



West Virginia Municipal Home Rule Program
Application of the
Town of Wardensville

July 1, 2019



West Virginia Municipal Home Rule Program 2019 Application of the Town of Wardensville

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Section I: Applicant Information

A. General Information

Name of Municipality: Town of Wardensville
Certifying Official: Betsy Orndoff-Sayers, Mayor
Contact Person: Betsy Orndoff-Sayers, Mayor
Address: PO Box 7 – 25 Warrior Way
City, State, Zip: Wardensville WV 26851-0007
Telephone: 304.874.3950
Fax: 304.874.4044
Email Address: betsy@wardensville.com
2010 Census Pop.: 271

Wardensville Town Council

| | |
|-------------------|-----------------------------|
| Gina Atkisson | Patricia Strawderman |
| Charlotte Bowman | Ryan Grimm, Recorder |
| Carla Brill | Betsy Orndoff-Sayers, Mayor |
| Elizabeth Fridley | |

B. Municipal Classification

Class IV

C. Categories of Issues to Be Addressed

Tax Organization Administrative Personnel Other

Section II: Narrative

Introduction and Executive Summary

Chartered by the state of Virginia in 1832 and incorporated by the state of West Virginia in 1879, the Town of Wardensville is a Class IV town in Hardy County in the Eastern Panhandle. Wardensville serves as a vital eastern gateway into the state for thousands of visitors each year, especially those from the heavily populated Northeast Corridor and the Washington, D.C. and Baltimore metro areas.

Although tiny (population 271) and remote (the closest incorporated towns are more than 30 miles away), Wardensville provides important services for not only its residents but also a broader eastern Hardy County community of more than 2,000 and the hundreds of tourists who stop by each weekend on their way to skiing, hiking, fishing and other recreational opportunities within the Mountain State.

Once they've visited, many of those tourists fall in love with the beauty and charm of our area and retire here. Urban transplants have arrived and started promising incubator businesses. And small manufacturing and service firms have set up shop to take advantage of our quality workforce, ready access to the eastern seaboard and modern infrastructure (fiber-optic data lines available through town).

As a result, Wardensville and other sections of Hardy County have experienced growth in the past ten years. Fortunately, for such a small town, Wardensville has had a very high-functioning government. For decades, the Town has experienced strong volunteer support with parks and community center boards, planning commission and board of zoning appeals, and a progressive town government that has worked to prepare for and keep pace with change in the area. As the anticipated terminus of Corridor H, the Town has been aggressive in seeking and acquiring grant funding and engaging local volunteers to improve our community for residents and visitors alike.

Wardensville has rehabilitated an abandoned school for a public/private Community Center (including a medical clinic, pharmacy, public library and fitness center), established and maintained a community park, opened a regional visitor's center, overhauled and expanded its water and sewer plants, installed new sidewalks and instituted planning and zoning. We are truly a tiny town with big ideas!

Being a tiny town, however, comes with its own problems. We don't have a very big tax base. A border community (we're closer to Virginia than we are to any other W.Va. town), we compete with retail, restaurants and service providers that play by very different state rules, making it a challenge to attract and keep businesses and encourage residents to shop locally.

And our remoteness makes it hard for county and state law enforcement—already stretched thin—to provide all of the public safety we could use for our residents.

But we've been very successful at doing more with less, maintaining operations and solvency through the years, even during the challenging times of the recent worldwide financial crisis. We've done it through the efforts and support of hard-working volunteers, thoughtful friends, and forward-thinking community officials.

By becoming a part of the West Virginia Home Rule Program, Wardensville will be able to continue to do a great deal with just a little help. The three issues detailed in the applications will increase our annual revenue and let us fund public safety and police; encourage new businesses to come to town and make it easier them to do business here; and simplify our ability to operate our municipal development authority.

The next few years will bring more opportunities, as the final segments of Corridor H are built, potentially connecting Interstate 81 in Virginia to the heart of West Virginia via Wardensville. We want to be ready for those opportunities, protecting the best parts of our traditional community as we embrace newcomers and encourage good growth.

While always tiny and remote, Wardensville has survived and thrived since 1832 by being welcoming, open-minded and nimble. Home Rule will allow the Wardensville Town Council to stay nimble in a challenging but exciting era of change.

The Town of Wardensville seeks Home Rule authority in three areas. Two of these have been approved for other Home Rule municipalities, and the third is newly proposed by Wardensville. They are:

1. impose a 1% sales tax and eliminate selected business and occupation tax categories;
2. standardize business license categories and fees; and
3. adjust the number of members on the municipal development authority.

| |
|---|
| 1. Impose a 1% Sales Tax and Reduce or Eliminate Selected Business and Occupation Tax Categories |
|---|

Issue Category: Tax

Wardensville seeks to restructure its business tax structure, reducing and eliminating some classes of the Business and Occupation Tax and instituting a 1% sales tax in order to increase revenues for public safety operations. This new business tax structure will be fairer and more standardized, and similar to those in adjacent communities in neighboring states.

Specific Legal Barrier

§8-13C-4

Problem Caused by Legal Barrier

Wardensville has a very small residential tax base and yet, being a remote town on a busy highway, provides service to a much larger population. Presently, the Town is only able to generate revenue via taxation by imposing a municipal business and occupation (“B&O”) tax or by imposing a sales tax; W.Va. state code requires that the two taxes be mutually exclusive. W.Va. Code §8-13C-1 et seq. contemplates the imposition of a sales tax by municipalities either for pension relief or as an “alternative municipal sales tax” at a rate not to exceed one percent. However, a municipality may only impose such a sales tax if it completely eliminates its B&O tax. W.Va. Code §8-13C-4(b).

The Town currently imposes a B&O tax on businesses, but the B&O tax is neither a wholly fair tax on some categories nor does it provide adequate revenue to support community needs.

Under W.Va. Code §8-1-5a(i)(14), municipalities participating in the Municipal Home Rule Program do not have the authority to pass an ordinance under Home Rule pertaining to taxation, except that a participating municipality may enact a municipal sales tax up to one percent if it reduces or eliminates its municipal B&O tax. But a sales tax alone without the B&O tax would exempt certain critical town businesses (banks, insurance, real estate agents) from paying a municipal tax.

Proposed Solution

The Town proposes to impose a municipal sales tax of up to 1% on all taxable sales under the West Virginia Code within the city. At the same time, it will eliminate B&O tax on selected categories—primarily retailers and restaurants—that would be subject to the sales tax. In this way, most business classes would pay some form of municipal tax. The increase in annual revenue based on this plan would be approximately \$48,500 (see **Section III-D: Fiscal Impact Worksheets and Formulas**).

Increased revenues would go to provide key municipal services, including (but not limited to):

- re-establishing and operating the Wardensville Police Department after a four-year lapse;
- support for grant programs that require partial local match, which the Town cannot afford out of current operational funds; and
- capital improvement for major community properties, including the Wardensville Community Center and J. Allen Hawkins Community Park.

The vast majority of W.Va. municipalities accepted into the Home Rule Program have proposed this business tax restructuring in one form or another, and it appears to be meeting with widespread acceptance and success.

| |
|--|
| 2. Standardize Business License Categories and Fees |
|--|

Issue Category: Administrative

Wardensville seeks the authority to consolidate and reduce the number of business-license categories (currently at 47) and/or reduce the fees charged to various categories in order create a simple, flat business license for the Town. This would result in a less confusing array of red tape for businesses to surmount, reduce administrative time and costs, and permit an overall reduction in paperwork in what is essentially a registration activity that is not intended to generate high revenue.

Specific Legal Barrier

§8-13-4

Problem Caused by Legal Barrier

W. Va. Code §8-13-4 permits cities to “enact an ordinance creating an annual general municipal business license for anything which requires a state license that is done within the corporate limits of a municipality, the tax for which may not exceed twenty dollars.” However, the city may not include under this “general” business license any category of business on which W.Va. Code imposes a state license fee; cities must continue to charge that fee at the municipal level as well.

Although the 2011 amendment creating the “general municipal business license” was a step in the right direction, it was a half-measure. Because cities are not yet truly free to consolidate all business licenses for all categories of business operating inside their borders, staff charged with

processing such licenses are required to expend valuable time differentiating between categories of businesses for no clear public benefit.

At the same time, businesses are not treated fairly, as the license amounts assigned to different categories vary widely and do not seem based on rational distinctions between those categories. For example, as shown on the current Town of Wardensville Business License Application/Renewal form (**Appendix A**), accountants are charged \$100 for their town business licenses, while insurance agents are charged only \$15.

Finally, the current multiple-category, multiple-page Wardensville business registration form is onerous and unwieldy to both businesses and administrative staff.

Proposed Solution

Wardensville seeks authority to enact an ordinance expanding the authority provided under W.Va. Code §8-13-4 to allow the town to consolidate all business license categories (except for alcohol licenses), including those currently charged a state-specified fee, into one general category, for which we would establish a single universal fee, not to exceed \$25. This will reduce an unwieldy six-page form to a single page and will make licensing easier for new and existing businesses, improve the efficiency of staff and increase the perceived fairness of the town's business-licensing requirements.

While the gross proceeds from business licensing will decrease as a result of this plan (see **Section III-D: Fiscal Impact Worksheets and Formulas**), the resulting simplification, reduced workload and implementation of a fair standard across the board will be worth the cost. Furthermore, the substantial increase in revenue resulting from the proposed business tax restructuring will more than make up the small loss in business license revenues.

Other cities in the Home Rule Program that have enacted similar measures include Bridgeport, Elkins and Wheeling, and it has been received positively by the business community.

See **Appendix B** for the single-page Municipal License Application of the City of Elkins for an example of a successful implementation of this solution.

**Town of Wardensville
2019 Home Rule Application**

Appendix A: Business License Application/Renewal Form, Wardensville



Town of Wardensville, West Virginia

25 Warrior Way. P.O. Box 7

Wardensville, West Virginia 26851

(304) 874-3950. Fax (304) 874-4044. info@wardensville.com

Town Business License Application / Renewal—See Instruction Sheet

Business Name: _____

Mailing Address: _____

| | |
|---|--------|
| BUSINESS DATA: ALL BUSINESSES COMPLETE ALL BLANKS IN THIS SECTION | |
| BUSINESS LOCATION: | |
| DATE YOU BEGAN BUSINESS IN THE TOWN OF WARDENSVILLE: | |
| BUSINESS OWNER'S NAME: | |
| OWNER'S HOME PHONE: | CELL: |
| BUSINESS PHONE: | FAX: |
| FEDERAL ID# (if applicable): | |
| CONTACT PERSON FOR TAX & LICENSE PURPOSES: | |
| CONTACT PHONE & EXTENSIONS: | EMAIL: |
| IF THIS IS A NEW APPLICATION, HAVE YOU EVER BEEN REGISTERED WITH THE TOWN? <input type="checkbox"/> YES <input type="checkbox"/> NO IF YES, GIVE THE BUSINESS NAME & ADDRESS: | |
| TYPE OF BUSINESS OWNERSHIP: <input type="checkbox"/> SOLE PROPRIETOR <input type="checkbox"/> CORPORATION <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> OTHER (DESCRIBE) (PLEASE ATTACH LIST CONTAINING NAME, HOME ADDRESS AND HOME PHONE OF ANY PARTNERS, MEMBERS OR OFFICERS) | |
| DO YOU OWN THE STRUCTURE WHERE YOUR BUSINESS IS LOCATED? <input type="checkbox"/> YES <input type="checkbox"/> NO IF NO, LIST OWNER: | |
| DO YOU HAVE A CURRENT LIABILITY INSURANCE POLICY? <input type="checkbox"/> YES <input type="checkbox"/> NO | |
| CONTRACTORS ONLY | |
| LIST LOCAL JOB ADDRESS(ES): | |
| RENTAL (LANDLORD) ONLY | |
| LIST BY STREET ADDRESS ALL RENTAL PROPERTIES IN THE TOWN (USE ADDITIONAL SHEET IF NECESSARY): | |
| <p>PENALTY: Town Code Title 7 Chapter 2 7-299</p> <p>As allowed in W.Va. Code §11-12-4, the municipal authorities shall have the power to impose similar penalties as those provided in said article and article §11-13A-1 of the W. Va. Code for noncompliance with such State license taxes. A criminal penalty shall be imposed for willful failure to pay the above set forth license tax, after demand has been made therefore. The criminal penalty for willful failure to pay the license tax hereby imposed shall be up to thirty (30) days imprisonment in the County or Regional jail or a fine of up to one hundred dollars (\$100.00), or both, at the discretion of the Judge of the Municipal Court, wherein jurisdiction shall lie under the terms of this ordinance. The municipal authorities have jurisdiction to maintain a civil action in the name of the Town in the Circuitry County of Hardy County, to obtain an injunction to require compliance with this ordinance, and furthermore, this civil remedy shall exist concurrently with the criminal sanctions hereunder.</p> | |

RENEWAL MESSAGE

For your License to be processed, you must include copies of:

- WV State Business License issues to you for the new fiscal year
- WV State Sales Tax Number
- WV State Business Registration Certificate
- WV ABC Class A / Class B Liquor License

I DELARE THAT THE INFORMATION CONTAINED IN THIS APPLICATION IS TRUE AND CORRECT AND THAT ALL REQUIRED STATIONS ARE IN FULL FORCE AND EFFECT. I FURTHER UNDERSTAND THAT ANY FALSE STATEMENTS MADE ABOVE ARE GROUNDS FOR DENIAL OR REVOCATION OF THE BUSINESS LICENSE ISSUED BY THE TOWN OF WARDENSVILLE.

Signature of Owner or Representative: _____

Printed Name of Owner or Representative: _____

Date: _____

- **RETURN COMPLETED RENEWAL NOTICE TO: P.O. Box 7, Wardensville, WV 26851**
- **MAKE CHECK PAYABLE TO: THE TOWN OF WARDENSVILLE**

| LICENSED ACTIVITY | STATE FEE | TOWN FEE | LICENSED ACTIVITY | STATE FEE | TOWN FEE |
|--|-----------|----------|---|-----------|----------|
| 1. Liquor | | | Liquor continued | | |
| Class A (ON premise consumption) | | | Class B (OFF premise consumption) | | |
| Private Club (less than 1,000 members) Liquor, Wine & Non-Intoxicating beer | \$1,150 | \$575 | Liquor Retail Outlet—Class A (Free Standing) Class B (Mixed Retail) | \$2,000 | \$1,000 |
| Private Club (1,000 or more members) Liquor, Wine & Non-Intoxicating beer | \$2,650 | \$1325 | Wine | \$150 | \$75 |
| Fraternal Club (Non-Profit) Liquor, Wine & Non-Intoxicating beer | \$900 | \$450 | Wine Specialty | \$250 | \$125 |
| Fraternal Club (Non-Profit) Liquor, Wine & Non-Intoxicating beer | \$150 | \$75 | Wine Specialty/Tasting | \$400 | \$200 |
| Tavern – Non-Intoxicating beer | \$150 | \$75 | Wine Sampling (Only available to Wine Specialty Licensees) | \$150 | \$75 |
| Private Wine Restaurant – Wine Only | \$250 | \$125 | Wine Tasting “Farm Winery” | \$150 | \$75 |
| Private Wine Restaurant – Wine & Non-Intoxicating Beer | \$400 | \$200 | Non-Intoxicating Beer | \$150 | \$75 |
| Private Wine Spa – Wine Only | \$150 | \$75 | Growler | \$150 | \$75 |
| Private Wine Bed & Breakfast – Wine Only | \$150 | \$75 | Brewer/Importer | \$500 | \$250 |
| Brew Pub (Resident Brewer/Importer License Required) | \$1,000 | \$500 | | | |
| Special Events (Fairs & Festivals) Wine & Non-Intoxicating beer | \$500 | \$250 | | | |
| Special Events (Fairs & Festivals) Wine Only | \$250 | \$125 | | | |
| Special Events (Fairs & Festivals) Non-Intoxicating beer only | \$250 | \$125 | | | |
| Off-Premise Wine Sales-Private Clubs and Private Wine Restaurants Only | \$100 | \$50 | | | |
| Growler | \$100 | \$50 | | | |

| LICENSED ACTIVITY | STATE FEE | TOWN FEE | LICENSED ACTIVITY | STATE FEE | TOWN FEE |
|------------------------------------|-----------|----------|-------------------|-----------|----------|
| 2. Stores | | | | | |
| Bakeries | | \$15 | | | |
| Florist | | \$15 | | | |
| Grocery | | \$50 | | | |
| Retail: General or Specialty Store | | \$15 | | | |
| Wholesaler | | \$50 | | | |
| | | | | | |

| LICENSED ACTIVITY | STATE FEE | TOWN FEE | LICENSED ACTIVITY | STATE FEE | TOWN FEE |
|--------------------------|-----------|----------|-----------------------------|-----------|----------|
| 3. Services | | | | | |
| Auto Paint and Body Shop | | \$100 | Auto Repair and Services | | \$50 |
| Bank | | \$250 | Lawn / Garden / Landscaping | | \$25 |
| Car Wash | | \$25 | Pet Grooming / Retail | | \$25 |
| Funeral Establishment | | \$150 | Self-Storage Units | | \$25 |
| House Cleaning | | \$15 | Taxi / Uber / Lyft Services | | \$50 |
| Insurance Company | | \$50 | | | |
| Laundromat / Dry Cleaner | | \$30 | Service Business Not Listed | | \$15 |
| | | | | | |

| LICENSED ACTIVITY | STATE FEE | TOWN FEE | LICENSED ACTIVITY | STATE FEE | TOWN FEE |
|--|-----------|-------------|-------------------|-----------|----------|
| 4. Coin Operated Machines & Games | | | | | |
| Laundry-Self Service-Each Machine up to Ten (10); Each Machine over Ten (10) | | \$10 \$5 | | | |
| Soda Machines | | \$15 | | | |
| Vending Machines-Amusement Games | | \$15 | | | |
| | | | | | |

| LICENSED ACTIVITY | STATE FEE | TOWN FEE | LICENSED ACTIVITY | STATE FEE | TOWN FEE |
|---------------------------------|-----------|----------|-------------------|-----------|----------|
| 5. Medical Services | | | | | |
| Dental | | \$350 | | | |
| Healthcare/Home Health Care Co. | | \$100 | | | |
| Medical Care | | \$350 | | | |
| Medical Massage | | \$100 | | | |
| Pharmacy | | \$100 | | | |
| | | | | | |

| LICENSED ACTIVITY | STATE FEE | TOWN FEE | LICENSED ACTIVITY | STATE FEE | TOWN FEE |
|---|-----------|----------|--------------------------------------|-----------|----------|
| 6. Professions | | | | | |
| Architect or Engineer | | \$100 | Engineer | | \$100 |
| Attorney | | \$100 | Exterminator | | \$100 |
| Auctioneer | | \$100 | Funeral Director, Embalmer | | \$15 |
| Auditors & Public Accountants | | \$100 | Insurance Agent, Solicitor or Broker | | \$15 |
| Barbers, Beauticians & Manicurist (fee for each person) | | \$25 | Masseuse | | \$25 |
| Building, Electrician, Plumber, HVAC | | \$25 | Private Detective or Investigator | | \$50 |
| Contractor/Subcontractor (General) | | \$25 | | | |
| | | | | | |

| LICENSED ACTIVITY | STATE FEE | TOWN FEE | LICENSED ACTIVITY | STATE FEE | TOWN FEE |
|-----------------------|-----------|----------|-------------------|-----------|----------|
| 7. Real Estate | | | | | |
| Real Estate Agent | | \$25 | | | |
| Real Estate Broker | | \$50 | | | |
| Rentals: Fee per unit | | \$10 | | | |
| Motel | | \$50 | | | |
| Bed & Breakfast | | \$50 | | | |
| Air BnB | | \$50 | | | |

| LICENSED ACTIVITY | STATE FEE | TOWN FEE | LICENSED ACTIVITY | STATE FEE | TOWN FEE |
|----------------------------|-----------|----------|-------------------|-----------|----------|
| 8. Hawker / Peddler | | | | | |
| Hawker / Peddler on foot | | \$10 | | | |
| | | | | | |

| LICENSED ACTIVITY | STATE FEE | TOWN FEE | LICENSED ACTIVITY | STATE FEE | TOWN FEE |
|------------------------|-----------|----------|-------------------|-----------|----------|
| 9. Restaurants | | | | | |
| Restaurant / Carry out | | \$15 | | | |
| Restaurant / Dine in | | \$15 | | | |
| | | | | | |

| | | |
|---------------------|---------------------|-----------|
| Total Licensing Fee | Handling Fee \$1.00 | Total Due |
| | | |

Town Business License Renewal Application
July 1 through June 30

Instructions

1. All individuals or companies doing business within the Town of **Wardensville must be licensed** (*Wardensville Town Code §7-102*)

2. **Type of Business and License Fee.** Complete the Business License Application Form with your business information. Select the Town License or Licenses that apply to your business and/or WV State License.

3. **Beer and Liquor.** If you sell beer or liquor, complete the information in **Section 1** of the license fees section of this application and remit correct payment. You are also required **to submit** a copy of each of your **WV State Licenses** for this fiscal year.

4. **Contractors.** When renewing your **Town Contractor's License** you are required **to submit** a copy of your **WV State License** for this fiscal year.

| |
|---|
| 3. Adjust the Number of Members on the Development Authority |
|---|

Issue Category: Organization

Wardensville seeks to decrease the number of required members for its municipal development authority in order to enhance its effectiveness and ability to conduct business.

Specific Legal Barrier

§7-12-3a

Problem Caused by Legal Barrier

Foreseeing the need for forward-thinking economic planning specific to its changing community, Wardensville in 2012 established a Wardensville Development Authority pursuant to W.Va. Code §7-12. Its first achievement was to purchase a small local motel (the only such business in the community), save it from destruction and run it for a time. The authority then sold the establishment to a private party in 2016, which renovated and runs the motel today.

W.Va. Code §7-12-3a requires that municipal development authority boards shall consist of “no fewer than twelve (12) nor more than twenty-one (21) persons.” No other municipal commissions, boards or councils require so many members to transact business.

As a Class IV community of 271, Wardensville finds it difficult to attract dedicated, qualified members to do the work of its development authority (even though the board may include members who live outside of town limits). While the WDA has enjoyed some early successes, it is hampered in simply getting a simple quorum at its meetings to transact regular business.

Proposed Solution

Wardensville will pass an ordinance setting the membership of the Wardensville Development Authority at no fewer than five (5) nor more than twelve (12) members.

Adjustments to the sizes of municipal boards based on the size of the community are not new to West Virginia. In 2010, Wardensville championed the passage of S.B. 388, which amended W.Va. Code §8A-8-3 to reduce the minimum number of members of a municipal Board of Zoning Appeals in a Class IV town from five to three. However, in this case, a legislative solution is less likely, since very few Class IV towns have their own development authorities.

Decreasing the requirement of the quantity of voting members will have no negative impact on community participation, as all meetings of the WDA will continue to be promoted in advance and open to the public. A smaller, more dedicated membership will allow the board to act more nimbly and effectively, which is not only a preference, but also a requirement for the success of these public-private economic development authorities.

Section III: Affidavits

- A. Hearing Mandate Verification**
Includes Affidavit, Minutes of Council Meetings of March 18 and April 29, 2019
Transcript of Public Hearing of April 29, 2019
- B. Publication Mandate Verification**
- C. Ordinance Authorizing Submission of Plan**
- D. Fiscal Impact Worksheets and Formulas**
 - 1. New Sales Tax and Business and Occupation Tax Restructuring**
 - 2. Business License Standardization**
- E. Attorney Opinion**
- F. State of West Virginia Fees Statement and Affidavit**

A. Hearing Mandate Verification

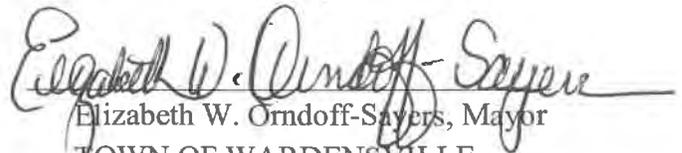
AFFIDAVIT

STATE OF WEST VIRGINIA
COUNTY OF HARDY, to-wit:

I, Elizabeth W. Orndoff-Sayers, having been duly sworn, do hereby state and affirm the following:

1. That I am the elected Mayor of the Town of Wardensville, West Virginia, from July 1, 2018 to the present; and
2. That a copy of the Town of Wardensville's proposed Home Rule Plan, contained within its application to the West Virginia Municipal Home Rule Program, was made available for public inspection at Wardensville Town Hall, 25 Warrior Way, Wardensville WV 26851, each business day during regular business hours from March 25, 2019, up to and including April 29, 2019; and
3. That a public hearing was properly noticed and held at the Wardensville Welcome and Conference Center on the Town of Wardensville's proposed Home Rune Plan on April 29, 2019.

This affidavit is sworn by me and submitted this 14th day of May, 2019.



Elizabeth W. Orndoff-Sayers, Mayor
TOWN OF WARDENSVILLE
PO Box 7
Wardensville WV 26851-0007
betsy@wardensville.com

STATE of WEST VIRGINIA
COUNTY of HARDY, to-wit:

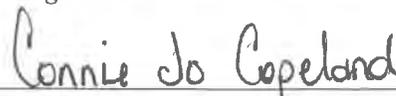
I, C. Jody Copeland, a Notary Public in and for the County and State aforesaid, do hereby certify that Elizabeth W. Orndoff-Sayers, known and known to me, did swear to and subscribe before me the above affidavit.

Given under my hand this 14th day of May, 2019.
My commission expires Feb. 25, 2023.





signature



Notary Public

**MINUTES
TOWN COUNCIL
MUNICIPALITY OF WARDENSVILLE
HARDY COUNTY, WEST VIRGINIA
March 18, 2019**

A Special Town Council meeting of the Wardensville Town Council was called to order by Mayor Betsy Orndoff-Sayers at 6:45pm present were Mayor Betsy Orndoff-Sayers, Recorder Maureen Martin, Councilors, Gina Atkisson, Charlotte Bowman, Carla Brill, and Elizabeth Fridley with Patty Strawderman absent. Also present were John Sayers and Vickie Dyer.

Mayor Betsy called the meeting to order at 6:45 pm.

Roll Call – Maureen quorum was established.

New Business

Mayor Betsy read the Ordinance 19-02 "Authorization to Submit a Written Home Rule Proposal". Discussions were had by Council with John Sayers giving information and answering questions. Motion to accept the application for Home Rule for the Town of Wardensville by Maureen Martin with a second by Gina Atkisson motion carried with 5 Yeas and No Opposed. An ad in the paper will be on March 27 and the Public hearing on April 29, 2019. Discussions to move the regular town council meeting to April 16, 2019 with the lay of the levy and will be decided by Mayor Betsy.

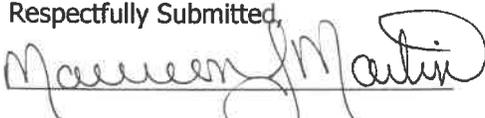
ROLL CALL VOTE FOR APPROVAL OF the 1st Reading for "Authorization to Submit a Written Home Rule Proposal"

| <u>COUNCILORS</u> | FOR | AGAINST | ABSTAIN | ABSENT |
|-----------------------------|-----|---------|---------|---------|
| Gina Atkisson | [X] | [] | [] | [] |
| Charlotte Bowman | [X] | [] | [] | [] |
| Carla Brill | [X] | [] | [] | [] |
| Patty Strawderman | [] | [] | [] | [X] |
| Elizabeth Fridley | [X] | [] | [] | [] |
| Maureen J Martin, Recorder | [X] | [] | [] | [] |
| Betsy Orndoff-Sayers, Mayor | [] | [] | [] | [] N/A |

2019-2020 Budget – Mayor Betsy and Maureen discussed the income and expenses and answered Councils questions. Motion to accept the Budget for **\$229,500** for the 2019-2020 year by Charlotte Bowman with a second by Carla Brill motion carried with 5 yeas and No opposed.

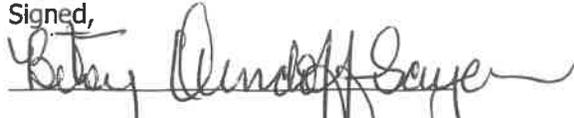
Motion to adjourn by Gina Atkisson with a second by Elizabeth Fridley motion carried with 5 Yeas and No opposed. **Meeting was adjourned at 7:58 pm.**

Respectfully Submitted,



Maureen J. Martin, Recorder

Signed,



Betsy Orndoff-Sayers, Mayor

**MINUTES
PUBLIC HEARING/HOME RULE
MUNICIPALITY OF WARDENSVILLE
HARDY COUNTY, WEST VIRGINIA
April 29, 2019**

Mayor Elizabeth Orndoff-Sayers called to order the Home Rule Public Hearing at 6:28pm. Those in attendance were Mayor Elizabeth Orndoff-Sayers, Councilors Gina Atkisson, Charlotte Bowman, Carla Brill and Elizabeth Fridley. Others present were Town Attorney John R Funkhouser, John Sayers, Wardensville Planning Commission, Susan Economou, Travis Blosser and Beth McCoy with the West Virginia Municipal League.

Mayor Elizabeth Orndoff-Sayers called the roll. Quorum was established.

Mayor Elizabeth Orndoff-Sayers read the Home Rule application (second reading).

The Public Hearing was then opened for public comments and questions.

- First to speak was Mr. Travis Blosser, West Virginia Municipal League Deputy Executive Director
 - Mr. Blosser offered congratulations to Wardensville for working diligently through the process to make application for Home Rule.

- Second to speak was Ms. Susan Economo, West Virginia Municipal League
 - Ms. Economo stated that the West Virginia State Law isn't a one size fits all when it comes to municipalities. She stated that Home Rule allows the municipality the opportunity to come up with unique solutions for their own community.

- Third to speak was Mr. John Sayers, Wardensville Planning Commission
 - Mr. Sayers provided an introduction and description to the Home Rule application. During Mr. Sayers presentation, Town Attorney John R Funkhouser confirmed that he had reviewed the application and reviewed the applicable provisions of Chapter 8 of the West Virginia Code for compliance.

Mayor Elizabeth Orndoff-Sayers thanked each speaker for sharing and invited comments from anyone else who would like to speak. There were no other public comments or questions.

Mayor Elizabeth Orndoff-Sayers informed those in attendance that no written comments or questions were submitted and that only one local resident had come to Town Hall to review the document available for public review.

Mayor Elizabeth Orndoff-Sayers asked for a motion to accept Ordinance 1902 on its second reading. Councilor Charlotte Bowman moved to accept Ordinance 1902 as presented. Councilor Carla Brill seconded the motion. Mayor Elizabeth Orndoff-Sayers asked if there were any further questions or discussion of the motion by council. A roll call vote was made. Ordinance passed.

Councilor Carla Brill motioned to adjourn. Councilor Charlotte Bowman seconded. Meeting was Adjourned at 6:53pm

Respectfully Submitted:

A handwritten signature in cursive script, appearing to read "Theresa Ramsey".

Theresa Ramsey, Administrative Assistant

Signed:

A handwritten signature in cursive script, appearing to read "Elizabeth Orndoff-Sayers".

Elizabeth Orndoff-Sayers, Mayor

**Special Council & Public Hearing: Wardensville Town Council
Monday, April 29, 2019**

**Council: Mayor Betsy Orndoff-Sayers, Gina Atkisson, Charlotte Bowman,
Carla Brill and Elizabeth Fridley**

Speakers and Guests: Travis Blosser, Susan Economo, John Sayers, John Ray Funkhouser

Mayor: Okay, we're on the record and I'm going to go ahead and call the special meeting of Wardensville Town Council to order. It is 6:31 p.m. on Monday, April 29, and I'll call the roll. I'm present; Maureen is absent; Gina Atkisson?

Gina Atkisson: Here.

Mayor: Charlotte Bowman?

Charlotte Bowman: Here.

Mayor: Carla Brill?

Carla Brill: Here.

Elizabeth Fridley: Elizabeth Fridley?

John Sayers: Here.

Mayor: Patty Strawderman is working tonight. We have quorum. All righty. We are here tonight; we are going to have the second reading for our home rule application. And I'm going to start the evening off by reading our request for home rule, unless there is a motion to waive the reading. Would you like to hear --?

Female 2: I don't think everyone's heard [*crosstalk*] read it.

Mayor: Okay, so we will go ahead and begin.

"Town of Wardensville Ordinance, 19-02, and ordinance pursuant to the provisions of West Virginia Code 8-1-5a, authorizing the Town of Wardensville to submit a written home rule proposal to the Municipal Home Rule Board in order to permit, for participation by Wardensville in the permanent home rule program."

"Authorization to submit a written home rule proposal: Whereas in 2007 the West Virginia legislature enacted West Virginia Code 8-1-5a, known as the Municipal Home Rule Pilot Program, and; whereas in 2019 the Municipal Home Rule Pilot Program was made a permanent program, with provisions to add four Class IV municipalities to the program each year, and; whereas the participation in the home rule program by the town of Wardensville, a Class 4 municipality would

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give the town unique flexibility to apply local solutions to local problems, benefitting the greater community including residents, visitors and businesses; now therefore be it enacted by the Town of Wardensville that the mayor is hereby authorized and directed to submit a home rule proposal to the Municipal Home Rule Board on July 1st, 2019 in accordance with West Virginia Code 8-1-5a, in order for the Town of Wardensville to be considered for inclusion in the program as a Class 4 municipality during fiscal year 2019 through 2020. The ordinance shall become effective upon passage after second reading and public hearing."

This passed on the first reading, March 18th, 2019. So with that being said, I would like to formally open our public hearing on our application for the West Virginia Home Rule Program., and welcome everyone here tonight.

We're going to hear about the Home Rule program and our application and give everyone a chance to speak. We are planning to submit it on July 1, the next time the program will be accepting applications.

Has everyone signed in this evening?

Male: May I still sign?

Mayor: Yes. Yep. Yep. Okay. If you can sign in with your name and contact information everyone's going to have an opportunity to speak. We'll try and answer any questions that folks may have. Since we have to submit a record of this hearing to the state we are recording this hearing, and we have some rules to make sure everyone is heard.

Please wait until I've called upon you; stand up and come to the podium to speak so the tape recorder can pick you up; before you begin your comments, state your name, speak loudly and clearly and make your comment; please don't shout questions or interrupt our speakers; we'll call on everybody; if we miss you you can raise your hand if you have a question. So with that being said, I'm going to first ask Travis Blosser and Susan Economo of the West Virginia Municipal League to come forward and provide us with their information on their experience with the Home Rule Program with other West Virginia towns.

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Travis Blosser: So I'll let Susan get into the technical stuff related to home rule but I just wanted to introduce myself as the deputy executive director of the West Virginia Municipal League, to congratulate you all for going through this process. Since the new statute went into effect June 17th – since that process has _____ the hard work that we've had _____ behind as a group of municipalities, all 231 of them working to make that program permanent and expand it to additional members. I want to congratulate you all on probably becoming one of the first to submit new application under that program, and so kudos to you all [inaudible] working diligently through that process. So I just wanted to give my kudos and say congratulations and good work. And Susan?

Susan Economo: Sure. I'll be brief.

My name is Susan Economo from the Municipal League as well, and I dealt with a lot of different home rule cities, and they always get very, very excited because we all know the one-size-fits-all state law doesn't really work. It doesn't work for big municipalities; it doesn't work for little municipalities. And home rule giving everyone that opportunity to come up with unique solutions that their communities need, and maybe no one else in the state needs it but this is your avenue for getting those things done.

So when I read the applications, you know, people get the 1% sales tax in these things that are very important, but I get really excited with the other unique solutions that you come up with for other problems to make that more efficient, and make that something that really can help your city. And again, maybe that's something you're the only people to do that. But that's the exciting part of home rule.

And as your community develops, and run into these problems, it gives you the beautiful tools to solve whatever problems you're having specific to your community. And that's local government, and that's the best, the closest to the people is the best government. So I'm excited to be here; I'm really glad you guys are going through the process and anything the League can do to help you, please call us.

Any questions you have I'd be happy to answer too.

Mayor: Thank you. I would now like to invite John Sayers of the Wardensville Planning Commission to provide an introduction and a description to the home rule application.

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John Sayers:

Thank you, your honor. Just wanted to go over briefly the draft proposal once again for the benefit of everyone. Anyone who doesn't have one, I have copies. The council members have seen it, but I of wanted to go over the high points and give a little bit of a background on what it is we're doing and why we're doing it.

There's an awful lot of little towns in West Virginia and some of them are smaller than us, but most of them aren't. But we have a lot of friends in a lot of other towns in West Virginia that don't have some of the great things that we do, and they're much bigger than us, like a nice visitors' center, and a meeting hall and a community center and a town park and some of these other things that we've been very proud to have and sponsor: a library, a fitness center.

But because we're small, it's hard for us to rely on our property tax base alone to do some of the things we need to do. So we've had to be creative over the years, for instance creating an economic development authority that we put together a few years back to buy See's Motel and ended up running and then selling it off for a profit. So that's what economic development authorities do. Most of the time you have to be a much bigger community to have an economic development board. We're a little community, but it's awfully hard to comply with the state's code to have 12 to 21 people on your economic authority when it's hard to get 12 to 21 people to come out for an event.

And we have some other issues that we're trying to deal with: law enforcement, safety, recreation for our community. There's a lot of change that's happening in Wardensville – our proximity to major metropolitan areas and the changes in the economy is bringing that kind of change here, and we want to be flexible and adaptive.

But in order to do that we have to have some revenue, and one of the three proposals we're discussing is that. And then the third is our business license structure has been kind of goofy for many years. That's not a technical term, but if you want to do business in Wardensville, you want to come here; it'd just be nice to have a flat business license with a description of what you do, and then we can – because there's other ways that we make sure that businesses here keep doing what they're doing. We have a zoning code, and certain businesses can only locate in certain areas. So there's some hoops to jump through there.

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So rather than just keeping our current six-page license with a dozen different price tiers, putting them through that same ordeal for their license, we thought a flat business license would be a smart idea. A couple other communities have done this. So those are the three areas that we'll be talking about.

And I just wanted to, again, very briefly, go over the three of them in a little detail in case you have any questions later on. If you look at page four of the proposal this is talking about proposing a 1% sales tax and reduce or eliminate selected business and occupation tax categories. If any of you are involved in business in Wardensville you know we have a B&O tax; it isn't particularly popular. It's a gross tax, and it's a variable rate, based on the type of business. Many of the home rule communities have gone to a one percent sales tax, which is a tax that is added on along with the state sales tax of --?

Mayor:

Six.

John Sayers:

Six percent. It would adding one more percent that would come back to the town. This is on goods and services that are purchased within Wardensville so that when tax people who live here buy things in Wardensville and people who come through here and buy things in Wardensville, or people who come and visit and stay *[inaudible]* category of business that are taxed.

For instance I'll take restaurants because that's something I'm a little familiar with. With B&O tax if I sell a hamburger for a dollar I would have to pay the B&O tax out of that \$1.00 that I collect.

With the sales tax, if I sell my hamburger for a dollar, and I'm going to charge seven cents on top of that — \$1.07. I get to keep that dollar as a business owner, and six cents goes to the state and one cent comes to the town. So you do have pay it out of your business checkbook, but you're collecting that on top of that. So it's a much easier tax retail businesses and a restaurant owners. it's much easier to do a sales tax than it is to do the business and occupation tax.

And we're suggesting here -- but the other thing I want to point out is that none of these things are going to become effective until after we submit this plan, if it's approved by the state, and then Council comes back and writes it into the law. So you will have to come back and

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write the law and enact this as a sales tax after we've gotten permission from the state to go forward.

So what we do tonight is not going to affect the current law; this is going to get us a step down the road. So what that means is when we finally do put this together we'll need to also make changes in the business and occupation tax. And what we're recommending in the plan is that we reduce – we eliminate the B&O tax on the things that essentially we can get sales tax on, which are restaurants and retailers, services that are taxes that are now subject to the state sales tax.

We're going to leave the business and occupation tax in place on the existing businesses that do not pay sales tax, so we'll still get something from some and some from others. And there's a chart here I'll direct you to look at to see which ones are and which ones aren't. Do you all have the reports there? *[Background conversation]*.

If you'll look on page 19 in the back it says, "D, fiscal impact," with worksheets and formulas. Those categories in the column: amusements, banking, contractors, manufactured products, those are the state taxable categories. And in the blue spreadsheet is the current fiscal year '18, what we collect. So it totals around \$41,000 total.

And on the right hand side it says what we're proposing – so if we remove entirely retailers and restaurants from B&O they become sales tax. And then manufactured products and production of coal, etc., those have been already removed from the B&O tax as we simply don't *[inaudible]*. You may want to think about leaving manufacturing in.

Mayor: We changed it. We went back – anything that was gotten rid of – because it was done before – yeah, we put it back in and – yeah.

John Sayers: We'll correct that. We weren't getting anything from it anyway, so it's a blank. But as you can see, if we do that and we leave the ones in place for the utilities, which is the electric company and the water and sewer services and callings, which tend to be contractors and the like, banking, the banks and wholesalers, we leave those into business and occupation tax in place. And then we do an estimate of the sales tax on commercial revenue for all these, and retailers and restaurants it's a difference – we will be getting, instead of \$41,000 in tax, more like \$90,000. So that's a \$48,000 difference per year. That \$48,000 would

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go a long way to doing whatever council decided to do with it, whether it was public safety or recreational programs. So it's a large increase, I think – speaking as a restaurant person it's a tax that we can live with. It wouldn't break us; it would be a fair tax.

The second thing we're asking for is standardized business licenses categories and fees, and that's going from several dozen categories with all different fees—from \$5 to \$100—down to one, a simple \$25 fee. Starting on page 7 you see our current business license form, which is about six pages. And then I put in there the City of Elkins form. Theirs is one page and a flat fee, and then they add on the same licensing fees for beer, wine and liquor that we have in place now. And that would probably be a good thing to do because that way you'd be able to put the extra tax on things that have more liability. I think that's something that the council could consider if this was approved.

If you go to page 20 this shows the difference in income if we went from all these different types of fees. This was – the left hand side was fiscal year '18, and the right hand side would be making all this a flat fee of \$25. The differences in amount in there, that's the aggregate. So all the contractors together paid \$450 – would pay \$450 at \$25 a head, \$25 and \$25, that's \$50. So that's why there's that aggregate fee there.

We would lose \$1,400 overall, but I think that's \$1,400 well-spent in simplification, and you're making far more than that back with the 1% sales tax. You're not sending out as many mailings, you're not taking up as much sales time, that \$1,400 is – and then what you'd make up in businesses that would then come in and actually sign up and pay the fee because it was simple and wasn't murderously complex.

So the third proposal is to adjust the membership of the municipal development authority, and I think – just talk about that briefly, it's – the state requires us to have 12 to 22 now, and we're recommending we go down to 5 to 12, which gives us the flexibility to have more if there's interest, but it also lets us run a board with five people so we can get things done. We haven't been able to have meetings, just because we haven't been able to fill the full 12 slots and assemble a quorum.

So that's the details of the plans specifically. And that's all I have to say unless there are questions.

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Mayor: If you all want to see an example, because when I'm on the road I eat out, and this is the screenshot or picture of my *sales receipt*. And if you look down there, Virginia sales tax is 4-1/2%. They're charging 9.3% and it just [*crosstalk*] – each community – they'll have an individual sales tax _____ stuff that their state legislature allows them to do. And it's just – tacked on down there and you'll see – if you haven't seen that it's just – you don't even notice it. You look down there and it's like it's tax [*crosstalk*] --

John Sayers: So that's a good point. We'll be competitive with most of the people who eat out in other communities across the mountain in Virginia. I think they've done the sales tax over in Moorefield. It's only a 1/2% over there.

Mayor: Half percent and I believe Moorefield's collected about \$100,000 with their half percent, and it's my understanding they're discussing going back and asking possibly to raise it for the full percent. It gets you a lot of latitude. Thank you, John.

And at this time I would like to ask our town attorney, John Ray Funkhouser, to come and speak. He's written a letter to the Municipal Home Rule Board [*inaudible*] because we have to have him look over our plan. He'd let me know that he's done this before; I thought we might be his first one, but no. So he's got some expertise that we're grateful to have.

John Funkhouser: So there's a disclaimer there before I [*inaudible*]. First I want to take this opportunity to sing the praises of the Municipal League because I've worked with them on a couple different occasions and you pick up the phone, if you have a question about something they are right on top of it. And so first I just want to tell them how much we appreciate that because without that sometimes things would be a little more complicated. So I appreciate that.

I reviewed the application, and I reviewed the applicable provisions of chapter eight of the West Virginia code, which is what dictates whether or not this application meets all the requirements.

And my opinion is that application meets all the requirements of the West Virginia code, and as the mayor stated, I prepared a letter setting forth my opinion; it will be enclosed with this application is my understanding. And then once everything's been submitted to

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Charleston, if it's been approved, then we'll talk about drafting the ordinance at that point _____ those two. But that's all I have to say, unless there are questions.

Mayor: Thank you. At this time I invite any interested member of the public for their comment.

[No one comes forward to speak.]

Mayor: Okay. I will tell you there were no written comments submitted. We had one local person come and look at the plan in the office, per Theresa. At this time I'd like to ask if any member of council has any comment or questions about our application.

[No questions or comments from Council.]

Mayor: Okay, so I'm going to say thank you all very much for your input, and at this point in time I'm now going to close this public hearing at 6:50 p.m.

At this time we will consider Ordinance 19-02, which authorizes the mayor to submit this home rule proposal to the state Municipal Home Rule Board on July 1, 2019, as previously read. May I have a motion to accept the ordinance on its second reading?

Charlotte Bowman: So moved.

Mayor: Okay, Charlotte; is there a second?

Carla Brill: Second.

Mayor: Okay, Miss Carla. Are there any questions or further discussion of the motion by council? Okay. All in favor say aye.

Several: Aye.

Mayor: All opposed? Okay. Ayes have it. Ordinance passes, and we'll make the submission on July 1.

We'll move on now to the agenda for the rest of our special meeting.

[END OF PUBLIC HEARING TRANSCRIPTION]

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| B. Publication Mandate Verification |
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AFFIDAVIT OF PUBLICATON

Cost of Publication \$ 62.49

I, Phoebe Fisher Heishman, being first sworn upon my oath, do depose and say that I am President of the R. E. Fisher Company, a corporation, and publisher of the newspaper entitled the MOOREFIELD EXAMINER, a Democratic newspaper; that I have been duly authorized by the Board of Directors of such corporation to execute all affidavits of publication; that such newspaper has been published for more than one year prior to publication of the annexed notice described below; that such newspaper is regularly published twice weekly on Wednesdays and Saturdays, for at least fifty weeks during a calendar year, in the municipality of Moorefield, Hardy County, West Virginia; that such newspaper is a newspaper of "general circulation," as that term is defined in article three, chapter fifty-nine of the Code of West Virginia, 1931, as amended within the publication area or areas of aforesaid municipality and county; that such newspaper averages in length four or more pages, exclusive of any cover, per issue; that such newspaper is circulated to the general public at a definite price or consideration; that such newspaper is a newspaper to which the general public resorts for passing events of a political, religious, commercial, and social nature, and for current happenings, announcements, miscellaneous reading matters, that the annexed

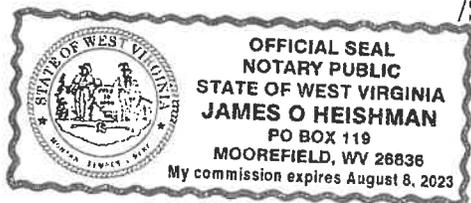
Notice of Public Hearing & Special Town Meeting, re: Home Rule App - Town of Wardensville

was duly published in said newspaper once a week for 2 successive week(s), commencing with the issue of the 27th day of March 2019, and ending with the issue of the 3rd day of April 2019, and was posted at the N/A on the N/A day of _____, 20_____.

/S/ Phoebe Fisher Heishman
Phoebe Fisher Heishman, Publisher
The Moorefield Examiner

Taken, subscribed and sworn to before me in my said county this 5th day of April 2019.

My commission expires August 8, 2023



/S/ [Signature]
Notary Public of Hardy County, WV

**NOTICE OF PUBLIC HEARING &
SPECIAL TOWN COUNCIL MEETING
TOWN OF WARDENSVILLE
MUNICIPAL HOME RULE PROGRAM
PLAN APPLICATION**

Notice is hereby given by the Town Council of Wardensville, W.Va., that it will conduct a public hearing to discuss the Town's written plan for Home Rule.

Information from the hearing will be used by Council in its application for acceptance into the West Virginia Municipal Home Rule Program, established by Chapter 8, Article 1, Section 5a of the Code of West Virginia, 1931, as amended.

The public hearing on the plan and the second reading of an ordinance permitting the Mayor to make application to the Municipal Home Program shall take place during a special meeting of Wardensville Town Council on Monday, April 29, 2019, at 6:30 p.m. in the conference room of the Wardensville Visitor and Conference Center, 301 East Main Street, Wardensville W.Va. Notice is hereby given that any interested party may appear before Council

during this meeting to be heard with respect to the plan and the proposed ordinance.

The proposed Home Rule Plan for Wardensville will be available for public inspection beginning on March 27, 2019, in Wardensville Town Hall, 25 Warrior Way, Wardensville, W.Va., during regularly posted business hours.

Interested citizens are invited to attend the public hearing and to present oral or written comments concerning Wardensville's proposed Home Rule plan. Written comments may be addressed to the Town of Wardensville, PO Box 7, Wardensville WV 26851.

3/27, 4/3 2c

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| C. Ordinance Authorizing Submission of Plan |
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**TOWN OF WARDENSVILLE
ORDINANCE 19-02**

An ORDINANCE pursuant to the provisions of W.Va. Code 8-1-5a, authorizing the Town of Wardensville to submit a written home rule proposal to the Municipal Home Rule Board in order to permit participation by Wardensville in the Municipal Home Rule Program.

Authorization to Submit a Written Home Rule Proposal

WHEREAS, in 2007, the West Virginia Legislature enacted WV Code §8-1-5a, known as the Municipal Home Rule Pilot Program; and

WHEREAS, in 2019, the Municipal Home Rule Pilot Program was made a permanent program, with provisions to add four Class IV municipalities to the program each year; and

WHEREAS, the participation in the Home Rule Program by the Town of Wardensville, a Class IV municipality, would give the Town unique flexibility to apply local solutions to local problems, benefitting the greater community, including residents, visitors and businesses.

NOW, THEREFORE, BE IT ENACTED BY THE TOWN OF WARDENSVILLE THAT the Mayor is hereby authorized and directed to submit a home rule proposal to the Municipal Home Rule Board on July 1, 2019, in accordance with WV Code §8-1-5a in order for the Town of Wardensville to be considered for inclusion in the program as a Class IV municipality during Fiscal Year 2019-2020.

This ordinance shall become effective upon passage after second reading and public hearing.

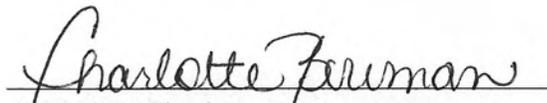
Passed on first reading, March 18, 2019.

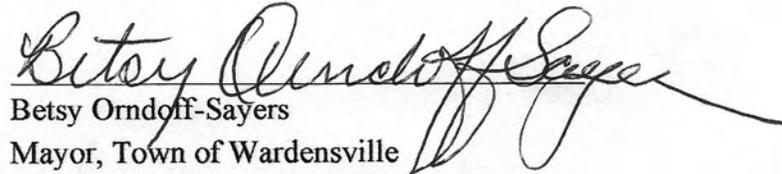
| First Reading | FOR | AGAINST | ABSTAIN | ABSENT |
|---------------------------------|-------------------------------------|--------------------------|-------------------------------------|-------------------------------------|
| Gina Atkisson, Councilor | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Charlotte Bowman, Councilor | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Carla Brill, Councilor | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Elizabeth Fridley, Councilor | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Patricia Strawderman, Councilor | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Maureen Martin, Recorder | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Betsy Orndoff-Sayers, Mayor | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

Passed on second reading and public hearing, April 29, 2019.

| Second Reading | FOR | AGAINST | ABSTAIN | ABSENT |
|---------------------------------|-------------------------------------|--------------------------|-------------------------------------|-------------------------------------|
| Gina Atkisson, Councilor | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Charlotte Bowman, Councilor | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Carla Brill, Councilor | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Elizabeth Fridley, Councilor | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Patricia Strawderman, Councilor | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Betsy Orndoff-Sayers, Mayor | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

The undersigned Mayor of the Town of Wardensville does hereby certify that the foregoing Amendment was adopted by a majority of Council at first reading on March 18, 2019, and upon second reading and public hearing on April 29, 2019.


ATTEST: Charlotte Bowman
Councilor, Town of Wardensville


Betsy Orndoff-Sayers
Mayor, Town of Wardensville

**Town of Wardensville
2019 Home Rule Application**

**D. Fiscal Impact Worksheets and Formulas
Issue 1: New Sales Tax and Business and Occupation Tax Restructuring**

**Business Taxes Collected by Business, FY 2018 and
Estimates Under Home Rule Proposal**

In the proposed Home Rule Plan for the Town of Wardensville, Business and Occupation (B&O) Taxes would be eliminated on four categories currently required by state code. An additional 1% Sales and Use Tax would be implemented on those categories currently affected by the 6% W.Va. State Sales and Use Tax. NOTE: Estimates below are based on FY 2017-18 gross business sales reported.

| Current B&O Tax Revenue | |
|------------------------------------|----------------------------|
| Business Category | Actual B&O FY18 |
| Amusements | \$0 |
| Banking, Financial Svcs | \$12,472 |
| Contractors | \$1,960 |
| Manufactured Products | \$0 |
| Production of Coal, etc. | \$0 |
| Public Service / Utility | \$8,630 |
| Rents, Royalties, etc. | \$175 |
| Retailers & Restaurants | \$11,465 |
| Service or Calling | \$5,000 |
| Wholesalers | \$1,875 |
| Total for Year | \$41,577 |

| Proposed B&O+Sales Tax Revenue | | | |
|---|---------------|---------------------|-----------------------|
| Business Category | Status | B&O Est. | Sales Tax Est. |
| Amusements | 1 | | |
| Banking, Financial Svcs | 3 | \$12,472 | |
| Contractors | 3 | \$1,960 | |
| Manufactured Products | 3 | \$0 | |
| Production of Coal, etc. | 1 | | |
| Public Service / Utility | 3 | \$8,630 | |
| Rents, Royalties, etc. | 2 | | \$1,500 |
| Retailers & Restaurants | 2 | | \$58,623 |
| Service or Calling | 3 | \$5,000 | |
| Wholesalers | 3 | \$1,875 | |
| Estimate for Year | | \$29,937 | \$60,123 |

| STATUS CODES |
|---------------------------------------|
| 1 Category to be removed from code. |
| 2 Category to be exempted from B&O. |
| 3 Category exempted from Sales Tax. |

| | |
|---|----------|
| Total New Business Tax Colleciton (est.) | \$90,060 |
| Difference from FY 2018 Colleciton | \$48,483 |

| |
|----------------------------|
| E. Attorney Opinion |
|----------------------------|



FUNKHOUSER June 16, 2019
& SMITH PLLC



John Funkhouser *Attorney at Law*
Ashley Joseph Smith *Attorney at Law*
Kelly McVicker *Staff*

West Virginia Municipal Home Rule Board
West Virginia Development Office
West Virginia Department of Commerce
Capitol Complex, Building 6, Room 525
Charleston, WV 25305-0311

Re: Application of the Town of Wardensville, West Virginia, to participate in the
Municipal Home Rule Program

Dear Chairman Hardy:

Please be advised that I am legal counsel for the Town of Wardensville, West Virginia. I have reviewed West Virginia Code § 8-1-5a, the Application Guidelines for Participation in the Municipal Home Rule Pilot Program and the Application of the Municipality to participate in the Pilot Program, including all attachments thereto.

Based upon my examination of the Application and applicable provisions and requirements set forth in the West Virginia State Code, it is my opinion that the Application complies with said provisions and requirements of West Virginia Code § 8-1-5a.

The application does not provide for any proposed changes to resolutions, acts, ordinances, rules or regulations that are contrary to the provisions of West Virginia Code §§ 8-1-5a (i)(1) through (24) or attempts to do any act prohibited by §§ 8-1-5a (j)(1-3) and that this application is fully compliant with West Virginia Code §§ 8-1-6.

Should you require further information or documentation from my office, please do not hesitate to contact me.

Sincerely,

John R. Funkhouser
W.V. Bar 11671

FunkhouserandSmith.com

| |
|---|
| F. State of West Virginia Fees Statement and Affidavit |
|---|



STATE OF WEST VIRGINIA
State Tax Department, Taxpayer Services Division
P.O. Box 885
Charleston, WV 25323-0885



Dale W. Steager, State Tax Commissioner

TOWN OF WARDENSVILLE
PO BOX 7
WARDENSVILLE WV 26851-0007

Letter Id: L1272878016
Issued: 05/13/2019

0010830101000



West Virginia State Tax Department

Statement of Good Standing

EFFECTIVE DATE: May 13, 2019

A review of tax accounts indicates that TOWN OF WARDENSVILLE is in good standing as of the effective date of this document. Please note, this Statement of Good Standing expires on **August 11, 2019**.

The issuance of this Statement of Good Standing shall not bar any audits, investigations, assessments, refund or credits with respect to the taxpayer named above and is based only on a review of the tax returns and not on a physical audit of records.

Sincerely,

Nicole Grant, Tax Unit Supervisor
Taxpayer Services Division

AFFIDAVIT

STATE OF WEST VIRGINIA
COUNTY OF HARDY, to-wit:

I, Elizabeth W. Orndoff-Sayers, having been duly sworn, do hereby state and affirm the following:

1. That I am the elected Mayor of the Town of Wardensville, West Virginia, having served from July 1, 2018 to the present; and
2. That as Mayor I am familiar with all of the financial affairs for the Town of Wardensville; and
3. That I hereby certify that the Town of Wardensville is not delinquent in, nor does it have any outstanding payments due to the State of West Virginia.

This affidavit is sworn by me and submitted this 14th day of May, 2019.

Elizabeth W. Orndoff-Sayers
Elizabeth W. Orndoff-Sayers, Mayor
TOWN OF WARDENSVILLE

PO Box 7
Wardensville WV 26851-0007
betsy@wardensville.com

STATE of WEST VIRGINIA
COUNTY of HARDY, to-wit:

I, C. Jody Copeland, a Notary Public in and for the County and State aforesaid, do hereby certify that Elizabeth W. Orndoff-Sayers, known and known to me, did swear to and subscribe before me the above affidavit.

Given under my hand this 14th day of May, 2019.
My commission expires Feb 25, 2023.



C. Jody Copeland
signature

Connie "Jody" Copeland
Notary Public