



# The Village of *Barboursville*

EST. 1813



## Municipal Home Rule Application



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# Village of Barboursville

721 Central Avenue • P. O. Box 266 • Barboursville, West Virginia 25504-0266  
304-736-8994 • Fax 304-736-7850

*Mayor*  
**Christopher L.  
Tatum**

July 12, 2019

*Recorder*  
**Paula S. Seay**

The Honorable David Hardy  
Cabinet Secretary and Chairman Designee  
West Virginia Municipal Home Rule Board  
State Capitol Complex  
1900 Kanawha Boulevard, East  
Charleston, West Virginia 25305

*Council*  
Donnie Plybon  
Larry Poynter  
Ann S. Reed  
Joyce Spencer  
Patrick Wagoner

RE: Village of Barboursville, West Virginia Application and Written Plan  
West Virginia Municipal Home Rule Program

Dear Members of the Municipal Home Rule Board:

On behalf of the citizens and elected officials of the Village of Barboursville, West Virginia, I am pleased to submit ten (10) original copies of the Village's application and proposed written plan to participate in the West Virginia Municipal Home Rule Program. This application is made in pursuant to the provisions of West Virginia Code §8-1-5a, as amended. The Barboursville City Council adopted the required ordinance in accordance with the following schedule:

Written Plan Made Available to the Public:	May 17, 2019
First Publication of Notice of Public Hearing:	May 17, 2019
Second Publication of Notice of Public Hearing:	May 24, 2019
First Reading of Ordinance:	June 6, 2019
Public Hearing:	June 18, 2019
Second Reading and Adoption of Ordinance:	June 18, 2019

I respectfully request that this item be placed on the agenda for the West Virginia Municipal Home Rule Board meeting scheduled for Wednesday, August 14, 2019. If you have any questions or require any additional information, please do not hesitate to contact me anytime.

On behalf of the entire Village, we thank you for your cooperation and consideration of this important matter.

Very truly yours,

Chris Tatum  
Mayor

*"Best Little Village In The State"*

## Municipal Home Rule Program APPLICATION CHECKLIST

<b>SECTION I: APPLICANT INFORMATION</b>	
Page No.	
	General Information
	Municipal Classification
	Specific Issue(s) to be Addressed
	Issue(s) Category: Tax/Organization/Administrative/Personnel/Other

<b>SECTION II: NARRATIVE</b>	
Page No.	
	Specific state laws, policies, acts, resolutions, rules or regulations that are preventing the municipality to carry out duties in the most cost effective, efficient, and timely manner.
	Specific problem(s) created by the laws, policies, acts, resolutions, rules or regulations.
	Proposed solution(s) to the perceived problem(s), including all proposed changes to law, policies, acts, resolutions, rules or regulations. Categorize and include: <ol style="list-style-type: none"> <li>1) Proposed solution(s) in one of the five areas (tax/administrative/organization/ personnel/other)</li> <li>2) If revenue related, estimate(s) for proposed solution(s) and how the fiscal impact was determined. Example: Estimated reduction of administrative time and costs = X. Please attach the worksheet or formula used to determine "X" amount.</li> </ol>

<b>SECTION III: AFFIDAVITS</b>	
Page No.	
	Hearing Mandate Verification
	Publication Mandate Verification
	Ordinance Authorizing Submission of Plan
	Fiscal Impact Worksheets/Formulas (if revenue related)
	Attorney Opinion (application complies with statutory requirements)
	State of West Virginia Fees Statement (none outstanding)

**Section I.**  
**Applicant Information**

# Municipal Home Rule Program APPLICATION

<b>SECTION I: APPLICANT INFORMATION</b>	
<b>A. General Information</b>	
Name of Municipality: Village of Barboursville	
Certifying Official: Chris Tatum	Title: Mayor
Contact Person: Chris Tatum	Title: Mayor
Address: 721 Central Avenue, Post Office Box 266	
City, State, Zip: Barboursville, West Virginia 25504	
Telephone Number: (304) 736-9820	Fax Number: (304) 736-7850
E-Mail Address: ctatum@barboursville.org	
2010 Census Population: 3,964	
<b>B. Municipal Classification</b>	
<input type="checkbox"/> Class I <input type="checkbox"/> Class II <input checked="" type="checkbox"/> Class III <input type="checkbox"/> Class IV	
<b>C. Category of Issues to be Addressed (please attach descriptions for applicable categories)</b>	
<input checked="" type="checkbox"/> Tax <input type="checkbox"/> Organization <input type="checkbox"/> Administration <input type="checkbox"/> Personnel <input type="checkbox"/> Other	

<b>SECTION II: NARRATIVE (written plan, including the following)</b>
<p>Specific state laws, policies, acts, resolutions, rules or regulations that are preventing the municipality to carry out duties in the most cost effective, efficient, and timely manner.</p> <p>Specific problem(s) created by the laws, policies, acts, resolutions, rules or regulations.</p> <p>Proposed solution(s) to the perceived problem(s), including all proposed changes to law, policies, acts, resolutions, rules or regulations. Categorize and include:</p> <p>1) Proposed solution(s) in one of the five areas (tax/administrative/organization/personnel/other)</p> <p>2) If revenue related, estimate(s) for proposed solution(s) and how the fiscal impact was determined. Example: Estimated reduction of administrative time and costs = X. Please attach the worksheet or formula used to determine "X" amount.</p> <p style="text-align: center;"><b><i>See Attached Section II. Narrative.</i></b></p>

**SECTION III: AFFIDAVITS**

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)

***See Attached Section III. Affidavits.***

**Section II.**  
**Narrative**

## Executive Summary

The Village of Barboursville, commonly referred to as "The Best Little Village in the State", is seeking approval of its application and written plan to the Municipal Home Rule Program to spawn development of business and recreation as well as continuing to provide essential citizen services.

Over the course of the last 20 years, Barboursville's footprint as well as its core population have grown due to the Village's retail and business development as well as its development of recreational offerings. In the early 1980s, Barboursville was fortunate enough to become home to West Virginia's largest retail shopping complex when the Cafaro Company decided to make Barboursville home to one of its most successful properties, the Huntington Mall. Located in Barboursville, the Mall has been the economic boon spawning retail development and improved quality of life for Barboursville for almost three decades. As time has passed, Barboursville has experienced financial growth, growth in population, growth in its geographical footprint and growth in the private housing market due to new construction. With this growth also comes the expansion of service area and growth in operations. Barboursville has expanded services offerings to new residents and businesses including refuse, sanitation, sanitary sewer, police and fire protection, infrastructure and much more.

Also in the 1980s, Barboursville acquired land from the State of West Virginia and converted it to what is now used as the State's second largest municipally owned park. The 700+ acre park has hosted and continues to host baseball, softball, and soccer tournaments and participants from all over the United States. There are local leagues with national affiliation, local recreational leagues as well as thousands of biking hiking and walking patrons on our park every day. There are countless community events and our residents take advantage of the 56 trails, numerous picnic shelters, tennis courts, basketball courts, disc golf courses, fishing areas and sports fields. Due to the Barboursville's growth and potential for continued growth as well as inquires for expansion plans (tourism, youth sports, recreation, quality of life, etc.), the Village anticipates the need for additional infrastructure development, expanded recreational opportunities, and ongoing promotion of tourism and daily visitors.

Barboursville has been exploring options for expansion via many avenues. We have been approached by outlying areas for annexation. This would cause the need for studies and action on infrastructure including the aforementioned services. This cannot be measured in dollars at this time. A study for the development of our sports complex, however, as well as an indoor facility to accommodate the 9 billion dollar industry of sport tourism as well as youth programs is currently on the horizon. These facilities and improvements have been estimated in the \$12- 15 million dollar range. Additionally as previously mentioned the park facility itself draws thousands of visitors a year and is the second largest municipal park in the State of West Virginia. There are plans for a welcome

center and nature education center for students of Barboursville schools as well as our own programming offered throughout the summer months. This project is estimated at \$2-4 million dollars.

Improvements and potential construction of a new City Hall space have also been discussed. These improvements would maximize the usage of space as well as bring Barboursville and its offices into ADA compliance as well as provide for true chambers for Council meetings and City Court. Currently these activities are held in the community center. This project alone is estimated to cost \$5 million. This project is necessary due to the increasing demands of technology needs, citizen services and having adequate facilities well after the current administration is gone. Moreover, the Village's sanitary sewer system is aging and it passed on a largely-outdated lagoon based system. A true plant along with property acquisition or the possibility of diverting flow will be of significant expense to the city. Depending on the most cost feasible avenue this is estimated anywhere from \$3-10 million.

Barboursville has a long lineage of sound fiscal management. Furthermore, the Village has also been able to keep debt service at zero. In order to continue to provide the services we currently offer to our citizens while having little or no fees as many other municipalities do, we must explore new revenue as our expenses continue to rise. Based on the Village of Barboursville's history, participation in the permanent Municipal Home Rule Program is a logical next step.

We have engaged our community and asked for their input. The consensus is to see Barboursville grow and expand. To attract business and to incentivize business development and we are poised to do so. The Municipal Home Rule Program allows that opportunity.

## Narrative

### **I. Specific laws which prevent the municipality from carrying out its duties in the most cost efficient, effective, and timely manner.**

West Virginia Code §§8-13-5, 8-13C-4(a), and 8-13C-4(b).

### **II. Specific problems created by law.**

West Virginia state law currently provides very little flexibility with respect to taxation and revenue sources available to municipal governments. In fact, municipalities have limited authority to assess taxes and fees and those that are authorized are typically at fixed rates with no automatic or indexed increases to account for increases cost of delivery of essential municipal services. The primary source of revenue for the Village of Barboursville is the Business and Occupation (B&O) tax as permitted by West Virginia

Code §8-13-5 et seq. The State Legislative adopted the rates, classifications, and exemptions governing the application and collection of B&O taxes decades ago and these rates have not been updated to reflect the current economic development and revenue realities facing municipal governments.

The Village of Barboursville provides essential police and fire protection, public works services, code and building enforcement services, planning and zoning, as well as many other administrative services to its citizens that live and work within its municipal boundaries. As with other cities of similar size throughout West Virginia, Barboursville is struggling with aging infrastructure and equipment, an obsolete sanitary sewer system, and a small workforce of municipal employees to simply maintain these basic services, all the while the number of people being served continues to grow. With this growth, comes increased demand from the Village for its services. As mentioned before, these services are funded primarily through B&O taxes that are set by law. In some circumstances, businesses simply prefer to operate outside the municipal boundaries in unincorporated areas within the County that permit them access to the Village's resources without the requirement to pay B&O taxes. Barboursville's B&O tax rates for almost all categories are at the state law maximum rates and any decrease in these rates without a substitute revenue source would be harmful to the Village's fiscal health in the short-term with even greater damage to the Village's ability to provide the necessary services in the longer-term.

Barboursville currently receives approximately \$3.2 million in B&O tax revenue annually per fiscal year as outlined by **Table 1**.

2014	3,216,640.11
2015	3,307,837.86
2016	3,217,765.44
2017	3,312,178.28
2018	3,239,850.01

With a growing population and increases in traffic and other demands on municipal services described above, the B&O tax revenue alone is no longer sufficient to provide the municipal services at a level that the citizens and visitors to Barboursville have come to expect. Moreover, with the thousands of daily visitors who do not live or own a business within the Barboursville municipal limits, a municipal sales tax would permit all individuals, including transient visitors, to help pay for the daily services provided by the City.

West Virginia Code §§8-13C-4(a) and 8-13C-4(b), permit municipalities to impose a municipal sales and service and use tax (consumer sales and use tax) on sales subject to the State's consumer sales and use tax. The authorization to impose this tax, however, does not come without restrictions. Section 4(a) only allows the consumer sales and use tax if the municipality's police and fire pensions are severely underfunded and any revenue

generated by the tax imposed under this section must be dedicated to those pension funds. Section 4(b), on the other hand, may only be utilized if a municipality does not impose, or ceases to impose, a B&O tax. None of these circumstance applies to Barboursville and even a consumer sales and use tax imposed at the statutory maximum rate of 1% will not generate enough revenue on its own to replace both the lost B&O tax revenue and the increase demand for municipal services. It would simply not be feasible for the Village to repeal its B&O tax and replace it with a municipal sales tax without further revenue-generation methods.

### III. The proposed solution to the problem.

The Village of Barboursville proposes to enact, by ordinance, a municipal consumer sales and use tax of one percent (1%) within the City's municipal limits, with a corresponding reduction and elimination of certain categories of B&O tax rates as described in the tables below and on the attached Fiscal Impact Worksheet.

### IV. Revenue impact.

Proposed eliminations and reductions in B&O tax rates as outlined by **Table 2**:

Classification (Business Activity)	Current Rate of Tax	New Rate of Tax	Reduction of Amount Due Based on 2018 Gross
A. Production of Coal	1%	0%	-
Production of Sand/Gravel/Oil/Slag not quarried or min	1%	0%	-
Production of Natural Gas	1%	0%	-
Limestone/Sandstone quarried or mined, and timber	0.80%	0%	-
Other Natural Resource Products	1%	0%	-
B. Manufactured products	0.20%	0.10%	4,449.47
C. Retailers, Restaurants and other products	0.50%	0.40%	418,624.84
E. Contracting	1.50%	1.25%	65,192.03
H. Service and all other Business or Callings	1%	0.90%	40,771.62
			<b>\$ 529,037.96</b>

Under this plan, the Village proposes to eliminate and reduce B&O tax rates for an approximate reduction in approximately \$530,000. In today's current economic environment, it is increasingly difficult to recruit businesses owners and developers to the municipality under a traditional B&O tax structure. Moving to a consumer sales and use tax, while lowering the B&O tax within various strategic business classifications, will encourage more developers and businesses to be a part of the City so that they can receive the advantages of municipal services, at a reduced B&O "bottom line" cost to the business.

The projected fiscal impact of a one percent (1%) consumer sales and use tax is approximately \$3.4 million in new revenue generated for the City, as outlined in **Table 3** which also accounts for the State Tax Department's administrative fee:

\$ 358,902,828.32	Gross Sales
<u>1.00%</u>	<u>Sales Tax</u>
\$ 3,589,028.28	
<u>(179,451.41)</u>	<u>5% State Administrative Fee</u>
<u>\$ 3,409,576.87</u>	

The proposed tax reductions described above will result in a tax cut of over half a million dollars for the businesses located in Barboursville. **Table 4** below shows the total net changes in revenue if this proposed is approved by the Municipal Home Rule Board and subsequently adopted by City Council:

Projected Consumer Sales & Use Tax Revenue	\$ 3,409,576.87
Total Projected Reduced B&O Tax Revenue	<u>\$ (529,037.96)</u>
Net Changes in Total Revenue	<u>\$ 2,880,538.91</u>

**V. Administration of Sales and Use Tax.**

The proposed one percent (1%) municipal sales and use tax would apply to all transactions that are sourced to the Village of Barboursville and to all transactions subject to the State's consumer sales and use tax. Transactions that are exempt from State consumer sales and use taxes would also be exempt from Barboursville's sales and use tax. Moreover, in accordance with provisions of W.Va. Code §8-1-5a, the municipal sales and use tax does not apply to the sale of motor fuel or motor vehicles. The Village's sales and use taxes would be administered, collected and enforced by the State Tax Commissioner. Retailers that collect Barboursville's sales and use tax will remit the tax to the State Tax Commissioner at the same time that State sales and use taxes are remitted. Retailers will not remit the tax to the City and no sales and use tax returns will be filed with the City. The Village of Barboursville will be responsible for coordination the provision of needed information to the State Tax Commissioner for its administration of the additional sales and use tax. It is also understood that the State Tax Commissioner may include an administrative fee to process the sales and use tax on behalf of the City.

**Section III.**  
**Affidavits**



# Village of Barboursville

721 Central Avenue • P. O. Box 266 • Barboursville, West Virginia 25504-0266  
304-736-8994 • Fax 304-736-7850

*Mayor*  
**Christopher L. Tatum**

*Recorder*  
**Paula S. Seay**

*Council*  
Donnie Plybon  
Larry Poynter  
Ann S. Reed  
Joyce Spencer  
Patrick Wagoner

## AFFIDAVIT OF PUBLIC HEARING

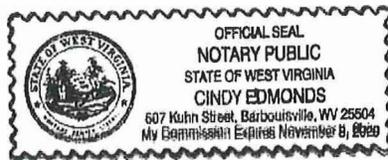
**STATE OF WEST VIRGINIA,  
COUNTY OF CABELL, TO-WIT:**

The Affiant, after being duly sworn, swears and affirms as follows:

1. I, Paula Seay, am the Recorder for the Village of Barboursville.
2. A copy of the Village of Barboursville's proposed application and written plan to the West Virginia Municipal Home Rule Board was made available for public inspection at the Barboursville City Hall, 721 Central Avenue, Barboursville, WV 25504, each business day during regular business hours, beginning Friday, May 17, 2019 through Tuesday, June 18, 2019.
3. A public hearing was properly noticed and held at the aforementioned Barboursville City Hall on Tuesday, June 18, 2019.
4. In accordance with the provisions of West Virginia Code §8-1-5a, as amended, notice of the public hearing was sent by certified mail to the Municipal Home Rule Board and the cabinet secretary of every state department.

And further the affiant sayeth not.

**VILLAGE OF BARBOURSVILLE,  
WEST VIRGINIA**



*Paula S. Seay*  
By: Paula Seay  
Its: Recorder

Taken, sworn to and subscribed before me the 12 day of July, 2019.

My commission expires: Nov 8, 2020

*Cindy Edmonds*  
Notary Public

*"Best Little Village In The State"*

# AFFIDAVIT OF PUBLICATION

I, Shirley Watson being duly sworn, depose and say that I am Legal Clerk for *The Herald-Dispatch*, HD Media Co., LLC, who publishes at Huntington, Cabell County, West Virginia, the newspaper *The Herald-Dispatch*, an Independent newspaper, the morning seven days each week, Monday through Sunday including New Year's Day, Memorial Day, the Fourth of July, Labor Day, Thanksgiving and Christmas; that I have been duly authorized by the Board of Directors of such corporation and the newspaper mentioned herein; that the legal advertisement attached in the left margin of this affidavit and made a part herof and bearing number 71216 was duly published in the *The Herald-Dispatch* once a week for 2 successive weeks, commencing with its issue of 05/17/2019 and ending with the issue of 05/24/2019, that said legal advertisement was published on the following dates: 05/17/2019, 05/24/2019 that the cost of publishing said annexed advertisement as aforesaid was \$ 114.12; that such newspaper in which such legal advertisement was published has been and is now published regularly, at least as frequently as once a week for at least fifty weeks during the calendar year as prescribed by its mailing permit and has been so published in the municipality of Huntington, Cabell County, West Virginia, for at least one year immediately preceding the date on which the legal advertisement set forth herin was delivered to such newspaper for publication; that such newspaper is a newspaper of "general circulation" as defined in article 3 ,chapter 59, of the West Virginia Code within the publication area or areas of the municipality of Huntington, Cabell, Putnam and Wayne Counties, West Virginia, and that such newspaper is circulated to the general public at a definite price or consideration; that such newspaper on each date published consists of not less than four pages without a cover; and that it 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 matter, advertisements and other notices.

Taken, subscribed and sworn to before me in my said county this day: 05/24/2019

My commission expires 9/23/19

Linda Waddell  
 Notary Public  
 Cabell County, West Virginia



Shirley Watson

NOTICE OF PUBLIC HEARING  
VILLAGE OF BARBOURSVILLE

APPLICATION TO  
WEST VIRGINIA MUNICIPAL HOME RULE PROGRAM

Notice is hereby given by the Village of Barboursville that it will hold a public hearing on Tuesday, June 18, 2019 at 7:00 pm at City Hall, Council Chambers, 721 Central Avenue, Barboursville, West Virginia 25504.

The purpose of this public hearing is to discuss the Village of Barboursville's proposed Home Rule written plan and application pursuant to the provisions of West Virginia Code §8-1-5a, as amended. The information gathered and presented at this public hearing will be utilized by the Village in its application to the Municipal Home Rule Board.

The Village of Barboursville's proposed Home Rule Program written plan will be available for public inspection in the Office of the Recorder, City Hall, 721 Central Avenue, Barboursville, West Virginia 25504, beginning on Friday, May 17, 2019, during normal business hours, Monday through Friday (excluding holidays), between the hours of 8:30 am and 5:00 pm. This proposed written plan can also be found on the Village's website, <http://www.barboursville.org>.

All interested citizens are invited to attend the public hearing on Tuesday, June 18, 2019 at 7:00 pm and to present oral or written comments concerning the Village's proposed Home Rule plan at that time. Written comments may also be addressed to Paula Seay, Recorder, Village of Barboursville, Post Office Box 266, Barboursville, West Virginia 25504.

The first reading of the ordinance approving the Village of Barboursville's Home Rule written plan and application will take place at the regularly scheduled Council meeting at 7:30 pm on Thursday, June 6, 2019. The second reading of the ordinance will take place immediately after the public hearing at the regularly scheduled Council meeting at 7:30 pm on Tuesday, June 18, 2019. If adopted, this ordinance will take effect on Monday July 1, 2019. Both readings of the ordinance will take place at City Hall, Council Chambers, 721 Central Avenue, Barboursville, West Virginia 25504.

Dated May 16, 2019

/s/ Chris Tatum  
Mayor

/s/ Paula Seay  
Recorder

**HOROSCOPE**

**By HOLIDAY MATHIS**  
Creators Syndicate

**ARIES** (March 21-April 19). Being a good judge of character is part talent and part skill. You've always had a sense about who to pursue, tolerate or avoid, though you've occasionally been ticked by charm or good looks. Not anymore. You're seasoned.

**TAURUS** (April 20-May 20). There's something relaxing about maintenance-type activities such as routine doctor or dentist visits or an automobile oil change. You're always supposed to do them, and the world outside just has to wait.

**GEMINI** (May 21-June 21). Every relationship has rules, though most are unspoken. You're aware of how the rules change as you move in and out of the various contexts that exist in your life.

**CANCER** (June 22-July 22). We may work the same equity plane, but there's a vastly different internal reality inside each person. You'll be extremely effective with the knowledge of the totality of intentions.

**LEO** (July 23-Aug. 22). You don't need people to be just like you in order to lead a happy and fruitful life. You thrive on knowing a diverse set of people, and you'll bring most that you're most grateful for the widest array of interests.

**VIRGO** (Aug. 23-Sept. 22). When the action doesn't go to plan, you'll quickly come up with a new one. This is better than passively riding out what you can't do anything to change. It's better to do something to save or affect than. Believe in yourself.

**LIBRA** (Sept. 23-Oct. 23). If you know that something is right but you don't know why it's right, then you make the correct choice, but you won't be able to convince others to do it. You'll find out the reasons.

**SCORPIO** (Oct. 24-Nov. 21). Time after time, you seem to have an impractical idea when it should sound more like what it actually is — a choice for health and well-being. You're happier and more loving once you've tended to your tranquility needs.

**SAGITTARIUS** (Nov. 22-Dec. 21). "You're going places," said the casting director to the actor. Just read with you. You may echo his sentiment as you meet reality, but you're not going to be a star.

**CAPRICORN** (Dec. 22-Jan. 19). Wanting to be a part of a different scene is a waste of the one you're in. This is one good trait that these are plenty of opportunities to be excellent from exactly where you are.

**AQUARIUS** (Jan. 20-Feb. 18). Visible things become even more so when they are shared, while intangible things are diminished when too many people get their hands on them.

**PISCES** (Feb. 19-March 20). The fish proverb "Raise your youth and will prosper" was a novel idea when it first came about. Culture has shifted. Many claim children are now protected to a previous degree. You'd do well to be judicious and feisty.

**TODAY'S BIRTHDAY** (May 17). You'll have the power to choose where you spend most of your time and with whom; your desire springs from these choices. The exceptional fortunes of July include an expensive ticket gifted to you. Hobbits turn into money-makers in 2020. Devote yourself to making and maximizing your reputation. Garnish and Aquarius adore you. Your lucky numbers are: 50, 12, 5, 18 and 48.

**Trucks & Trailers**

**2017 Dodge Ram Crew Cab 4x4**

**2017 Dodge Ram Crew Cab 4x4**  
Nerf Bars  
Towing  
Only 100,000 Miles  
Factory Warranty  
SALE

**2019 Grand Caravan XLT**  
Loaded Like New  
2,000 Actual Miles  
SALE

**2013 Chrysler Town & Country Touring DVD**  
Loaded  
Only 100,000 Miles  
SALE

**2018 Dodge Grand Caravan SXT**  
Remanufactured Seats, Backup Camera  
Factory Warranty  
SALE

**2019 Chevy Silverado**  
**2015 Chevy Silverado**

**2013 Chevy Tahoe**  
**2011 Chevy Tahoe**

**2012 Chrysler Town & Country**  
**2010 Ford Explorer**

**Legal Notices**

**31041 736-8999**

**26 GMC Enjoy**  
**2014 GMC Yukon**  
**2014 GMC Yukon**

**Legal Notices**

**31041 736-8999**

**26 GMC Enjoy**  
**2014 GMC Yukon**  
**2014 GMC Yukon**

**Legal Notices**

**31041 736-8999**

**26 GMC Enjoy**  
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# Village of Barboursville

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*Recorder*  
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*Council*  
Donnie Plybon  
Larry Poynter  
Ann S. Reed  
Joyce Spencer  
Patrick Wagoner

## CERTIFICATION

The undersigned Recorder of the Village of Barboursville, West Virginia, does hereby certify that the attached is a true, accurate and sealed copy of the Ordinance enacted by the City Council of Barboursville on June 18, 2019, authorizing submission of an Application and Written Plan to the West Virginia Municipal Home Rule Board. This submission is in accordance with the provisions of West Virginia Code §8-15-5a, as amended.

Given under my hand and seal on this 12th day of July 2019.

**VILLAGE OF BARBOURSVILLE,  
WEST VIRGINIA**



By: Paula Seay

Its: Recorder

Ordinance Number: 2019-06

AN ORDINANCE AUTHORIZING THE VILLAGE OF BARBOURSVILLE  
TO SUBMIT TO THE MUNICIPAL HOME RULE BOARD AN  
APPLICATION AND WRITTEN PLAN TO ALLOW THE VILLAGE TO PARTICIPATE IN  
THE PERMANENT MUNICIPAL HOME RULE PROGRAM CONSISTENT  
WITH THE PROVISIONS OF WEST VIRGINIA CODE §8-1-5a

WHEREAS, the West Virginia Legislature enacted Senate Bill 4 during the 2019 regular session which amended West Virginia Code §8-1-5a that authorized, effective July 1, 2019, any Class I, Class II, or Class III municipality current in payment of all state fees to apply the Municipal Home Rule Board for participation in the Municipal Home Rule Program;

WHEREAS, the Village of Barboursville, a Class III municipality, desires to submit an application and written plan to the Municipal Home Rule Board requesting approval to participate in the permanent Municipal Home Rule Program; and,

WHEREAS, the provisions of Senate Bill 4 require that all municipalities participating in the Municipal Home Rule Program shall pay an annual assessment of \$2,000 for the operation and administration of the Municipal Home Rule Board.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE OF BARBOURSVILLE, THAT:

SECTION 1: The Mayor is hereby authorized and directed to submit to the Municipal Home Rule Board, in accordance with the provisions and requirements of W.Va. Code §8-1-5a, as amended, the application and written plan, and to request that the Board approve the application and written plan thereby allowing the Village to participate in the permanent Municipal Home Rule Program. The Mayor and the Village's officers are further authorized to do all things reasonably necessary to obtain approval of the Village's application and written plan including, but not limited to, payment of the \$2,000 annual assessment if and when such assessment is made by the Municipal Home Rule Board.

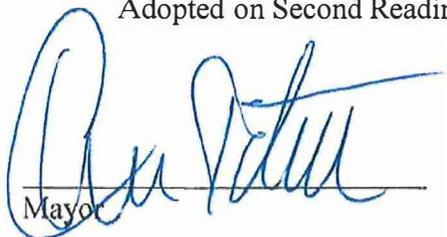
SECTION 2: This Ordinance shall be effective July 1, 2019.

Passed on First Reading:

6-6-19

Adopted on Second Reading:

6-18-19

  
\_\_\_\_\_  
Mayor

  
\_\_\_\_\_  
Recorder

**AGENDA  
COUNCIL MEETING  
THURSDAY, JUNE 6, 2019**

WHERE: Barbourville Community Center  
DATE: June 6, 2019  
TIME: 7:30 P.M.

MAYOR Chris Tatum  
RECORDER Paula Seay

COUNCIL: Ann Reed  
Joyce Spencer  
Donnie Plybon  
Patrick Wagoner  
Larry Poynter

CALL TO ORDER

Approve: Minutes May 23, 2019

Approve: Agenda June 6, 2019

Citizens Registered to Speak:

Departmental Updates: (Public Works, BPD, Finance, CVB, BVFD & Animal Shelter)

Old Business:

New Business:

1. 1<sup>st</sup> Reading of Ordinance 2019-06 – Municipal Home Rule

**AGENDA**  
**MUNICIPAL HOME RULE PUBLIC MEETING**  
**JUNE 18, 2019**

WHERE: Barbourville Community Center  
DATE: June 18, 2019  
TIME: 7:00 P.M.

MAYOR Chris Tatum  
RECORDER Paula Seay

COUNCIL: Ann Reed  
Joyce Spencer  
Donnie Plybon  
Patrick Wagoner  
Larry Poynter

New Business:

1. Home Rule Public Meeting-Discussion

**AGENDA  
COUNCIL MEETING  
THURSDAY, JUNE 18, 2019**

WHERE: Barbourville Community Center  
DATE: June 18, 2019  
TIME: 7:30 P.M.

MAYOR Chris Tatum  
RECORDER Paula Seay

COUNCIL: Ann Reed  
Joyce Spencer  
Donnie Plybon  
Patrick Wagoner  
Larry Poynter

CALL TO ORDER

Approve: Minutes June 6, 2019  
Approve: Agenda June 18, 2019

Citizens Registered to Speak:

1. WV Municipal League – Travis Blosser

Departmental Updates: (Public Works, BPD, Finance, CVB, BVFD & Animal Shelter)

Old Business:

1. 2<sup>nd</sup> Reading of Ordinance 2019-06 – Municipal Home Rule

New Business:

1. Discussion of Lions Club Field- authorizing the Mayor to sign the paperwork.
2. Fiber Optic Bid – Alpha Technologies -\$24,618.00
3. AEP Utility Pole 10 year lease - \$2,912.55

Municipal Home Rule

Town Hall Meeting

June 18, 2019

Mayor Tatum called the public hearing to order at 7:00 p.m. in the Community Center. This public hearing is for any comments concerning the Municipal Home Rule. This has been advertised in the paper.

Jason Pizatella, with Spillman Thomas, informed Council that this is a permanent opening as of July 1, 2019, not a pilot program. It has been open up to additional cities and Barboursville is a Class 3. This ordinance has already had a first reading and after tonight it will be the second reading. After the Mayor signs the ordinance, it will be submitted after July 1st, the Municipal Board will meet on July 10, 2019. This Home Rule can be used for a variety of things, but we will be using it for a 1% Municipal Sales Tax and it will go in effect on July 1, 2020.

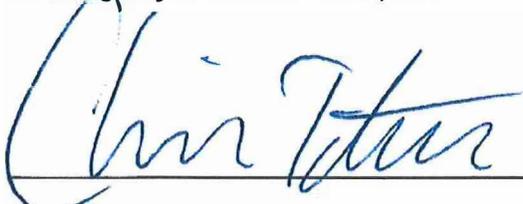
Councilman Larry Poynter do you anticipate objections from the Home Rule Board. Mr. Pizatella responded he didn't anticipate any. Councilman Poynter asked if the Home Rule Board has any period for public comments. Mr. Pizatella and Mayor Tatum responded they are open to the public.

Councilman Donnie Plybon asked about the disbursements from the State Tax Department. Jon said they are quarterly, he will receive the first payment electronically the third week in October. He said that car sales, fuel and food are not taxed. We are looking at approximately \$358,902.32 in gross sales and the projected reduced B&O tax revenue and the total estimated revenue of \$2,880,538.91.

Councilwoman Ann Reed what percentage of B&O tax did we give up. Jon said certain items were cut, manufacturing products were cut .2% to .1%, retailers, we are giving business a 20% reduction from .5 % to .4%, contracting from 1.5% to 1.25% and all other services from 1.% to .9%. This will go into effect when the sales tax goes into effect.

Mayor Tatum stated for the record no one came to speak against Home Rule.

Meeting adjourned at 7:15 p.m.



Mayor

6-18-19

Date



Recorder

Date

## Fiscal Impact Worksheet for Proposed Municipal Sales Tax

Barboursville currently receives approximately \$3.2 million in B&O tax revenue annually per fiscal year as outlined by **Table 1**:

2014	3,216,640.11
2015	3,307,837.86
2016	3,217,765.44
2017	3,312,178.28
2018	3,239,850.01

In its Application, the Village proposes to make the following eliminations and reductions in B&O tax rates of approximately \$530,000 as outlined by **Table 2**:

Classification (Business Activity)	Current Rate of Tax	New Rate of Tax	Reduction of Amount Due Based on 2018 Gross
A. Production of Coal	1%	0%	-
Production of Sand/Gravel/Oil/Slag not quarried or min	1%	0%	-
Production of Natural Gas	1%	0%	-
Limestone/Sandstone quarried or mined, and timber	0.80%	0%	-
Other Natural Resource Products	1%	0%	-
B. Manufactured products	0.20%	0.10%	4,449.47
C. Retailers, Restaurants and other products	0.50%	0.40%	418,624.84
E. Contracting	1.50%	1.25%	65,192.03
H. Service and all other Business or Callings	1%	0.90%	40,771.62
			<b>\$ 529,037.96</b>

The projected fiscal impact of a one percent (1%) consumer sales and use tax is approximately \$3.4 million in new revenue generated for the City, as outlined in **Table 3** which also accounts for the State Tax Department's administrative fee:

\$ 358,902,828.32	Gross Sales
1.00%	Sales Tax
\$ 3,589,028.28	
(179,451.41)	5% State Administrative Fee
<b>\$ 3,409,576.87</b>	

The proposed tax reductions described above will result in a tax cut of over half a million dollars for the businesses located in Barboursville. **Table 4** below shows the total net changes in revenue of approximately \$2.9 million if this proposal is approved by the Municipal Home Rule Board and subsequently adopted by City Council:

Projected Consumer Sales & Use Tax Revenue	\$ 3,409,576.87
Total Projected Reduced B&O Tax Revenue	<u>\$ (529,037.96)</u>
Net Changes in Total Revenue	<u>\$ 2,880,538.91</u>

July 12, 2019

The Honorable David Hardy  
Cabinet Secretary and Chairman Designee  
West Virginia Municipal Home Rule Board  
State Capitol Complex, Room W-300  
1900 Kanawha Boulevard, East  
Charleston, West Virginia 25305

RE: Village of Barboursville, West Virginia  
Municipal Home Rule Application and Written Plan

Mr. Chairman Designee and Members of the Board:

We have acted as counsel to the Village of Barboursville (the "Village") in connection with its application and proposed written plan to the West Virginia Municipal Home Rule Board (hereinafter referred to as the "Application"). For the purposes of the opinions contained in this letter, we have examined West Virginia Code §8-1-5a as amended, as well as the entirety of the Application. As to any facts relevant to our opinion which we did not independently establish, we have relied upon factual representations contained within the Application and any documentation submitted contemporaneously therewith.

We find that the Application does not include any proposals that are prohibited by West Virginia Code §8-1-5a(i). Further, we find that the Application's proposal regarding taxation complies with the relevant provisions of West Virginia Code §8-1-5a(i)(14) and the Village shall use the services of the State Tax Commissioner to administer, enforce, and collect the tax required by the provisions of West Virginia Code §11-15-1 et seq., §11-15A-1 et seq., and §11-15B-1 et seq. and all applicable provisions of the Streamlined Sales and Use Tax Agreement.

Finally, as evidenced by the documentation enclosed with the Application, the Village made available a copy of its proposed Application and Home Rule Written Plan for public viewing and published thirty days advance notice of a public hearing on the Application, conducted such a public hearing, and adopted an ordinance authorizing the Village to submit the Application. Moreover, the Mayor has certified herewith that the Village is current in payment of all state taxes and fees to the State of West Virginia.

The Honorable David Hardy  
July 12, 2019  
Page 2

Based upon the foregoing, we opine that the Village of Barboursville's Application does not violate the provisions of the West Virginia Code §8-1-5a, as amended. This opinion is solely for the benefit of the West Virginia Municipal Home Rule Board in connection with the Application of the Village of Barboursville to the permanent Municipal Home Rule Program and without our written consent, this opinion letter may not be used or relied upon by any other person for any other purpose whatsoever.

Sincerely,

A handwritten signature in blue ink that reads "Spilman Thomas & Battle". The signature is written in a cursive, flowing style.

SPILMAN THOMAS & BATTLE, PLLC



# Village of Barboursville

721 Central Avenue • P. O. Box 266 • Barboursville, West Virginia 25504-0266  
304-736-8994 • Fax 304-736-7850

*Mayor*  
**Christopher L. Tatum**

## AFFIDAVIT

*Recorder*  
**Paula S. Seay**

**STATE OF WEST VIRGINIA,  
COUNTY OF CABELL, TO-WIT:**

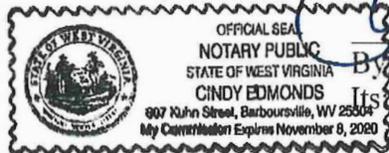
*Council*  
Donnie Plybon  
Larry Poynter  
Ann S. Reed  
Joyce Spencer  
Patrick Wagoner

The Affiant, after being duly sworn, swears and affirms as follows:

1. I, Chris Tatum, am the Mayor of the Village of Barboursville.
2. As the Mayor and Chief Executive Officer, I am familiar with all of the financial affairs for the Village of Barboursville.
3. I certify that the Village of Barboursville is not delinquent nor has any outstanding payments due to the State of West Virginia.

And further the affiant sayeth not.

**VILLAGE OF BARBOURSVILLE,  
WEST VIRGINIA**



*Chris Tatum*

By Chris Tatum  
Its Mayor

Taken, sworn to and subscribed before me the 12 day of July, 2019.

My commission expires Nov 8 2020

*Cindy Edmonds*  
Notary Public