

MUNICIPAL HOME RULE
PILOT PROGRAM

City of Ranson


2022
PROGRESS
REPORT

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 Pilot 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 December 3, 2018, by emailing Courtney Shamblin at courtney.d.shamblin@wv.gov, West Virginia Department of Revenue, West Virginia Home Rule Pilot Program, State Capitol Complex, Building 1, Room W-300, Charleston, West Virginia 25305, 304-558-3356.

A. General Information	
Name of Municipality: City of Ranson	
Certifying Official: Charles B. Howard	Title: Interim City Manager
Contact Person : Charles B. Howard	Title: Interim City Manager
Address: 312 S. Mildred Street	
City, State, Zip: Ranson, WV 25438	
Telephone Number: 304 724-3872	Fax Number:
E-Mail Address: choward@ransonwv.us	
2022 Census Population: 4,440	
B. Municipal Classification	
<input type="checkbox"/> Class I <input type="checkbox"/> Class II <input checked="" type="checkbox"/> Class III <input type="checkbox"/> Class IV	
C. Pilot Program Entry Phase	
<input type="checkbox"/> Phase I (2007 Legislation) <input checked="" type="checkbox"/> Phase II (2014 Legislation) <input type="checkbox"/> Phase III (2015 Legislation)	
D. 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.	
Charles B. Howard <i>Interim City Mgr.</i>	 Signature of Certifying Official
	12-1-22 Date

Please use this page to report progress on each non-tax related initiative included in your Home Rule Application. Each non-tax related initiative must have a separate page.

Initiative: Citation Authority for Property Maintenance and Nuisance Violations			
Category of Issues Addressed (check all that apply)			
<input type="checkbox"/> Organization	<input checked="" type="checkbox"/> Administration	<input type="checkbox"/> Personnel	<input type="checkbox"/> Other
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 16, 2014			
If no, please describe challenges faced in enacting the related ordinance(s)			
<p>There were no challenges in enacting the ordinance. Once the ordinance was enacted, however, administrative staff had to develop a citation process. In an attempt to foster consistency, the cities of Charles Town, Martinsburg and Ranson held a workshop to discuss process, challenges and administration.</p>			
<p>SUCSESSES – In the space below, please provide a brief narrative highlighting successes realized through the implementation of this initiative and any metrics used to track performance.</p> <p>Citation authority for property maintenance and nuisance violations have sped up the process for enforcement. This is especially important for smaller jurisdictions where the Building Code Official serves as the building inspector, plan reviewer and code enforcement officer because the expedited process frees up human and financial resources. Immediate citation authority has and will continue to increase property values by taking care of problem properties because the issues spread to other parts of the neighborhood. Effective enforcement of building, housing and property maintenance codes is a key ingredient in neighborhood revitalization efforts. Studies have consistently shown that under the “broken window theory” that vacant properties and dilapidated buildings and properties become magnets for increased crime.</p> <p>In 2022, the City has used citation authority to streamline resolution of property maintenance and code compliance cases. Our citation ordinance allows the fine and citation to be expunged if the violation is resolved within 10 days of the citation. This provision incentivizes property owners to resolve the problem rather than paying a fine. Resolution of the violation is the goal of the City.</p> <p>As of December 1, 2022, the City has initiated 231 Code Enforcement actions during the 2022 calendar year.</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>Speak to and coordinate with surrounding local governments who have implemented this tool and use the techniques, forms and enforcement processes that have been proven to work.</p>			

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Initiative: Conveyance of City Property Without Auction			
Category of Issues Addressed (check all that apply)			
<input type="checkbox"/> Organization	<input checked="" type="checkbox"/> Administration	<input type="checkbox"/> Personnel	<input type="checkbox"/> Other
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 16, 2014			
If no, please describe challenges faced in enacting the related ordinance(s)			
There were no challenges in enacting the ordinance.			
<p>SUCSESSES – In the space below, please provide a brief narrative highlighting successes realized through the implementation of this initiative and any metrics used to track performance.</p> <p>The City has used this tool for the first time in 2017 for economic development purposes resulting in the construction of a new adaptive reuse building with new businesses on unutilized City property and increased property tax collection. This tool will be important because it will allow for expedited and arms-length transactions to spur economic development and neighborhood revitalization. The enactment of this ordinance allows the City to sell the property directly through the City Council rather than having to convey the property through a building commission, redevelopment agency and economic development authority. This streamlines the process, cuts out bureaucracy and allows for the City’s vision to be carried out without being diluted by outside agencies.</p> <p>In 2022, the City utilized this tool to convey property to a developer to further economic development within the urban core of Ranson. This property was a former industrial site that had closed in the early 2000s employing hundreds of local citizens. The City acquired, demolished and cleaned the property to put it back into productive use. The property was entered into the WV DEP voluntary remediation program and in consideration of the economic development impacts of the development project, the City Council decided to use this tool and an arms-length transaction to transfer the property.</p> <p>The City foresees using this for larger economic development projects.</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>This tool allows the City to directly control it property, control economic development incentives and reduces the need to create separate entities or branches of the government (i.e. building commission, economic development authority) because the City can enter into direct negotiations for land purchases.</p>			

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Initiative: Permitting Contracts by Resolution with Other Jurisdictions Rather than by Ordinance			
Category of Issues Addressed (check all that apply)			
<input type="checkbox"/> Organization	<input checked="" type="checkbox"/> Administration	<input type="checkbox"/> Personnel	<input type="checkbox"/> Other
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 16, 2014			
If no, please describe challenges faced in enacting the related ordinance(s) There were no challenges in enacting the ordinance.			
<p>SUCSESSES – In the space below, please provide a brief narrative highlighting successes realized through the implementation of this initiative and any metrics used to track performance.</p> <p>The City has already used this tool a few times. The City has utilized this ordinance to enter into contracts and agreements the Jefferson County PSD, Charles Town and Jefferson County for intergovernmental agreements and contracts. This is a simple tool that saves time and cost and achieves the same result as if the agreements were approved by ordinance.</p> <p>In 2018, the City of Ranson utilized this power to effectuate and carry out the consolidation of the Charles Town/Ranson sewer systems.</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>This is a simple ordinance that streamlines the process.</p>			

Please use this page to report progress on each **non-tax related initiative** included in your Home Rule Application. Each non-tax related initiative must have a separate page.

Initiative: Sunday On-Premises Alcohol Sales (Brunch Bill)			
Category of Issues Addressed (check all that apply)			
<input type="checkbox"/> Organization	<input checked="" type="checkbox"/> Administration	<input type="checkbox"/> Personnel	<input type="checkbox"/> Other
Was this non-tax initiative a part of your original plan application <input type="checkbox"/> or a plan amendment <input checked="" 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 18, 2016			
If no, please describe challenges faced in enacting the related ordinance(s) There were no challenges in enacting the ordinance.			
<p>SUCSESSES – In the space below, please provide a brief narrative highlighting successes realized through the implementation of this initiative and any metrics used to track performance.</p> <p>Even though Jefferson County adopted a county-wide reference during the General Election a few weeks after the adoption of the ordinance, the City of Ranson adopted the "Brunch Bill" allowing for the sale of on-premises alcohol at 10:00 a.m. on Sunday. On October 23, 2016, eligible businesses within the City served alcohol for the first time on Sunday making the businesses more competitive in the market.</p> <p>Originally, the City wanted to adopt an ordinance allowing on-premises sales and consumption at 7:00 a.m., consistent with every other day of the week, but the Home Rule Board denied the 7:00 a.m. request.</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>No objections were filed to this ordinance. Several businesses requested this amendment.</p>			

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Initiative: Expansion of Authority to Use Community Enhancement Districts			
Category of Issues Addressed (check all that apply)			
<input checked="" type="checkbox"/> Organization	<input type="checkbox"/> Administration	<input type="checkbox"/> Personnel	<input type="checkbox"/> Other
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 16, 2014			
If no, please describe challenges faced in enacting the related ordinance(s) There were no challenges in enacting the ordinance.			
<p>SUCSESSES – In the space below, please provide a brief narrative highlighting successes realized through the implementation of this initiative and any metrics used to track performance.</p> <p>A Community Enhancement District (CED) has not been established in the City yet. However, a large commercial developer within the City limits has expressed much interest in the CED and the amendments that the City has made to the existing legislation pursuant to Ordinance.</p> <p>The CED allows for a separate assessment (which are not taxes) to be placed on current or future property owners in the area of the district to support public bonds for the construction of infrastructure, public parks, and other amenities targeted for development or revitalization.</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>Convincing the first developer to utilize the advantages of a CED is the challenge. Existing developers are not yet comfortable with the tool and developers are concerned that an extra “assessment” may not be competitive in the market. It is the City’s role to continue to educate the development community about why the CED tool is effective and beneficial.</p>			

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Initiative: Alcohol Sales Off-Premises on Sunday at 10:00 a.m. (DENIED BY HOME RULE BOARD)
Category of Issues Addressed (check all that apply) <input type="checkbox"/> Organization <input checked="" type="checkbox"/> Administration <input type="checkbox"/> Personnel <input type="checkbox"/> Other
Was this non-tax initiative a part of your original plan application <input type="checkbox"/> or a plan amendment <input checked="" 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? October 18, 2016
If no, please describe challenges faced in enacting the related ordinance(s) There were no public comment or opposition during the approval of the Home Rule Plan Amendment. Home Rule Board rejected proposal and ordinance was not enacted. The proposed ordinance would have allowed retailers, grocers, wineries to sell off-premises alcohol on Sundays at 10:00 a.m.
SUCCESSSES – Home Rule Board denied the request. a. Problem: The West Virginia Code prohibits retail licensees, wineries, and manufacturers from selling off-premises beer and wine before 1:00 p.m. on Sunday. See W. Va. Code 11-16-18(a)(1). Several of the City’s retailers (grocery and liquor stores) have informed the City that they are losing business on Sundays – especially between the hours of 11:00 a.m. and 1:00 p.m. b. Authority: The “Nonintoxicating Beer Act,” W. Va. Code 11-16-18(a)(1) states, “it shall be unlawful for any licensee, his, her, its or their servants, agents or employees to sell, give or dispense, or any individual to drink or consume, in or on any licensed premises or in any rooms directly connected therewith, nonintoxicating beer or cooler on weekdays between the hours of two o’clock a.m. and seven o’clock a.m., or between the hours of two o’clock a.m. and one o’clock p.m., on any Sunday, except in private clubs licensed under the provisions of article seven, chapter sixty of this code, where the hours shall conform with the hours of sale of alcoholic liquors.” W. Va. Code 60-8-34 states, “It shall be unlawful for a retailer, farm, winery, wine specialty shop, retailer, private wine bed and breakfast, private wine restaurant or private wine spa licensee, his or her servants, agents or employees to sell or deliver wine between the hours of two o’clock a.m. and one o’clock p.m. on Sundays, or between the hours of two o’clock a.m. and seven o’clock a.m. on weekdays and Sunday. c. Solution: The City wanted to enact an ordinance permitting any private club licensee, retailer, restaurant, farm, winery, wine specialty shop, private wine bed and breakfast, private wine restaurant or private wine spa licensee or private wine bed and breakfast to serve beer and wine after the hour of 10:00 a.m. on Sundays consistent with the hours off-premises locations can serve on all other days of the week consistent with W. Va. Code § 11-16-18(a)(1).
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.

The Home Rule Board denied this proposal. The enacting legislation does not specifically exempt the proposal that was presented so it was not clear as to what the standard of legal review was for denying the request. It was the City of Ranson's understanding that the Home Rule Act provided any and all power that was not specifically exempted in the enabling legislation.

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Initiative: Building Code Official Certification
Category of Issues Addressed (check all that apply) <input checked="" type="checkbox"/> Organization <input type="checkbox"/> Administration <input type="checkbox"/> Personnel <input type="checkbox"/> Other
Was this non-tax initiative a part of your original plan application <input type="checkbox"/> or a plan amendment <input checked="" 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 18, 2016
If no, please describe challenges faced in enacting the related ordinance(s) There were no challenges in enacting the ordinance.
<p>SUCSESSES – In the space below, please provide a brief narrative highlighting successes realized through the implementation of this initiative and any metrics used to track performance.</p> <p>a. Problem: The Eastern Panhandle of West Virginia is experiencing residential and commercial growth – including the City of Ranson. The City of Ranson has adopted the West Virginia State Building Code and many of its appendices. The City of Ranson has on staff a full-time Building Code Official and at times needs to supplement the Building Code Official’s duties with part-time contractual assistance or staff. The City, comparable to the City of Bridgeport and Clarksburg, proposes to permit local certification and supervision of code enforcement and building inspectors. This amendment will exempt Ranson from the code official/inspector licensing authority delegated to the State Fire Commission under the current W. Va. Code. City personnel are tested and certified by the International Code Commission (ICC) which also provides continuing education for individuals it certifies. The Fire Commission’s process is additional layer of bureaucracy which causes smaller cities like Ranson problems obtaining qualified inspectors who have passed the ICC courses but have not met WV Fire Commission requirements. The City of Ranson would continue to adopt and follow the State Building Code.</p> <p>b. Authority: The specific statutes and regulations from which the City of Ranson asks the Home Rule Board to exempt the City from are:</p> <ol style="list-style-type: none"> 1. Subsections (d) and (f) of Section 5b, Article 3, Chapter 29, (§ 29-3-5b(d) and (f) of the code; 2. Subsection (d) of Section 16, Article 12, Chapter 8, (§ 8-12-16(d)) of the code; and 3. All of the provisions of Title 87, Series 7 of the Code of State Regulations. <p>By way of explanation, Subsection (d) authorizes and empowers the Fire Commission to “propose legislative rules establishing State standards and fee schedules for the licensing, registration, certification, regulation, and continuing education of persons who will conduct inspections relating to the State Building Code, which include, but are not limited to, building code officials, inspectors, plans, examiners and home inspectors.”</p> <p>Subsection (f) of § 29-3-5b provides that “for the purposes of this section the term “building code” is intended to include all aspects of safe building construction and mechanical operations and all safety</p>

aspects related thereto. In any question of priority (of conflict between any local ordinance and the State Building Code) the decision of the State Fire Commission determine the relative priority of such state law, county of municipal ordinance or regulation of any agency thereof and determine compliance with the State Building Code by officials of the State, Counties, Municipalities and political subdivisions of the State.”

Based on the above provisions, the State Fire Commission asserts that legislative “pre-emption” of municipalities’ plenary power to regulate the construction, repair of buildings and their closure, demolition or removal under W. Va. Code § 8-12-16, and that to fulfill its statutory purpose, the State Fire Commission has been empowered with the ability to review and oversee “all aspects” of every municipality’s code enforcement practices.

c. **Solution:** The legislature has tasked the State Fire Commission with determining and defining the State Fire Code, and with licensure of code officials, inspectors and plans examiners, there is no explicit authority for direct regulation of municipalities. Moreover, while the State Fire Commission is authorized to license code officials and inspectors, the actual testing is generally done through national organizations, such as the International Code Commission rather than the State Fire Commission. The City of Ranson would like the authority to make the decisions for our municipality. The City of Ranson adopted an ordinance specifically exempting the City from the laws and regulations cited above in paragraph (b) of this section and will require inspectors and building code officials working for the City of Ranson to be certified by the ICC and maintain the necessary continuing education units.

The City utilized this ordinance in 2017 when hiring a new inspector.

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.

This ordinance will reduce administrative burden while still ensuring that building code officials and inspectors are held to a high standard.

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Initiative: Regulation of Feral Cat	
Category of Issues Addressed (check all that apply)	
<input type="checkbox"/> Organization	<input checked="" type="checkbox"/> Administration
<input type="checkbox"/> Personnel	<input type="checkbox"/> Other
Was this non-tax initiative a part of your original plan application <input type="checkbox"/> or a plan amendment <input checked="" 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 18, 2016	
If no, please describe challenges faced in enacting the related ordinance(s)	
There were no challenges in enacting the ordinance.	
SUCSESSES – In the space below, please provide a brief narrative highlighting successes realized through the implementation of this initiative and any metrics used to track performance.	
<p>a. Problem: The West Virginia Code only allows municipalities to adopt and enforce ordinances as it considers necessary or convenient for the control and management of all dogs. The West Virginia Code does not allow municipalities to adopt and enforcement ordinances as it considers necessary or convenient for the control and management of cats. The City of Ranson has many issues with feral cats and would like to enter into cooperative agreements with non-profits or other agencies to help solve the feral cat issue in Ranson. Feral cats are born and raised in the wild. They can also be stray cats that survived long enough to adapt to feral life. Either way, ferals are wary of humans and will not approach them willingly. Ranson is interested in partnering with a Trap-Neuter-Return (TNR) organization. TNR is the practice of humanely trapping feral cats, spaying/neutering, vaccinating ferals against rabies and then returning the ferals to their colony. TNR often involves eartipping which is not painful but is a method used to identify feral cats that have already been fixed. TNR drastically reduces the birthrate of feral kittens.</p> <p>b. Authority: W. Va. Code 19-20-8 only grants the authority to municipalities to adopt ordinances the City considers necessary or convenient to control and manage to dogs. W. Va. Code § 19-20A-8 is silent as to cats. The statute states, <u>"Dogs or cats vaccinated in compliance with the provisions of this article may run at large in any area or locality: Provided, That the Commiſſioner of Agriculture may, pursuant to article nine [§§ 19-9-1 et seq.] of this chapter, exercise his discretion to establish a quarantined area or locality and to require all dogs and cats within the limits of any quarantined area or locality to be confined as provided in article nine: Provided, however, That a county commission or a municipality may adopt and enforce ordinances not inconsistent with the provisions of article twenty [§§ 19-20-1 et seq.] of this chapter of the code, as it considers necessary or convenient for the control and management of all dogs in the county, or a portion thereof, vaccinated or not, except as further provided herein: Provided further, That any county commission or municipality may not adopt any ordinance which purports to keep any vaccinated dog from running at large while engaged in any lawful hunting activity; from running at large while engaged in any lawful training activity; or from running at large while engaged in any lawful herding or other farm related activity: And provided further, That the provisions of this section shall not exempt any dog from any quarantine established by or any confinement order required by the commissioner relating to the establishment of a quarantine.</u></p>	

c. **Solution:** The City enacted an ordinance amending W. Va. Code 19-20-6a be amended to allow the City of Ranson to have the same power as the counties to contract with others for the care and control of dogs or cats. W. Va. Code §19-20-6a gives the authority to the county commission to contract with private society, other county or municipality for the care and control of dogs and cats. The statute states, "In addition to the powers granted to county commissions by section six of this article, the county commission of each county may contract with or reimburse any private incorporated society or association, county commission or municipality for the care, maintenance, control or destruction of dogs and cats." Ranson's ordinance would state "the City of Ranson may contract with or reimburse any private incorporated society or association, county commission for the care, maintenance, control, regulation or destruction of dogs and cats."

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.

The City has no interest in trapping cats. The City does have interest in entering into a contract with a third-party to assist with the issue. We are still seeking a third-party to allow this to occur.

Please use this page to report progress on each tax related initiative included in your Home Rule Application. Each tax related initiative must have a separate page.

Initiative: Reduction of B&O Tax and Imposition of 1% Sales and Use Tax	
Was this 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? January 20, 2015	
If no, please describe challenges faced in enacting the related ordinance(s)	
There were no challenges or objections in enacting the ordinance. However, after enacting the ordinance, the challenge was figuring out the best method of providing ZIP + 4 addresses to the State Tax Department.	
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.	
The City reduced B&O tax by 10% on retail and has provided a 50% tax credit on all businesses located within the Old Town Business District in an attempt to encourage growth and development within the urban core. The City then imposed a 1% sales and use tax effective July 1, 2015. The City is collecting approximately \$500,000 per quarter, which has been utilized to offset the drastic decrease in lottery revenues. Without the enactment of sales tax, the City’s general operations would have seen a serious cut which would have adversely affected public safety and essential services.	
SUCCESSSES – 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.	
The City of Ranson receives direct tax payments from Hollywood Casino in Charles Town from table games and video lottery. With gaming revenues in steep decline over the last several years, increased unfunded mandates and aging infrastructure, and growth pressures, sales tax revenue helps the City keep public services and investments moving forward. Without sales tax and with the continued forecast of declining gaming revenue, the challenge of maintaining essential government services, public safety and necessary investments to move our community forward would have become even more daunting. Sales tax broadens the tax base and alleviates reliance upon one industry, which can now be fully utilized for one-time capital improvements to improve our City and community.	
The imposition of sales tax has allowed the City to control its own destiny and expand its tax base without major reliance upon one industry. Video lottery and table games will be shifted in totality to a much-needed capital improvement fund and sales tax will be used for general fund operations. Imposition of sales tax was/is essential to the City of Ranson.	
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.	
With the legislature capping property taxes and B&O taxes; ever increasing unfunded mandates; and requirements placed on small towns and cities; and dilapidated infrastructure, the imposition of a sales tax became essential. If the legislature eliminates or reduces B&O, it will have no choice but to allow municipalities to increase sales tax even more or cities and town will not be able to meet their obligations.	

