

# MUNICIPAL HOME RULE PROGRAM

City of Chester

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: City of Chester		
Certifying Official: Tara Ayers	Title: City Clerk	
Contact Person: Tara Ayers	Title: City Clerk	
Address: 600 Indiana Avenue		
City, State, Zip: Chester, WV 26034		
Telephone Number: (304) 387-2820 ext. 01	Fax Number: (304) 387-2766	
E-Mail Address: tara.ayers@chesterwv.org		
2020 Census Population: 2,214		
<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>Tara Ayers</u>	<u>Tara Ayers</u>	<u>Nov. 24, 2025</u>
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>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.
<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:</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? December 7, 2020
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 City of Chester has completed its fourth full calendar year under the 1% Municipal Sales &amp; Use Tax Home Rule Program and has received a total of \$378,909.96 during the year 2025. This is a \$18,765.90 increase from last year to this year which we believe is a result of general inflation as well as more companies/businesses reporting their taxes appropriately.</p> <p>Beginning July 1, 2021, the B&amp;O tax rates for Amusements and Rents and Royalties were eliminated as well as retailers and services were each reduced causing the City to have a decrease in the amount of B&amp;O tax that was collected. The decrease in B&amp;O revenue was replaced by the implementation of Home Rule.</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>The 1% Municipal Sales &amp; Use Tax revenue has provided the City of Chester with the funds necessary to tear down a few dilapidated houses and remodel the City Building Bathrooms. Chester was also able to pay for ½ of the cost of replacing all the streetlights on main street with new poles and LED lights and the other ½ will be paid out with next year’s Home Rule funds.</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>All municipalities should be cautious about estimating the amount of revenue that they would receive from Home Rule. Over the past few years there has been an increase from year to year in the revenue, but it has varied between a 1% increase to over a 6% increase.</p>