

# MUNICIPAL HOME RULE PROGRAM

City/Town of WESTOVER

20 24  
PROGRESS  
REPORT

WV Municipal Home Rule Board  
1900 Kanawha Blvd. E  
Bldg. 1, Ste. W-300  
Charleston, WV 25305  
[MunicipalHomeRule@wv.gov](mailto:MunicipalHomeRule@wv.gov)  
304.558.3356

Rev. 08.01.24

**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: <u>City of Westover</u>		
Certifying Official: <u>SANDRA Weis</u>	Title: <u>TREASURER / CITY CLERK</u>	
Contact Person: <u>"</u>	Title: <u>"</u>	
Address: <u>500 DUPONT ROAD</u>		
City, State, Zip: <u>Westover, WV 26501</u>		
Telephone Number: <u>304-296-6860</u>	Fax Number: <u>304-296-6582</u>	
E-Mail Address: <u>cityofwestover@comcast.net</u>		
2020 Census Population: <u>4000</u>		
<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.		
<u>SANDRA Weis</u>	<u>Sandra Weis</u>	<u>11/22/24</u>
Type Name of Certifying Official	Signature of Certifying Official	Date

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:</b> <u>SALES TAX Revenue - Growing Infrastructure - Dilapidated</u>
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? <u>12/4/23</u>
If no, please describe challenges faced in enacting the related ordinance(s). <u>NA</u>
<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. <u>Received our first SALES TAX Payment of \$170,552.96 on October 28, 2024.</u> <u>We Reduced our B&amp;O on service from 1.00% to .75%, BANKING FROM 1.00% to .50% &amp; eliminated B&amp;O on Amusement, Manufacturing &amp; Wholesale. Unfortunately, our B&amp;O Revenue for the first quarter is down \$246,362 from the same time last year, &amp; was not covered by the SALES TAX Revenue. Will monitor ongoing &amp; may have to adjust B&amp;O in future.</u>
<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. <u>Have set up a "Special Account" to enable us to keep track of our SALES TAX Revenue. Since we just received our first installment payment, we have not spent any of the money yet. Will monitor future payments to make sure our loss of B&amp;O Revenue is covered. Our first SALES TAX payment was only for 2 months.</u>
<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. <u>Be careful when Reducing B&amp;O Revenue because you don't know how much Revenue will be received from SALES TAX</u>

## AN ORDINANCE AMENDING AND REENACTING ARTICLE 757 BUSINESS AND OCCUPATION TAX OF THE CODES OF THE CITY OF WESTOVER.

WHEREAS, to enable the City to become a permanent Municipal Home Rule City pursuant to the provisions of the West Virginia Code 8-1-5a, the city is required to eliminate and/or reduce its Business and Occupational Tax; and

WHEREAS, the Home Rule Board approved the City of Westover's application to become a Municipal Home Rule City on October 11, 2023; and

WHEREAS, the City will benefit from the Home Rule 1% Sales Tax effective July 1, 2024 and will therefore eliminate and/or reduce its Business and Occupational taxes as follows:

**757.21 MANUFACTURED OR COMPOUNDED PRODUCTS.  
ELIMINATED**

**757.25 BUSINESS OF OPERATING AMUSEMENTS.  
ELIMINATED**

**757.27 BUSINESS OF LOAN AND FINANCIAL INSTITUTIONS.**

Upon every person engaging or continuing within the City in the business of banking or financial institutions, a tax equal to ~~one percent (1%)~~ (.5%) five tenths of one percent of the gross income received from interest, premiums, discounts, dividends, service fees or charges, commissions, fines, rents from real or tangible personal property, however denominated, royalties, charges for bookkeeping or data processing, receipts from check sales, charges or fees, and receipts from the sale of tangible personal property; provided, however, that gross income shall not include:

**757.28 SERVICE, BUSINESS OR CALLING NOT OTHERWISE SPECIFICALLY TAXED.**

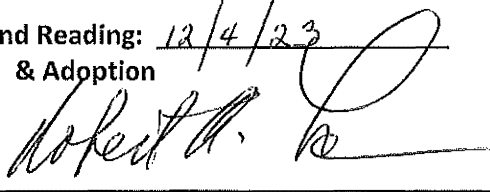
Upon every person engaging or continuing within the City in any service, business or calling not otherwise specifically taxed under this article, there is hereby levied and shall be collected a tax equal to ~~one percent (1%)~~ .75% of the gross income of any such business, service or calling.

**757.29 BUSINESS OF SELLING TANGIBLE PROPERTY AS A WHOLESALER OR JOBBER.  
ELIMINATED**

**THIS ORDINANCE SHALL BECOME EFFECTIVE JULY 1, 2024.**

First Reading: 11/20/23

Second Reading: 12/4/23  
& Adoption

  
Robert A. Lucci, Mayor

  
Sandra Weis, City Clerk

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: <i>ON the spot CITATIONS</i>
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 type="checkbox"/> Yes <input checked="" type="checkbox"/> No
If yes, when was the ordinance enacted?
If no, please describe challenges faced in enacting the related ordinance(s). <i>WAITING for INPUT FROM Code Enforcement</i>
<b>SUCCESES</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. <i>Not yet implemented</i>
<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. <i>NA</i>

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:</b> <i>Shortened Period of time for Forfeiture of Structures when owners Refuse to Address Code Violations.</i>
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 type="checkbox"/> Yes <input checked="" type="checkbox"/> No
If yes, when was the ordinance enacted?
If no, please describe challenges faced in enacting the related ordinance(s). <i>HAVE HAD SOME SUCCESS WITH GETTING DILAPIDATED PROPERTIES DEMOLISHED THANKS TO STATE GRANT FOR THIS PURPOSE. WORKING ON ORD. CHANGES TO SHORTEN TIME.</i>
<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.  <i>NA</i>
<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.  <i>NA</i>