and the rates at which those taxes may be imposed. More specifically, the taxes a municipality may impose are limited to those specified in *WV Code §8-13-1 et seq.* and *WV Code §8-13C-1 et seq.* Other than the ability to impose fees for certain services, which typically cover only a small portion of the cost to deliver those essential services, municipalities have few revenue generating options.

As a primary source of revenue, municipalities in West Virginia are permitted to impose Business and Occupation Taxes (B&O Taxes) under *WV Code §8-13-5 et seq.* The rates, classifications of business activities and exemptions governing the application of B&O taxes were adopted early for use by the State of West Virginia and have not been regularly updated to reflect the current economic environment and funding challenges facing many of the state's municipalities.

As with other municipalities, in order to provide necessary revenue to fund its required obligations, the City of Weirton presently does impose the B&O Tax. The City previously operated with a limited B&O Tax as applied on only a few categories of businesses. However, to accommodate budget shortfalls, the City recently and cautiously implemented and expanded the application of its B&O Tax program.

City of Weirton Home Rule Plan Proposed Amendment

Exhibit No. 3 – Summary of City of Weirton B&O Tax Rates (including Exemptions) as compared with State of WV Maximum Allowable Rates – demonstrates the progression of changes to the City's B&O Tax rates and how they compare to the rates allowable by the State of West Virginia.

EXHIBIT NO. 3

Summary of City of Weirton B&O Tax Rates (including Exemptions) as compared with State of WV Maximum Allowable Rates

Summary of B&O Rates Category	WV	City of Weirton Current B&O Tax Rates							Exemption	Exemption Details
	Maximum Rate Allowable	Art. 791	Ord. 1276	Ord. 1437 **	Ord. 1732 *	Ord. 1778 *** 07/01/2014	Summary			
WHOLESALE	0.15%						0.0375%	0.0375%		
MANUFACTURING	0.30%			0.10%				0.1000%	\$25,000,000	per quarter exemption
RETAIL	0.50%						0.3750%	0.3750%	\$125,000	per quarter exemption
AMUSEMENTS	0.50%						0.1250%	0.1250%		
BANKING AND OTHER FINANCIAL BUSINESSES	1%		1%					1.0000%		
SMALL LOAN OR INDUSTRIAL LOAN BUSINESS	1%		1%					1.0000%		
SERVICE BUSINESS OR CALLING	1%						0.6500%	0.6500%	\$25,000	per quarter exemption
RENTALS, ROYALTIES, FEES OR OTHERWISE	1%						0.2500%	0.2500%		
CONTRACTING	2%						2.0000%	2.0000%	\$100,000	per project exemption
COAL	1%						1.0000%	1.0000%		
LIMESTONE OR SANDSTONE QUARRIED OR MINED	1.50%						1.5000%	1.5000%		
OTHER NATURAL RESOURCE PRODUCTS	2%						2.0000%	2.0000%		
OIL	3%						3.0000%	3.0000%		
BLAST FURNACE SLAG	3%						3.0000%	3.0000%		
SAND & GRAVEL (NOT MINED OR QUARRIED)	3%						3.0000%	3.0000%		
TIMBER	1.50%						1.5000%	1.5000%		
NATURAL GAS (IN EXCESS OF \$5,000)	6%				6%			6.0000%	\$1,250	per quarter exemption
ELECTRIC RAILWAY	1%	1%						1.0000%		
WATER COMPANIES (NON-MUNICIPAL)	4%	4%						4.0000%		
ELECTRIC - DOMESTIC / COMMERCIAL	4%	4%						4.0000%		
ELECTRIC - OTHER	3%	3%						3.0000%		
NATURAL GAS	3%	3%						3.0000%		
TOLL BRIDGES	3%	3%						3.0000%		
OTHER PUBLIC SERVICES / UTILITIES	2%	2%						2.0000%		
HMO'S	0.50%						0.1250%	0.1250%		

** Manufacturing on gross amount over 25MM quarterly only.
 *** Retail on gross amount over \$125,000 quarterly only.
 *** Services on gross amount over \$25,000 quarterly only.
 *** Contracting on per project gross over \$100,000.
 * Natural Gas on gross amount over \$1,250 quarterly only.

City of Weirton Home Rule Plan Proposed Amendment

Exhibit No. 4 – B&O Tax Collection Summary Report – Eight (8) Year Actual Collection Analysis – shows the actual collections of the tax under each of the prior tax classifications for the eight year period 2006 through 2014 and average annual revenue generated for each classification.

EXHIBIT NO 4

**Business & Occupation Tax Collection Summary Report
Eight (8) Year Actual Collection Analysis - July 1, 2006 - June 30, 2014
Average Annual Collection Included**

Category	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	Total 8 Year Collections	Average Annual Collection
Manufacturing	385,496	450,902	521,572	459,206	410,066	452,157	506,265	394,023	3,579,687	447,461
Banking/Finance	153,709	157,927	137,864	142,774	117,179	111,379	100,726	97,110	1,018,669	127,334
Electric Utilities	1,122,955	1,047,527	1,012,156	1,147,449	1,310,893	1,213,804	1,311,506	1,218,038	9,384,327	1,173,041
Natural Gas Utilities	412,980	390,942	472,469	322,512	304,851	249,629	249,932	260,132	2,663,445	332,931
Totals:	2,075,139.44	2,047,298.09	2,144,061.01	2,071,941.41	2,142,987.75	2,026,968.63	2,168,428.50	1,969,303.52	16,646,128	2,080,766

Exhibit No. 5 – B&O Tax Collection Summary Report – Three (3) Quarters Actual Collection Analysis – August 1, 2014- March 31, 2015 demonstrates B&O Tax revenue results of the 1st three quarters of collections since the implementation of the expanded B&O Tax coverage.

EXHIBIT NO 5

**Business & Occupation Tax Collection Summary Report
Three (3) Quarters Actual Collection Analysis - August 1, 2014 - March 31, 2015
Average Annual Collection Included**

Type	Q1 09/30/2014 Gross Sales	Net Tax Collected	Q2 12/31/2014 Gross Sales	Net Tax Collected	Q3 03/31/2015 Gross Sales	Net Tax Collected	Total 3 Quarters Collected	Average Annual Collection
Manufacturing	204,435,168.68	90,390.06	181,446,109.83	52,271.04	159,048,265.33	64,904.71	207,565.82	276,754.43
Retail	56,929,952.88	162,539.77	75,900,205.10	228,471.24	62,292,966.15	181,172.72	572,203.73	762,933.31
Wholesale	12,486,049.80	4,682.27	16,124,146.06	6,046.55	13,157,700.85	4,934.14	15,662.96	20,883.95
Services*	74,042,998.87	443,682.33	73,884,396.52	441,633.05	73,546,631.27	444,356.74	1,330,672.12	1,774,229.49
Contracting	3,636,323.47	72,726.47	4,524,105.60	90,482.11	2,049,321.92	40,986.44	204,195.02	272,260.03
Amusements	588,447.09	735.55	331,437.93	414.80	122,195.78	152.74	1,302.60	1,736.80
Rental	3,352,095.54	6,382.24	4,382,971.98	10,957.43	4,406,031.67	11,015.08	30,352.75	40,470.33
Banking	2,620,483.60	26,204.84	3,017,512.65	30,175.13	2,522,419.06	25,224.19	81,604.15	108,803.54
Electric Domestic	3,007,190.76	120,285.05	2,435,568.10	97,422.72	3,203,026.72	126,121.07	345,829.82	461,106.43
Electric Other	6,364,756.79	190,943.70	5,982,889.65	179,406.69	6,266,294.92	187,968.83	558,418.24	744,557.65
Natural Gas	560,981.26	16,829.44	3,944,989.30	115,349.68	5,381,602.95	161,448.09	296,627.21	395,502.94
Other Util	1,211.25	24.23	519.34	10.59	1,000.00	20.00	54.61	72.82
Lime/Sand Stor	0.00	0.00	311.75	4.68	0.00	0.00	4.68	6.24
HMO	581,273.82	726.89	196,016.81	245.02	201,638.73	282.05	1,223.66	1,621.55
Totals:	368,606,893.81	1,199,170.51	372,171,180.62	1,235,970.08	332,199,095.35	1,230,576.82		3,860,866.48
Total Less Service Anomaly:		815,664.31		976,014.03		966,634.62		3,677,752.35

City of Weirton Home Rule Plan Proposed Amendment

Although not currently imposed at the maximum rates allowable by state law, consideration must be used as these B&O taxes can be a detriment when recruiting businesses to locate within the city limits, or keeping business from relocating outside of the city limits. In some situations, businesses prefer to operate just outside of the city limits giving the business access to the population, benefits and resources of the city, without them having to pay the city's B&O tax. This is of particular concern to the City of Weirton because the City limits on the east and west directly border, respectively, the Commonwealth of Pennsylvania, with close proximity to the City of Pittsburgh, and the State of Ohio, with direct proximity to the City of Steubenville. The B&O Tax encourages business growth and expansion outside of the City limits and is a detriment of the City's economic base. It is considered to be a disincentive to economic growth and the creation of jobs, and the State Legislature itself effectively repealed the State Business and Occupation Tax for most businesses, thus permitting the municipalities to directly administer this tax.

To accommodate revenue shortfall concerns, the City of Weirton could choose to remove the exemptions that have been in place with its B&O tax and could choose to move the B&O Tax rates to those maximum levels allowable by State law. However, upon consideration of potentially increasing the B&O tax rates, Weirton has determined that an increase in revenue gained by increasing the B&O rates will likely come at the expense of economic development by placing an increased tax burden on existing businesses and inhibiting the location of new businesses within the city limits.

Current financial resources available to the City of Weirton are not adequate to fund anticipated long term needs of the City, and the City has few options available to it to meet revenue needs. The Legislature has provided municipalities with virtually no suitable alternative tax generating options.

Additional revenue is needed to pay long term unfunded liabilities of the City's Police and Fire Pension Funds; to provide additional funds for infrastructure improvements in the City and for needed annual capital expenditures, and funds for economic development activities and projects.

As an example, below, **Exhibit 1** and **Exhibit 2** demonstrate the inadequacies of the current funding methods used by the City to fund its Police and Fire Pension Plans. Using the current, Alternative Funding Method, in FY2015 the City will contribute \$732,910 (4.30% of its entire General Fund budget) to the two pension plans. These contributions must increase annually by at least seven percent (7%). In addition, the plans are both underfunded as reported by the Actuarial Valuation Reports of the Weirton Policemen's and Firemen's Pension and Relief Funds dated July 1, 2013 which were completed by actuary Gabriel Roeder Smith & Company. Funding levels are reported at 14.78% and 68.25% respectively, and the City will experience a strain on its future operating budgets in meeting current funding level requirements. A new funding source is needed to satisfy these future long term budgetary requirements.

City of Weirton Home Rule Plan Proposed Amendment

Exhibit No. 1. – City of Weirton Policemen’s Pension and Relief Fund Actuarial Valuation – Summary of Key Valuation Results

City of Weirton Policemen’s Pension and Relief Fund Actuarial Study as of July 1, 2013

Summary of Key Valuation Results

Schedule A

Valuation Date	July 1, 2012	July 1, 2013
Valuation Interest Rate	5.00%	5.00%
Cost-of-Living Adjustment	3.00%	3.00%
Salary Increase	5.00%	5.00%
Covered Payroll	\$1,593,506	\$1,622,175
Average Pay	\$43,068	\$45,060
Expected Benefit Payments	\$1,298,233	\$1,348,609
1. Actuarial Accrued Liability	<u>No.</u>	<u>No.</u>
(a) Actives	37	36
(b) Retirees	33	34
(c) Surviving Spouses	9	9
(d) Disabled Members	2	2
(e) Deferred Vested Members	0	1
(f) Total	81	82
	\$8,945,182	\$9,346,524
	\$16,368,529	\$16,622,257
	\$1,801,604	\$1,737,804
	\$718,491	\$702,817
	\$0	\$258,521
	\$27,833,806	\$28,667,923
2. Present Value of Future Normal Costs	\$5,868,702	\$5,730,982
3. Present Value of Benefits (1 + 2)	\$33,702,508	\$34,398,905
4. Market Value of Assets	\$4,022,752	\$4,238,177
5. Unfunded Actuarial Accrued Liability (1(f) - 4)	\$23,811,054	\$24,429,746
6. Funded Ratio (4 / 1(f)) 14.45% 14.78%	14.45%	14.78%
7. Net Employer Normal Cost		
(a) Gross Normal Cost ^a	\$656,543	\$661,992
(b) Employee Contribution Rate ^b	9.05%	9.07%
(c) Expected Employee Contributions	\$144,274	\$147,136
(d) Net Employer Normal Cost (a - c)	\$512,269	\$514,856
(% of Compensation)	32.15%	31.74%
	<u>FYE 2014</u>	<u>FYE 2015</u>
8. Estimated Minimum Employer Contribution ^c		
(a) Prior Year Alternative Contribution	\$431,316	\$461,508
(b) Increase in Alternative Contribution	7.00%	7.00%
(c) Current Year Alternative Contribution	\$461,508	\$493,814
(d) Additional Contribution	\$53,179	\$8,000
(e) Alternative Contribution (c + d)	\$514,687	\$501,814
^a Gross normal cost for plan year end June 30, 2014, includes administrative expenses of \$7,365. ^b Blended rate reflecting 9.0% for members hired before January 1, 2010, and 9.5% for members hired after January 1, 2010. ^c The City of Weirton made an additional contribution of \$53,179 in excess of the minimum alternative contribution for FYE 2014. Estimated Minimum Employer Contribution is based on Alternative funding policy and is assumed to be made in plan year end June 30, 2015.		

City of Weirton Home Rule Plan Proposed Amendment

Exhibit No. 2. – City of Weirton Firemen’s Pension and Relief Fund Actuarial Valuation – Summary of Key Valuation Results

City of Weirton Firemen’s Pension and Relief Fund Actuarial Study as of July 1, 2013

Summary of Key Valuation Results

Schedule A

Valuation Date	July 1, 2012	July 1, 2013
Valuation Interest Rate	6.00%	7.00%
Cost-of-Living Adjustment	3.00%	3.00%
Salary Increase	5.00%	5.00%
Covered Payroll	\$918,877	\$983,475
Average Pay	\$41,767	\$42,760
Expected Benefit Payments	\$609,699	\$581,268
1. Actuarial Accrued Liability		
	<u>No.</u>	<u>No.</u>
(a) Actives	22	23
(b) Retirees	14	13
(c) Surviving Spouses	5	5
(d) Disabled Members	0	0
(e) Deferred Vested Members	0	0
(f) Total	41	41
	\$4,895,367	\$4,579,692
	\$6,674,229	\$5,680,328
	\$1,012,761	\$913,065
	\$0	\$0
	\$0	\$0
	\$12,582,357	\$11,173,085
2. Present Value of Future Normal Costs	\$2,518,269	\$2,010,143
3. Present Value of Benefits (1 + 2)	\$15,100,626	\$13,183,228
4. Market Value of Assets	\$6,906,215	\$7,625,895
5. Unfunded Actuarial Accrued Liability (1(f) - 4)	\$5,676,142	\$3,547,190
6. Funded Ratio (4 / 1(f)) 14.45% 14.78%	54.89%	68.25%
7. Net Employer Normal Cost		
(a) Gross Normal Cost ^a	\$327,553	\$284,339
(b) Employee Contribution Rate ^b	7.38%	7.47%
(c) Expected Employee Contributions	\$67,817	\$73,468
(d) Net Employer Normal Cost (a - c)	\$259,736	\$210,871
(% of Compensation)	28.27%	21.44%
	FYE 2014	FYE 2015
8. Estimated Minimum Employer Contribution^c		
(a) Prior Year Alternative Contribution	\$201,849	\$215,978
(b) Increase in Alternative Contribution	7.00%	7.00%
(c) Current Year Alternative Contribution	\$215,978	\$231,096
(d) Additional Contribution	\$0	\$0
(e) Alternative Contribution (c + d)	\$215,978	\$231,096
<p>a Gross normal cost for plan year end June 30, 2014, includes administrative expenses of \$9,123.</p> <p>b Blended rate reflecting 7.0% for members hired before January 1, 2010, and 9.5% for members hired after January 1, 2010.</p> <p>c The City of Weirton made an additional contribution of \$0 in excess of the minimum alternative contribution for FYE 2014. Estimated Minimum Employer Contribution is based on Alternative funding policy and is assumed to be made in plan year end June 30, 2015.</p>		

Gabriel Roeder Smith & Company

City of Weirton Home Rule Plan Proposed Amendment

Currently under *WV Code §8-13C-4(a) (Pension Relief Municipal Sales Tax)* and *§8-13C-4(b) (Alternative Municipal Sales Tax)*, municipalities are allowed to impose a municipal sales and service tax and use tax, but only if, respectively, the police and fire pension funds are severely underfunded, in which case any revenue generated by the sales/use tax could only be applied toward the pension funds, or, alternatively, if the municipality intends to use the proceeds from a municipal consumer sales/use tax for any other purpose, it must forgo the imposition of all B&O taxes. A municipal consumer sales/use tax, even at the statutory maximum rate of one percent, will not generate enough revenue on its own to replace the approximately \$4.8 million in revenue generated by the collection of B&O taxes within the City of Weirton. A municipal consumer sales/use tax operating under current state statute is not a feasible revenue source for Weirton to be able to continue to provide services to its citizens and promote economic development. Consequently, under current law, the City of Weirton cannot afford to utilize the only tax alternative currently available to the City.

Problematic – Under *WV State Code §8-13C-4(b)* in “a case of a qualifying municipality, any municipality that does not impose, or ceases to impose, the business and occupation or privilege tax authorized by section five, article thirteen of this chapter has the plenary power and authority to impose, by ordinance, an alternative municipal sales and service tax at a rate not to exceed one percent, subject to the provisions of this article”.

Problematic Language – The problematic language here is clearly stated “any municipality that does not impose, or ceases to impose, the business and occupation or privilege tax”. The City of Weirton would suffer financial harm by having to completely eliminate the current Business and Occupation Tax (B&O Tax). The City cannot completely eliminate the B&O tax as it would lose revenue on those entities that would not be subject to the implementation of a sales tax. In other words it would not be feasible within the current limitations of *WV State Code §8-13C-4(b)*.

City of Weirton Home Rule Plan Proposed Amendment

Solution: The fiscal flexibility to reduce certain B&O tax rates while supplementing the revenue stream with a municipal consumer sales/use tax will facilitate essential economic development and continuation of services, without unduly burdening City of Weirton businesses.

The City of Weirton respectfully requests that it be granted the authority under *WV Code §8-1-5a* to amend its approved Home Rule Plan to permit the City the privilege to impose a municipal consumer sales/use tax within the city without the restrictions imposed on municipalities under *WV Code §8-13C-1 et seq.* The City of Weirton further requests such other powers deemed necessary to enact and implement the requested municipal consumer sales/use tax and as may be required to coordinate with the West Virginia State Tax Commissioner for the administration, enforcement and collection of the municipal consumer sales/use tax.

The City is requesting the privilege of enacting a municipal consumer sales/use tax while continuing to collect, administer, and enforce its B&O tax, that it be allowed to impose the municipal consumer sales/use tax, notwithstanding the current prohibitions to do so under *WV Code § 8-13C-4*, while at the same time maintaining its current B&O Tax, but with the fiscal flexibility to lower certain B&O Tax rates.

If Weirton's proposal is approved by the Board, it is Weirton's current intent: 1) to eliminate the B&O Tax for businesses classified as wholesale selling, thereby removing any disincentives caused by the imposition of B&O Tax to relocating or retaining wholesale selling operations within Weirton's corporate limits, and 2) to review revenue streams at a future time to reevaluate and possibly reduce the rates of other B&O Tax categories, and 3) to impose a 1.0% municipal consumer sales/use tax.

It is Weirton's intent to establish the new municipal consumer sales/use tax as a revenue source of the city for the purposes of:

1. Generating new revenue to contribute additional funds to reduce its unfunded liabilities under its policemen's and firemen's pension plans.
2. Providing funds for needed infrastructure improvements and capital expenditures.
3. Providing funds for other essential future economic development projects and programs allowing for the opportunity to help grow the City's tax base and create additional jobs.

This authority would allow for the City of Weirton to generate needed revenue by utilizing the municipal sales/use tax of 1% while still maintaining City services utilizing other revenue including the revenue that would remain within the B&O tax structure. For details of the City's plan see the attached fiscal impact and feasibility study that proves this proposal worthwhile.

City of Weirton Home Rule Plan Proposed Amendment

Projected Fiscal Impact / Feasibility

Projected Fiscal Impact

Projected B&O Tax Impact

The fiscal impact of the B&O tax reduction Weirton currently intends to pursue will result in an estimated B&O tax loss of \$21,000 annually. Weirton used a three month average of gross sales for the wholesale classification reported in B&O tax filings. Applying the current B&O tax rate of 0.0375% for wholesale selling to this average, elimination of the estimated annual B&O tax for the Wholesale selling classification would result in an annual loss of approximately \$21,000.00.

Note, that the City of Weirton has only 3 calendar quarters of wholesale business and occupation tax collection data to use for this analysis.

Also note that the 1st quarter of wholesale business and occupation tax collections were reduced by one month due to the City's ordinance no. 1778 not being effective until August 1, 2014.

	<u>Reported Gross Wholesale Sales</u>	<u>Rate</u>	<u>Net Tax Collected</u>
Qtr. End 09/30/2014	12,486,049.80	.0375%	4,682.27
Qtr. End 12/31/2014	16,124,146.06	.0375%	6,046.55
Qtr. End 03/31/2015	13,157,700.85	.0375%	4,934.14
Total 3 Qtrs. Reported	<u>\$41,767,896.71</u>		<u>\$15,662.96</u>

Total 3 Qtrs. Net Wholesale B&O Tax Collections	<u>15,662.96</u>
Est. Annual Net Wholesale B&O Tax Collections	<u>\$20,883.95</u>

Projected Municipal Consumer Sales/Use Tax Impact

The base fiscal impact of the municipal consumer sales/use tax is estimated to be approximately \$1.561 million in revenue per year to Weirton once the tax is in effect for a full calendar year. Based on information and a lack of long term retail sales B&O Tax collection data, the West Virginia State Department of Revenue is currently unable to provide detailed data regarding retail sales tax receipts for the retail tax base in Weirton and/or Hancock and Brooke Counties. In order to estimate the impact of a municipal sales/use tax, Weirton has estimated retail base sales by examining the gross sales reported to Weirton in the Retail classification under its B&O taxes over the past three quarters, which produced estimated retail base sales of \$260 million annually. The proposed tax rate of 1.0% applied to the estimated retail base sales represents and estimated \$2.601 million in revenue. Adjustments were made to this number for estimated exempted sales of 40%, leaving an estimated \$1.561 million in revenue annually.

City of Weirton Home Rule Plan Proposed Amendment

Note, that the City of Weirton has only 3 calendar quarters of retail business and occupation tax collection data to use for this analysis.

Also note, that the 1st quarter of retail business and occupation tax collections were reduced by one month due to the City's ordinance no. 1778 not being effective until August 1, 2014.

Qtr. End 09/30/2014 Reported Gross Retail Sales	56,929,952.88
Qtr. End 12/31/2014 Reported Gross Retail Sales	75,900,205.10
Qtr. End 03/31/2015 Reported Gross Retail Sales	62,292,966.15
<u>Total 3 Qtrs. Reported Gross Retail Sales</u>	<u>195,123,124.13</u>
<u>Total 3 Qtrs. Reported Gross Retail Sales</u>	<u>195,123,124.13</u>
Est. Annual Reported Gross Retail Sales	260,164,165.51
Est. Annual Reported Gross Retail Sales	260,164,165.51
Sale and Use Tax Rate	1%
<u>Estimated Annual 1% Sales Tax Revenue Before Exemptions</u>	<u>2,601,641.66</u>
Estimated Annual 1% Sales Tax Revenue Before Exemptions	2,601,641.66
Estimated Rate of Exempt Retail Sales	40%
<u>Estimated Exempt Retail Sales</u>	<u>1,040,656.66</u>
Estimated Annual 1% Sales Tax Revenue Before Exemptions	2,601,641.66
Estimated Exempt Retail Sales	1,040,656.66
<u>Estimated Annual 1% Sales Tax Revenue</u>	<u>1,560,984.99</u>

It is estimated that the City will generate approximately \$1,560,985 in Sales and Use Tax Revenue.

These estimates do not include the estimated revenue from sales tax to be collected on Services which are subject to the sales tax under state statute.

City of Weirton Home Rule Plan Proposed Amendment

Net Revenue Impact

The estimated net revenue to the City of Weirton resulting from the \$21,000 estimated loss due to the intended reduction of the wholesale B&O tax rate and the \$1,560,985 estimated revenue from the municipal consumer sales/use tax would be an estimated \$1.540 million annually.

Estimated Retail Municipal Consumer Sales Use Tax Impact	1,560,985.00
Estimated Wholesale B&O Tax Reduction Impact	(21,000.00)
<u>Estimated Net Revenue Impact</u>	<u>\$1,539,985.00</u>

Administrative Processing

The process by which a municipal consumer sales/use tax is to be administered is established in WV §§ 8-13C-6, 8-13C-7, 11-15B-33, 11-15B-34 and 11-15B-35, with the State Tax Commissioner acting as the administrative, collecting, and enforcing agency. With limited exceptions, the State and City sales/use tax base will be identical. Therefore, a transaction exempt from State sales/use tax will also be exempt from City sales/use tax.

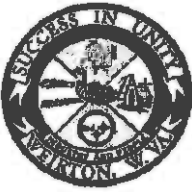
It will be imperative that the City is able to carefully coordinate the timing of B&O tax collection reductions with when the municipality will begin to receive sales/use tax revenue collected by the State.

The State Tax Commissioner has the experience in executing the provisions of the state code regarding the administration, collection and remittance to a city of that city's municipal consumer sales/use tax. Weirton has communicated with the State Tax Commissioner to review the administrative process and the fees for collection that the State Tax Commissioner's office will retain, and to become familiar with the rules and requirements under which a municipal consumer sales/use tax can be implemented and administered. Weirton intends to cooperate with the State Tax Commissioner and his staff throughout the implementation, administration and collection of the municipal consumer sales/use tax. It is also contemplated that the cooperation and sharing of information between Weirton and the State will ultimately result in increased revenue for both.

This concludes the City of Weirton's plan amendment.

The plan terminates on June 30, 2019.

The City of Weirton will cooperate fully with any performance review conducted by the Joint Committee on Government and Finance.



CITY OF WEIRTON

200 Municipal Plaza, Weirton, West Virginia 26062 | Telephone: (304) 797-8544 | Fax: (304) 740-2043

June 22, 2015

Please publish as Class II legal advertisement on June 25, 2015 and July 2, 2015.

**PUBLIC HEARING NOTICE
CITY OF WEIRTON, WEST VIRGINIA
HOME RULE PLAN - AMENDMENT**

Notice is hereby given by the City of Weirton, Brooke and Hancock Counties, WV, that it will hold a public hearing on **Monday, August 10, 2015 at 6:00 p.m.** in Room 201 of the Weirton Municipal Building, 200 Municipal Plaza, Weirton, WV 26062.

The purpose of this public hearing is to discuss the City of Weirton's proposed amendment to its Home Rule Ordinance pertaining to the ability of the City of Weirton to implement a Sales and Use Tax. This proposal will be an amendment to the original City of Weirton Home Rule plan.

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All interested citizens are invited to attend the public hearing scheduled on Monday, August 10, 2015, and to present oral or written comments concerning the proposed ordinance at that time. Written comments may be addressed to the Weirton City Manager, City of Weirton, 200 Municipal Plaza, Weirton, WV 26062.

Following the August 10, 2015 public hearing, the ordinance will be submitted to the WV Home Rule Board for their review and consideration.

It is anticipated that the first reading of the ordinance approving the City of Weirton's Home Rule plan amendment will be held at the regularly scheduled Weirton City Council meeting at 7:00 p.m. on Monday, August 10, 2015 in Council Chambers of the Weirton Municipal Building, 200 Municipal Plaza, Weirton, WV 26062.

Rodney Rosnick
Interim Weirton City Manager

June 25, 2015
July 02, 2015

Tom Maher

From: do-not-reply@cityofweirton.com
Sent: Thursday, June 25, 2015 9:22 AM
To: Tom Maher
Subject: The City of Weirton, West Virginia E-Newsletter



E-Newsletter | June 25, 2015

Public Hearing Notice

PUBLIC HEARING NOTICE

CITY OF WEIRTON, WEST VIRGINIA

HOME RULE PLAN - AMENDMENT

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Rodney Rosnick

Interim Weirton City Manager

Classified/Legal Advertising Invoice
Herald Star/Weirton Daily Times Legal Ads

401 Herald Square

Steubenville, OH

43952

(740) 283-4711

CITY OF WEIRTON
ACCOUNTS PAYABLE
200 MUNICIPAL PLAZA
WEIRTON, WV

06/22/2015 4:31:00PM

26062

No: 174635

Phone: 304 797-8548

Ad No 174635	Customer No: L00158	Start Date 06-25-2015	Stop Date 07-02-2015	Category: Special Stuff		Classification: W.Va. Legals			
Order No	Rate: WL	Lines: 55	Words: 281	Inches: 5.54	Cost 67.83	Payments .00	Balance 67.83		
Publications ... Runs WV Legals ... 2		Solicitor: 25	Origin: 73	Sales Rep: 0	Credit Card	Credit Card Number	Card Expire		
<table border="1" style="width: 100%;"> <tr> <td align="center">Identifier</td> </tr> <tr> <td> PUBLIC HEARING NOTICE CITY OF WEIRTON, West Virginia HOME RULE PLAN - AMENDMENT Notice is hereby given by the City of Weirton, Brooke and </td> </tr> </table>								Identifier	PUBLIC HEARING NOTICE CITY OF WEIRTON, West Virginia HOME RULE PLAN - AMENDMENT Notice is hereby given by the City of Weirton, Brooke and
Identifier									
PUBLIC HEARING NOTICE CITY OF WEIRTON, West Virginia HOME RULE PLAN - AMENDMENT Notice is hereby given by the City of Weirton, Brooke and									
<p>*=Extend Expiration Date</p>									

STATE OF WEST VIRGINIA
COUNTY OF HANCOCK

I, LISA L. VARGO, bookkeeper for the publisher of THE WEIRTON DAILY TIMES a newspaper in the City of Weirton, State of West Virginia, hereby certify that the annexed publication was inserted in said newspaper on the following dates:

Dates: 6-25; 7-2, 2015

Given under my hand this 2nd day of July 2015



Sworn to and subscribed before me on this 2nd day of July, 2015 of, in and for HANCOCK COUNTY, WEST VIRGINIA

AMOUNT: \$67.83
ACCT. # L00158

NOTARY:



NANCY KAUFMANN
NOTARY PUBLIC
STATE OF OHIO
MY COMMISSION EXPIRES
JUNE 9, 2017

Nancy Kaufmann

PUBLIC HEARING NOTICE
CITY OF WEIRTON, West Virginia
HOME RULE PLAN
AMENDMENT
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Rodney Rosnick
Interim Weirton City Manager
6-25, 7-2, 2015 Adv.

ats of said County.
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her, Jr. and Robin
Deed dated April 7,
orded in Deed Book
433 in the Office of
the County Commis-
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LL:
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physical condition by
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reservations, encum-
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Code 11-22-1.
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sale.
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NGLY.
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ck within thirty (30)
late of sale, with ten
total purchase price
a Trustee at sale by

certified or cashier's check.
Pill & Pill, PLLC, Substitute Trustee
BY: Richard Pill, Member
Pill & Pill, PLLC
85 Aikens Center
Edwin Miller Boulevard
P.O. Box 440
Martinsburg, WV 25402
(304) 263-4971
foreclosures@pillwvlaw.com
6-25; 7-2, 9, 2015 Adv.

ORDER OF PUBLICATION
IN THE CIRCUIT COURT OF
HANCOCK COUNTY,
WEST VIRGINIA
IN RE: CHANGE OF NAME OF
HEATHER ELAINE ADAMS TO
HEATHER ELAINE STEVENS
Case No. 15-P-34-S

Notice is hereby given that on the
22nd day of June, 2015, Heather
Elaine Adams filed in the Circuit
Court of Hancock County, West
Virginia, her petition for permission
and authority to change the name
of Heather Elaine Adams to Heath-
er Elaine Stevens.
Notice is further given that on the
10th day of July, 2015, at 9:30
A.M. in the Circuit Court of Han-
cock County, West Virginia, the
Honorable David Sims will hear
said petition for change of name
and will examine under oath the
party in interest and any witnesses
as any party in interest may deem
proper.
Further notice is given the hearing
date and time may be rescheduled
without further notice or publication.
Dated this 22nd day of June, 2015
Brenda L. Jackson
Circuit Clerk
6-25, 2015 Adv.

PUBLIC HEARING NOTICE
CITY OF WEIRTON, West Virginia
HOME RULE PLAN -
AMENDMENT

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200 Municipal Plaza, Weirton, WV
26062.

The purpose of this public hearing
is to discuss the City of Weirton's
proposed amendment to its Home
Rule Ordinance pertaining to the
ability of the City of Weirton to im-
plement a Sales and Use Tax. This
proposal will be an amendment to
the original City of Weirton Home
Rule plan.

This proposed ordinance is avail-
able for public inspection in the Of-
fice of the Weirton City Manager,
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26062 beginning on Friday, July 10,
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City Manager, City of Weirton, 200
Municipal Plaza, Weirton, WV
26062.

Following the August 10, 2015 pub-
lic hearing, the ordinance will be
submitted to the WV Home Rule
Board for their review and con-
sideration.

It is anticipated that the first read-
ing of the ordinance approving the
City of Weirton's Home Rule plan
amendment will be held at the regu-
larly scheduled Weirton City Coun-
cil meeting at 7:00 p.m. on Mon-
day, August 10, 2015 in Council
Chambers of the Weirton Municipal
Building, 200 Municipal Plaza, Weir-
ton, WV 26062
Rodney Rosnick
Interim Weirton City Manager
6-25; 7-2, 2015 Adv.

northeast corner of the lands now or formerly of Paul K. Littell, passing on a line at 112.22 feet the northern line and at 133.95 feet the southeast corner of a 20 foot right-of-way through the lands of the Grantor;

THENCE with the common line of Paul K. Littell and the lands herein conveyed, North 56 deg. 57 min. 54 sec. West 141.13 feet to an iron pin set;

THENCE through the lands of the Grantor, North 41 deg. 24 min. 32 sec. East 42.44 feet to an iron pin, set, on the southern edge of said 20 foot right-of-way;

THENCE through the lands of the Grantor, North 48 deg. 35 min. 28 sec. West 40 feet to a P-K nail set;

THENCE continuing through the lands of the Grantor, North 59 deg. 34 min. 55 sec. West 73.13 feet to the place of beginning, containing 0.813 acres more or less.

Parcel II All that certain tract or parcel of land situate in the District Of Clay, County of Hancock and State of West Virginia, and more particularly described as follows:

Beginning at an iron pin found at the western corner of the lands now or formerly of Paul K. Littell and Judith E. Littell, husband and wife, as recorded in Deed Book 189, at page 544, said iron pin being a common corner with the lands now or formerly of Charles K. Littell and Edith R. Littell, husband and wife, as recorded in Deed Book 126, at page 199, said iron pin also being on the northern line of the lands now or formerly of Robert H. White, as recorded in Deed Book 130, at page 330, thence with the common line of Littell and White, North 67° 30' W. 82.52 feet to an iron pin, found; thence, through the lands of the Grantor, North 30° 24' 46" E. 195.56 feet to an 5/8" rebar, thence South 59° 34' 55" E. 49.12 feet to a 5/8" rebar at the northwest corner of a 20 foot right of way said corner also being the west most corner of the lands now or formerly of Larry G. Moore and Cathy D. Moore, as recorded in Deed Book 218, at page 590, thence with the southern line of said right of way and southern line of said Moore, South 59° 34' 55" E. 73.13 feet to a P-K nail, and the true place of beginning of the parcel herein described, thence continuing with the southern line of Moore and said right of way, South 48° 35' 28" E. 40 feet, thence leaving said right of way and continuing with the line of Moore and the parcel herein described, South 41° 24' 32" W. 42.44 feet to the northern line of the lands now or formerly of Paul K. Littell and Judith E. Littell as

to Danielle Lightner and Kevin J. Lightner by the Deed dated May 30, 2008 and recorded in Deed Book 288, at Page 351 in the Office of the Clerk of the County Commission of Hancock County, West Virginia.

TERMS OF SALE:

1)The property will be conveyed in an "AS IS" physical condition by Deed containing no warranty, express or implied, subject to the Internal Revenue Service right of redemption, all property taxes, prior Deeds, liens, reservations, encumbrances, restrictions, rights-of-way, easements, covenants, conveyances and conditions of record in the Clerk's office or affecting the subject property.

2)The Purchaser shall be responsible for the payment of the transfer taxes imposed by the West Virginia Code § 11-22-1.

3)The Beneficiary and/or the Servicer of the Deed of Trust and Note reserve the right to submit a bid for the property at sale.

4)The Trustee reserves the right to continue sale of the subject property from time to time by written or oral proclamation, which continuance shall be in the sole discretion of the Trustee.

5)The Trustee shall be under no duty to cause any existing tenant or person occupying the property to vacate said property, and any personal property and/or belongings remaining at the property after the foreclosure sale will be deemed to constitute **ABANDONED PROPERTY AND WILL BE DISPOSED OF ACCORDINGLY**.

6)The total purchase price is payable to the Trustee within thirty (30) days of the date of sale, with ten (10%) of the total purchase price payable to the Trustee at sale.

Pill & Pill, PLLC, Substitute Trustee
BY Richard Pill, Member
Pill & Pill, PLLC
85 Alkens Center
Edwin Miller Boulevard
P.O. Box 440
Martinsburg, WV 25402
(304) 263-4971
foreclosures@pillwv.com
6-25, 7-2, 9, 2015 Adv.

NOTICE OF TRUSTEE'S SALE
NOTICE OF TRUSTEE'S SALE is hereby given pursuant to and by virtue of the authority vested in the Substitute Trustee, Pill & Pill, PLLC, by that certain Deed of Trust dated April 7, 2000, executed by Borrowers Joseph Bahen, Jr. and Robin Bahen, to William Petroplus, the Trustee of record in the office of the Clerk of the County Commission of Hancock County, West Virginia, in Book 398, at Page 623. At the time of the exe-

cution of the date of sale, with ten (10%) of the total purchase price payable to the Trustee at sale by certified or cashier's check.

Pill & Pill, PLLC, Substitute Trustee
BY Richard Pill, Member
Pill & Pill, PLLC
85 Alkens Center
Edwin Miller Boulevard
P.O. Box 440
Martinsburg, WV 25402
(304) 263-4971
foreclosures@pillwv.com
6-25, 7-2, 9, 2015 Adv.

PUBLIC HEARING NOTICE
CITY OF WEIRTON, West Virginia
HOME RULE PLAN -
AMENDMENT

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Rodney Roenick
Interim Weirton City Manager
6-25, 7-2, 2015 Adv.

Weirton Daily Times
July 2, 2015 Thursday

CITY OF WEIRTON
HOME RULE PLAN

AMENDMENT
(SALES TAX)

Public Review
July 10 – August 10, 2015

<u>Name</u>	<u>Address</u>	<u>Date Reviewed</u>
1)		
2)		
3)		
4)		
5)		
6)		
7)		
8)		
9)		
10)		
11)		
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18)		
19)		
20)		

None



CITY OF WEIRTON
OFFICE OF THE CITY CLERK

KATHLEEN M. MRVOS
City Clerk

200 Municipal Plaza
Weirton, West Virginia 26062
Telephone: (304) 797-8500
Fax: (304) 797-8598
Email: cityclerk@cityofweirton.com

To whom it may concern:

I, Kathleen M. Mrvos, the undersigned City Clerk of the City of Weirton, West Virginia, do hereby certify that on Monday, August 10, 2015 at 6:00 PM, prior to the regular meeting of the Weirton City Council, a Public Hearing was held. The subject of said hearing was to accept public statements regarding the City of Weirton's proposed amendment to the City of Weirton Municipal Home Rule Plan.

Thirty day notice of said public hearing was published by Class II legal advertisement on June 25, 2015 and again on July 02, 2015.

The attached is a true, correct and complete copy of the minutes from the public hearing as well as the attached sign-in sheet.

Witness the signature of the undersigned City Clerk of the City of Weirton, West Virginia, and seal of the City of Weirton, this 12th day of August, 2015.


Kathleen M. Mrvos, City Clerk

Seal



CITY OF WEIRTON
HOME RULE PLAN

AMENDMENT
(SALES TAX)

PUBLIC HEARING

Monday, August 10, 2015
6:00 p.m.
Conference Room 201
Weirton City Building

	<u>Name</u>	<u>Address</u>	<u>Date</u>
1)	<i>J. McHenry</i>	<i>Weirton</i>	
2)			
3)			
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22)			

CITY OF WEIRTON PUBLIC HEARING

AUGUST 10, 2015

PROPOSED HOME RULE PLAN AMENDMENT

MINUTES

A Public Hearing was held August 10, 2015 at 6:00 pm, regarding the Proposed Home Rule Plan Amendment (Sales/Use Tax)

Mayor Harold Miller opened the public hearing for the proposed reading of the Home Rule Plan to be submitted to the State of West Virginia Municipal Home Rule Board.

Tom Maher, Finance Director – Mr. Maher stated that this would be an amendment to the City of Weirton Home Rule Plan permitting the Administration to submit the plan amendment to the West Virginia Municipal Home Rule Board. This would be for the implementation of a Municipal Sales / Use Tax. We do have one person who has signed in, Mr. Les McHenry of 233 Miller Avenue of the City of Weirton. Tom Maher addressed Mr. McHenry, and asked if he had any comments.

Mr. McHenry, Weirton WV – Mr. McHenry stated he **does** not like the Sales Tax or the B&O Tax, but, if we going to have it, he would like to see it dedicated to the pensions of the Fire & Police Department; just like Wheeling did. It seems like they are putting up more money up front, but in the long run it is going save the city cost in pensions, and possibly, maybe later on, we can lower the B&O Tax and the Sales Tax.

Mr. Maher asked if anyone else wanted to address Council on the Proposed Plan.

No additional comments were offered.

Mayor Miller closed the Public Hearing.



CITY OF WEIRTON
OFFICE OF THE CITY CLERK

KATHLEEN M. MRVOS
City Clerk

200 Municipal Plaza
Weirton, West Virginia 26062
Telephone: (304) 797-8500
Fax: (304) 797-8598
Email: cityclerk@cityofweirton.com

To whom it may concern:

I, Kathleen M. Mrvos, the undersigned City Clerk of the City of Weirton, West Virginia, do hereby certify that on Monday, August 10, 2015 at 7:00 PM, a regular meeting of Weirton City Council was held.

The meeting agenda addressed normal items of city business, as well as the first reading of an ordinance regarding the City of Weirton's proposed amendment to the City of Weirton Municipal Home Rule Plan.

Public notice of said City Council meeting was properly advertised.

The attached is a true and correct excerpt of the minutes from the said City Council meeting.

Witness the signature of the undersigned City Clerk of the City of Weirton, West Virginia, and seal of the City of Weirton, this 12th day of August, 2015.


Kathleen M. Mrvos, City Clerk

Seal



Excerpt from August 10, 2015 meeting of Weirton City Council

"" ...

NEW BUSINESS:

1. Resolution to Enter Into Contract for the Purchase of Road De-Icing Salt (Interim City Manager)

Motion was made by Councilman Ash, second by Councilman Weigel.

Motion passed, 7/0

2. Resolution to Enter Into Contract for the Purchase of One Ford F-150 4x4 Pickup Truck for the Weirton Animal Control Officer Utilizing State of West Virginia Purchasing Contract (Councilman Ash)

Motion was made by Councilman Ash, second by Councilman Connell.

Motion passed 7/0

3. Ordinance Implementing Police Officers Enforcement Provisions in Alcohol Beverage Commission (ABCC) Establishments (Interim City Manager)

Motion was made by Councilman Ash, second by Councilman Fracasso

Motion passed 7/0

4. Ordinance Authorizing Municipal Authority to Place Restrictions on Streets and Highways within City Limits (Interim City Manager)

Motion was made by Councilman Ash, second by Councilman Marsh

Motion passed 7/0

5. Ordinance to Authorize City Manager to Submit an Amendment to the City of Weirton's Home Rule Plan to the West Virginia Home Rule Board (Interim City Manager)

Motion was made by Councilman Ash, second by Councilman Weigel

Motion passed 7/0

"" ...

Classified/Legal Advertising Invoice
Herald Star/Weirton Daily Times Legal Ads

401 Herald Square

Steubenville, OH
 43952
 (740) 283-4711

CITY OF WEIRTON
200 MUNICIPAL PLAZA
ACCOUNTS PAYABLE.
WEIRTON, WV

08/11/2015 3:13:17PM

26062

No: 174891

Phone: 304 797-8548

Ad No 174891	Customer No: L00158	Start Date 08-12-2015	Stop Date 08-12-2015	Category: Special Stuff		Classification: W.Va. Legals			
Order No	Rate: WL	Lines: 27	Words: 136	Inches: 2.72	Cost 20.47	Payments .00	Balance 20.47		
Publications ... Runs WV Legals ... 1		Solicitor: 25	Origin: 73	Sales Rep: 0	Credit Card	Credit Card Number	Card Expire		
		<table border="1"> <tr> <td align="center">Identifier</td> </tr> <tr> <td> PUBLIC NOTICE The first reading of the following ordinance was held at a regular meeting of Weirton City Council on Monday, August 10, 2015. The second and final reading and final vote </td> </tr> </table>						Identifier	PUBLIC NOTICE The first reading of the following ordinance was held at a regular meeting of Weirton City Council on Monday, August 10, 2015. The second and final reading and final vote
Identifier									
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		<div style="text-align: right; font-size: 2em; font-family: cursive;"> <i>CP</i> 8-17-15 </div>							
		*--Extend Expiration Date							

STATE OF OHIO
STEUBENVILLE,
JEFFERSON COUNTY, SS.

LISA L. VARGO

being sworn, says she is

BOOKKEEPER

of THE HERALD-STAR, a newspaper
published, and of general circulation
in said County and City, and that the
Notice, of which the annexed is a true
copy, was published in said newspaper

once on August 12, 2015

Sworn to and subscribed before me
this 12th day of August, 2015

Lisa Vargo

AMOUNT: \$20.47

ACCT. # L00158

NOTARY:



NANCY KAUFMANN
NOTARY PUBLIC
STATE OF OHIO
MY COMMISSION EXPIRES
JUNE 9, 2017

Nancy Kaufmann

PUBLIC NOTICE
The first reading of the following ordinance was held at a regular meeting of Weirton City Council on Monday, August 10, 2015. The second and final reading and final vote on this ordinance is scheduled to be held on Monday, August 24, 2015 at 2:00 p.m. in Weirton City Council Chambers, 200 Municipal Plaza Weirton, West Virginia 26062, at a regular meeting of Council. Interested parties may appear and make public comment at the August 24, 2015 Council meeting. Copies of this ordinance are available for review in the Weirton City Manager's Office, 200 Municipal Plaza, Weirton, WV Ordinance No. 1791. An Ordinance to Authorize City Manager to Submit an Amendment to the City of Weirton's Home Rule Plan to the West Virginia Home Rule Board.
Chuck Syokas,
Interim City Manager

8-12, 2015 Adv.



CITY OF WEIRTON
OFFICE OF THE CITY CLERK

KATHLEEN M. MRVOS
City Clerk

200 Municipal Plaza
Weirton, West Virginia 26062
Telephone: (304) 797-8500
Fax: (304) 797-8598
Email: cityclerk@cityofweirton.com

To whom it may concern:

I, Kathleen M. Mrvos, the undersigned City Clerk of the City of Weirton, West Virginia, do hereby certify that on Monday, August 24, 2015 at 2:00 PM, a special meeting of Weirton City Council was held.

The meeting agenda addressed normal items of city business, as well as the second reading of an ordinance regarding the City of Weirton's proposed amendment to the City of Weirton Municipal Home Rule Plan.

Public notice of said City Council meeting was properly advertised.

The attached is a true and correct excerpt of the minutes from the said City Council meeting.

Witness the signature of the undersigned City Clerk of the City of Weirton, West Virginia, and seal of the City of Weirton, this 25th day of August, 2015.


Kathleen M. Mrvos, City Clerk

Seal



Excerpt from August 24, 2015 meeting of Weirton City Council

“” ...

OLD BUSINESS:

1. Second Reading of Ordinance No. 1791. An Ordinance Authorizing the City of Weirton to Submit Municipal Home Rule Plan Amendment to the West Virginia Municipal Home Rule Board.

Motion was made by Councilman Ash, second by Councilman Weigel
Motion passed 7/0

“”
...

ORDINANCE NO. 1791

**AUTHORIZING THE CITY OF WEIRTON TO SUBMIT MUNICIPAL HOME
RULE PLAN AMENDMENT TO THE WEST VIRGINIA MUNICIPAL HOME
RULE BOARD**

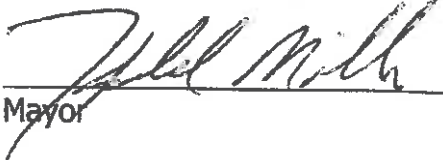
WHEREAS, an Ordinance authorizing the submission of a proposed City of Weirton Municipal Home Rule Plan Amendment, attached as an Exhibit hereto, to the West Virginia Municipal Home Rule Board consistent with WV Code § 8-1-5a, is required in order to amend the City's Home Rule Plan; and,

WHEREAS, the City of Weirton is an eligible municipality participating in the West Virginia Municipal Home Rule Pilot Program; and,

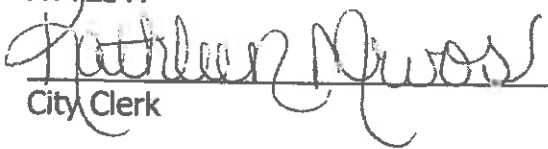
WHEREAS, as required by law, the City of Weirton has published the appropriate public hearing notice on June 25, 2015 and July 02, 2015, made its Home Rule Plan Amendment available for public review, and has conducted a public hearing to accept comments regarding its proposed Home Rule Plan Amendment.

NOW, THEREFORE, BE IT ORDAINED BY THE COMMON COUNCIL OF THE CITY OF WEIRTON, BROOKE AND HANCOCK COUNTIES, WEST VIRGINIA, THAT the City Manager is hereby required and authorized to submit, on behalf of the City of Weirton, a City of Weirton Municipal Home Rule Plan Amendment, a copy of which is attached hereto, to the West Virginia Home Rule Board, consistent with WV Code § 8-1-5a, in order for the West Virginia Home Rule Board to consider the City's proposed plan amendment.

Public Hearing: August 10, 2015
First Reading: August 10, 2015
Publication: August 12, 2015
Second Reading: August 24, 2015



Mayor

ATTEST:


City Clerk



Sponsored by Weirton Interim City Manager Gus C. Svokas

City of Weirton Home Rule Plan Proposed Amendment

Proposed Amendment #1 Municipal Sales Tax

Introduction

According to *WV Code §8-1-5a(e)(3)*, the WV Municipal Home Rule Board possesses the power to authorize amendments to approved Municipal Home Rule Plans. Although the Board has authorized amendments at the request of other participating municipalities, up to this point, the City of Weirton has not requested an amendment to its approved Municipal Home Rule Plan. For the reasons proposed herein, the City of Weirton is now requesting that the Board authorize the following amendment to Weirton's approved plan in the category of taxation.

Specific state laws, policies, rules or regulations

WV Code §§ 8-13-1, 8-13C-1, 8-13C-4(a) & 8-13C-4(b)

Problem: West Virginia law unduly restricts the City of Weirton's ability to timely and effectively generate revenue for essential services and economic development in a manner and method consistent with local needs and resources, and current economic conditions.

West Virginia law currently provides little flexibility with respect to taxation and funding sources available to municipalities, specifically limiting the types of taxes a municipality may impose and the rates at which those taxes may be imposed. More specifically, the taxes a municipality may impose are limited to those specified in *WV Code §8-13-1 et seq.* and *WV Code §8-13C-1 et seq.* Other than the ability to impose fees for certain services, which typically cover only a small portion of the cost to deliver those essential services, municipalities have few revenue generating options.

As a primary source of revenue, municipalities in West Virginia are permitted to impose Business and Occupation Taxes (B&O Taxes) under *WV Code §8-13-5 et seq.* The rates, classifications of business activities and exemptions governing the application of B&O taxes were adopted early for use by the State of West Virginia and have not been regularly updated to reflect the current economic environment and funding challenges facing many of the state's municipalities.

As with other municipalities, in order to provide necessary revenue to fund its required obligations, the City of Weirton presently does impose the B&O Tax. The City previously operated with a limited B&O Tax as applied on only a few categories of businesses. However, to accommodate budget shortfalls, the City recently and cautiously implemented and expanded the application of its B&O Tax program.

City of Weirton Home Rule Plan Proposed Amendment

Exhibit No. 3 – Summary of City of Weirton B&O Tax Rates (including Exemptions) as compared with State of WV Maximum Allowable Rates – demonstrates the progression of changes to the City's B&O Tax rates and how they compare to the rates allowable by the State of West Virginia.

EXHIBIT NO. 3

Summary of City of Weirton B&O Tax Rates (including Exemptions) as compared with State of WV Maximum Allowable Rates

Summary of B&O Rates Category	WV	City of Weirton Current B&O Tax Rates						Exemption	Exemption Details
	Maximum Rate Allowable	Art. 791	Ord. 1276	Ord. 1437 **	Ord. 1732 *	Ord. 1778 *** 07/01/2014	Summary		
WHOLESALE	0.15%					0.0375%	0.0375%		
MANUFACTURING	0.30%			0.10%			0.1000%	\$25,000,000	per quarter exemption
RETAIL	0.50%					0.3750%	0.3750%	\$125,000	per quarter exemption
AMUSEMENTS	0.50%					0.1250%	0.1250%		
BANKING AND OTHER FINANCIAL BUSINESSES	1%		1%				1.0000%		
SMALL LOAN OR INDUSTRIAL LOAN BUSINESS	1%		1%				1.0000%		
SERVICE BUSINESS OR CALLING	1%					0.6500%	0.6500%	\$25,000	per quarter exemption
RENTALS, ROYALTIES, FEES OR OTHERWISE	1%					0.2500%	0.2500%		
CONTRACTING	2%					2.0000%	2.0000%	\$100,000	per project exemption
COAL	1%					1.0000%	1.0000%		
LIMESTONE OR SANDSTONE QUARRIED OR MINED	1.50%					1.5000%	1.5000%		
OTHER NATURAL RESOURCE PRODUCTS	2%					2.0000%	2.0000%		
OIL	3%					3.0000%	3.0000%		
BLAST FURNACE SLAG	3%					3.0000%	3.0000%		
SAND & GRAVEL (NOT MINED OR QUARRIED)	3%					3.0000%	3.0000%		
TIMBER	1.50%					1.5000%	1.5000%		
NATURAL GAS (IN EXCESS OF \$5,000)	6%				6%		6.0000%	\$1,250	per quarter exemption
ELECTRIC RAILWAY	1%	1%					1.0000%		
WATER COMPANIES (NON-MUNICIPAL)	4%	4%					4.0000%		
ELECTRIC - DOMESTIC / COMMERCIAL	4%	4%					4.0000%		
ELECTRIC - OTHER	3%	3%					3.0000%		
NATURAL GAS	3%	3%					3.0000%		
TOLL BRIDGES	3%	3%					3.0000%		
OTHER PUBLIC SERVICES / UTILITIES	2%	2%					2.0000%		
HMO'S	0.50%					0.1250%	0.1250%		
** Manufacturing on gross amount over 25MM quarterly only.									
*** Retail on gross amount over \$125,000 quarterly only.									
*** Services on gross amount over \$25,000 quarterly only.									
*** Contracting on per project gross over \$100,000.									
* Natural Gas on gross amount over \$1,250 quarterly only.									

City of Weirton Home Rule Plan Proposed Amendment

Exhibit No. 4 – B&O Tax Collection Summary Report – Eight (8) Year Actual Collection Analysis – shows the actual collections of the tax under each of the prior tax classifications for the eight year period 2006 through 2014 and average annual revenue generated for each classification.

EXHIBIT NO 4

**Business & Occupation Tax Collection Summary Report
Eight (8) Year Actual Collection Analysis - July 1, 2006 - June 30, 2014
Average Annual Collection Included**

Category	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	Total 8 Year Collections	Average Annual Collection
Manufacturing	385,496	450,902	521,572	459,206	410,066	452,157	506,265	394,023	3,579,687	447,461
Banking/Finance	153,709	157,927	137,864	142,774	117,179	111,379	100,726	97,110	1,018,669	127,334
Electric Utilities	1,122,955	1,047,527	1,012,156	1,147,449	1,310,893	1,213,804	1,311,506	1,218,038	9,384,327	1,173,041
Natural Gas Utilities	412,980	390,942	472,469	322,512	304,851	249,629	249,932	260,132	2,663,445	332,931
Totals:	2,075,139.44	2,047,298.09	2,144,061.01	2,071,941.41	2,142,987.75	2,026,968.63	2,168,428.50	1,969,303.52	16,646,128	2,080,766

Exhibit No. 5 – B&O Tax Collection Summary Report – Three (3) Quarters Actual Collection Analysis – August 1, 2014- March 31, 2015 demonstrates B&O Tax revenue results of the 1st three quarters of collections since the implementation of the expanded B&O Tax coverage.

EXHIBIT NO 5

**Business & Occupation Tax Collection Summary Report
Three (3) Quarters Actual Collection Analysis - August 1, 2014 - March 31, 2015
Average Annual Collection Included**

Type	QE 09/30/2014 Gross Sales	Net Tax Collected	QE 12/31/2014 Gross Sales	Net Tax Collected	QE 03/31/2015 Gross Sales	Net Tax Collected	Total 3 Quarters Collected	Average Annual Collection
Manufacturing	204,435,168.68	90,390.06	181,446,109.83	52,271.04	159,048,265.33	64,904.71	207,566.82	276,754.42
Retail	56,929,952.88	162,539.77	75,900,205.10	228,471.24	62,292,966.15	181,172.72	572,203.73	763,935.31
Wholesale	12,486,049.80	4,682.27	16,124,146.06	6,046.56	13,157,700.85	4,934.14	15,662.96	20,888.95
Services *	74,042,996.87	444,682.33	73,884,396.52	441,653.05	73,546,631.27	444,336.74	1,330,672.12	1,774,229.49
Contracting	3,636,323.47	72,726.47	4,524,105.60	90,482.11	2,049,321.92	40,966.41	204,195.02	272,260.03
Amusements	588,447.09	735.56	331,437.93	414.50	122,195.78	152.74	1,302.60	1,726.80
Rental	3,352,095.54	8,582.24	4,382,971.98	10,957.45	4,406,031.67	11,015.08	30,352.75	40,470.35
Banking	2,620,483.60	26,204.84	3,017,512.65	30,175.13	2,522,419.06	25,214.19	81,604.15	108,805.54
Electric Domestic	3,007,150.76	120,286.05	2,435,568.10	97,422.72	3,203,026.72	128,121.07	345,829.82	461,106.43
Electric Other	6,364,756.79	190,343.72	5,982,889.65	179,486.69	6,266,294.92	187,968.52	558,418.24	744,537.65
Natural Gas	560,981.26	16,529.44	3,944,989.30	118,349.64	5,381,602.95	161,448.09	296,627.21	395,803.94
Other Util	1,211.25	24.25	519.34	10.39	1,000.00	20.00	54.61	71.82
Lime/Sand Stor	0.00	0.00	311.75	4.66	0.00	0.00	4.66	6.24
HMO	581,273.82	726.59	196,016.81	245.02	301,638.73	282.05	1,223.66	1,631.55
Totals:	368,606,893.81	1,139,170.51	372,171,180.62	1,253,970.05	332,199,095.35	1,250,576.82		4,860,856.48
Total Less Service Anomaly:		815,664.31		376,014.03		966,634.82		3,677,751.15

City of Weirton Home Rule Plan Proposed Amendment

Although not currently imposed at the maximum rates allowable by state law, consideration must be used as these B&O taxes can be a detriment when recruiting businesses to locate within the city limits, or keeping business from relocating outside of the city limits. In some situations, businesses prefer to operate just outside of the city limits giving the business access to the population, benefits and resources of the city, without them having to pay the city's B&O tax. This is of particular concern to the City of Weirton because the City limits on the east and west directly border, respectively, the Commonwealth of Pennsylvania, with close proximity to the City of Pittsburgh, and the State of Ohio, with direct proximity to the City of Steubenville. The B&O Tax encourages business growth and expansion outside of the City limits and is a detriment of the City's economic base. It is considered to be a disincentive to economic growth and the creation of jobs, and the State Legislature itself effectively repealed the State Business and Occupation Tax for most businesses, thus permitting the municipalities to directly administer this tax.

To accommodate revenue shortfall concerns, the City of Weirton could choose to remove the exemptions that have been in place with its B&O tax and could choose to move the B&O Tax rates to those maximum levels allowable by State law. However, upon consideration of potentially increasing the B&O tax rates, Weirton has determined that an increase in revenue gained by increasing the B&O rates will likely come at the expense of economic development by placing an increased tax burden on existing businesses and inhibiting the location of new businesses within the city limits.

Current financial resources available to the City of Weirton are not adequate to fund anticipated long term needs of the City, and the City has few options available to it to meet revenue needs. The Legislature has provided municipalities with virtually no suitable alternative tax generating options.

Additional revenue is needed to pay long term unfunded liabilities of the City's Police and Fire Pension Funds; to provide additional funds for infrastructure improvements in the City and for needed annual capital expenditures, and funds for economic development activities and projects.

As an example, below, *Exhibit 1* and *Exhibit 2* demonstrate the inadequacies of the current funding methods used by the City to fund its Police and Fire Pension Plans. Using the current, Alternative Funding Method, in FY2015 the City will contribute \$732,910 (4.30% of its entire General Fund budget) to the two pension plans. These contributions must increase annually by at least seven percent (7%). In addition, the plans are both underfunded as reported by the Actuarial Valuation Reports of the Weirton Policemen's and Firemen's Pension and Relief Funds dated July 1, 2013 which were completed by actuary Gabriel Roeder Smith & Company. Funding levels are reported at 14.78% and 68.25% respectively, and the City will experience a strain on its future operating budgets in meeting current funding level requirements. A new funding source is needed to satisfy these future long term budgetary requirements.

City of Weirton Home Rule Plan Proposed Amendment

Exhibit No. 1. – City of Weirton Policemen’s Pension and Relief Fund Actuarial Valuation – Summary of Key Valuation Results

City of Weirton Policemen’s Pension and Relief Fund Actuarial Study as of July 1, 2013

Summary of Key Valuation Results

Schedule A

Valuation Date	July 1, 2012	July 1, 2013
Valuation Interest Rate	5.00%	5.00%
Cost-of-Living Adjustment	3.00%	3.00%
Salary Increase	5.00%	5.00%
Covered Payroll	\$1,593,506	\$1,622,175
Average Pay	\$43,068	\$45,060
Expected Benefit Payments	\$1,298,233	\$1,348,609
1. Actuarial Accrued Liability	<u>No.</u>	<u>No.</u>
(a) Actives	37 \$8,945,182	36 \$9,346,524
(b) Retirees	33 \$16,368,529	34 \$16,622,257
(c) Surviving Spouses	9 \$1,801,604	9 \$1,737,804
(d) Disabled Members	2 \$718,491	2 \$702,817
(e) Deferred Vested Members	0 \$0	1 \$258,521
(f) Total	81 \$27,833,806	82 \$28,667,923
2. Present Value of Future Normal Costs	\$5,868,702	\$5,730,982
3. Present Value of Benefits (1 + 2)	\$33,702,508	\$34,398,905
4. Market Value of Assets	\$4,022,752	\$4,238,177
5. Unfunded Actuarial Accrued Liability (1(f) - 4)	\$23,811,054	\$24,429,746
6. Funded Ratio (4 / 1(f)) 14.45% 14.78%	14.45%	14.78%
7. Net Employer Normal Cost		
(a) Gross Normal Cost ^a	\$656,543	\$661,992
(b) Employee Contribution Rate ^b	9.05%	9.07%
(c) Expected Employee Contributions	\$144,274	\$147,136
(d) Net Employer Normal Cost (a - c)	\$512,269	\$514,856
(% of Compensation)	32.15%	31.74%
8. Estimated Minimum Employer Contribution ^c	<u>FYE 2014</u>	<u>FYE 2015</u>
(a) Prior Year Alternative Contribution	\$431,316	\$461,508
(b) Increase in Alternative Contribution	7.00%	7.00%
(c) Current Year Alternative Contribution	\$461,508	\$493,814
(d) Additional Contribution	\$53,179	\$8,000
(e) Alternative Contribution (c + d)	\$514,687	\$501,814

^a Gross normal cost for plan year end June 30, 2014, includes administrative expenses of \$7,365.
^b Blended rate reflecting 9.0% for members hired before January 1, 2010, and 9.5% for members hired after January 1, 2010.
^c The City of Weirton made an additional contribution of \$53,179 in excess of the minimum alternative contribution for FYE 2014. Estimated Minimum Employer Contribution is based on Alternative funding policy and is assumed to be made in plan year end June 30, 2015.

Gabriel Roeder Smith & Company

City of Weirton Home Rule Plan Proposed Amendment

Exhibit No. 2. – City of Weirton Firemen’s Pension and Relief Fund Actuarial Valuation – Summary of Key Valuation Results

City of Weirton Firemen’s Pension and Relief Fund Actuarial Study as of July 1, 2013

Summary of Key Valuation Results

Schedule A

Valuation Date	July 1, 2012	July 1, 2013
Valuation Interest Rate	6.00%	7.00%
Cost-of-Living Adjustment	3.00%	3.00%
Salary Increase	5.00%	5.00%
Covered Payroll	\$918,877	\$983,475
Average Pay	\$41,767	\$42,760
Expected Benefit Payments	\$609,699	\$581,268
1. Actuarial Accrued Liability	<u>No.</u>	<u>No.</u>
(a) Actives	22	23
(b) Retirees	14	13
(c) Surviving Spouses	5	5
(d) Disabled Members	0	0
(e) Deferred Vested Members	0	0
(f) Total	41	41
	\$12,582,357	\$11,173,085
2. Present Value of Future Normal Costs	\$2,518,269	\$2,010,143
3. Present Value of Benefits (1 + 2)	\$15,100,626	\$13,183,228
4. Market Value of Assets	\$6,906,215	\$7,625,895
5. Unfunded Actuarial Accrued Liability (1(f) - 4)	\$5,676,142	\$3,547,190
6. Funded Ratio (4 / 1(f)) 14.45% 14.78%	54.89%	68.25%
7. Net Employer Normal Cost		
(a) Gross Normal Cost ^a	\$327,553	\$284,339
(b) Employee Contribution Rate ^b	7.38%	7.47%
(c) Expected Employee Contributions	\$67,817	\$73,468
(d) Net Employer Normal Cost (a - c)	\$259,736	\$210,871
(% of Compensation)	28.27%	21.44%
	FYE 2014	FYE 2015
8. Estimated Minimum Employer Contribution ^c		
(a) Prior Year Alternative Contribution	\$201,849	\$215,978
(b) Increase in Alternative Contribution	7.00%	7.00%
(c) Current Year Alternative Contribution	\$215,978	\$231,096
(d) Additional Contribution	\$0	\$0
(e) Alternative Contribution (c + d)	\$215,978	\$231,096
<p>^a Gross normal cost for plan year end June 30, 2014, includes administrative expenses of \$9,123.</p> <p>^b Blended rate reflecting 7.0% for members hired before January 1, 2010, and 9.5% for members hired after January 1, 2010.</p> <p>^c The City of Weirton made an additional contribution of \$0 in excess of the minimum alternative contribution for FYE 2014. Estimated Minimum Employer Contribution is based on Alternative funding policy and is assumed to be made in plan year end June 30, 2015.</p>		

Gabriel Roeder Smith & Company

City of Weirton Home Rule Plan Proposed Amendment

Currently under *WV Code §8-13C-4(a) (Pension Relief Municipal Sales Tax)* and *§8-13C-4(b) (Alternative Municipal Sales Tax)*, municipalities are allowed to impose a municipal sales and service tax and use tax, but only if, respectively, the police and fire pension funds are severely underfunded, in which case any revenue generated by the sales/use tax could only be applied toward the pension funds, or, alternatively, if the municipality intends to use the proceeds from a municipal consumer sales/use tax for any other purpose, it must forgo the imposition of all B&O taxes. A municipal consumer sales/use tax, even at the statutory maximum rate of one percent, will not generate enough revenue on its own to replace the approximately \$4.8 million in revenue generated by the collection of B&O taxes within the City of Weirton. A municipal consumer sales/use tax operating under current state statute is not a feasible revenue source for Weirton to be able to continue to provide services to its citizens and promote economic development. Consequently, under current law, the City of Weirton cannot afford to utilize the only tax alternative currently available to the City.

Problematic – Under *WV State Code §8-13C-4(b)* in “a case of a qualifying municipality, any municipality that does not impose, or ceases to impose, the business and occupation or privilege tax authorized by section five, article thirteen of this chapter has the plenary power and authority to impose, by ordinance, an alternative municipal sales and service tax at a rate not to exceed one percent, subject to the provisions of this article”.

Problematic Language – The problematic language here is clearly stated “any municipality that **does not impose, or ceases to impose**, the business and occupation or privilege tax”. The City of Weirton would suffer financial harm by having to completely eliminate the current Business and Occupation Tax (B&O Tax). The City cannot completely eliminate the B&O tax as it would lose revenue on those entities that would not be subject to the implementation of a sales tax. In other words it would not be feasible within the current limitations of *WV State Code §8-13C-4(b)*.

City of Weirton Home Rule Plan Proposed Amendment

Solution: The fiscal flexibility to reduce certain B&O tax rates while supplementing the revenue stream with a municipal consumer sales/use tax will facilitate essential economic development and continuation of services, without unduly burdening City of Weirton businesses.

The City of Weirton respectfully requests that it be granted the authority under *WV Code §8-1-5a* to amend its approved Home Rule Plan to permit the City the privilege to impose a municipal consumer sales/use tax within the city without the restrictions imposed on municipalities under *WV Code §8-13C-1 et seq.* The City of Weirton further requests such other powers deemed necessary to enact and implement the requested municipal consumer sales/use tax and as may be required to coordinate with the West Virginia State Tax Commissioner for the administration, enforcement and collection of the municipal consumer sales/use tax.

The City is requesting the privilege of enacting a municipal consumer sales/use tax while continuing to collect, administer, and enforce its B&O tax, that it be allowed to impose the municipal consumer sales/use tax, notwithstanding the current prohibitions to do so under *WV Code § 8-13C-4*, while at the same time maintaining its current B&O Tax, but with the fiscal flexibility to lower certain B&O Tax rates.

If Weirton's proposal is approved by the Board, it is Weirton's current intent: 1) to eliminate the B&O Tax for businesses classified as wholesale selling, thereby removing any disincentives caused by the imposition of B&O Tax to relocating or retaining wholesale selling operations within Weirton's corporate limits, and 2) to review revenue streams at a future time to reevaluate and possibly reduce the rates of other B&O Tax categories, and 3) to impose a 1.0% municipal consumer sales/use tax.

It is Weirton's intent to establish the new municipal consumer sales/use tax as a revenue source of the city for the purposes of:

1. Generating new revenue to contribute additional funds to reduce its unfunded liabilities under its policemen's and firemen's pension plans.
2. Providing funds for needed infrastructure improvements and capital expenditures.
3. Providing funds for other essential future economic development projects and programs allowing for the opportunity to help grow the City's tax base and create additional jobs.

This authority would allow for the City of Weirton to generate needed revenue by utilizing the municipal sales/use tax of 1% while still maintaining City services utilizing other revenue including the revenue that would remain within the B&O tax structure. For details of the City's plan see the attached fiscal impact and feasibility study that proves this proposal worthwhile.

City of Weirton Home Rule Plan Proposed Amendment

Projected Fiscal Impact / Feasibility

Projected Fiscal Impact

Projected B&O Tax Impact

The fiscal impact of the B&O tax reduction Weirton currently intends to pursue will result in an estimated B&O tax loss of \$21,000 annually. Weirton used a three month average of gross sales for the wholesale classification reported in B&O tax filings. Applying the current B&O tax rate of 0.0375% for wholesale selling to this average, elimination of the estimated annual B&O tax for the Wholesale selling classification would result in an annual loss of approximately \$21,000.00.

Note, that the City of Weirton has only 3 calendar quarters of wholesale business and occupation tax collection data to use for this analysis.

Also note that the 1st quarter of wholesale business and occupation tax collections were reduced by one month due to the City's ordinance no. 1778 not being effective until August 1, 2014.

	<u>Reported Gross Wholesale Sales</u>	<u>Rate</u>	<u>Net Tax Collected</u>
Qtr. End 09/30/2014	12,486,049.80	.0375%	4,682.27
Qtr. End 12/31/2014	16,124,146.06	.0375%	6,046.55
Qtr. End 03/31/2015	13,157,700.85	.0375%	4,934.14
Total 3 Qtrs. Reported	<u>\$41,767,896.71</u>		<u>\$15,662.96</u>

Total 3 Qtrs. Net Wholesale B&O Tax Collections	<u>15,662.96</u>
Est. Annual Net Wholesale B&O Tax Collections	<u>\$20,883.95</u>

Projected Municipal Consumer Sales/Use Tax Impact

The base fiscal impact of the municipal consumer sales/use tax is estimated to be approximately \$1.561 million in revenue per year to Weirton once the tax is in effect for a full calendar year. Based on information and a lack of long term retail sales B&O Tax collection data, the West Virginia State Department of Revenue is currently unable to provide detailed data regarding retail sales tax receipts for the retail tax base in Weirton and/or Hancock and Brooke Counties. In order to estimate the impact of a municipal sales/use tax, Weirton has estimated retail base sales by examining the gross sales reported to Weirton in the Retail classification under its B&O taxes over the past three quarters, which produced estimated retail base sales of \$260 million annually. The proposed tax rate of 1.0% applied to the estimated retail base sales represents and estimated \$2.601 million in revenue. Adjustments were made to this number for estimated exempted sales of 40%, leaving an estimated \$1.561 million in revenue annually.

City of Weirton Home Rule Plan Proposed Amendment

Note, that the City of Weirton has only 3 calendar quarters of retail business and occupation tax collection data to use for this analysis.

Also note, that the 1st quarter of retail business and occupation tax collections were reduced by one month due to the City's ordinance no. 1778 not being effective until August 1, 2014.

Qtr. End 09/30/2014 Reported Gross Retail Sales	56,929,952.88
Qtr. End 12/31/2014 Reported Gross Retail Sales	75,900,205.10
Qtr. End 03/31/2015 Reported Gross Retail Sales	62,292,966.15
<u>Total 3 Qtrs. Reported Gross Retail Sales</u>	<u>195,123,124.13</u>
<u>Total 3 Qtrs. Reported Gross Retail Sales</u>	<u>195,123,124.13</u>
Est. Annual Reported Gross Retail Sales	260,164,165.51
Est. Annual Reported Gross Retail Sales	260,164,165.51
Sale and Use Tax Rate	1%
<u>Estimated Annual 1% Sales Tax Revenue Before Exemptions</u>	<u>2,601,641.66</u>
Estimated Annual 1% Sales Tax Revenue Before Exemptions	2,601,641.66
Estimated Rate of Exempt Retail Sales	40%
<u>Estimated Exempt Retail Sales</u>	<u>1,040,656.66</u>
Estimated Annual 1% Sales Tax Revenue Before Exemptions	2,601,641.66
Estimated Exempt Retail Sales	1,040,656.66
<u>Estimated Annual 1% Sales Tax Revenue</u>	<u>1,560,984.99</u>

It is estimated that the City will generate approximately \$1,560,985 in Sales and Use Tax Revenue.

These estimates do not include the estimated revenue from sales tax to be collected on Services which are subject to the sales tax under state statute.

City of Weirton Home Rule Plan Proposed Amendment

Net Revenue Impact

The estimated net revenue to the City of Weirton resulting from the \$21,000 estimated loss due to the intended reduction of the wholesale B&O tax rate and the \$1,560,985 estimated revenue from the municipal consumer sales/use tax would be an estimated \$1.540 million annually.

Estimated Retail Municipal Consumer Sales Use Tax Impact	1,560,985.00
Estimated Wholesale B&O Tax Reduction Impact	<u>(21,000.00)</u>
Estimated Net Revenue Impact	\$1,539,985.00

Administrative Processing

The process by which a municipal consumer sales/use tax is to be administered is established in WV §§ 8-13C-6, 8-13C-7, 11-15B-33, 11-15B-34 and 11-15B-35, with the State Tax Commissioner acting as the administrative, collecting, and enforcing agency. With limited exceptions, the State and City sales/use tax base will be identical. Therefore, a transaction exempt from State sales/use tax will also be exempt from City sales/use tax.

It will be imperative that the City is able to carefully coordinate the timing of B&O tax collection reductions with when the municipality will begin to receive sales/use tax revenue collected by the State.

The State Tax Commissioner has the experience in executing the provisions of the state code regarding the administration, collection and remittance to a city of that city's municipal consumer sales/use tax. Weirton has communicated with the State Tax Commissioner to review the administrative process and the fees for collection that the State Tax Commissioner's office will retain, and to become familiar with the rules and requirements under which a municipal consumer sales/use tax can be implemented and administered. Weirton intends to cooperate with the State Tax Commissioner and his staff throughout the implementation, administration and collection of the municipal consumer sales/use tax. It is also contemplated that the cooperation and sharing of information between Weirton and the State will ultimately result in increased revenue for both.

This concludes the City of Weirton's plan amendment.

The plan terminates on June 30, 2019.

The City of Weirton will cooperate fully with any performance review conducted by the Joint Committee on Government and Finance.

The Weirton Daily Times

WEIRTON, W.VA.

TUESDAY, AUG. 25, 2015

60¢ PER COPY

City closer to enacting sales tax

Manager's post remains open

By SHAE DALRYMPLE
Staff writer

WEIRTON — Weirton City Council is one step closer to enacting a 1 percent sales tax in the city, but will have to wait to appoint a new city manager following a special meeting held Monday afternoon.

Council members voted unanimously in favor of the second reading of an ordinance authorizing the city manager to submit an amendment to the city's Home Rule Plan to the West Virginia Home Rule Board in order to implement the 1 percent sales tax.

Mayor Harold "Bubba" Miller has said the long-term goal of the sales tax is to generate enough revenue to help

ease the cost of, and eventually reduce, the Business and Occupation tax categories that were expanded last year. Miller has commented that he believes a sales tax is more fair than the B&O because it is non-discriminatory, meaning that everyone pays it rather than just business owners.

At the last meeting of council, Finance Director Tom Maher said the sales tax has the potential to generate about \$1.5 million annually. He noted that is a "very, very rough" estimate which could vary greatly because there are only three quarters of B&O tax data to base estimates on thus far.

Last year, legislators expanded the Home Rule Plan



POST STILL VACANT — Weirton City Council did not name a new city manager as initially planned Monday during a special meeting. Mayor Harold "Bubba" Miller, left, said there are still three promising applicants seeking to replace interim City Manager Chuck Svokes, right, whose term is set to expire Sept. 1.

See COUNCIL Page 5A

Shae Dalrymple

Council

Program in West Virginia from four to 20 cities. Participating cities have used Home Rule to address abandoned and blighted homes, implement sales taxes and other fees. It allows legislators to bypass approval from the state on certain actions.

On Aug. 10, officials voted unanimously to approve ordinances implementing police officer enforcement provisions in Alcohol Beverage Commission Establishments and enforcing the city to place restrictions on streets and highways located within city limits. Both powers were won through Home Rule and were included in the city's original application.

Other abilities afforded by the program included ordinances creating probationary employment of unaffiliated building officials and enacting Article 56B, which deals with enforcement provisions and on-site citations in regard to external sanitation, common nuisances and weeds and grass. The second readings of these measures passed through City Council in April.

Council also convened into an executive session to discuss the city manager position, temporarily occupied by Interim City Manager Cheryl Svrhka, whose 60-day term expires on Sept. 1. Officials were expected to appoint someone to the position at the special meeting, but that item was removed from the agenda.

Milby said there are still three promising applicants who have a shot at securing the job permanently. He would not name them, but he said all three applicants have been interviewed once already.

Also Monday, council voted unanimously to approve the first reading of an ordinance that will eventually grant a \$6.9 million main treatment plant distribution pipeline replacement project.

The ordinance seeks to authorize the acquisition and construction of facilities, improvements and waterworks system of the City of Weirton and the financing of the cost thereof, not otherwise provided, through the

Continued from Page 1A

issuance by the city of not more than \$2.9 million in aggregate principal amount of water revenue bonds.

In the Safe Drinking Water Act Amendments of 1996, Congress authorized a drinking water state revolving loan fund program to help public water systems finance infrastructure projects needed to comply with federal drinking water regulations and to meet the act's health objectives. Under this program, states receive annual capitalization grants to provide financial assistance primarily subsidized loans, to public water systems for drinking water projects and other specified activities, according to a Congressional Research Service report.

Officials plan to fund about \$4 million for the project through that program, with the remaining \$2.9 million to be financed by local bonds.

Weston Area Water Board members voted unanimously to pursue a loan from WestBanco in the amount of \$2.9 million earlier this month. The loan will be for a term of 20 years with a 3.52 percent fixed interest rate, according to Brian Kuntz, water board accountant.

Water officials recently voted to defuse two bonds with the Municipal Bond Commission, freeing up \$37,753.63 of operational funds per month. That means city water customers will not see rate increases to account for the cost of the \$6.9 million project. Kuntz explained at the Aug. 13 Water Board meeting.

The plan for the project loan still will be required to undergo two more readings and votes, according to A.D. "Boach" Mantrant, utilities director. He said the second and third readings would take place at the next two regular City Council meetings, anticipated to be scheduled for Sept. 8 and Oct. 13.

Work on the major infrastructure project should begin on schedule in November after bids are awarded. Construction is expected to last through August 2016.

(Datynia can be contacted at ddalrymple@heraldstaronline.com)

Transfer

they currently are not enrolled anywhere, she said.

"The teachers that my twins have are more than just teachers — they are a constant staple in their lives," Archer said. "They have bonded with these teachers and talked about them all summer."

The Archers are a military family that has moved frequently and plans to move again next year, she said. They currently rent their home, and their landlord pays property taxes in Brooke County, according to the Brooke County Assessor's Office.

"Change is inevitable with military life, but this school change is not a necessary one," she said. "Consciousness and stability are key for these kids. If there was an exception, this is one."

Director of Student Services Andrea Dulaney said the Archers were not the only family affected by the transfer

order. Five Brooke County students were transferred back to their home county, while two Hancock County students had to transfer from Weir Middle to Oak Glen Middle School, she said.

"We need every spot," she said.

Weir Middle has more than 700 students this year, including 190 students in the fifth grade. That amounts to 28 students per classroom, she said, noting that the district gets state funding for 25.

"This is the first time that the enrollment of Weir Middle School is this high," Dulaney said. "I do apologize that it happened, but this is just one of those years."

Archer said she feels like her children are being "set as numbers, objects," and are being shuffled around "as if they have no personality, no feelings."

During the board meeting, the couple also

met with Director of Pre-K/Special Education Erica Sauer, but said afterward that their children's status had not changed.

Also Monday, the board

awarded a contract to the Teirick & Bartlett accounting firm, of Clarkburg, W. Va., for the 2015-2016 school district audit. Although the firm's bid (\$19,250) was the highest of two, it received the contract because it scored higher on the audit committee's matrix, said Finance Director Joe Caponeilli.

Campbell noted that Teirick & Bartlett has done audits of Ohio, West and Marshall County schools, as well as two Regional Education Service Agencies. The other firm, whose bid was \$15,200, had no experience with public school audits, he said.

Entered into agreements for special education services with Juy R.

Continued from Page 1A

Mockbee (occupational therapy), Katharine D. LaRue (occupational therapy), Rebecca Tucker (physical therapy), Louise Roseberry (music and movement therapy) and Kristy Edie (speech therapy).

Agreed to reimburse 10 speech therapists for the \$20,000 fee they must pay to the West Virginia Board of Examiners to be enrolled as Medicaid providers.

Agreed to increase by \$2,500 the amount paid to four universal pre-kindergarten providers: Weirton Heights Daycare (Classrooms 1 and 2), the Tree House Childcare Center, and the Children's Academy.

Approved the usual state policy regulating the education of "students with exceptionalities."

(Huba can be contacted at shuba@reviewonline.com)

Project

the building itself as well as the installation of a new heating, ventilation and air conditioning system at the high school.

Both projects were supported by a \$15 million bond issue approved by voters last year. The new school also will be funded with \$15 million from the state School Building Authority, while

the board also allocated \$3 million in local funds for the HVAC system.

Robinson told the board Monday crews with Asphalt Contractors and Site Work of Lavalette, W. Va., have completed the new parking lot between the football stadium and the school's baseball fields.

With 315 marked park-

ing spaces, the lot will replace the gravel parking lot.

The board approved a \$34,715 change order for the \$798,517 project to allow the contractor to extend the paving to an area between the entrance section and create a handicap-accessible path.

Robinson said the preliminary ground work

Continued from Page 1A

also will include the re-paving of a rough road linking the new lot to Cross Creek Road.

The road will be used by crews involved in the construction and will be paved after the school is completed.

Plans call for the new school to replace Pullman and Wellburg middle schools.

Stocks

off and a tumultuous day on Wall Street, where the Dow Jones closed down 3.6 percent. Analysts said it was unclear whether the rebounds in some markets were indicators the worst was over or a reprieve in a longer-term bear market.

The Shanghai Composite index lost 7.6 percent to 2,964.97 points, adding to Monday's 4.5 percent loss and taking the benchmark to its lowest level since Dec. 15. Some 1,040 stocks out of about 2,900 on China's two main exchanges fell by the 10 percent deep limit, according to Huanan financial news website.

"The stock market

might fall further in the near future because investors are in a panic," said market analyst Zhang Yang at SinoLink Securities in Shanghai.

Beijing appeared to be abandoning a strategy of having a state-owned company buy shares to stem the slide. There have been no signs of large-scale purchases by the China Securities Finance Corp. during the past week.

"The fear is that the Chinese economy is slowing at an alarming pace and that the domestic policy makers have fallen well behind the curve," said Credit Agricole (CA) in a report. "There is therefore little

that American, European or Japanese central bankers could do to lift the market risk sentiment."

Tokyo's Nikkei 225 average was in positive territory for parts of the day, but ended up closing down 4 percent at 17,964.70 after sliding 4.6 percent Monday.

But other markets in Asia posted modest recoveries. Hong Kong's Hang Seng index rose 158.39 points or 0.7 percent to 21,404.06, while Sydney's S&P ASX 200 gained 2.7 percent to 5,157.30 and Seoul's KOSPI index and Singapore's Straits Times index also rose.

In morning trading in Europe, France's CAC-40 advanced 1.5 percent to 4,449.93 after tumbling 5.4 percent Monday while Germany's DAX was up 1.4 percent to 9,787.97 after dropping 4.7 percent Monday.

Continued from Page 1A

Dow Jones index futures were up 2.7 percent, while S&P 500 index futures were up 2.8 percent, an indicator the U.S. market was set to open higher.

Wall Street had a stomach-churning day Monday, when the Dow plunged more than 1,000 points at one point before finishing down 582.40 points, or 3.4 percent, at 15,571.35. The Standard & Poor's 500 index slid 77.68 points, or 3.9 percent, to 1,893.21, and is now in "correction" territory, Wall Street Journal for a drop of at least 10 percent from a recent peak. The last market correction was nearly four years ago.

In currency markets, the dollar declined to 119.4810 yen from Monday's 118.6930 yen. The euro edged down to \$1.1564 from the previous session's \$1.1591.

Iran

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Continued from Page 1A

the House and the Senate to overturn Obama's veto.

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UNDECLARED — 18
Michael Bennet
Richard Blumenthal



CITY OF WEIRTON
OFFICE OF THE FINANCE DIRECTOR

THOMAS J. MAHER, JR.
Finance Director

200 Municipal Plaza
Weirton, West Virginia 26062
Telephone: (304) 797-8544
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Email: cityfinance@cityofweirton.com

August 08, 2015

Mr. Gus C. Svokas, City Manager
City of Weirton
200 Municipal Plaza
Weirton, West Virginia 26062

Mr. Svokas,

I am pleased to confirm that to the extent that I am aware, the City of Weirton is not, nor have they been, in arrears with any of the governmental agencies of the State of West Virginia.

Confirmation has been garnered from the West Virginia State Auditor's Office and the West Virginia State Tax Department.

Please contact me if you require any additional information.

Sincerely,

Thomas J. Maher, Jr.
Finance Director

VINCENT S. GURRERA, ESQ.
ATTORNEY/PROSECUTOR FOR CITY OF WEIRTON
PO BOX 2308 WEIRTON, WV 26062
304-723-3861 FAX: 304-723-3871
EMAIL: ESQ87@HOTMAIL.COM

September 4, 2015

To: Municipal Home Rule Board
Re: City of Weirton Amendment to the
Municipal Home Rule Plan

Ladies and Gentlemen,

As City Attorney for the City of Weirton, I have reviewed West Virginia Code §8-1-5a, the Municipal Home Rule Pilot Program Phase II Guidelines, and the proposed City of Weirton's Municipal Home Rule Plan Amendment. I have used these documents collectively for the purpose of providing this opinion.

Based upon the examination of the documents and my understanding of the intent of the proposed provisions contained in the **amendment** to the City of Weirton's Municipal Home Rule Plan, it is my opinion that the **plan amendment** complies with West Virginia Code §8-1-5a.

The Municipal Home Rule Board may rely upon this opinion.

Sincerely,



Vincent S. Gurrera
City Attorney-City of Weirton