

# MUNICIPAL HOME RULE PROGRAM

## Town of Wardensville

2023  
PROGRESS  
REPORT


West Virginia  
Municipal Home Rule Board  
PO 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: Town of Wardensville   |  |            |
| Certifying Official: Betsy Orndoff-Sayers  | Title: Mayor   |            |
| Contact Person: Betsy Orndoff-Sayers   | Title: Mayor   |            |
| Address: PO Box 7  |  |            |
| City, State, Zip: Wardensville WV  |  |            |
| Telephone Number: 304.874.3950   | Fax Number: 304.874.4044   |            |
| E-Mail Address: <a href="mailto:betsy@wardensville.com">betsy@wardensville.com</a>   |  |            |
| 2020 Census Population: 256  |  |            |
| <b>B. Municipal Classification</b>   |  |            |
| <input type="checkbox"/> Class I <input type="checkbox"/> Class II <input type="checkbox"/> Class III <input checked="" 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. |  |            |
| Betsy Orndoff-Sayers, Mayor  |  | 11/20/2023 |
| 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.

|   |
|---|
| Initiative: <b>Standardize Business License Categories and Fees</b>   |
| Was this non-tax initiative a part of your original plan application <input checked="" type="checkbox"/> or a plan amendment <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? <b>December 9, 2019</b>   |
| 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.<br><br>There continues to be widespread approval in the business community to the new clarified, flat-fee license structure. We have gone through three license renewal cycles under the new structure. A single, one-page invoice replaced the multi-page renewal form, which proved to be much more efficient for both staff and renewing businesses. |
| <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.<br><br>New workflows developed for both new business license application and the annual renewal process continue to prove very useful in this implementation.  |

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.

|   |
|---|
| Initiative: <b>Adjust the Number of Members of the Development Authority</b>  |
| Was this non-tax initiative a part of your original plan application <input checked="" type="checkbox"/> or a plan amendment <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? <b>October 14, 2019</b>   |
| If no, please describe challenges faced in enacting the related ordinance(s).   |
| <p><b>SUCSESSES</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.</p> <p>The Wardensville Development Authority has been slow to find its footing in the post-COVID environment. However, it is now considering new strategies for business development in Wardensville as well as studying individual projects such as mid-town parking and local daycare availability. The smaller size of the WDA board has allowed it to react more nimbly and plan and schedule potential meetings more effectively.</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>Due to other municipal priorities, the WDA board has not yet been fully reconstituted and become operational. The WDA board is resolved to get fully back on track in calendar 2024.</p>   |

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: Impose a 1% Sales Tax and Reduce or Eliminate Selected Business and Occupation Tax Categories</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? <b>December 9, 2019</b>  |   |                                   |                                      |                                   |   |                                   |   |                                   |   |  |  |
| 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> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%;">B&amp;O revenues 2019: ..... \$28,857</td> <td style="width: 50%;">Sales &amp; Use revenues 2019: ..... \$0</td> </tr> <tr> <td>B&amp;O revenues 2020: ..... \$18,013</td> <td>Sales &amp; Use revenues 2020 (part yr) .... \$28,356</td> </tr> <tr> <td>B&amp;O revenues 2021: ..... \$39,849</td> <td>Sales &amp; Use revenues 2021: ..... \$94,239</td> </tr> <tr> <td>B&amp;O revenues 2022: ..... \$36,851</td> <td>Sales &amp; Use revenues 2022: ..... \$97,221</td> </tr> <tr> <td>B&amp;O revenues 2023 (est.): ... \$48,272</td> <td>Sales &amp; Use revenues 2023 (est.): .... \$113,958</td> </tr> </table>  |   | B&O revenues 2019: ..... \$28,857 | Sales & Use revenues 2019: ..... \$0 | B&O revenues 2020: ..... \$18,013 | Sales & Use revenues 2020 (part yr) .... \$28,356 | B&O revenues 2021: ..... \$39,849 | Sales & Use revenues 2021: ..... \$94,239 | B&O revenues 2022: ..... \$36,851 | Sales & Use revenues 2022: ..... \$97,221 | B&O revenues 2023 (est.): ... \$48,272 | Sales & Use revenues 2023 (est.): .... \$113,958 |
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| B&O revenues 2021: ..... \$39,849  | Sales & Use revenues 2021: ..... \$94,239         |                                   |                                      |                                   |   |                                   |   |                                   |   |  |  |
| B&O revenues 2022: ..... \$36,851  | Sales & Use revenues 2022: ..... \$97,221         |                                   |                                      |                                   |   |                                   |   |                                   |   |  |  |
| B&O revenues 2023 (est.): ... \$48,272   | Sales & Use revenues 2023 (est.): .... \$113,958  |                                   |                                      |                                   |   |                                   |   |                                   |   |  |  |
| <p><b>SUCSESSES</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>The regular, dependable revenue from the sales tax has given the Town the opportunity to provide enhanced services to benefit the community that would not have been possible otherwise:</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Completed a master plan to develop and improve our J. Allen Hawkins Community Park</li> <li><input type="checkbox"/> Extensive maintenance work at the Park</li> <li><input type="checkbox"/> Retained professional services for grant writing opportunities, including Park improvement, generator acquisition</li> <li><input type="checkbox"/> Extensive evaluation and preparation work for a project in cooperation with the W.Va. Division of Highways to improve streets, enhance parking, and re-engineer traffic flow in the dense Mixed-Use district of the Town, along our Main Street (U.S. 48, W.Va. 55 and W.Va. 259)</li> <li><input type="checkbox"/> Secured match-based funding from LWCF for several enhancements to the Town Park (tennis court, basketball/pickleball court, splashpad, walking trail) and from FEMA for purchase and installation of generators for public utilities</li> <li><input type="checkbox"/> Preparation for re-establishment of a police and public safety department to improve the environment for business as well as improve the quality of life for residents and visitors</li> </ul> <p>In addition, funds from the sales tax are being earmarked for use in matches as the Town seeks grant, loan and other funding for major projects that require a local match. We would not even be eligible to apply for most projects without having these proceeds available for these matches.</p> |   |                                   |                                      |                                   |   |                                   |   |                                   |   |  |  |

**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.

The sales and use tax on retail establishments and restaurants, combined with the existing limited business and occupation tax on those businesses not liable for the sales tax (such as banks, manufacturers and services business) has guaranteed that all businesses in the Town are contributing a fair and equitable share to the overall Town infrastructure.

**Each business pays ONE of the two taxes – either Business & Occupation Tax OR Sales & Use Tax; no business is double-taxed on the same revenue.** This is fair to all.

While no one likes taxes, the rates on these two business-related taxes have not posed an undue burden on the Town businesses, by their own admission. Furthermore, the income has given our small town the much-needed resources to provide new and improved municipal services (see “Successes,” above) to not only the residents of Wardensville, but visitors, residents of Hardy and Hampshire Counties generally, and the very businesses remitting the taxes.

This has greatly contributed to the viability of the community and its attractiveness as a business site and a tourist destination. Through improving sales tax revenues, the Town of Wardensville (like the state and the nation as a whole) have been able to track and monitor improvement of the economy coming out of the COVID crisis and completely avoiding the much-anticipated financial recession. A big win for all!