

# MUNICIPAL HOME RULE PROGRAM

## Village of Barboursville

2020  
PROGRESS  
REPORT


West Virginia  
Municipal Home Rule Board  
P. O. Box 11360  
Charleston, WV 25339-1360  
[MunicipalHomeRule@wv.gov](mailto:MunicipalHomeRule@wv.gov)  
304.558.3356

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

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

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

Annual Progress Reports must be submitted electronically as an individual file in PDF format no later than the close of business on the first business day of December, by emailing to WV Municipal Home Rule Board at [MunicipalHomeRule@wv.gov](mailto:MunicipalHomeRule@wv.gov).

<b>A. General Information</b>		
Name of Municipality: Village of Barboursville		
Certifying Official: Chris Tatum	Title: Mayor	
Contact Person: Jonathan L. Blatt	Title: Finance Director	
Address: PO Box 266		
City, State, Zip: Barboursville, WV 25504		
Telephone Number: 304-736-8994	Fax Number: 304-736-7850	
E-Mail Address: jblatt@barboursville.org		
2010 Census Population: 3964		
<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. Attest</b>		
I hereby confirm that I am the authorized official for this municipality and certify that the information submitted herein and attached hereto is true and accurate and that this report addresses each and every initiative included in the original Home Rule Pilot Program Plan Application for this municipality and any subsequent amendments, if applicable.		
Chris Tatum		11/6/2020
Type Name of Certifying Official	Signature of Certifying Official	Date

Please use this page to report progress on each **non-tax related initiative** included in your Home Rule Application and Amendment(s). Each non-tax related initiative must be listed on a separate page.

<b>Initiative: None</b>
Was this non-tax initiative a part of your original plan application <input type="checkbox"/> or a plan amendment <input type="checkbox"/> ?
Has the ordinance(s) needed to implement this initiative been enacted? <input type="checkbox"/> Yes <input type="checkbox"/> No
If yes, when was the ordinance enacted?
If no, please describe challenges faced in enacting the related ordinance(s).
<b>SUCCESSSES</b> – In the space below, please provide a brief narrative which highlights successes realized through the implementation of this initiative and any metrics used to track performance.
<b>LESSONS LEARNED</b> – In the space below, please provide a brief narrative highlighting lessons learned during implementation of this revenue initiative that would benefit other municipalities.

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

<b>Initiative: Municipal Sales and Use Tax</b>
Was this tax initiative a part of your original plan application <input checked="" type="checkbox"/> or a plan amendment <input type="checkbox"/> or N/A <input type="checkbox"/>
Has the ordinance(s) needed to implement this initiative been enacted? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
If yes, when was the ordinance enacted? November 5, 2019
If no, please describe challenges faced in enacting the related ordinance(s).
<p><b>REVENUES</b> – In the space below, please provide a brief narrative highlighting revenue amounts and revenue categories realized; revenue amounts and revenue categories reduced; net revenue gain; and, any metrics used to track performance.</p> <p>The collection of the Municipal Sales and Use Tax went into effect July 1, 2020. We received our first direct deposit of \$592,051.52 on 10/23/2020. Several of our B&amp;O tax classifications were reduced to partially offset the gains from the Sales Tax revenue. Those reductions went into effect July 1, 2020. We are collecting the first fiscal quarter of B&amp;O Tax effected by the changes so we do not have definitive results as of this writing.</p>
<p><b>SUCCESSSES</b> – In the space below, please provide a brief narrative highlighting projects, improvements, programming, etc. realized through the implementation of this revenue initiative and any metrics used to track performance.</p> <p>Because the money was just received 10/23/2020 we have not spent any funds at this time.</p> <p>One major success is diversification of the Village’s revenue. This diversification reduces the tax burden from the local business onto the consumer. Because the State Tax Department is so large, we get the advantage of their work identifying non-compliant out of state companies competing with our brick and mortar stores.</p>
<p><b>LESSONS LEARNED</b> – In the space below, please provide a brief narrative highlighting lessons learned during implementation of this revenue initiative that would benefit other municipalities.</p> <p>We sent out 2 notifications to all of our B&amp;O Tax businesses about the changes to specific rates. Most businesses were in compliance immediately. However, several businesses did not calculate the correct tax because of the rate reductions. Municipalities that implement the Sales Tax will be very pleased by the efficiency of the State Tax Department.</p>