

MUNICIPAL HOME RULE PROGRAM

Town of Wardensville

2025
PROGRESS
REPORT

West Virginia
Municipal Home Rule Board
PO Box 11360
Charleston, WV 25339-1360
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.

A. General Information		
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: betsy@wardensville.com		
2020 Census Population: 256		
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.		
Betsy Orndoff-Sayers, Mayor		12/1/2025
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: Standardize Business License Categories and Fees
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? December 9, 2019
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. There continues to be widespread approval in the business community to the new clarified, flat-fee license structure. We have gone through five 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.
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. 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: Adjust the Number of Members of the Development Authority
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? October 14, 2019
If no, please describe challenges faced in enacting the related ordinance(s).
<p>SUCSESSES – 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>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.</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 2026.</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.

Initiative: Impose a 1% Sales Tax and Reduce or Eliminate Selected Business and Occupation Tax Categories																													
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 9, 2019																													
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> <table> <tr> <td>B&O revenues 2019:</td> <td>\$28,857</td> <td>Sales & Use revenues 2019:</td> <td>\$0</td> </tr> <tr> <td>B&O revenues 2020:</td> <td>\$18,013</td> <td>Sales & Use revenues 2020 (part yr) ...</td> <td>\$28,356</td> </tr> <tr> <td>B&O revenues 2021:</td> <td>\$39,849</td> <td>Sales & Use revenues 2021:</td> <td>\$94,239</td> </tr> <tr> <td>B&O revenues 2022:</td> <td>\$36,851</td> <td>Sales & Use revenues 2022:</td> <td>\$97,221</td> </tr> <tr> <td>B&O revenues 2023:</td> <td>\$49,559</td> <td>Sales & Use revenues 2023:</td> <td>\$116,614</td> </tr> <tr> <td>B&O revenues 2024:</td> <td>\$34,880</td> <td>Sales & Use revenues 2024:</td> <td>\$129,200</td> </tr> <tr> <td>B&O revenues 2025 (est.): ...</td> <td>\$45,977</td> <td>Sales & Use revenues 2025 (est.): ...</td> <td>\$127,033</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:	\$49,559	Sales & Use revenues 2023:	\$116,614	B&O revenues 2024:	\$34,880	Sales & Use revenues 2024:	\$129,200	B&O revenues 2025 (est.): ...	\$45,977	Sales & Use revenues 2025 (est.): ...	\$127,033
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<p>SUCSESSES – 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"> • Continued development and improvement our J. Allen Hawkins Community Park using the Master Plan developed using sales tax funds from previous years, including: <ul style="list-style-type: none"> ○ Purchase of a 20-foot x 20-foot pavilion for the upper level of the Park ○ Purchased playground equipment for upper level of the Park and painted existing play structure ○ Constructed new sidewalk section and pad installation for new playground equipment ○ Purchased playground safety components to upgrade two play areas at the Park ○ Extensive brush removal at Park • Provided necessary financial match for LWCF grant for Park improvement • Retained professional services grant writing services for LWCF grant and municipal parking lot development • Sponsored Creative Aging for Lifelong Learning senior (55+) classes <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>																													

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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, a residential location, and a tourist destination.