

MUNICIPAL HOME RULE PROGRAM

Town of Marlinton

2025
PROGRESS
REPORT

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

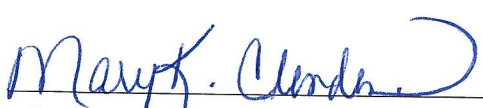
Rev. 08.01.24

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.

A. General Information		
Name of Municipality: Town of Marlinton		
Certifying Official: Mary K. Clendenen	Title: Recorder	
Contact Person: Mary K. Clendenen	Title: Recorder	
Address: 709 Second Avenue		
City, State, Zip: Marlinton, WV 24954		
Telephone Number: 304-799-4315	Fax Number: 304-799-6159	
E-Mail Address: mary@clendenen.co		
2020 Census Population: 985		
B. Municipal Classification		
<input type="checkbox"/> Class I <input type="checkbox"/> Class II <input type="checkbox"/> Class III <input checked="" type="checkbox"/> Class IV		
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.		
Mary K. Clendenen		11/20/2025
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.

Initiative: No non-tax related initiatives.
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).
SUCCESSSES – 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: Implementation of 1% Municipal Sales Tax
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? 07/01/2025
If no, please describe challenges faced in enacting the related ordinance(s).
<p>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.</p> <p>The Town implemented the one percent (1%) Municipal Sales, Service and Use Tax on July 1, 2025. Concurrently, B&O Tax was eliminated for Manufactured or Prepared for Sale Products, Retailers, Wholesalers, Public Service or Utility (Street and Electric Railways), Amusement, Service and All Other Businesses, Rentals, Royalties, or Fees. The Fiscal Impact Projection submitted with our application in 2024 projected the receipt of \$79,129.46 per year from the 1% Municipal Sales Tax with an estimated 5% State Administration Fee of \$3,956.47 and an annual reduction of \$19,326.40 in B&O Tax, yielding a total of \$55,846.59 per year in net revenue.</p> <p>Actual Municipal Sales, Service and Use Tax collections for the months of July and August 2025 were \$43,758.96. These funds will be tracked with the use of AcuFund accounting software. The percentages allotted to each budget category were: 45% for the Police Department, 35% for safety, security and ADA compliance, 10% for public works equipment upgrades, and 10% to be set aside for future matching grant funds</p> <p>B&O Tax collected in the first quarter of FY 2026 was \$37,527. B&O Tax collections in FY 2025 averaged 30,787 per quarter. With the elimination of the categories listed above, the B&O tax during the first quarter of FY 2026 still exceeded last year’s average due to contracting and electric power rate income increases.</p>

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.

Since the implementation of this initiative, the Town has hired a part-time Chief of Police. A special account will be set up in which to deposit 10% of all Municipal Sales, Service, and Use Tax to be used as matching funds for future grant opportunities.

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.

Based on collections received in July and August 2025, we anticipate that the 1% Sales Tax will help the town to achieve the goals set forth in our Home Rule Plan. We are still contacting a few businesses in town that have not yet begun to charge the 1% sales tax. We will have a more accurate assessment of the success of the program at the end of the 2026 fiscal year.