

# MUNICIPAL HOME RULE PROGRAM

## Village of Barboursville

2025  
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: 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: 304-736-9820	Fax Number: 304-736-7850	
E-Mail Address: <a href="mailto:jblatt@barboursville.org">jblatt@barboursville.org</a>		
2020 Census Population: 4456		
<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		10/24/2025
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:</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, 2021																																					
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 10/23/2020. Our fiscal year sales and use tax collection were as follows:</p> <table> <tr> <td>FY2021</td> <td>\$4,145,070.75</td> </tr> <tr> <td>FY2022</td> <td>\$4,724,265.39</td> </tr> <tr> <td>FY2023</td> <td>\$4,984,152.08</td> </tr> <tr> <td>FY2024</td> <td>\$4,954,562.53</td> </tr> <tr> <td>FY2025</td> <td>\$5,100,317.02</td> </tr> </table> <p>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.</p> <p>The significant classifications that were reduced are as follows:</p> <table> <thead> <tr> <th></th> <th>Old Rate</th> <th>New Rate</th> </tr> </thead> <tbody> <tr> <td>B. Manufactured products</td> <td>0.20%</td> <td>0.10%</td> </tr> <tr> <td>C. Retailers, Restaurants and other products</td> <td>0.50%</td> <td>0.40%</td> </tr> <tr> <td>E. Contracting</td> <td>1.50%</td> <td>1.25%</td> </tr> <tr> <td>H. Service and all other Businesses or Callings</td> <td>1.00%</td> <td>0.90%</td> </tr> </tbody> </table> <p>Based on gross revenues reported on the B&amp;O Tax Returns and the differences in the old and new rates we theoretically lost the following during the fiscal years listed:</p> <table> <tr> <td>FY2021</td> <td>\$722,752.64</td> </tr> <tr> <td>FY2022</td> <td>\$662,070.32</td> </tr> <tr> <td>FY2023</td> <td>\$724,543.35</td> </tr> <tr> <td>FY2024</td> <td>\$745,355.02</td> </tr> <tr> <td>FY2025</td> <td>\$817,046.26</td> </tr> </table>			FY2021	\$4,145,070.75	FY2022	\$4,724,265.39	FY2023	\$4,984,152.08	FY2024	\$4,954,562.53	FY2025	\$5,100,317.02		Old Rate	New Rate	B. Manufactured products	0.20%	0.10%	C. Retailers, Restaurants and other products	0.50%	0.40%	E. Contracting	1.50%	1.25%	H. Service and all other Businesses or Callings	1.00%	0.90%	FY2021	\$722,752.64	FY2022	\$662,070.32	FY2023	\$724,543.35	FY2024	\$745,355.02	FY2025	\$817,046.26
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**SUCCESES** – 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.

From the beginning of our Home Rule Application, building a new City Hall has been a priority. Because the Village tries hard not to borrow money, we are currently saving the revenue for a multi-million dollar building project. During FY2022 and FY2023, we spent \$24,072 on preliminary design work for building a new city hall.

In tandem with the creation of the Municipal Sales and Use Tax Fund, the council opened a Financial Stabilization Fund and have transferred annually to the FSF. At the end of FY2025, the FSF had a balance of \$2,747,825 with \$237,825 coming from investment earnings. We plan to have the Financial Stabilization Fund fully funded over the next two years.

To aid in the completion of a major upgrade to the Barbourville Park Sports Complex during FY2022, \$32,606 of the Municipal Sales and Use Tax revenue was used. The Barbourville Park has also benefited from a FY2023 \$186,773 grant match for a pedestrian/bicycle path extension. In FY2024 an additional grant match of \$110,221 for the extension was approved. The Barbourville Little League baseball fields were granted \$277,650 for infield turf in FY2023. In FY2024 and FY2025 we spent \$177,420 to convert and resurface tennis courts, pickleball courts, and basketball courts at the park.

In order to expand the Village Municipal Parking Lot, we purchased an adjacent building and lot for \$170,636 during FY2023. In FY2024, we demolished the building at a cost of \$17,500 and prepared the property for resurfacing with additional parking spaces. Those improvements were at a cost of \$45,842.

In FY2023 we purchased an LED message sign for \$33,200. It was placed at a major entrance to town. The sign can be programmed and updated with communications for events, alerts, and stormwater education.

In FY2024 we provided a local match of \$9,900 to fund KYOVA Interstate Planning Commission for a WV-OH bridge study which we believe will provide economic development for the Village and surrounding area.

In FY2024 we spent \$321,186 on street paving. In FY2025 we resurfaced the parking lot of our Public Works complex for \$53,826, replaced 6 street lights for \$13,488, and partially rehabilitated a major aging storm drain for \$33,480.

Our city council approved a one-time grant up to \$7 million to the Village of Barbourville Sanitary Board for the interconnection to a local PSD for wastewater treatment. Through the end of FY2025, \$935,970 of the grant funding has been expensed for the project.

In FY2025 we also purchased a new K-9 dog for the Police Department for \$14,000, a new CAT D2 Dozer for \$135,697, and a new service truck for the Stormwater Department for \$53,773.

Another major success is diversification of the Village's revenue. This diversification reduces the tax burden from the local businesses 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.

**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.

1. We sent out two notifications to all of our B&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.
2. Allowing our mayor to request a designation agent to receive the quarterly sales tax remittance information is extremely useful when trying to compare the businesses that are properly licensed in the Village. This helps ensure the Village is capturing all the businesses we can in the city limits.
3. Sometimes businesses outside of Village limits have collected and remitted sales tax to the State just because their mailing address is Barboursville, WV. The Village sent the proper zip+4 codes with the application but that information is not always being cross checked by the State and businesses. We look forward to the Tax Department using GIS mapping to reduce the confusion with solely relying on the zip+4 method.