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.

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**A. General Information**

Name of Municipality: City of Chester

<table>
<thead>
<tr>
<th>Certifying Official: Tara Ayers</th>
<th>Title: Assistant City Clerk</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contact Person: Tara Ayers</td>
<td>Title: Assistant City Clerk</td>
</tr>
<tr>
<td>Address: 600 Indiana Avenue</td>
<td></td>
</tr>
<tr>
<td>City, State, Zip: Chester, WV 26034</td>
<td></td>
</tr>
<tr>
<td>Telephone Number: (304) 387-2820 ext 102</td>
<td>Fax Number: (304) 387-2766</td>
</tr>
<tr>
<td>E-Mail Address: <a href="mailto:taraayers.cityofchester@gmail.com">taraayers.cityofchester@gmail.com</a></td>
<td></td>
</tr>
<tr>
<td>2010 Census Population: 2585</td>
<td></td>
</tr>
</tbody>
</table>

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**B. Municipal Classification**

☐ Class I  ☐ Class II  ☑ Class III  ☐ Class IV

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**C. Attest**

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.

Tara Ayers  
11/30/2021

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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.

<table>
<thead>
<tr>
<th>Initiative:</th>
</tr>
</thead>
<tbody>
<tr>
<td>None</td>
</tr>
</tbody>
</table>

Was this non-tax initiative a part of your original plan application [ ] or a plan amendment [ ]?

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

If yes, when was the ordinance enacted?

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

**SUCCESSES** – 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.

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

### Initiative: Municipal Sales and Use Tax

<table>
<thead>
<tr>
<th>Was this tax initiative a part of your original plan application</th>
<th>☑️</th>
<th>or a plan amendment</th>
<th>☐</th>
<th>or N/A</th>
<th>☐</th>
</tr>
</thead>
</table>

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

If yes, when was the ordinance enacted? December 7, 2020

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

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

Collections began on July 1, 2021. To date we have received $49,798.74. This first quarter of tax revenue did not fully reflect the taxes for the quarter as a portion of the quarters taxes will be received in January.

Beginning July 1, 2021, the B&O tax rate for Amusements and Rents and Royalties were eliminated. Retailers were reduced from .0023 to .0018 and Service was reduced from .0029 to .0025. The average quarterly B&O Tax in 2020/2021 vs what we collected since the reduction resulted in a revenue loss of $9,690.39.

The net revenue gain because of the 1% tax is $40,108.35.

### SUCCESSES – 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.

We have not implemented any specific projects yet. We are currently saving up to cover a larger paving project in the Spring. Every street within City limits is in need of work and that is where the majority of the revenue will be spent.

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

All municipalities should be conservative in their projections for increased revenue and work diligently with local businesses to make sure they are aware of the increase as soon as possible.