CITY OF CHARLES TOWN
CITY COUNCIL
AGENDA • SEPTEMBER 16, 2024

Regular Session **COUNCIL CHAMBERS** **7:00 PM**
101 E Washington Street, Charles Town, WV 25414

CALL TO ORDER

1. MOMENT OF SILENCE AND PLEDGE OF ALLEGIANCE

2. APPROVAL OF MINUTES

: **2024-947:** City Council Meeting Minutes - September 3, 2024
CouncilMinutes__3Sep2024_draft_rmt.pdf

3. PUBLIC COMMENT

4. WARD REPORTS

5. MAYOR'S REPORT

: **2024-965:** Mayor's Report - September 16, 2024
Constitution Week Proclamation_2024.pdf

6. COMMITTEE REPORTS

: **2024-948:** Personnel Committee Meeting - September 9, 2024
Personnel Committee Report 9-9-2024.pdf

: **2024-949:** Ordinance Committee Meeting - September 12, 2024

: **2024-953:** Finance Committee Meeting- September 5, 2024
FinanceCommitteeReport_5Sep2024.pdf

7. CITY MANAGER REPORT

: **2024-950:** City Manager Report - September 16, 2024
City Manager Report - September 16, 2024.pdf
Opioid Settlements Projected Payments.pdf
Opioid Spending Restrictions.pdf

: **2024-959:** CTUB Memo - Possible Executive Session

8. POLICE CHIEF REPORT

9. UNFINISHED BUSINESS

: **2024-876: Public Hearing:** Second Reading and Consideration of an Amendment to the Codified Ordinances of the City of Charles Town, West Virginia with Regard to Part 3 Traffic Code, Chapter 7 Parking, Article 365 Charles Town Parking District.

: **2024-875:** Second Reading and Consideration of an Amendment to the Codified Ordinances of the City of Charles Town, West Virginia with Regard to Part 3 Traffic Code, Chapter 7 Parking, Article 365 Charles Town Parking District.
Article 365 Parking Ordinance Revised for 2nd Redline.pdf
Article 365 Parking Ordinance Revised for 2nd Clean.pdf

: **2024-877: Public Hearing:** Second Reading and Consideration of an Amendment to the Codified Ordinance of the City of Charles Town, West Virginia with Regard to Part 7 Business Regulation and Taxation Code, Chapter 3 Taxes and Service Charges, Article 745 Business and Occupation Tax

: **2024-878:** Second Reading and Consideration of an Amendment to the Codified Ordinances of the City of Charles Town, West Virginia with Regard to Part 7 Business Regulation and Taxation Code, Chapter 3 Taxes and Service Charges, Article 745 Business and Occupation Tax
Article 745 red-lined changes.pdf
Article 745 clean copy.pdf

10. NEW BUSINESS

: **2024-954:** First Reading of an Ordinance Authorizing The Acquisition And Construction Of Additions, Betterments And Improvements To The Sewerage Portion Of The Existing Public Combined Waterworks And Sewerage System Of The City Of Charles Town And The Financing Of The Cost Thereof, Not Otherwise Provided, Through The Issuance By The City Of Not More Than $3,000,000 In Aggregate Principal Amount Of Combined Waterworks And Sewerage System Revenue Bonds, Series 2024 A (West Virginia Srf Program); Not More Than $1,000,000 In Aggregate Principal Amount Of Combined Waterworks And Sewerage System Revenue Bonds, Series 2024 B (West Virginia Srf Program)And Not More Than $1,000,000 In Aggregate Principal Amount Of Combined Waterworks And Sewerage System Revenue Bonds, Series 2024 C (West Virginia Srf Program/Forgivable) Providing For The Rights And Remedies Of And Security For The Registered Owners Of Such Bonds; Authorizing Execution And Delivery Of All Documents Relating To The Issuance Of Such Bonds; Approving, Ratifying And Confirming A Bond Purchase Agreement Relating To Such Bonds; Authorizing The Sale And Providing For The Terms And Provisions Of Such Bonds And Adopting Other Provisions Relating Thereto.
Memo to Charles Town City Council Regarding Sch(23336642.1).pdf
Resolution 2024-03 Collection System Bonding Resolution.pdf
DRAFT Schedule B CTUB 08262024 ALS.pdf
Schedule B CTUB less FSPS ALS.pdf
BOND ORDINANCE SRF_SRF_Forgiveable-Green.pdf

: **2024-955:** A Resolution Declaring September Library Card Sign-Up Month
Library Card Sign-Up Month Resolution - September 2024.pdf

: **2024-956:** "Loving Our Community" Presentation - Bob Shefner

: **2024-957:** HdL Related B&O

: **2024-958:** Article 741 Municipal License Tax - Possible Referral
Article 741 Municipal License Tax.pdf

: **2024-960:** Intersection of 1st Avenue & Mildred Street and Intersection of Washington Street & Seminary Street - Possible Referral to Infrastructure Committee.

11. REFERRALS TO COMMITTEES/COMMISSIONS

12. APPROVAL OF BILLS

: **2024-961:** Payment of Bills - September 16, 2024
GENERAL FUND COUNCIL REPORT 2024 09 13.pdf
BUILDING COMM COUNCIL REPORT 2024 09 13.pdf
CAPITAL RESERVE COUNCIL REPORT 2024 09 13.pdf
PARKS N REC COUNCIL REPORT 2024 09 13.pdf

13. ADJOURNMENT

14. INFORMATION ONLY - NEXT MEETING October 7, 2024 at 7:00PM

: **2024-944:** Charles Town Police Department July Statistic Report
July 2024 CTPD Stats.pdf

: **2024-945:** Charles Town Police Department Oath of Office - Patrolman Nigel Hall
Patrolman - Nigel Hall.pdf

: **2024-951:** Personnel Committe Report - August 16, 2024
Personnel Committee Report 7-16-24.pdf

: **2024-952:** Table 1322.04, Zoning District Use Table
Zoning Table.pdf

: **2024-964:** Charles Town Utility Board Meeting Minutes - August 28, 2024
2024.08.28 UB MINUTES .pdf

15. NOTICE: The Public May View the Meeting Live by Clicking on the Event Link at:

https://www.charlestownwv.us/government/agendas-and-minutes/

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 09/16/24
Department: City Council
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2024-947: City Council Meeting Minutes - September 3, 2024

ATTACHMENTS:

- CouncilMinutes__3Sep2024_draft_rmt.pdf

CITY OF CHARLES TOWN

CITY COUNCIL

MINUTES • September 3, 2024

Regular Meeting **Council Chambers** **7:00 PM**

101 East Washington Street, Charles Town, WV 25414

CALL TO ORDER

Attendee Name	Title	Status	Arrived
Bob Trainor	Mayor	Present	
James Kratovil	Councilmember	Present	
Elizabeth Ricketts	Councilmember	Present	
Jeff Hynes	Councilmember	Present	
Kevin Tester	Councilmember	Present	
Julie Philabaum	Councilmember	Absent	
Priscilla Rodd	Councilmember	Absent	
Micheal George	Councilmember	Present	
Andie Sugrue	Councilmember	Present	

Mr. John Nissel, City Manager; Ms. Alissa Meeks, Community Development Director; Ms. Cindy Rezmer, Operations Director; Ms. Lori Nice, Finance Director; Ms. Stephanie Grove, City Attorney; Mr. James Newman, City Planner; Ms. Liz Cook, Business Development/Downtown Coordinator; and Chief Chris Kutcher, Charles Town Police Department (CTPD) were also in attendance.

1. MOMENT OF SILENCE AND PLEDGE OF ALLEGIANCE

2. APPROVAL OF MINUTES

2024-907: City Council Special Meeting Minutes - August 19, 2024

The following changes will be made to the August 19, 2024 special session minutes:

Packet page 4, Attendance table, Priscilla Rodd, Status: change from **"Present"** to **"Absent"**

Packet page 5, first paragraph, first line, change: **(7)** to **(6)** and on the second line, remove: **"Ms. Rodd"**; to read: "For Mr., Maxey (6) – Mr. Kratovil, Ms. Ricketts, Mr. Hynes, Ms. Philabaum, Mr. George, and Ms. Segrue."

Packet page 5, second paragraph, first line change: **"(7 of 9)"** to **(6 of 8)"**; to read: "Mr. Maxey having received the majority vote (6 of 8), was…"

2024-908: City Council Meeting Minutes - August 19, 2024

There being no additions, corrections, or changes to the Council meeting minutes of August 19, 2024, Mayor Trainor declared the minutes approved.

3. PUBLIC COMMENT

Ms. Milliron expressed her concerns regarding the increased estimated project costs for the Charles Town Utility Board's 2022 Collection System Project.

4. WARD REPORTS

Ward #1

Mr. Kratovil had nothing to report.

Ms. Ricketts had nothing to report.

Ward #2

Mr. Hynes had nothing to report.

Mr. Tester had nothing to report.

Ward #3

No Report

Ward #4

Mr. George reported that the Charles Town Christmas Parade theme this year is based on the movie "A Christmas Story". Also the Old Opera House will be holding auditions on September 21st and 22nd for their production of "A Christmas Story: the Musical".

Ms. Sugrue reported that the Charles Town Car Show was a great success and thanked City staff for all their hard work. She also reported that the first "Walks About Nothing" will take place on Wednesday, September 4, 2024, at 6:00PM. Those interested in joining the walk should meet in front of City Hall.

5. MAYOR'S REPORT

The Mayor thanked City staff for their dedication and hard work in making this year's Charles Town Car Show a great success.

6. COMMITTEE REPORTS

2024-893: Infrastructure Committee - August 26, 2024

Ms. Ricketts reported that the Infrastructure Committee was unable to hold the meeting due the lack of a quorum.

7. CITY MANAGER REPORT

2024-937: City Manager's Report - September 3, 2024

Mr. Nissel reviewed his City Manager Report with the Council.

8. POLICE CHIEF REPORT

Chief Kutcher reviewed the Charles Town Police Department's (CTPD) July monthly statistics with Council.

Chief Kutcher also reported that:

- there were no major incidents at the Charles Town Car Show
- Corporal Kassidy Noble will return home from the hospital in Morgantown, tomorrow, September 4, 2024, to continue her recovery from injuries suffered in July's traffic accident.
- Sergeant Benjamin Anderson unexpectantly passed away on Thursday, August 29, 2024. His funeral will be held on Friday, September 6, 2024 at Eackles-Spencer & Norton Funeral Home.

Mayor Trainor administered the Oath of Office to Patrolman Nigel Hall, CTPD.

9. UNFINISHED BUSINESS

2024-891: TXA2023-09 - Second Reading and Consideration of an Ordinance to Amend the Zoning Ordinance, Article 1322 Zoning District Provisions, Section 1322.04 Rules for Interpretation of Uses, Table 1322.04 Zoning District Use Table in Regard to Permitted Uses in the Neighborhood Residential Zoning District

Mr. George moved to approve the second reading and consideration of an ordinance to amend the Zoning Ordinance, Article 1322 Zoning District Provisions, Section 1322.04 Rules for Interpretation of Uses, Table 1322.04 Zoning District Use Table in regard to permitted uses in the Neighborhood Residential Zoning District. Mr. Kratovil seconded the motion, and it passed by a 5-1 vote.

RESULT:	**APPROVED [5-1]**
MOVER:	Micheal George
SECONDER:	James Kratovil
AYES:	Kratovil, Hynes, Tester, George, Sugrue
NAYS:	Ricketts
ABSENT:	Philabaum, Rodd

10. NEW BUSINESS

2024-886: Community Markets Presentation

Mr. Mark Pfieffer presented a brief overview of Community Markets. He thanked Council for their donation of $10,000, which enabled Community Markets to purchase a new refrigerated trailer to better distribute food supplies to underserved residents in our community.

2024-892: FY2024 Policemen's and Firemen's Pension and Relief Funds Annual Report

Mr. Hynes moved to accept the FY2024 Policeman's and Firemen's Pension and Relief Funds Annual Report. Mr. Tester seconded the motion, and it passed by unanimous vote.

RESULT:	**APPROVED [UNAMIOUS]**
MOVER:	Jeff Hynes
SECONDER:	Kevin Tester
AYES:	Kratovil, Ricketts, Hynes, Tester, George, Sugrue
ABSENT:	Philabaum, Rodd

11. REFERRALS TO COMMITTEES/COMMISSIONS

There were no referrals to committees or commissions.

12. APPROVAL OF BILLS

2024-936: Payment of Bills - September 3, 2024

Mr. Kratovil moved to approve the payment of the bills. Hearing no objections, Mayor Trainor declared the bills approved for payment.

13. ADJOURNMENT

Mayor Trainor asked if there was any other business to come before the Council. Hearing none he adjourned the meeting at 7:43PM.

14. INFORMATION ONLY - NEXT MEETING September 16, 2024, at 7:00PM

2024-887: Public Comment - Ron and Lyn Widmyer – August 19, 2024

2024-888: Charles Town Utility Board Meeting Minutes – July 24, 2024

2024-889: Charles Town Board of Parks and Recreation Meeting Report – August 14, 2024

2024-894: Letters to the West Virginia Alcohol Control Administration for Abolitionist Ale Works and Happy Retreat – August 6, 2024

2024-895: FY25 Capital Budget

2024-896: Building Codes and Appeals Board Rules and Regulations of Procedures – August 5, 2024

2024-897: Huntfield Proffer Amendment 3 – August 19, 2024

2024-909: Ordinance to Amend the Subdivision and Land Development Ordinance, Article 1332 – August 19, 2024

2024-910: Ordinance Changing Zoning District Boundaries – August 5, 2024

15. NOTICE: The Public May View the Meeting Live by Clicking on the Event Link at: https://www.charlestownwv.us/government/agendas-and-minutes/

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 09/16/24
Department: City Council
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2024-965: Mayor's Report - September 16, 2024

ATTACHMENTS:

- Constitution Week Proclamation_2024.pdf

Constitution Week Proclamation

WHEREAS: The Constitution of the United States of America, the guardian of our liberties, embodies the principles of limited government in a Republic dedicated to rule by law; and

WHEREAS: September 17, 2024, marks the two hundred and thirty-seventh anniversary of the drafting of the Constitution of the United States of America by the Constitutional Convention; and

WHEREAS: it is the privilege and duty of the American people to commemorate the drafting of the Constitution of the United States of America with appropriate ceremonies and activities; and

WHEREAS: Public Law 915 guarantees the issuing of a proclamation each year by the President of the United States of America designating September 17th through the 23rd as Constitution Week.

NOW THEREFORE, I, Robert M Trainor, as Mayor of Charles Town, West Virginia, do hereby proclaim the week of September 17th through 23rd as

CONSTITUTION WEEK

and urge all citizens to study the United States Constitution, and reflect on the privilege of being an American with all the rights and responsibilities which the privilege involves.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the Seal of Charles Town, West Virginia to be affixed this 16th day of September, two thousand twenty-four.

Attest:

Robert M. Trainor
Mayor

Mr. John Nissel
City Clerk

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 09/16/24
Department: City Council
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2024-948: Personnel Committee Meeting - September 9, 2024

ATTACHMENTS:

- Personnel Committee Report 9-9-2024.pdf

City of Charles Town Personnel Committee Report

September 9, 2024 Meeting

Call to Order at 5:00PM

1. **Persons present**: Personnel Committee Members Micheal George, Kevin Tester, City Manager John Nissel and Operations Director Cindy Rezmer.

2. **Unfinished Business**

   2024-938: Employee Handbook Review
   Tabled until next meeting so Councilman Hynes can participate.

   2024-942: City Manager Annual Review (Possible Executive Session)
   Committee moved to enter into Executive Session.

3. **New Business**

   2024-939: Insurance Proposals for Vision, Dental and FSA
   Staff presented information on new insurance provider proposals for dental and vision that were obtained by our insurance broker Millenium Group. The new vision provider would be NVA and the plan offers better coverage for less cost. The new dental provider would be Highmark and there is a small cost increase but better coverage and no in-network or out-of-network difference. Committee approved staff to move forward with selecting and implementing new policies.

   2024-940: VCS – New Electronic Timesheet for City Hall
   Staff demonstrated the new VCS electronic timesheet system that is currently used by Charles Town Police Department. City Hall employees will soon be added and will move to electronic timesheets versus paper. The cost to add additional employees is $2220 annually and will make the payroll process more consistent, efficient and provide better reporting tools.

   2024-941: Isolved – Payroll Vendor's Self-Service Portal for Employees
   Staff demonstrated the new employee portal available through our payroll vendor HireLevel. Employees are able to log on to see their checks stubs and leave balances and will also be able to obtain year-end tax documents from the portal. No additional cost – this was part of the HireLevel transition to new software effective Jan 1, 2024.

   2024-943: Personnel Update (Possible Executive Session)
   Committee moved to enter into Executive Session.

4. **Meeting adjourned**

5. **Next Personnel Committee meeting is scheduled for 5:00pm, October 15, 2024.**

2024-949: Ordinance Committee Meeting - September 12, 2024

ATTACHMENTS:

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 09/16/24
Department: City Council
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2024-953: Finance Committee Meeting- September 5, 2024

ATTACHMENTS:

- FinanceCommitteeReport_5Sep2024.pdf

City of Charles Town Finance Committee Report
5 Sep 2024 Meeting

Drafted by: Bob Trainor - Chairman

Call to Order ooa 10:00AM

1. **Persons present:** Finance Committee Members: Ms. Julie Philabaum, Mr. Jeff Hynes, and Mr. Bob Trainor; Financial Director, Ms. Lori Nice; and Accounting Clerk, Ms. Briana Ballou

2. Unfinished Business

2024-911: B&O Tax Waiver Requests

The Committee removed from the table and took action on the following Business and Occupation (B&O) tax waiver requests:

Company	Balance Due	Waiver Request	Granted by Committee	Revised Balance Due
MANNA	$250.00	$250.00	$250.00	$00.00
Total tax and penalties: $.49				
Alfredo's Mediterranean	$00.00	$800.00	$650.00	Refund: $650.00
Total tax and penalties: $1,231.70; in arrears for 16 months				
Amaya Ent	$00.00	$800.00	$650.00	Refund: $650.00
Total tax and penalties: $24.36; in arrears for 16 months				
Chris Mayo	$00.00	$500.00	$500.00	Refund: $500.00
Zero taxes owed				
E&A Pediatrics	$250.00	$250.00	$250.00	$00.00
Zero taxes owed				

The Committee left on the table or tabled the following B&O tax waiver requests:

Charles Town Pharmacy; FN Flatbread; and go METRO

Recommendations to the City Council: None, information only

3. New Business

2024-912: B&O Tax Waiver Requests

The Committee took action on the following B&O tax waiver requests:

Company	Balance Due	Waiver Request	Granted by Committee	Revised Balance Due
Strosnyder Inc	$1,750.00	$1,750.00	$1,750.00	$00.00
Zero taxes owed				
Statewide Service	$50.00	$50.00	$50.00	$00.00
Total Tax and Penalties: $.17; in arrears 1 month				
The Office	$00.00	$100.00	$50.00	Refund: $50.00
Total tax and Penalties: $33.47; 1 month in arrears. Note: $100.00 waiver request includes $50.00 for business license penalty, the Committee only granted the B&O tax penalty waiver.				
Fried Rite	$00.00	$300.00	$300.00	Refund: $300.00
Total Tax and Penalties: $2.42; in arrears 7 months				
Shirley Jo Rockwell	$50.00	$50.00	$50.00	$00.00
Total Tax and Penalties: $10.93; in arrears 1 month				
RBRAD Design	$250.00	$300.00	$300.00	Refund: $50.00
Total Tax and Penalties: $.35; in arrears 8 months				

Recommendations to the City Council: None, information only

4. Finance Director's Report

2024-774: HdL Update

Ms. Nice informed the Committee that HdL has been made aware of the City's initiative to amend Article 745.34 of the City's Codified Code regarding the process for calculating the additional penalty of $50.00 per month. She explained that HdL would issue the City a credit for over payments made by those businesses who remitted the additional penalty under the current version of Article 745.34. The credit will be issued once applicable refunds have been made to those affected businesses. (See attachment (1) for recommended refunds and more detail). HdL has committed to using the revised additional penalty (fee) calculation method for all billing after August 26, 2024.

Recommendations to the City Council: Review and authorize recommended refunds

5. Chairman's Report

6. Pending Items

7. The meeting was adjourned ooa 11:19AM

8. Next Scheduled Finance Committee meeting is 9 October 2024 at 10:00AM.

HdL Billing Status

05-Sep-24

Business	HdL Invoice June & July	Revised Invoice	Received by CT	Amount to sent HdL	Amount Due	Recommend Refund	HdL Credit
ABC Supply Co.	$ 22,208.57	$ 7,925.67	$ 22,208.57	$ 11,104.29		$ 14,282.90	$ 7,141.45
Pitney Bowes Global	$ 22,933.25	$ 7,653.26	$ 22,933.25	$ 11,466.63		$ 15,279.99	$ 7,640.00
Pitney Bowes Inc	$ 21,512.49	$ 5,647.50	$ 21,512.49	$ 10,756.25		$ 15,864.99	$ 7,932.50
CSI Leasing	$ 13,045.66	$ 3,045.66	$ 45.66	$ 22.83	$ 3,000.00		$ (1,500.00)
McGrath Rent Corp	$ 2,768.46	$ 2,033.46	$ 2,768.46	$ 1,384.23		$ 735.00	$ 367.50
Pace Analytical Services	$ 22,410.09	$ 6,160.09	$ 22,410.09	$ 11,205.05		$ 16,250.00	$ 8,125.00
Motorola Solutions	$ 20,117.37	$ 6,841.98	$ 352.40	$ 176.20	$ 6,489.58		$ (3,244.79)
Hallmark Marketing	$ 22,148.19	$ 5,783.21	$ 298.21	$ 149.11	$ 5,485.00		$ (2,742.50)
Williams Scotsman, Inc	$ 5,236.07	$ 2,286.07	$ 5,236.07	$ 2,618.04		$ 2,950.00	$ 1,475.00
Safelite Fulfillment Inc	$ 21,733.78	$ 5,683.78	$ 21,733.78	$ 10,866.89		$ 16,050.00	$ 8,025.00
Totals	$ 174,113.93	$ 53,060.68	$ 119,498.98	$ 59,749.49	$ 14,974.58	$ 81,412.88	$ 33,219.15

Remitted to HdL	$ 59,749.49
Due HdL via Revised Invoice	$ 26,530.34
HdL Credit (after refunds)	$ 33,219.15

Attachment (1)

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 09/16/24
Department: City Council
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2024-950: City Manager Report - September 16, 2024

ATTACHMENTS:

- City Manager Report - September 16, 2024.pdf
- Opioid Settlements Projected Payments.pdf
- Opioid Spending Restrictions.pdf

City of Charles Town

101 East Washington Street, P.O. Box 14, Charles Town, WV 25414
Phone: (304) 725-2311 ♦ Web: www.charlestownwv.us

City Manager Report
September 16, 2024

- **Senator Capito Visit:** I want to extend my thanks to all of the staff and Council members along with the mayor who attended the Capito visit. This was an excellent opportunity to both show our appreciation for all the support we have received from her office along with our vision for the future of Charles Town.
- **Paving/Stripping North George Street:** Work has been completed along North George Street. The clean-up has started on the sidewalk and exterior walls where tar was inadvertently sprayed during the paving. I walked the area and am still not satisfied with the results. We will continue to work with DOH until everything has been remediated.
- **Opioid Disbursement:**
  You received in your packet two letters from the WV State Attorney General's Office regarding future opioid projected payments that we can expect to receive and the restrictions on how that money should be spent. We received a distribution in January of 2024. We have set up a separate checking account and fund to manage this money as the State has requested. We have almost $200,000 in that account. None of it has been spent There is an annual report that must be completed by April 30th of each year. The first one is due this April 2025. We are waiting to receive more information on how to proceed and the portal to be set up. We will be bringing this back up to the Council for direction on how to disperse the funds.
- **Samuel/Academy St Drainage:** We are moving to mitigate a flooding issue at the intersection of Samuel and Academy Street. The current Storm Water infrastructure cannot accommodate large rain events which has forced us to sandbag a portion of the street and temporarily remove grates from the inflow to mitigate water from a resident's home. We have received some preliminary estimates from Kimley Horn on both the engineering drawings and subsequent retrofit efforts.
- **Skate Park Mural:** Work has begun on the skate park mural. Please stop by when you get a chance to see the progress.
- **Dental/Vision Carriers:** We are working through our Broker to make the switch to NVA for our vision provider and HIGHMARK for our dental provider. The Personnel Committee has been briefed on these changes and I want to thank Operations Director Cindy Rezmer for negotiating plans that provide a much better service to our employees.
- **PODA Update:** The PODA Select Committee just wrapped up its 3rd meeting and has worked through nearly all the 8 deliverables tasked with. It is my intention to bring to the Council sometime in October our recommendations.
- **CTUB Memo:** Relationship between City of Charles Town & CTUB regarding City's water and sewer system (Possible Executive Session)

PATRICK MORRISEY
ATTORNEY GENERAL

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STATE OF WEST VIRGINIA
OFFICE OF THE ATTORNEY GENERAL

Consumer Protection
and Antitrust Division
(304) 558-8986

Consumer Hotline
1-800-368-8808

Preneed Funeral Services
(304) 558-8986

Senior Protection Hotline
(304) 558-1155

Facsimile (304) 558-0184

August 21, 2024

City of Charles Town
101 E. Washington Street
Charles Town, WV 25414

RE: Projected Future Payments from Opioid Settlements
Paid into the WV First Qualified Settlement Funds

Dear Mayor:

Settling opioid defendants committed to make payments totaling millions of dollars into the West Virginia First Qualified Settlement Fund ("QSF") over a number of years. Although not finalized, it is anticipated that the West Virginia Mass Litigation Panel will issue an order in the coming months authorizing annual distributions to local governments in their proportionate shares of the Local Government portion (24.5%) of opioid settlement payments received each year. While it is important to think about approved uses for opioid dollars local governments received in December 2023, local governments should also consider how future opioid payments will be used. To that end, with the assistance of the QSF administrator, we provide you with the attached projected estimated payments for each eligible local government for the years 2024 through 2028. These estimates will assist local governments with planning how to combat the opioid epidemic in their own communities in the years to come.

Below is a chart summarizing settlement payments expected to be received into the QSF each year:

	2024	2025	2026	2027	2028	Total
Distributors	$ 37,000,000.00	$ 37,000,000.00	$ 37,000,000.00	$ 37,000,000.00	$ 37,000,000.00	$ 185,000,000.00
Allergan	$ 8,533,333.33	$ 8,533,333.33	$ 8,533,333.33	$ 8,533,333.33		$ 34,133,333.32
CVS	$ 6,465,317.68	$ 3,000,000.00	$ 3,000,000.00	$ 3,000,000.00	$ 3,000,000.00	$ 18,465,317.68
Teva	$ 2,525,182.00	$ 2,525,182.00	$ 2,525,182.00	$ 2,525,182.00	$ 2,525,182.00	$ 12,625,910.00
Kroger	$ 12,000,000.00	$ 12,000,000.00	$ 1,000,000.00	$ 1,000,000.00	$ 1,000,000.00	$ 27,000,000.00
Walgreens	$ 11,066,666.67	$ 11,066,666.67	$ 9,960,000.00	$ 9,960,000.00	$ 9,960,000.00	$ 52,013,333.34
Walmart	$ 4,148,212.50					$ 4,148,212.50
Amneal	$ 350,000.00	$ 175,000.00				$ 525,000.00
Total	$ 82,088,712.18	$ 74,300,182.00	$ 62,018,515.33	$ 62,018,515.33	$ 53,485,182.00	$ 333,911,106.84

The Distributor expected payment figures in the chart above reflect an annual assessment payable to the federal Multi District Litigation 2804 matter, pursuant to orders of the court.

Importantly, this chart does not reflect expected payments from Purdue Pharma, L.P., or Endo Solutions, Inc. We are unable to calculate future payments for those cases at this time due to ongoing bankruptcy proceedings. This chart, and the projections based on this chart, also do not contemplate unknowns, such as the potential amount of interest earned on deposited funds before being disbursed each year, or new settlements with other opioid defendants.

To determine how much will be distributed to each local government each year, the QSF Administrator must first apply deductions ordered by the court to the gross annual payments received, including Attorney's Fees and costs. In its Order adopting the recommendations on Attorney's Fees and Costs, the court held that Attorneys' Fees totaling $128,057,900.00 and costs totaling $13,000,000.00 be deducted from the gross recovery of opioid settlements. The court ordered that all costs be deducted from gross settlement dollars in 2023, 50% of attorneys' fees be paid in 2023, 25% of attorneys' fees in 2024, and the remaining 25% of attorneys' fees in 2025.

Once deductions for attorneys' fees are made, the QSF Administrator must calculate the total Local Government share (24.5%) of the remainder. This calculation is performed by applying the relative allocation share percentages found in Exhibit C to the West Virginia First Memorandum of Understanding ("MOU") to the amount of funds available for disbursement. Projections for the years 2024-2028 for each local government are attached hereto for your reference.

Very truly yours,

Patrick Morrisey
Attorney General

County	Government Name	Allocation Share (%) - Distributor Settlement	Allocation Share (%) - All Other Settlements	2024 Projected Disbursement Total	2025 Projected Disbursement Total	2026 Projected Disbursement Total	2027 Projected Disbursement Total	2028 Projected Disbursement Total	Total 2024-2028
WEBSTER	ADDISON TOWN	0.01914427%	0.01737897%	$2,019.61	$1,612.89	$2,519.26	$2,519.26	$2,437.34	$11,108.37
PRESTON	ALBRIGHT TOWN	0.00011050%	0.00010082%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
GREENBRIER/MONROE	ALDERSON TOWN	0.00373212%	0.00340515%	$394.87	$315.29	$492.17	$492.17	$475.85	$2,170.36
MCDOWELL	ANAWALT TOWN	0.00082059%	0.00074870%	$86.82	$69.32	$108.22	$108.22	$104.63	$477.20
HARRISON	ANMOORE TOWN	0.00827993%	0.00755454%	$876.03	$699.50	$1,091.92	$1,091.92	$1,055.69	$4,815.07
FAYETTE	ANSTED TOWN	0.00244417%	0.00223004%	$258.60	$206.49	$322.33	$322.33	$311.63	$1,421.37
MERCER	ATHENS TOWN	0.00033928%	0.00030956%	$35.90	$28.66	$44.74	$44.74	$43.26	$197.30
RITCHIE	AUBURN TOWN	0.00007503%	0.00006845%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
PUTNAM	BANCROFT TOWN	0.00015976%	0.00014576%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
BARBOUR	BARBOUR COUNTY	0.39001856%	0.35405479%	$41,144.79	$32,858.81	$51,323.83	$51,323.83	$49,654.99	$226,306.24
CABELL	BARBOURSVILLE VILLAGE	0.43720544%	0.39689055%	$46,122.74	$36,834.27	$57,533.30	$57,533.30	$55,662.57	$253,686.19
MARION	BARRACKVILLE TOWN	0.00161302%	0.00147171%	$170.66	$136.27	$212.72	$212.72	$205.66	$938.03
MORGAN	BATH (BERKELEY SPRINGS) TOWN	0.00679497%	0.00619968%	$718.92	$574.05	$896.09	$896.09	$866.36	$3,951.51
GRANT	BAYARD TOWN	0.00001985%	0.00001811%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
RALEIGH	BECKLEY CITY	3.72592806%	3.38235871%	$393,064.69	$313,906.98	$490,307.14	$490,307.14	$474,364.44	$2,161,950.39
BROOKE	BEECH BOTTOM VILLAGE	0.00027825%	0.00025387%	$29.44	$23.51	$36.69	$36.69	$35.48	$161.81
BARBOUR	BELINGTON TOWN	0.03550747%	0.03223331%	$3,745.84	$2,991.48	$4,672.54	$4,672.54	$4,520.61	$20,603.03
KANAWHA	BELLE TOWN	0.04107349%	0.03728609%	$4,333.03	$3,460.41	$5,405.00	$5,405.00	$5,229.25	$23,832.68
PLEASANTS	BELMONT CITY	0.00019854%	0.00018114%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
MARSHALL	BENWOOD CITY	0.00763689%	0.00696783%	$808.00	$645.18	$1,007.12	$1,007.12	$973.71	$4,441.12
BERKELEY	BERKELEY COUNTY	5.33868040%	4.84639849%	$563,207.29	$449,785.25	$702,542.25	$702,542.25	$679,698.56	$3,097,775.60
BROOKE	BETHANY TOWN	0.00049467%	0.00045133%	$52.34	$41.79	$65.23	$65.23	$63.07	$287.67
OHIO	BETHLEHEM VILLAGE	0.00199334%	0.00181871%	$210.90	$168.40	$262.87	$262.87	$254.15	$1,159.20
RANDOLPH	BEVERLY TOWN	0.00082521%	0.00075291%	$87.31	$69.71	$108.82	$108.82	$105.21	$479.89
MONONGALIA	BLACKSVILLE TOWN	0.00025305%	0.00023088%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
MERCER	BLUEFIELD CITY	1.37778463%	1.25073876%	$145,348.63	$116,077.46	$181,307.23	$181,307.23	$175,411.88	$799,452.43
JEFFERSON	BOLIVAR TOWN	0.00584551%	0.00533340%	$618.47	$493.84	$770.88	$770.88	$745.30	$3,399.37
BOONE	BOONE COUNTY	3.17439897%	2.88168634%	$334,881.44	$267,441.02	$417,729.61	$417,729.61	$404,146.82	$1,841,928.50
MCDOWELL	BRADSHAW TOWN	0.00120245%	0.00109711%	$127.22	$101.59	$158.57	$158.57	$153.31	$699.27
MERCER	BRAMWELL TOWN	0.00027759%	0.00025327%	$29.37	$23.45	$36.61	$36.61	$35.39	$161.43
PRESTON	BRANDONVILLE TOWN	0.00006630%	0.00006049%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
BRAXTON	BRAXTON COUNTY	0.52441352%	0.47605714%	$55,322.71	$44,181.49	$69,009.30	$69,009.30	$66,765.41	$304,288.22
HARRISON	BRIDGEPORT CITY	0.07606544%	0.06940147%	$8,047.88	$6,426.12	$10,031.16	$10,031.16	$9,698.37	$44,234.68
BROOKE	BROOKE COUNTY	1.09236818%	0.99164046%	$115,246.95	$92,037.83	$143,758.52	$143,758.52	$139,084.10	$633,885.91
PRESTON	BRUCETON MILLS TOWN	0.00016700%	0.00015236%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
UPSHUR	BUCKHANNON CITY	0.16665260%	0.15128550%	$17,580.92	$14,040.37	$21,930.36	$21,930.36	$21,217.28	$96,699.31
PUTNAM	BUFFALO TOWN	0.00085871%	0.00078348%	$90.85	$72.54	$113.24	$113.24	$109.49	$499.37
BRAXTON	BURNSVILLE TOWN	0.00286236%	0.00261159%	$302.84	$241.82	$377.47	$377.47	$364.95	$1,664.56
CABELL	CABELL COUNTY	0.00000000%	4.60913760%	$308,029.66	$232,462.36	$282,518.76	$282,518.76	$186,157.06	$1,291,686.60
RITCHIE	CAIRO TOWN	0.00021774%	0.00019866%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
CALHOUN	CALHOUN COUNTY	0.17667874%	0.16038712%	$18,638.62	$14,885.07	$23,249.74	$23,249.74	$22,493.75	$102,516.92
WEBSTER	CAMDEN-ON-GAULEY TOWN	0.00026399%	0.00024087%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
MARSHALL	CAMERON CITY	0.00210878%	0.00192404%	$223.11	$178.15	$278.10	$278.10	$268.87	$1,226.33
HAMPSHIRE	CAPON BRIDGE TOWN	0.00238474%	0.00217582%	$252.31	$201.47	$314.49	$314.49	$304.06	$1,386.81
MINERAL	CARPENDALE TOWN	0.00024397%	0.00022259%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
KANAWHA	CEDAR GROVE TOWN	0.00076853%	0.00070120%	$81.31	$64.93	$101.35	$101.35	$97.99	$446.93
WAYNE	CEREDO CITY	0.16782452%	0.15234936%	$17,704.55	$14,139.11	$22,084.58	$22,084.58	$21,366.48	$97,379.31
LOGAN	CHAPMANVILLE TOWN	0.15921481%	0.14453354%	$16,796.28	$13,413.74	$20,951.60	$20,951.60	$20,270.34	$92,383.56
JEFFERSON	CHARLES TOWN CITY	0.29244564%	0.26547911%	$30,851.39	$24,638.35	$38,483.88	$38,483.88	$37,232.55	$169,690.06
KANAWHA	CHARLESTON CITY	6.03917724%	5.48230223%	$637,099.62	$508,796.70	$794,715.21	$794,715.21	$768,874.45	$3,504,201.20
KANAWHA	CHESAPEAKE TOWN	0.01799687%	0.01633737%	$1,898.57	$1,516.22	$2,368.27	$2,368.27	$2,291.26	$10,442.59
HANCOCK	CHESTER CITY	0.00765068%	0.00698042%	$809.46	$646.34	$1,008.94	$1,008.94	$975.46	$4,449.14
HARRISON	CLARKSBURG CITY	1.13651865%	1.03171980%	$119,896.40	$95,750.95	$149,558.23	$149,558.23	$144,695.23	$659,459.04

County	Government Name	Allocation Share (%) - Distributor Settlement	Allocation Share (%) - All Other Settlements	2024 Projected Disbursement Total	2025 Projected Disbursement Total	2026 Projected Disbursement Total	2027 Projected Disbursement Total	2028 Projected Disbursement Total	Total 2024-2028
CLAY	CLAY COUNTY	0.33729927%	0.30619676%	$35,588.52	$28,421.49	$44,392.95	$44,392.95	$42,949.48	$195,745.38
CLAY	CLAY TOWN	0.00005027%	0.00004586%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
OHIO	CLEARVIEW VILLAGE	0.00012944%	0.00011810%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
KANAWHA	CLENDENIN TOWN	0.02568908%	0.02332028%	$2,710.05	$2,164.29	$3,380.51	$3,380.51	$3,270.59	$14,905.95
WEBSTER	COWEN TOWN	0.00116912%	0.00106670%	$123.70	$98.77	$154.18	$154.18	$149.06	$679.88
BOONE	DANVILLE TOWN	0.00116707%	0.00106483%	$123.48	$98.60	$153.91	$153.91	$148.80	$678.69
TUCKER	DAVIS TOWN	0.00019808%	0.00018073%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
MCDOWELL	DAVY TOWN	0.00055113%	0.00050285%	$58.31	$46.56	$72.68	$72.68	$70.27	$320.50
MINGO	DELBARTON TOWN	0.05166090%	0.04689723%	$5,449.94	$4,352.40	$6,798.23	$6,798.23	$6,577.18	$29,975.97
DODDRIDGE	DODDRIDGE COUNTY	0.23122022%	0.20989931%	$24,392.45	$19,480.15	$30,427.03	$30,427.03	$29,437.67	$134,164.33
KANAWHA	DUNBAR CITY	0.29172340%	0.26482346%	$30,775.20	$24,577.50	$38,388.84	$38,388.84	$37,140.60	$169,270.99
POCAHONTAS	DURBIN TOWN	0.00013785%	0.00012577%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
KANAWHA	EAST BANK TOWN	0.00082343%	0.00075129%	$87.12	$69.56	$108.59	$108.59	$104.99	$478.85
PUTNAM	ELEANOR TOWN	0.01439028%	0.01306334%	$1,518.09	$1,212.37	$1,893.66	$1,893.66	$1,832.09	$8,349.88
WIRT	ELIZABETH TOWN	0.00478812%	0.00434660%	$505.12	$403.40	$630.08	$630.08	$609.60	$2,778.28
MINERAL	ELK GARDEN TOWN	0.00069124%	0.00063068%	$73.13	$58.40	$91.16	$91.16	$88.13	$401.98
RANDOLPH	ELKINS CITY	0.03205889%	0.02925026%	$3,391.89	$2,708.38	$4,227.78	$4,227.78	$4,087.52	$18,643.35
RITCHIE	ELLENBORO TOWN	0.00028217%	0.00025745%	$29.85	$23.84	$37.21	$37.21	$35.98	$164.09
MARION	FAIRMONT CITY	0.68522620%	0.62204121%	$72,287.55	$57,729.85	$90,171.17	$90,171.17	$87,239.19	$397,598.94
MARION	FAIRVIEW TOWN	0.00074447%	0.00067925%	$78.77	$62.89	$98.18	$98.18	$94.92	$432.94
GREENBRIER	FALLING SPRING TOWN	0.00002096%	0.00001912%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
MARION	FARMINGTON TOWN	0.00021093%	0.00019245%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
FAYETTE	FAYETTE COUNTY	1.64113821%	1.48980818%	$173,133.53	$138,266.87	$215,965.99	$215,965.99	$208,943.69	$952,276.08
FAYETTE	FAYETTEVILLE TOWN	0.18275178%	0.16590016%	$19,279.30	$15,396.72	$24,048.91	$24,048.91	$23,266.94	$106,040.77
BRAXTON	FLATWOODS TOWN	0.00066258%	0.00060453%	$70.10	$55.98	$87.38	$87.38	$84.48	$385.31
TAYLOR	FLEMINGTON TOWN	0.00004908%	0.00004478%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
BROOKE	FOLLANSBEE CITY	0.01232029%	0.01124093%	$1,303.51	$1,040.84	$1,624.74	$1,624.74	$1,570.84	$7,164.67
WAYNE	FORT GAY TOWN	0.03237179%	0.02938677%	$3,415.04	$2,727.30	$4,259.91	$4,259.91	$4,121.40	$18,783.56
PENDLETON	FRANKLIN TOWN	0.00141598%	0.00129193%	$149.81	$119.62	$186.73	$186.73	$180.54	$823.44
TYLER	FRIENDLY TOWN	0.00004411%	0.00004025%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
MCDOWELL	GARY CITY	0.00124005%	0.00113141%	$131.20	$104.76	$163.53	$163.53	$158.11	$721.13
BRAXTON	GASSAWAY TOWN	0.00238530%	0.00217633%	$252.37	$201.51	$314.56	$314.56	$304.13	$1,387.13
FAYETTE	GAULEY BRIDGE TOWN	0.05305697%	0.04816456%	$5,597.22	$4,470.01	$6,981.94	$6,981.94	$6,754.92	$30,786.03
MINGO	GILBERT TOWN	0.07284187%	0.06612509%	$7,684.41	$6,136.88	$9,585.50	$9,585.50	$9,273.82	$42,266.11
GILMER	GILMER COUNTY	0.19187500%	0.17418213%	$20,241.75	$16,165.34	$25,249.46	$25,249.46	$24,428.46	$111,334.47
KANAWHA	GLASGOW TOWN	0.00164686%	0.00150258%	$174.24	$139.13	$217.18	$217.18	$209.98	$957.71
MARSHALL	GLEN DALE CITY	0.00498006%	0.00454377%	$526.90	$420.72	$656.75	$656.75	$634.96	$2,896.08
GILMER	GLENVILLE TOWN	0.01685545%	0.01530120%	$1,778.16	$1,420.06	$2,218.06	$2,218.06	$2,145.94	$9,780.28
TAYLOR	GRAFTON CITY	0.46397156%	0.42118855%	$26,748.35	$21,361.61	$33,365.77	$33,365.77	$32,280.86	$147,122.36
GRANT	GRANT COUNTY	0.33939405%	0.30809839%	$35,806.29	$28,595.40	$44,664.60	$44,664.60	$43,212.29	$196,943.18
MARION	GRANT TOWN TOWN	0.01089119%	0.00988691%	$1,148.96	$917.58	$1,433.21	$1,433.21	$1,386.61	$6,319.55
CALHOUN	GRANTSVILLE TOWN	0.00118687%	0.00108289%	$125.57	$100.27	$156.52	$156.52	$151.33	$690.20
MONONGALIA	GRANVILLE TOWN	0.16493804%	0.14972903%	$17,400.05	$13,895.92	$21,704.74	$21,704.74	$20,998.99	$95,704.44
GREENBRIER	GREENBRIER COUNTY	1.43857566%	1.30592401%	$151,763.95	$121,200.82	$189,309.67	$189,309.67	$183,154.12	$834,738.24
TUCKER	HAMBLETON TOWN	0.00006804%	0.00006208%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
LINCOLN	HAMLIN TOWN	0.07029615%	0.06381411%	$7,415.85	$5,922.40	$9,250.50	$9,250.50	$8,949.71	$40,788.97
HAMPSHIRE	HAMPSHIRE COUNTY	0.08686424%	0.07925421%	$9,190.41	$7,338.42	$11,455.25	$11,455.25	$11,075.22	$50,514.55
HANCOCK	HANCOCK COUNTY	1.61062722%	1.46211062%	$169,912.22	$135,694.28	$211,947.74	$211,947.74	$205,056.10	$934,558.07
KANAWHA	HANDLEY TOWN	0.00067247%	0.00061355%	$71.15	$56.81	$88.68	$88.68	$85.74	$391.06
HARDY	HARDY COUNTY	0.28147499%	0.25552007%	$29,694.05	$23,714.08	$37,040.22	$37,040.22	$35,835.83	$163,324.40
RANDOLPH	HARMAN TOWN	0.00017258%	0.00015746%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
JEFFERSON	HARPERS FERRY TOWN	0.00946194%	0.00863299%	$1,001.09	$799.36	$1,247.80	$1,247.80	$1,206.40	$5,502.44
HARRISON	HARRISON COUNTY	1.32509064%	1.20290349%	$139,795.15	$111,642.37	$174,379.84	$174,379.84	$168,709.74	$768,906.92

County	Government Name	Allocation Share (%) - Distributor Settlement	Allocation Share (%) - All Other Settlements	2024 Projected Disbursement Total	2025 Projected Disbursement Total	2026 Projected Disbursement Total	2027 Projected Disbursement Total	2028 Projected Disbursement Total	Total 2024-2028
RITCHIE	HARRISVILLE TOWN	0.00452443%	0.00410723%	$477.30	$381.18	$595.38	$595.38	$576.02	$2,625.28
MASON	HARTFORD CITY TOWN	0.00013847%	0.00012634%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
BERKELEY	HEDGESVILLE TOWN	0.00005857%	0.00005343%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
MASON	HENDERSON TOWN	0.00000000%	0.00000000%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
TUCKER	HENDRICKS TOWN	0.00008014%	0.00007312%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
POCAHONTAS	HILLSBORO TOWN	0.00011864%	0.00010824%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
SUMMERS	HINTON CITY	0.41056843%	0.37270974%	$43,312.69	$34,590.12	$54,028.05	$54,028.05	$52,271.29	$238,230.19
WETZEL	HUNDRED TOWN	0.00008137%	0.00007424%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
CABELL/WAYNE	HUNTINGTON CITY	0.00000000%	4.60913760%	$308,029.66	$232,462.36	$282,518.76	$282,518.76	$186,157.06	$1,291,686.60
PUTNAM	HURRICANE CITY	0.21403788%	0.19430136%	$22,579.81	$18,032.55	$28,165.95	$28,165.95	$27,250.11	$124,194.37
RANDOLPH	HUTTONSVILLE TOWN	0.00003664%	0.00003343%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
MCDOWELL	IAEGER TOWN	0.00057082%	0.00052081%	$60.39	$48.22	$75.28	$75.28	$72.78	$331.95
JACKSON	JACKSON COUNTY	0.83187176%	0.75516452%	$87,757.84	$70,084.65	$109,468.74	$109,468.74	$105,909.28	$482,689.26
LEWIS	JANE LEW TOWN	0.00097354%	0.00088825%	$103.00	$82.25	$128.39	$128.39	$124.13	$566.15
JEFFERSON	JEFFERSON COUNTY	1.74956348%	1.58823551%	$184,569.22	$147,399.57	$230,230.82	$230,230.82	$222,744.69	$1,015,175.11
BARBOUR	JUNIOR TOWN	0.00356953%	0.00324039%	$376.57	$300.73	$469.73	$469.73	$454.45	$2,071.20
KANAWHA	KANAWHA COUNTY	4.28420266%	3.88915458%	$451,959.56	$360,941.25	$563,772.33	$563,772.33	$545,440.85	$2,485,886.32
WAYNE	KENOVA CITY	0.20639102%	0.18735962%	$21,773.11	$17,388.31	$27,159.67	$27,159.67	$26,276.56	$119,757.32
MINGO	KERMIT TOWN	0.02944671%	0.02673142%	$3,106.46	$2,480.87	$3,874.99	$3,874.99	$3,748.99	$17,086.30
MINERAL	KEYSER CITY	0.00784762%	0.00716010%	$830.29	$662.98	$1,034.91	$1,034.91	$1,000.57	$4,563.66
MCDOWELL	KEYSTONE CITY	0.00179119%	0.00163426%	$189.51	$151.32	$236.21	$236.21	$228.38	$1,041.64
MCDOWELL	KIMBALL TOWN	0.00204707%	0.00186773%	$216.58	$172.94	$269.96	$269.96	$261.00	$1,190.44
PRESTON	KINGWOOD CITY	0.00461892%	0.00421426%	$488.69	$390.21	$609.12	$609.12	$588.91	$2,686.06
MASON	LEON TOWN	0.00001539%	0.00001404%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
RALEIGH	LESTER TOWN	0.03097989%	0.02812323%	$3,268.21	$2,610.04	$4,076.75	$4,076.75	$3,944.19	$17,975.92
LEWIS	LEWIS COUNTY	0.40530030%	0.36792739%	$42,756.93	$34,146.28	$53,334.80	$53,334.80	$51,600.58	$235,173.39
GREENBRIER	LEWISBURG CITY	0.39167383%	0.35555743%	$41,319.41	$32,998.26	$51,541.65	$51,541.65	$49,865.73	$227,266.71
LINCOLN	LINCOLN COUNTY	1.38180674%	1.25438978%	$145,772.93	$116,416.31	$181,836.50	$181,836.50	$175,923.95	$801,786.18
LOGAN	LOGAN CITY	0.44287791%	0.40203995%	$46,721.16	$37,312.17	$58,279.76	$58,279.76	$56,384.75	$256,977.60
LOGAN	LOGAN COUNTY	3.73147354%	3.38739284%	$393,649.71	$314,374.18	$491,036.89	$491,036.89	$475,070.46	$2,165,168.12
HARRISON	LOST CREEK TOWN	0.00005153%	0.00004702%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
HARRISON	LUMBERPORT TOWN	0.00269699%	0.00246071%	$285.35	$227.85	$355.67	$355.67	$343.87	$1,568.39
RALEIGH	MABSCOTT TOWN	0.05123598%	0.04651149%	$5,405.11	$4,316.60	$6,742.31	$6,742.31	$6,523.08	$29,729.41
BOONE	MADISON CITY	0.05783955%	0.05250614%	$6,101.75	$4,872.94	$7,611.30	$7,611.30	$7,363.81	$33,561.10
LOGAN	MAN TOWN	0.00250296%	0.00228368%	$264.82	$211.45	$330.08	$330.08	$319.13	$1,455.56
MARION	MANNINGTON CITY	0.00301511%	0.00275096%	$319.00	$254.72	$397.62	$397.62	$384.43	$1,753.39
MARION	MARION COUNTY	1.05395190%	0.95676656%	$111,208.38	$88,812.57	$138,720.82	$138,720.82	$134,210.19	$611,672.78
POCAHONTAS	MARLINTON TOWN	0.00088490%	0.00080738%	$93.62	$74.76	$116.70	$116.70	$112.83	$514.60
KANAWHA	MARMET CITY	0.00607965%	0.00554703%	$643.24	$513.62	$801.76	$801.76	$775.16	$3,535.53
MARSHALL	MARSHALL COUNTY	0.86484013%	0.78509287%	$91,235.82	$72,862.21	$113,807.16	$113,807.16	$110,106.63	$501,818.99
BERKELEY	MARTINSBURG CITY	1.77956013%	1.61546616%	$187,733.70	$149,926.77	$234,178.18	$234,178.18	$226,563.70	$1,032,580.52
MASON	MASON COUNTY	1.34980841%	1.22534315%	$142,413.64	$113,733.52	$177,646.09	$177,646.09	$171,869.76	$783,309.10
MASON	MASON TOWN	0.00280027%	0.00255494%	$296.27	$236.57	$369.29	$369.29	$357.04	$1,628.45
PRESTON	MASONTOWN TOWN	0.00079560%	0.00072590%	$84.18	$67.21	$104.92	$104.92	$101.44	$462.67
MINGO	MATEWAN TOWN	0.07180865%	0.06518714%	$7,575.41	$6,049.83	$9,449.54	$9,449.54	$9,142.28	$41,666.60
MERCER	MATOAKA TOWN	0.00000000%	0.00000000%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
MCDOWELL	MCDOWELL COUNTY	3.20359798%	2.90819290%	$337,961.77	$269,901.02	$421,572.00	$421,572.00	$407,864.28	$1,858,871.07
MARSHALL	MCMECHEN CITY	0.00788708%	0.00719611%	$834.47	$666.31	$1,040.11	$1,040.11	$1,005.61	$4,586.61
FAYETTE	MEADOW BRIDGE TOWN	0.00049312%	0.00044992%	$52.17	$41.66	$65.03	$65.03	$62.87	$286.77
MERCER	MERCER COUNTY	2.93521297%	2.66455624%	$309,656.90	$247,296.34	$386,264.61	$386,264.61	$373,704.91	$1,703,187.36
TYLER	MIDDLEBOURNE TOWN	0.00026913%	0.00024556%	$28.47	$22.74	$35.49	$35.49	$34.31	$156.51
RANDOLPH	MILL CREEK TOWN	0.00003664%	0.00003343%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
CABELL	MILTON TOWN	0.14847231%	0.13478161%	$15,663.00	$12,508.69	$19,537.96	$19,537.96	$18,902.67	$86,150.28

County	Government Name	Allocation Share (%) - Distributor Settlement	Allocation Share (%) - All Other Settlements	2024 Projected Disbursement Total	2025 Projected Disbursement Total	2026 Projected Disbursement Total	2027 Projected Disbursement Total	2028 Projected Disbursement Total	Total 2024-2028
MINERAL	MINERAL COUNTY	0.85257030%	0.77395444%	$89,967.24	$71,849.10	$112,224.71	$112,224.71	$108,575.61	$494,841.36
MINGO	MINGO COUNTY	2.94518785%	2.67361087%	$310,700.94	$248,130.13	$387,566.96	$387,566.96	$374,964.93	$1,708,929.94
LOGAN	MITCHELL HEIGHTS TOWN	0.00104601%	0.00095437%	$110.67	$88.37	$137.94	$137.94	$133.37	$608.29
MARION	MONONGAH TOWN	0.00282899%	0.00258115%	$299.31	$239.00	$373.07	$373.07	$360.70	$1,645.16
MONONGALIA	MONONGALIA COUNTY	1.49868948%	1.36049471%	$158,130.18	$126,284.98	$197,250.85	$197,250.85	$190,837.07	$869,753.93
MONROE	MONROE COUNTY	0.57655700%	0.52339245%	$60,823.56	$48,574.55	$75,871.03	$75,871.03	$73,404.03	$334,544.20
FAYETTE/KANAWHA	MONTGOMERY CITY	0.10043014%	0.09116944%	$10,594.82	$8,461.17	$13,215.93	$13,215.93	$12,786.21	$58,274.07
RANDOLPH	MONTROSE TOWN	0.00010992%	0.00010029%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
HARDY	MOOREFIELD TOWN	0.00919429%	0.00838879%	$972.77	$776.75	$1,212.50	$1,212.50	$1,172.28	$5,346.80
MORGAN	MORGAN COUNTY	0.70951843%	0.64409345%	$74,850.25	$59,776.46	$93,367.87	$93,367.87	$90,331.94	$411,694.38
MONONGALIA	MORGANTOWN CITY	0.13295692%	0.12130878%	$14,067.11	$11,232.39	$17,533.74	$17,533.74	$16,952.05	$77,319.03
MARSHALL	MOUNDSVILLE CITY	0.31751124%	0.28823339%	$33,495.67	$26,750.11	$41,782.35	$41,782.35	$40,423.76	$184,234.24
FAYETTE	MOUNT HOPE CITY	0.09182937%	0.08336175%	$9,687.49	$7,736.56	$12,084.13	$12,084.13	$11,691.20	$53,283.51
WYOMING	MULLENS CITY	0.36746290%	0.33357899%	$38,765.29	$30,958.51	$48,355.65	$48,355.65	$46,783.33	$213,218.44
HANCOCK	NEW CUMBERLAND CITY	0.00335835%	0.00306413%	$355.32	$283.72	$442.88	$442.88	$428.19	$1,953.00
MASON	NEW HAVEN TOWN	0.00572363%	0.00522219%	$605.57	$483.54	$754.81	$754.81	$729.76	$3,328.49
WETZEL	NEW MARTINSVILLE CITY	0.00192680%	0.00175799%	$203.86	$162.78	$254.10	$254.10	$245.67	$1,120.50
PRESTON	NEWBURG TOWN	0.00117130%	0.00106869%	$123.93	$98.95	$154.47	$154.47	$149.34	$681.15
NICHOLAS	NICHOLAS COUNTY	1.13131310%	1.02699425%	$119,347.24	$95,312.38	$148,873.21	$148,873.21	$144,032.49	$656,438.54
KANAWHA/PUTNAM	NITRO CITY	0.27095740%	0.24597231%	$28,584.50	$22,827.98	$35,656.18	$35,656.18	$34,496.79	$157,221.62
WOOD	NORTH HILLS TOWN	0.00162172%	0.00147965%	$171.58	$137.01	$213.87	$213.87	$206.77	$943.09
MCDOWELL	NORTHFORK TOWN	0.00055113%	0.00050285%	$58.31	$46.56	$72.68	$72.68	$70.27	$320.50
HARRISON	NUTTER FORT TOWN	0.10246108%	0.09301310%	$10,809.07	$8,632.28	$13,483.19	$13,483.19	$13,044.77	$59,452.51
FAYETTE	OAK HILL CITY	0.39928770%	0.36246922%	$42,122.63	$33,639.73	$52,543.58	$52,543.58	$50,835.09	$231,684.61
MERCER	OAKVALE TOWN	0.00007767%	0.00007086%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
WYOMING	OCEANA TOWN	0.32686067%	0.29672072%	$34,481.98	$27,537.80	$43,012.67	$43,012.67	$41,614.08	$189,659.21
OHIO	OHIO COUNTY	0.55953755%	0.50794236%	$59,054.94	$47,162.10	$73,664.84	$73,664.84	$71,269.55	$324,816.29
WETZEL/TYLER	PADEN CITY CITY	0.00734737%	0.00666987%	$775.11	$619.01	$966.87	$966.87	$935.43	$4,263.28
WOOD	PARKERSBURG CITY	1.54274655%	1.40048926%	$162,751.18	$129,975.38	$203,015.10	$203,015.10	$196,413.91	$895,170.67
TUCKER	PARSONS CITY	0.00051518%	0.00047004%	$54.51	$43.52	$67.94	$67.94	$65.69	$299.59
MORGAN	PAW PAW TOWN	0.00186925%	0.00170549%	$197.77	$157.92	$246.51	$246.51	$238.33	$1,087.03
FAYETTE	PAX TOWN	0.00834948%	0.00757957%	$880.82	$703.44	$1,098.74	$1,098.74	$1,063.01	$4,844.74
PENDLETON	PENDLETON COUNTY	0.17885017%	0.16235832%	$18,867.70	$15,068.01	$23,535.48	$23,535.48	$22,770.21	$103,776.88
RITCHIE	PENNSBORO CITY	0.00038198%	0.00034852%	$40.41	$32.27	$50.37	$50.37	$48.70	$222.14
GRANT	PETERSBURG CITY	0.00115174%	0.00105084%	$121.86	$97.30	$151.89	$151.89	$146.85	$669.78
MONROE	PETERSTOWN TOWN	0.00140732%	0.00128403%	$148.90	$118.89	$185.59	$185.59	$179.43	$818.40
BARBOUR	PHILIPPI CITY	0.09186853%	0.08339730%	$9,691.62	$7,739.86	$12,089.28	$12,089.28	$11,696.19	$53,306.24
MINERAL	PIEDMONT TOWN	0.00066413%	0.00060595%	$70.27	$56.11	$87.58	$87.58	$84.68	$386.22
WETZEL	PINE GROVE TOWN	0.00019046%	0.00017377%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
WYOMING	PINEVILLE TOWN	0.12837703%	0.11653933%	$13,543.06	$10,815.68	$16,893.56	$16,893.56	$16,344.25	$74,490.11
MARION	PLEASANT VALLEY CITY	0.00107948%	0.00098491%	$114.21	$91.20	$142.36	$142.36	$137.63	$627.76
PLEASANTS	PLEASANTS COUNTY	0.14058753%	0.12762390%	$14,852.21	$11,861.18	$18,526.56	$18,526.56	$17,924.14	$81,690.64
PUTNAM	POCA TOWN	0.00026422%	0.00024107%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
POCAHONTAS	POCAHONTAS COUNTY	0.37588515%	0.34122462%	$39,680.93	$31,689.74	$49,497.79	$49,497.79	$47,888.31	$218,254.56
MASON	POINT PLEASANT CITY	0.14058618%	0.12762267%	$14,831.06	$11,844.29	$18,500.20	$18,500.20	$17,898.65	$81,574.40
KANAWHA	PRATT TOWN	0.00137238%	0.00125215%	$145.20	$115.94	$180.98	$180.98	$174.98	$798.09
PRESTON	PRESTON COUNTY	0.88112005%	0.79987161%	$92,989.64	$74,262.83	$115,994.83	$115,994.83	$112,223.14	$511,465.26
MERCER	PRINCETON CITY	0.84917786%	0.77087496%	$89,583.55	$71,542.68	$111,746.12	$111,746.12	$108,112.61	$492,731.08
RITCHIE	PULLMAN TOWN	0.00011580%	0.00010566%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
PUTNAM	PUTNAM COUNTY	1.77405546%	1.61046908%	$187,197.84	$149,498.82	$233,509.71	$233,509.71	$225,916.93	$1,029,633.01
GREENBRIER	QUINWOOD TOWN	0.01817615%	0.01650012%	$1,917.48	$1,531.33	$2,391.86	$2,391.86	$2,314.09	$10,546.62
GREENBRIER	RAINELLE TOWN	0.02659924%	0.02414651%	$2,806.07	$2,240.97	$3,500.28	$3,500.28	$3,386.47	$15,434.07
RALEIGH	RALEIGH COUNTY	5.53566969%	5.02522971%	$583,982.80	$466,376.84	$728,457.39	$728,457.39	$704,770.93	$3,212,045.35

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RANDOLPH	RANDOLPH COUNTY	0.72941624%	0.66215647%	$76,987.00	$61,482.89	$96,033.20	$96,033.20	$92,910.58	$423,446.87
JEFFERSON	RANSON CORPORATION	0.02342882%	0.02137626%	$2,478.82	$1,979.30	$3,089.68	$3,089.68	$2,987.18	$13,624.67
JACKSON	RAVENSWOOD CITY	0.09588488%	0.08704330%	$10,115.32	$8,078.24	$12,617.81	$12,617.81	$12,207.53	$55,636.70
PRESTON	REEDSVILLE TOWN	0.00066300%	0.00060492%	$70.15	$56.01	$87.43	$87.43	$84.53	$385.56
ROANE	REEDY TOWN	0.00004285%	0.00003910%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
RALEIGH	RHODELL TOWN	0.00000000%	0.00000000%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
NICHOLAS	RICHWOOD CITY	0.07669919%	0.06962673%	$8,091.34	$6,461.86	$10,093.10	$10,093.10	$9,764.91	$44,504.31
MINERAL	RIDGELEY TOWN	0.00267009%	0.00243617%	$282.50	$225.57	$352.12	$352.12	$340.44	$1,552.75
JACKSON	RIPLEY CITY	0.09212878%	0.08363355%	$9,719.07	$7,761.79	$12,123.53	$12,123.53	$11,729.32	$53,457.25
RITCHIE	RITCHIE COUNTY	0.20182180%	0.18321173%	$21,334.30	$17,037.87	$26,612.28	$26,612.28	$25,746.92	$117,343.65
MARION	RIVESVILLE TOWN	0.00101744%	0.00092831%	$107.65	$85.96	$134.18	$134.18	$129.72	$591.68
ROANE	ROANE COUNTY	0.56534922%	0.51321814%	$59,645.73	$47,633.92	$74,401.82	$74,401.82	$71,982.58	$328,065.87
HAMPSHIRE	ROMNEY CITY	0.06136816%	0.05570938%	$6,474.00	$5,170.23	$8,075.64	$8,075.64	$7,813.05	$35,608.56
GREENBRIER	RONCEVERTE CITY	0.09597893%	0.08712867%	$10,125.24	$8,086.16	$12,630.18	$12,630.18	$12,219.50	$55,691.28
PRESTON	ROWLESBURG TOWN	0.00243101%	0.00221803%	$257.21	$205.38	$320.59	$320.59	$309.95	$1,413.71
GREENBRIER	RUPERT TOWN	0.00731479%	0.00664029%	$771.67	$616.27	$962.58	$962.58	$931.28	$4,244.37
HARRISON	SALEM CITY	0.00417432%	0.00380862%	$441.65	$352.65	$550.49	$550.49	$532.23	$2,427.51
GILMER	SAND FORK TOWN	0.00027093%	0.00024720%	$28.67	$22.89	$35.73	$35.73	$34.54	$157.56
JEFFERSON	SHEPHERDSTOWN TOWN	0.00882283%	0.00804988%	$933.47	$745.37	$1,163.51	$1,163.51	$1,124.91	$5,130.78
HARRISON	SHINNSTON CITY	0.10663946%	0.09680619%	$11,249.87	$8,984.30	$14,033.04	$14,033.04	$13,576.74	$61,876.99
TYLER	SISTERSVILLE CITY	0.20851901%	0.18929139%	$21,997.60	$17,567.59	$27,439.70	$27,439.70	$26,547.48	$120,992.07
FAYETTE/KANAWHA	SMITHERS CITY	0.03828342%	0.03475329%	$4,038.69	$3,225.35	$5,037.84	$5,037.84	$4,874.03	$22,213.76
WETZEL	SMITHFIELD TOWN	0.00007098%	0.00006476%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
RALEIGH	SOPHIA TOWN	0.04090935%	0.03713708%	$4,315.71	$3,446.59	$5,383.40	$5,383.40	$5,208.35	$23,737.44
KANAWHA	SOUTH CHARLESTON CITY	0.97502378%	0.88511643%	$102,859.59	$82,145.11	$128,306.59	$128,306.59	$124,134.60	$565,752.48
ROANE	SPENCER CITY	0.06457897%	0.05862412%	$6,812.72	$5,440.74	$8,498.16	$8,498.16	$8,221.84	$37,471.61
KANAWHA	ST. ALBANS CITY	0.48431890%	0.43965965%	$51,092.95	$40,803.55	$63,733.12	$63,733.12	$61,660.79	$281,023.52
PLEASANTS	ST. MARYS CITY	0.06228894%	0.05654525%	$6,571.14	$5,247.80	$8,196.81	$8,196.81	$7,930.28	$36,142.83
MONONGALIA	TOWN OF STAR CITY	0.04137150%	0.03755662%	$4,364.46	$3,485.52	$5,444.21	$5,444.21	$5,267.19	$24,005.60
HARRISON	STONEWOOD CITY	0.04777884%	0.04337313%	$5,040.40	$4,025.34	$6,287.37	$6,287.37	$6,082.94	$27,723.42
SUMMERS	SUMMERS COUNTY	0.35592007%	0.32310054%	$37,547.59	$29,986.03	$46,836.69	$46,836.69	$45,313.76	$206,520.77
NICHOLAS	SUMMERSVILLE CITY	0.70946753%	0.64404724%	$74,844.88	$59,772.17	$93,361.17	$93,361.17	$90,325.46	$411,664.85
BRAXTON	SUTTON TOWN	0.02102139%	0.01908300%	$2,217.64	$1,771.04	$2,766.27	$2,766.27	$2,676.33	$12,197.55
BOONE	SYLVESTER TOWN	0.00032037%	0.00029231%	$33.90	$27.07	$42.25	$42.25	$40.85	$186.31
TAYLOR	TAYLOR COUNTY	0.04308369%	0.03911093%	$26,748.35	$21,361.61	$33,365.77	$33,365.77	$32,280.86	$147,122.36
PRESTON	TERRA ALTA TOWN	0.00152490%	0.00139131%	$161.34	$128.83	$201.10	$201.10	$194.43	$886.78
TUCKER	THOMAS CITY	0.00016996%	0.00015507%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
FAYETTE	THURMOND TOWN	0.00002437%	0.00002223%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
OHIO	TRIADELPHIA TOWN	0.00031065%	0.00028343%	$32.87	$26.24	$40.97	$40.97	$39.61	$180.65
TUCKER	TUCKER COUNTY	0.12553428%	0.11395871%	$13,297.78	$10,619.79	$16,587.54	$16,587.54	$16,048.14	$73,140.81
PRESTON	TUNNELTON TOWN	0.00057009%	0.00052014%	$60.32	$48.16	$75.18	$75.18	$72.69	$331.53
TYLER	TYLER COUNTY	0.02039565%	0.01851496%	$2,156.30	$1,722.05	$2,689.75	$2,689.75	$2,602.29	$11,860.13
MONROE	UNION TOWN	0.00064247%	0.00058619%	$67.97	$54.28	$84.73	$84.73	$81.92	$373.62
UPSHUR	UPSHUR COUNTY	0.51081349%	0.46371117%	$53,887.98	$43,035.70	$67,219.63	$67,219.63	$65,033.93	$296,396.87
OHIO	VALLEY GROVE VILLAGE	0.00012426%	0.00011337%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
WOOD	VIENNA CITY	0.28384332%	0.25767001%	$29,943.89	$23,913.61	$37,351.88	$37,351.88	$36,137.35	$164,698.61
MCDOWELL	WAR CITY	0.00202739%	0.00184977%	$214.50	$171.28	$267.36	$267.36	$258.49	$1,179.00
HARDY	WARDENSVILLE TOWN	0.00128460%	0.00117206%	$135.91	$108.53	$169.41	$169.41	$163.79	$747.04
WAYNE	WAYNE COUNTY	2.35858237%	2.14109652%	$248,817.33	$198,709.01	$310,373.62	$310,373.62	$300,281.59	$1,368,555.16
WAYNE	WAYNE TOWN	0.03555349%	0.03227509%	$3,750.70	$2,995.36	$4,678.60	$4,678.60	$4,526.47	$20,629.73
WEBSTER	WEBSTER COUNTY	0.37650405%	0.34178646%	$39,747.02	$31,742.52	$49,580.22	$49,580.22	$47,968.06	$218,618.04
HANCOCK/BROOKE	WEIRTON CITY	1.37283150%	1.24624214%	$144,826.09	$115,660.15	$180,655.42	$180,655.42	$174,781.27	$796,578.34
MCDOWELL	WELCH CITY	0.11948442%	0.10846671%	$12,604.94	$10,066.48	$15,723.35	$15,723.35	$15,212.09	$69,330.21

County	Government Name	Allocation Share (%) - Distributor Settlement	Allocation Share (%) - All Other Settlements	2024 Projected Disbursement Total	2025 Projected Disbursement Total	2026 Projected Disbursement Total	2027 Projected Disbursement Total	2028 Projected Disbursement Total	Total 2024-2028
BROOKE	WELLSBURG CITY	0.00689441%	0.00629041%	$729.44	$582.45	$909.20	$909.20	$879.04	$4,009.34
LINCOLN	WEST HAMLIN TOWN	0.03797018%	0.03446894%	$4,005.64	$3,198.96	$4,996.62	$4,996.62	$4,834.15	$22,032.00
OHIO	WEST LIBERTY TOWN	0.00247485%	0.00225803%	$261.84	$209.08	$326.37	$326.37	$315.54	$1,439.21
LOGAN	WEST LOGAN TOWN	0.01619803%	0.01470441%	$1,708.80	$1,364.67	$2,131.55	$2,131.55	$2,062.24	$9,398.82
HARRISON	WEST MILFORD TOWN	0.00151169%	0.00137925%	$159.94	$127.71	$199.35	$199.35	$192.74	$879.10
DODDRIDGE	WEST UNION TOWN	0.00070838%	0.00064632%	$74.95	$59.85	$93.42	$93.42	$90.32	$411.95
LEWIS	WESTON CITY	0.00959827%	0.00875738%	$1,015.52	$810.88	$1,265.78	$1,265.78	$1,223.78	$5,581.73
MONONGALIA	WESTOVER CITY	0.00937849%	0.00855685%	$992.26	$792.31	$1,236.79	$1,236.79	$1,195.76	$5,453.91
WETZEL	WETZEL COUNTY	0.48891511%	0.44383205%	$51,614.09	$41,219.74	$64,383.16	$64,383.16	$62,289.66	$283,889.80
OHIO/MARSHALL	WHEELING CITY	1.06918215%	0.97059243%	$112,792.77	$90,077.89	$140,697.20	$140,697.20	$136,122.32	$620,387.39
MARION	WHITE HALL TOWN	0.00276695%	0.00252455%	$292.75	$233.76	$364.89	$364.89	$352.79	$1,609.08
GREENBRIER	WHITE SULPHUR SPRINGS CITY	0.15848715%	0.14387298%	$16,719.51	$13,352.44	$20,855.85	$20,855.85	$20,177.70	$91,961.34
BOONE	WHITESVILLE TOWN	0.01476240%	0.01340115%	$1,557.35	$1,243.72	$1,942.63	$1,942.63	$1,879.47	$8,565.80
MINGO	WILLIAMSON CITY	0.39158961%	0.35548097%	$41,310.53	$32,991.17	$51,530.57	$51,530.57	$49,855.01	$227,217.84
WOOD	WILLIAMSTOWN CITY	0.05669029%	0.05146285%	$5,980.51	$4,776.12	$7,460.06	$7,460.06	$7,217.49	$32,894.25
BROOKE	WINDSOR HEIGHTS VILLAGE	0.00007729%	0.00007052%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
PUTNAM	WINFIELD TOWN	0.03073651%	0.02790228%	$3,242.53	$2,589.53	$4,044.72	$4,044.72	$3,913.20	$17,834.70
WIRT	WIRT COUNTY	0.10751496%	0.09760096%	$11,342.23	$9,058.06	$14,148.25	$14,148.25	$13,688.21	$62,384.99
RANDOLPH	WOMELSDORF (COALTON) TOWN	0.00095261%	0.00086915%	$100.79	$80.48	$125.63	$125.63	$121.46	$553.97
WOOD	WOOD COUNTY	1.26224718%	1.14585485%	$133,160.06	$106,343.49	$166,103.26	$166,103.26	$160,702.29	$732,412.36
MARION	WORTHINGTON TOWN	0.00029750%	0.00027144%	$31.48	$25.13	$39.23	$39.23	$37.93	$173.01
WYOMING	WYOMING COUNTY	4.00244991%	3.63338236%	$422,236.21	$337,203.76	$526,695.56	$526,695.56	$509,569.66	$2,322,400.75
Total		100.00%	100.00%	$11,165,688.11	$8,889,998.22	$13,724,536.26	$13,724,536.26	$13,103,869.59	$60,608,628.43

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Consumer Protection
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(304) 558-8986
Consumer Hotline
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Preneed Funeral Services
(304) 558-8986
Senior Protection Hotline
(304) 558-1155
Facsimile (304) 558-0184

August 20, 2024

City of Charles Town
101 E. Washington Street
Charles Town, WV 25414

RE: Spending city and county opioid settlement funds

Dear Mayor:

Local governments have broad discretion to decide which approved uses are best to spend their share of the settlement money, but there are restrictions on the use of funds under the terms of the Memorandum of Understanding ("MOU"). As we previously advised, to simplify the yearly reporting requirements, you should have a separate account to receive and disburse the settlement funds, to track that the funds are utilized in compliance with the MOU.

The Approved Purposes for which opioid settlement funds can be used are defined in the MOU.

> A. 1. "Approved Purpose(s)" shall mean
> - evidence-based strategies, programming and/or services used to expand the availability of treatment for individuals affected by substance use disorders and/or addiction,
> - to develop, promote and provide evidence-based substance use prevention strategies,
> - to provide substance use avoidance and awareness education,
> - to engage in enforcement or curtail the sale, distribution, promotion or use of opioids and other drugs,
> - to decrease the oversupply of licit and illicit opioids and
> - to support recovery from addiction to be performed by qualified providers
>
> as is further set forth in Exhibit A and Paragraph B (3) below.

Under Paragraph B. 3.:

> All Net Opioid Funds, regardless of allocation, shall be used in a manner consistent with the Approved Purposes definition. The [Local Government] share may be used as restitution for past expenditures so long as the past expenditures were made for purposes that would have qualified or were consistent with the categories of Approved Purposes listed in Exhibit A. Prior to using

> any portion of the LG Share as restitution for past expenditures, a Local Government shall pass a resolution or take equivalent governmental action detailing and explaining its use of the funds for restitution. Moreover, up to on-half of the LG Share may be used to provide restitution for moneys that were previously expended on opioid abatement activities, including law enforcement and regional jail fees.

A copy of Exhibit A, Approved Purposes list is enclosed with this letter. These Approved Purposes are the only purposes that this money may fund. Your decision on how to spend the funds should be based on an evaluation of your community's specific needs and your plan to best address those needs.

Your spending will be audited per the yearly reporting requirements in the MOU. Under C. 13:

> Each Local Government shall submit an annual financial report to the [West Virginia First] Foundation no later than April 30 of each year specifying the amounts spent on Approved Purposes within the Region during the previous fiscal year.

The first report will be due by April 30, 2025, for the prior fiscal year.

Also, as a reminder, part of the settlement with Teva included units of naloxone (Narcan). The first shipment of the product was received in September 2023 and all units have been distributed. We are in the process of requesting another shipment that we anticipate receiving in September 2024. A copy of the June 2023 letter explaining how to request product from the University of Charleston School of Pharmacy is enclosed.

We have an opportunity to ensure we help the greatest number of West Virginians possible.

Sincerely yours,

Patrick Morrisey
Attorney General

EXHIBIT A

SCHEDULE A - CORE STRATEGIES

The Parties shall choose from among the abatement strategies listed in Schedule B. However, priority shall be given to the following core abatement strategies **("Core Strategies).**[1]

A. NALOXONE OR OTHER FDA-APPROVED DRUG TO REVERSE OPIOID OVERDOSES

1. Expand training for first responders, schools, community support groups and families; and

2. Increase distribution to individuals who are uninsured or whose insurance does not cover the needed services.

B. MEDICATION-ASSISTED TREATMENT ("MAT") DISTRIBUTION AND OTHER OPIOID-RELATED TREATMENT

1. Increase distribution of MAT to individuals who are uninsured or whose insurance does not cover the needed service;

2. Provide education to school-based and youth-focused programs that discourage or prevent misuse;

3. Provide MAT education and awareness training to healthcare providers, EMTs, law enforcement, and other first responders; and

4. Treatment and Recovery Support Services such as residential and inpatient treatment, intensive outpatient treatment, outpatient therapy or counseling, and recovery housing that allow or integrate medication and with other support services.

C. PREGNANT & POSTPARTUM WOMEN

1. Expand Screening, Brief Intervention, and Referral to Treatment ("SBIRT") services to non-Medicaid eligible or uninsured pregnant women;

2. Expand comprehensive evidence-based treatment and recovery services, including MAT, for women and co-occurring Opioid Use Disorder ("OUD") and other substance Use Disorder ("SUD")/Mental Health disorders for uninsured individuals for up to 12 months postpartum; and

---

As used in this Schedule A, words like "expand," "fund," "provide" or the like shall not indicate a preference for new or existing programs. Priorities will be established by the Opioid Abatement Foundation.

3. Provide comprehensive wrap-around services to individuals with Opioid Use Disorder (OUD) including housing, transportation, job placement/training, and childcare.

D. EXPANDING TREATMENT FOR NEONATAL ABSTINENCE SYNDROME

1. Expand comprehensive evidence-based treatment and recovery support for NAS babies;

2. Expand services for better continuation of care with infant-need dyad; and

3. Expand long-term treatment and services for medical monitoring of NAS babies and their families.

E. EXPANSION OF WARM HAND-OFF PROGRAMS AND RECOVERY SERVICES

1. Expand services such as on-call teams to begin MAT in hospital emergency departments;

2. Expand warm hand-off services to transition to recovery services;

3. Broaden scope of recovery services to include co-occurring SUD or mental health conditions;

4. Provide comprehensive wrap-around services to individuals in recovery including housing, transportation, job placement/training, and childcare; and

5. Hire additional social workers or other behavioral health workers to facilitate expansion above.

F. TREATMENT FOR INCARCERATED POPULATION

1. Provide evidence-based treatment and recovery support including MAT for persons with OUD and co-occurring SUD/MH disorders within and transitioning out of the criminal justice system; and

2. Increase funding for jails to provide treatment to inmates with OUD.

G. PREVENTION PROGRAMS

1. Funding for media campaigns to prevent opioid use (similar to the FDA's "Real Cost" campaign to prevent youth from misusing tobacco);

2. Funding for evidence-based prevention programs in schools;

3. Funding for medical provider education and outreach regarding best prescribing practices for opioids consistent with the 2016 CDC guidelines, including providers at hospitals (academic detailing);

4. Funding for community drug disposal programs; and

5. Funding and training for first responders to participate in pre-arrest diversion programs, post-overdose response teams, or similar strategies that connect at-risk individuals to behavioral health services and supports.

H. EVIDENCE-BASED DATA COLLECTION AND RESEARCH ANALYZING THE EFFECTIVENESS OF THE ABATEMENT STRATEGIES WITHIN THE STATE.

I. LAW ENFORCEMENT

1. Funding for law enforcement efforts to curtail the sale, distribution, promotion or use of opioids and other drugs to reduce the oversupply of licit and illicit opioids, including regional jail fees.

J. RESEARCH

Research to ameliorate the opioid epidemic and to identify new tools to reduce and address opioid addiction. Holistically seek to address the problem from a supply, demand, and educational perspective. Ensure tools exist to provide law enforcement with appropriate enforcement to address needs.

SCHEDULE B - APPROVED USES

Support treatment of Opioid Use Disorder (OUD) and any co-occurring Substance Use Disorder or Mental Health (SUD/MH) conditions through evidence-based or evidence-informed programs or strategies that may include, but are not limited to, the following:[2]

PART ONE: TREATMENT

A. TREAT OPIOID USE DISORDER (OUD)

1. Support treatment of Opioid Use Disorder (OUD) and any co-occurring SUD/MH conditions, including all forms of Medication-Assisted Treatment (MAT) approved by the U.S. Food and Drug Administration.

2. Support and reimburse evidence-based services that adhere to the American Society of Addiction Medicine (ASAM) continuum of care for OUD and any co-occurring SUB/MH conditions.

3. Expand telehealth to increase access to treatment for OUD and any co-occurring SUD/MH conditions, including MAT, as well as counseling, psychiatric support, and other treatment and recovery support services.

4. Improve oversight of Opioid Treatment Programs (OTPs) to assure evidence-based or evidence-informed practices such as adequate methadone dosing and low threshold approaches to treatment.

5. Support intervention, treatment, and recovery services, offered by qualified professionals and service providers, including but not limited to faith-based organizations or peer recovery coaches, for persons with OUD and any co-occurring SUD/MH conditions and for persons who have experienced an opioid overdose.

6. Treatment of trauma for individuals with OUD (e.g., violence, sexual assault, human trafficking, or adverse childhood experiences) and family members (e.g., surviving family members after an overdose or overdose fatality), and training of health care personnel to identify and address such trauma.

7. Support evidence-based withdrawal management services for people with OUD and any co-occurring mental health conditions.

8. Training on MAT for health care providers, first responders, students, or other supporting professionals, such as peer recovery coaches or recovery outreach

[2] As used in this Schedule B, words like "expand," "fund," "provide" or the like shall not indicate a preference for new or existing programs. Priorities will be established by the Opioid Abatement Foundation.

specialists, including telementoring to assist community-based providers in rural or underserved areas.

9. Support workforce development for addiction professionals who work with persons with OUD and any co-occurring SUD/MH conditions.

10. Fellowships for addiction medicine specialists for direct patient care, instructors, and clinical research for treatments.

    Scholarships and supports for behavioral health practitioners or workers involved in addressing OUD and any co-occurring SLTD or mental health conditions, including but not limited to training, scholarships, fellowships, loan repayment programs, or other incentives for providers to work in rural or underserved areas.

11. Provide funding and training for clinicians to obtain a waiver under the federal Drug Addiction Treatment Act of 2000 (DATA 2000) to prescribe MAT for OUD, and provide technical assistance and professional support to clinicians who have obtained a DATA 2000 waiver.

12. Dissemination of web-based training curricula, such as the American Academy of Addiction Psychiatry's Provider Clinical Support Service-Opioids web-based training curriculum and motivational interviewing.

13. Development and dissemination of new curricula, such as the American Academy of Addiction Psychiatry's Provider Clinical Support Service for Medication-Assisted Treatment.

B. SUPPORT PEOPLE IN TREATMENT AND RECOVERY

Support people in recovery from OUD and any co-occurring SUD/MH conditions through evidence-based or evidence-informed programs or strategies that may include, but are not limited to, the following:

1. Provide comprehensive wrap-around services to individuals with OUD and any co-occurring SUD/MH conditions, including housing, transportation, education, job placement, job training, or childcare.

2. Provide the full continuum of care of treatment and recovery services for OUD and any co-occurring SUD/MH conditions, including supportive housing, peer support services and counseling, case management, and connections to community-based services.

3. Provide counseling, peer-support, recovery case management and residential treatment with access to medications for those who need it to persons with OUD and any co-occurring SUD/MH conditions.

4. Provide access to housing for people with OUD and any co-occurring SUD/MH conditions, including supportive housing, recovery housing, housing assistance programs, training for housing providers, or recovery housing programs that allow or integrate FDA-approved mediation with other support services.

5. Provide community support services, including social and legal services, to assist in deinstitutionalizing persons with OUD and any co-occurring SUD/MH conditions.

6. Support or expand peer-recovery centers, which may include support groups, social events, computer access, or other services for persons with OUD and any co-occurring SUD/MH conditions.

7. Provide or support transportation to treatment or recovery programs or services for persons with OUD and any co-occurring SUD/MH conditions.

8. Provide employment training or educational services for persons in treatment for or recovery from OUD and any co-occurring SUD/MH conditions.

9. Identify successful recovery programs such as physician, pilot, and college recovery programs, and provide support and technical assistance to increase the number and capacity of high-quality programs to help those in recovery.

10. Engage and support non-profits, faith-based communities, and community coalitions to support, house, and train people in treatment and recovery and to support family members in their efforts to support the person with OUD in the family.

11. Training and development of procedures for government staff to appropriately interact with and provide social and other services to individuals with or in recovery from OUD, including reducing stigma.

12. Support stigma reduction efforts regarding treatment and support for persons with OUD, including reducing the stigma on effective treatment.

13. Create or support culturally appropriate services and programs for persons with OUD and any co-occurring SUD/MH conditions.

14. Create and/or support recovery high schools.

15. Hire or train behavioral health workers to provide or expand any of the services or supports listed above.

C. CONNECT PEOPLE WHO NEED HELP TO THE HELP THEY NEED (CONNECTIONS TO CARE)

Provide connections to care for people who have - or are at risk of developing - OUD and any co-occurring SUD/MH conditions through evidence-based or evidence-informed programs or strategies that may include, but are not limited to, the following:

1. Ensure that health care providers are screening for OUD and other risk factors and know how to appropriately counsel and treat (or refer if necessary) a patient for OLTI treatment.

2. Fund Screening, Brief Intervention and Referral to Treatment (SBIRT) programs to reduce the transition from use to disorders, including SBIRT services to pregnant women who are uninsured or not eligible for Medicaid.

3. Provide training and long-term implementation of SBIRT in key systems (health, schools, colleges, criminal justice, and probation), with a focus on youth and young adults when transition from misuse to opioid disorder is common.

4. Purchase automated versions of SBIRT and support ongoing costs of the technology.

5. Expand services such as on-call teams to begin MAT in hospital emergency departments.

6. Training for emergency room personnel treating opioid overdose patients on post-discharge planning, including community referrals for MAT, recovery case management or support services.

7. Support hospital programs that transition persons with OUD and any co-occurring SUD/MH conditions, or persons who have experienced an opioid overdose, into clinically appropriate follow-up care through a bridge clinic or similar approach.

8. Support crisis stabilization centers that serve as an alternative to hospital emergency departments for persons with OUD and any co-occurring SUD/MH conditions or persons that have experienced an opioid overdose.

9. Support the work of Emergency Medical Systems, including peer support specialists, to connect individuals to treatment or other appropriate services following an opioid overdose or other opioid-related adverse event.

10. Provide funding for peer support specialists or recovery coaches in emergency departments, detox facilities, recovery centers, recovery housing, or similar settings; offer services, supports, or connections to care to persons with OUD and any co-occurring SUD/MH conditions or to persons who have experienced an opioid overdose.

11. Expand warm hand-off services to transition to recovery services.

12. Create or support school-based contacts that parents can engage with to seek immediate treatment services for their child; and support prevention, intervention, treatment, and recovery programs focused on young people.

13. Develop and support best practices on addressing OUD in the workplace.

14. Support assistance programs for health care providers with OUD.

15. Engage and support non-profits and the faith-based community as a system to support outreach for treatment.

16. Support centralized call centers that provide information and connections to appropriate services and supports for persons with OUD and any co-occurring SUD/MH conditions.

D. ADDRESS THE NEEDS OF CRIMINAL-JUSTICE-INVOLVED PERSONS

Address the needs of persons with OUD and any co-occurring SUD/MH conditions who are involved in, are at risk of becoming involved in, or are transitioning out of the criminal justice system through evidence-based or evidence-informed programs or strategies that may include, but are not limited to, the following:

1. Support pre-arrest or pre-arraignment diversion and deflection strategies for persons with OUD and any co-occurring SUD/MH conditions, including established strategies such as:

    a. Self-referral strategies such as the Angel Programs or the Police Assisted Addiction Recovery Initiative (PAARI);

    b. Active outreach strategies such as the Drug Abuse Response Team (DART) model;

    c. "Naloxone Plus" strategies, which work to ensure that individuals who have received naloxone to reverse the effects of an overdose are then linked to treatment programs or other appropriate services;

    d. Officer prevention strategies, such as the Law Enforcement Assisted Diversion (LEAD) model;

    e. Officer intervention strategies such as the Leon County, Florida Adult Civil Citation Network or the Chicago Westside Narcotics Diversion to Treatment Initiative; or

f. Co-responder and/or alternative responder models to address OUD-related 911 calls with greater SUD expertise.

2. Support pre-trial services that connect individuals with OUD and any co-occurring SUD/MH conditions to evidence-informed treatment, including MAT, and related services.

3. Support treatment and recovery courts that provide evidence-based options for persons with OLTD and any co-occurring SUD/MH conditions.

4. Provide evidence-informed treatment, including MAT, recovery support, or other appropriate services to individuals with OUD and any co-occurring SUD/MH conditions who are incarcerated in jail or prison.

5. Provide evidence-informed treatment, including MAT, recovery support, or other appropriate services to individuals with OUD and any co-occurring SUD/MH conditions who are leaving jail or prison, have recently left jail or prison, are on probation or parole, are under community corrections supervision, or are in re-entry programs or facilities.

6. Support critical time interventions (CTI), particularly for individuals living with dual-diagnosis OUD/serious mental illness, and services for individuals who face immediate risks and service needs and risks upon release from correctional settings.

7. Provide training on best practices for addressing the needs of criminal-justice-involved persons with OUD and any co-occurring SUD/MH conditions to law enforcement, correctional, or judicial personnel or to providers of treatment, recovery, case management, or other services offered in connection with any of the strategies described in this section.

E. ADDRESS THE NEEDS OF PREGNANT OR PARENTING WOMEN AND THEIR FAMILIES, INCLUDING BABIES WITH NEONATAL ABSTINENCE SYNDROME

Address the needs of pregnant or parenting women with OUD and any co-occurring SUD/MH conditions, and the needs of their families, including babies with neonatal abstinence syndrome (NAS), through evidence-based or evidence-informed programs or strategies that may include, but are not limited to, the following:

1. Support evidence-based or evidence-informed treatment, including MAT, recovery services and supports, and prevention services for pregnant women — or women who could become pregnant — who have OUD and any co-occurring SUD/MH conditions, and other measures to educate and provide support to families affected by Neonatal Abstinence Syndrome.

2. Expand comprehensive evidence-based treatment and recovery services, including MAT, for uninsured women with OUD and any co-occurring SUD/MH conditions for up to 12 months postpartum.

3. Training for obstetricians or other healthcare personnel that work with pregnant women and their families regarding treatment of OUD and any co-occurring SUD/MH conditions.

4. Expand comprehensive evidence-based treatment and recovery support for NAS babies; expand services for better continuum of care with infant-need dyad; expand long-term treatment and services for medical monitoring of NAS babies and their families.

5. Provide training to health care providers who work with pregnant or parenting women on best practices for compliance with federal requirements that children born with Neonatal Abstinence Syndrome get referred to appropriate services and receive a plan of safe care.

6. Child and family supports for parenting women with OUD and any co-occurring SUD/MH conditions.

7. Enhanced family supports and childcare services for parents with OUD and any co-occurring SUD/MH conditions.

8. Provide enhanced support for children and family members suffering trauma as a result of addiction in the family; and offer trauma-informed behavioral health treatment for adverse childhood events.

9. Offer home-based wrap-around services to persons with OUD and any co-occurring SUD/MH conditions, including but not limited to parent skills training.

10. Support for Children's Services — Fund additional positions and services, including supportive housing and other residential services, relating to children being removed from the home and/or placed in foster care due to custodial opioid use.

PART TWO: PREVENTION

F. PREVENT OVER-PRESCRIBING AND ENSURE APPROPRIATE PRESCRIBING AND DISPENSING OF OPIOIDS

Support efforts to prevent over-prescribing and ensure appropriate prescribing and dispensing of opioids through evidence-based or evidence-informed programs or strategies that may include, but are not limited to, the following:

1. Fund medical provider education and outreach regarding best prescribing practices for opioids consistent with the Guidelines for Prescribing Opioids for Chronic Pain

from the U.S. Centers for Disease Control and Prevention, or other recognized Best Practice guidelines, including providers at hospitals (academic detailing).

2. Training for health care providers regarding safe and responsible opioid prescribing, dosing, and tapering patients off opioids.

3. Continuing Medical Education (CME) on appropriate prescribing of opioids.

4. Support for non-opioid pain treatment alternatives, including training providers to offer or refer to multi-modal, evidence-informed treatment of pain.

5. Support enhancements or improvements to Prescription Drug Monitoring Programs (PDMPs), including but not limited to improvements that:

   a. Increase the number of prescribers using PDMPs;

   b. Improve point-of-care decision-making by increasing the quantity, quality, or format of data available to prescribers using PDMPs, by improving the interface that prescribers use to access PDMP data, or both; or

   c. Enable states to use PDMP data in support of surveillance or intervention strategies, including MAT referrals and follow-up for individuals identified within PDMP data as likely to experience OUD in a manner that complies with all relevant privacy and security laws and rules.

6. Ensuring PDMPs incorporate available overdose/naloxone deployment data, including the United States Department of Transportation's Emergency Medical Technician overdose database in a manner that complies with all relevant privacy and security laws and rules.

7. Increase electronic prescribing to prevent diversion or forgery.

8. Educate Dispensers on appropriate opioid dispensing.

G. PREVENT MISUSE OF OPIOIDS

Support efforts to discourage or prevent misuse of opioids through evidence-based or evidence-informed programs or strategies that may include, but are not limited to, the following:

1. Fund media campaigns to prevent opioid misuse.

2. Corrective advertising or affirmative public education campaigns based on evidence.

3. Public education relating to drug disposal.

4. Drug take-back disposal or destruction programs.

5. Fund community anti-drug coalitions that engage in drug prevention efforts.

6. Support community coalitions in implementing evidence-informed prevention, such as reduced social access and physical access, stigma reduction — including staffing, educational campaigns, support for people in treatment or recovery, or training of coalitions in evidence-informed implementation, including the Strategic Prevention Framework developed by the U.S. Substance Abuse and Mental Health Services Administration (SAMHSA).

7. Engage and support non-profits and faith-based communities as systems to support prevention.

8. Fund evidence-based prevention programs in schools or evidence-informed school and community education programs and campaigns for students, families, school employees, school athletic programs, parent-teacher and student associations, and others.

9. School-based or youth-focused programs or strategies that have demonstrated effectiveness in preventing drug misuse and seem likely to be effective in preventing the uptake and use of opioids.

10. Create or support community-based education or intervention services for families, youth, and adolescents at risk for OUD and any co-occurring SUD/MH conditions.

11. Support evidence-informed programs or curricula to address mental health needs of young people who may be at risk of misusing opioids or other drugs, including emotional modulation and resilience skills.

12. Support greater access to mental health services and supports for young people, including services and supports provided by school nurses, behavioral health workers or other school staff, to address mental health needs in young people that (when not properly addressed) increase the risk of opioid or another drug misuse.

H. PREVENT OVERDOSE DEATHS AND OTHER OPIOID-RELATED INJURIES

Support efforts to prevent or reduce overdose deaths or other opioid-related injuries through evidence-based or evidence-informed programs or strategies that may include, but are not limited to, the following:

1. Increase availability and distribution of naloxone and other drugs that treat overdoses for first responders, overdose patients, individuals with OUD and their friends and family members, schools, and community outreach workers, persons being released from jail or prison, or other members of the general public.

2. Public health entities providing free naloxone to anyone in the community.

3. Training and education regarding naloxone and other drugs that treat overdoses for first responders, overdose patients, patients taking opioids, families, schools, community support groups, and other members of the general public.

4. Enable school nurses and other school staff to respond to opioid overdoses, and provide them with naloxone, training, and support.

5. Expand, improve, or develop data tracking software and applications for overdoses/naloxone revivals.

6. Public education relating to emergency responses to overdoses.

7. Public education relating to immunity and Good Samaritan laws.

8. Educate first responders regarding the existence and operation of immunity and Good Samaritan laws.

9. Expand access to testing and treatment for infectious diseases such as HIV and Hepatitis C resulting from intravenous opioid use.

10. Support mobile units that offer or provide referrals to treatment, recovery supports, health care, or other appropriate services to persons that use opioids or persons with OUD and any co-occurring SUD/MH conditions.

11. Support screening for fentanyl in routine clinical toxicology testing.

PART THREE: OTHER STRATEGIES

I. FIRST RESPONDERS

In addition to items in Section C, D and H relating to first responders, support the following:

1. Educate law enforcement or other first responders regarding appropriate practices and precautions when dealing with fentanyl or other drugs.

2. Provision of wellness and support services for first responders and others who experience secondary trauma associated with opioid-related emergency events.

J. LEADERSHIP, PLANNING AND COORDINATION

Support efforts to provide leadership, planning, coordination, facilitations, training and technical assistance to abate the opioid epidemic through activities, programs, or strategies that may include, but are not limited to, the following:

1. Statewide, regional, local or community regional planning to identify root causes of addiction and overdose, goals for reducing negative outcomes related to the opioid epidemic, and areas and populations with the greatest needs for treatment intervention services, and to support training and technical assistance and other strategies to abate the opioid epidemic described in this opioid abatement strategy list.

2. A dashboard to (a) share reports, recommendations, or plans to spend opioid settlement funds; (b) to show how opioid settlement funds have been spent; (c) to report program or strategy outcomes; or (d) to track, share or visualize key opioid- or health-related indicators and supports as identified through collaborative statewide, regional, local or community processes.

3. Invest in infrastructure or staffing at government, law enforcement, or not-for-profit agencies to support collaborative, cross-system coordination with the purpose of reducing the oversupply of opioids, preventing overprescribing, opioid misuse, or opioid overdoses, treating those with OUD and any co-occurring SUD/MH conditions, supporting them in treatment or recovery, connecting them to care, or implementing other strategies to abate the opioid epidemic described in this opioid abatement strategy list.

4. Provide resources to staff government oversight and management of opioid abatement programs.

K. TRAINING

In addition to the training referred to throughout this document, support training to abate the opioid epidemic through activities, programs, or strategies that may include, but are not limited to, the following:

1. Provide funding for staff training or networking programs and services to improve the capability of government, law enforcement, community, and not-for-profit entities to abate the opioid crisis.

2. Support infrastructure and staffing for collaborative cross-system coordination to prevent opioid misuse, prevent overdoses, and treat those with OUD and any co-occurring SUD/MH conditions, or implement other strategies to abate the opioid epidemic described in this opioid abatement strategy list (e.g., health care, primary care, pharmacies, PDMPs, etc.).

L. RESEARCH

Support opioid abatement research that may include, but is not limited to, the following:

1. Monitoring, surveillance, data collection and evaluation of programs and strategies described in this opioid abatement strategy list.

2. Research non-opioid treatment of chronic pain.

3. Research on improved service delivery for modalities such as SBIRT that demonstrate promising but mixed results in populations vulnerable to opioid use disorders.

4. Research on novel prevention efforts such as the provision of fentanyl test strips.

5. Research on innovative supply-side enforcement efforts such as improved detection of mail-based delivery of synthetic opioids.

6. Expanded research on swift/certain/fair models to reduce and deter opioid misuse within criminal justice populations that build upon promising approaches used to address other substances (e.g. Hawaii HOPE and Dakota 24/7).

7. Epidemiological surveillance of OUD-related behaviors in critical populations including individuals entering the criminal justice system, including but not limited to approaches modeled on the Arrestee Drug Abuse Monitoring (ADAM) system.

8. Qualitative and quantitative research regarding public health risks within illicit drug markets, including surveys of market participants who sell or distribute illicit opioids.

9. Geospatial analysis of access barriers to MAT and their association with treatment engagement and treatment outcomes.

M. LAW ENFORCEMENT

Ensure appropriate resources for law enforcement to engage in enforcement and possess adequate equipment, tools, and manpower to address complexity of the opioid problem.

PATRICK MORRISEY
ATTORNEY GENERAL

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STATE OF WEST VIRGINIA
OFFICE OF THE ATTORNEY GENERAL

Consumer Protection
and Antitrust Division
(304) 558-8986

Consumer Hotline
1-800-368-8808

Preneed Funeral Services
(304) 558-8986

Senior Protection Hotline
(304) 558-1155

Facsimile (304) 558-0184

June 12, 2023

Dear Local Government:

I write to you today to make you aware of an important component of the State's settlement with opioid manufacturer Teva. The settlement with Teva included both a monetary and a product component. The product, naloxone, known widely under the brand name Narcan, is a nasal spray opioid overdose reversal drug that can and does save lives.

Naloxone is an opioid receptor antagonist, meaning it binds to opioid receptors in the brain and reverses or blocks the effects of opioids for a short period of time. Once administered, this medicine can help restore breathing and consciousness in an individual who has overdosed and give first responders time to get the individual into emergency care.

Persons who can dispense naloxone include registered pharmacists and prescribers within the scope of practice. Thanks to a statewide standing order issued by West Virginia's DHHR, organizations like local governments can also distribute naloxone. For local governments, the most common method of distribution is through an agent of the local government, such as local health departments or law enforcement agencies.

The Teva settlement provides that the State can receive up to 25,000 two-dose naloxone kits per year for ten years at no cost. These kits will soon be made available to communities across the state. It is anticipated that the naloxone distribution program will be administered by the West Virginia First Foundation once the Foundation is operational. In the interim, however, West Virginia communities can access this life saving drug now through a partnership my office formed with the University of Charleston School of Pharmacy ("UC").

Upon request, UC will distribute naloxone kits to local governments and other permitted organizations, subject to important training, documentation and distribution requirements. An online portal for placing orders is in development. For the time being, local governments can place orders for naloxone kits by sending an email to naloxone@ucwv.edu. Importantly, agreements for the handling and distribution of naloxone must be completed before a first-time request can be honored. Mandatory education and training is required for all individuals who will distribute or administer naloxone. UC will work with local governments to facilitate the required training.

Specific questions about the process to obtain naloxone kits through the UC partnership should be directed to Lindsay Acree, Pharmacist-in-Charge, University of Charleston School of Pharmacy via phone at 304-357-4379 or via email at lindsayacree@ucwv.edu. Any additional questions should be directed to Ann Haight, Abby Cunningham, or Vaughn Sizemore in our Consumer Protection Division, 304-558-8986.

Having these kits available for use will provide life-saving treatment for an individual suffering from substance abuse addiction and this intervention may allow the individual to seek treatment and recovery. I am glad we can provide this product through the settlement we reached with Teva.

Sincerely,

Patrick Morrisey

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 09/16/24
Department: City Council
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2024-959: CTUB Memo - Possible Executive Session

ATTACHMENTS:

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 09/16/24
Department: City Council
Category: Ordinance
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2024-876: Public Hearing: Second Reading and Consideration of an Amendment to the Codified Ordinances of the City of Charles Town, West Virginia with Regard to Part 3 Traffic Code, Chapter 7 Parking, Article 365 Charles Town Parking District.

ATTACHMENTS:

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 09/16/24
Department: City Council
Category: Ordinance
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2024-875: Second Reading and Consideration of an Amendment to the Codified Ordinances of the City of Charles Town, West Virginia with Regard to Part 3 Traffic Code, Chapter 7 Parking, Article 365 Charles Town Parking District.

Proposed Motion: Approve the Second Reading and Consideration of an Amendment to the Codified Ordinance of the City of Charles Town, West Virginia with Regard to Part 3 Traffic Code, Chapter 7 Parking, Article 365 Charles Town Parking District.

ATTACHMENTS:

- Article 365 Parking Ordinance Revised for 2nd Redline.pdf
- Article 365 Parking Ordinance Revised for 2nd Clean.pdf

ARTICLE 365
Charles Town Parking District

365.01 Parking District established.

365.02 Parking district zones.

365.03 Parking fee rates and parking permits.

365.04 Days and hours of operation.

365.045 December exceptions.

365.05 Manner of parking.

365.055 Ten minute take away parking.

365.06 Parking and permit violations.

365.07 Tampering/slugs.

365.08 Commercial vehicles.

365.09 Purpose and use of revenue.

365.10 Disposition of parking meter revenue.

365.11 Authority of law enforcement and parking enforcement officers; parking citations.

365.12 Immobilization device (booting).

365.13 Other violations.

365.14 Accessible parking.

365.15 Severability.

365.99 Penalty.

CROSS REFERENCES

Registered owner prima-facie liable for unlawful parking - see TRAF. 361.12

365.01 PARKING DISTRICT ESTABLISHED.

The Charles Town parking district is bounded by the outside corners of:

(a) N West Street and W North Street

(b) E North Street and N Mildred Street

(c) S Mildred Street and E Congress Street

(d) W Congress Street and S West Street (Ord. 2022-013. Passed 12-5-22.)

365.02 PARKING DISTRICT ZONES.

The following zones are established within the Charles Town parking district:

(a) On-Street Metered Parking Zone. The parking meter zone is established on both sides of the following streets:

(1) Liberty Street - 200 block W Liberty Street through 100 block E Liberty Street

(2) Congress Street - 200 block W Congress Street through 100 block E Congress Street

(3) Lawrence Street-100 block S Lawrence Street through 100 block N Lawrence Street

(4) Charles Street -100 block S Charles Street through 200 block N Charles Street

(5) George Street - 200 block N George Street

(6) Samuel Street -100 block S Samuel Street through ~~200~~ 100 block N Samuel Street

(b) Off-Street Permit/Metered Parking Lot Zones.

(1) Charles Street Lot - metered, applicable mobile pay app, or City parking permit - corner of W Congress and S Charles Streets

(2) Lawrence Street Lot ~~(American Legion) Lot 1~~ - metered, applicable mobile pay app, or City parking permit - corner of W Congress and S Lawrence Streets.

(3) ~~Lawrence Street (American Legion) Lot 2 - metered, applicable mobile pay app, or City parking permit - Lawrence Street, North of Lawrence Street Lot 1. Note: This lot is leased to the City of Charles Town and as such may not always be administered by the City.~~

(4) Liberty Street Lot - applicable mobile pay app or City parking permit- adjacent to North 100 block of W Liberty Street

(c) On-Street Two (2) Hour Free Parking Zone.

(1) Washington Street - 300 block W Washington Street through the 100 block E Washington Street.

(2) George Street - 100 block S George Street through 100 block of N George Street

(d) On-Street Non-Meter Parking Zone.

(1) North Street

(2) Liberty Street - 300 block W Liberty & 200 block E Liberty

(3) Congress Street - 300 block W Congress

(4) West Street

(5) Lawrence Street - 200 block N Lawrence

(6) Mildred Street

365.03 PARKING FEE RATES AND PARKING PERMITS.

(a) The parking fee rate during days and times specified in Section 365.04(a) shall be twenty-five cents ($.25) per sixty (60) minutes or any fraction thereof for a vehicle parked in the zones specified in Section 365.02(a) and (b).

(b) Annual parking permits, available through the City Treasurer, are valid for the duration of the Fiscal Year (July 1 through June 30) in which they were issued.

(1) Annual parking permit fee shall be $180.00

(2) The fee for annual parking permits issued after July shall be prorated as follows:

A. August - $164.00

B. September - $149.00

C. October - $134.00

D. November - $119.00

E. December - $104.00

F. January - $89.00

G. February - $73.00

H. March - $60.00

I. April through June - $44.00

(3) The number of annual parking permits issued each year, including those parking permits issued to residents as cited in this Section, shall not exceed 180.

(4) Parking permits are only valid in the following locations: (1) on street metered spaces as cited in Section 365.02(a) that are designated as eight-hour spaces. ~~at on-street metered parking spaces cited in Section 365.02(a), except at meters with a parking time limit of less than eight (8) hours that are not Daily Twelve (12) hour parking;~~ and (2)~~at~~ all ~~all~~ off-street parking spaces cited in Section 365.02(b) that are operated by the City.

(5) Parking permits ~~do not negate the two~~are not valid in the two (2) or four (4) hour designated ~~hour limit in the~~ parking zone cited in section 365.02(c).

(c) The City may issue residential annual parking permits for homeowner-occupants and residents whose confirmed address is within the parking zones cited in Section 365.02(a), (b), or (c) and where an alternate parking space, of which the City does not charge a parking fee, is not reasonable available or accessible. The aforementioned parking permits will be available through the City Treasurer and are valid for the duration of the Fiscal Year (July 1 through June 30) in which they were issued.

(1) Persons who reside in the parking zone, but who do not own the property in which they reside and where an alternate parking space, of which the City does not charge a parking fee, is not reasonably available or accessible, as verified by City staff, are eligible to purchase a maximum of one (1) residential annual parking permit per residence, for a fee of ninety dollars ($90.00).

(2) Owner-occupied properties located within the parking zone in which at least one resident is the property owner and where an alternate parking space, of which the City does not charge a parking fee, is not reasonably available or accessible, as verified by City, are eligible for:

A. Maximum of one (1) no-cost residential annual parking permit; and

B. Maximum of one (1) residential annual parking permit per residence, for a fee of ninety dollars ($90.00).

C. Since there is a maximum number of available parking passes per paragraph (f) of this Section, no-cost residential annual parking permits will be reserved yearly until the first Monday in August, at such time, if not claimed, will be released into the pool of available parking permits.

(3) The fee for residential annual parking permits issued after July 31 shall be prorated as follows:

A. August - $82.00

B. September - $74.00

C. October - $67.00

D. November - $59.00

E. December - $52.00

F. January - $44.00

G. February - $37.00

H. March - $30.00

I. April through June - $22.00

(4) Additional parking permits, beyond those referenced in subsections 365.03(c)(1) and (2) may be available for purchase at the rates specified in subsection 365.03(b).

(d) Juror parking permits, issued by the Jefferson County Circuit Court, are only valid at eight (8) hour meters or designated City parking lots (Section 365.02(b)) and only for the dates of active jury duty service, as noted on the permit.

(e) Parking permits are valid only when they are conspicuously displayed at the front windshield of the parked vehicle, so as to be viewed from outside the aforementioned vehicle.

(f) The total number of Annual Parking Permits cited in Section 365.03, issued each year shall not exceed 180. All permits, other than those specified in Section 365.03(c)(2)A. and (c)(2)C., are issued on a first come-first served basis.

365.04 DAYS AND HOURS OF OPERATION.

(a) Parking rates in Section 365.03 apply to parking zones specified in Sections 365.02(a) through (c) are in effect on all weekdays between the hours of ~~8~~86:00 a.m. to ~~5~~46:00 p.m., excluding legal holidays cited in West Virginia State Code §2-2-1, City-wide election or voting day(s), or as amended or modified from time to time by the City Council.

(b) Parking lots designated in Section 365.02(b) are open twenty-four (24)-hours a day; rates apply as cited in Section 365.04(a).

365.045 ~~DECEMBER~~ HOLIDAY EXCEPTIONS.

To encourage visitors and promote economic opportunity for our small businesses, from ~~December 1~~Thanksgiving ~~through December 31~~to New Years Day each year, the City will waive the paid portion of the parking program at all ~~two~~four-hour and daily eight (~~8~~12~~)~~ hour street-metered parking spaces as described herein.

(a) All ~~two~~ four (~~2~~4)-hour street-metered parking spaces will retain their ~~two~~four(~~2~~4)-hour parking time limit, with the paid portion waived. The ~~two~~four-hour ~~l~~limits will be noted on the meter covers; and will be monitored and enforced.

(b) All spaces in the municipal lots on Charles, Lawrence, and Liberty Streets~~, as well as all eight (8)-hour street-metered parking spaces,~~ will retain their full functionality as paid parking and/or permit parking spaces.

(c) All free two (2)-hour and four (4)-hour with Handicapp placard parking spaces along Washington and George Streets, all painted curb restrictions, all handicap parking spaces, all loading zones, and any other restricted parking zones will continue to be monitored and enforced pursuant to this article.

365.05 MANNER OF PARKING.

(a) Whenever a parking meter space is designated, any vehicle parked in such space shall be parked so that the foremost part of such vehicle shall be nearest the parking meter; or in the case of a double meter on a single pole the rearmost part of the vehicle as appropriate.

(b) When any vehicle is parked in a metered parking space, the operator thereof shall be responsible for:

(1) Depositing the appropriate United States coin(s) in the parking meter associated with that space or;

(2) Paying the appropriate parking fee using an applicable mobile pay app, or;

(3) Displaying in the front window a valid parking permit pursuant to Sections 365.03.

(c) Adhering to the time limit of the designated space. All vehicles must be moved prior to the expiration of parking time established for any parking meter or free parking zone as designated by Section 365.02. ~~Vehicle operators who have parked a vehicle in either one of the four (4) or two (2) hour only parking space, whether paid or free, are required to completely move the aforementioned vehicle from that parking space before four (2) or two (2) hours have elapsed.~~

365.055 TEN MINUTE TAKE AWAY PARKING

(a) Within the parking district established in Section 365.01, the City may establish designated parking spaces for ten (10) minute take away parking. Ten (10) minute take away parking is defined as a dedicated space for short-term customer parking to pick up goods or services that have been pre- ordered from a downtown commercial business.

(b) The City may designate up to fifteen (15) spaces for ten (10) minute take away parking.

(c) The City Manager will designate the location of the ten (10) minute take away parking spaces with special attention given to geographic distribution, which will be reviewed annually. Designated spaces will be identified with City-approved signage and other markings.

(d) The designated parking spaces will be used exclusively for ten (10) minute take away parking between the hours of 8:00 a.m. and 8:00 p.m. daily and available for general parking at all other times.

(e) Any vehicle parked in a designated ten (10) minute take away parking space is limited to using the space for no more than ten (10) minutes. Any violation of this time restriction shall constitute a violation of Section 361.99 (a)(1)F. and the vehicle owner will be subject to the fines therein.

365.06 PARKING AND PERMIT VIOLATIONS.

(a) A vehicle parked in a space within parking zones cited in Section 365.02(a), (b)(l), (b)(2), and (b)(3) for longer than the time allotted at the parking meter within the time period cited in Section 365.04 shall constitute a violation of this article; except those vehicles parked in metered spaces with ~~an~~ a ~~eight~~ Daily eight(~~8~~812) hour~~s~~ or greater time limit displaying a valid parking permit.

(b) A vehicle parked in a space within a parking zone cited in Section 365.02(c) - two (2)-hour free parking - for longer than two (2) hours ~~(four 4 hours with a handicap placard)~~ within the time period cited in Section 365.04 shall constitute a violation of this article.

(c) A vehicle with a handicap placard parked in two (2) free hour parking zone as designated in Section 365.02(c) for longer than four (4) hours.

(d~~e~~) A vehicle parked in any space in the Liberty Street parking lot (Section 365.02(b)(4)) within the time period cited in Section 365.04 that fails to display a valid parking permit or pay for parking via a mobile pay app shall constitute a violation of this article.

(e~~d~~) ~~A parking permit is not a valid payment option at~~ any ~~metered spaces with a meter time limit of less than~~not marked as "Daily" ~~eight~~ twelve (812) ~~hours within the time period cited in Section 365.04. Any vehicle parked in a metered space, with a meter time limit of less than eight~~ twelve (812) ~~hours within the time period cited in Section 365.04 and has not paid the meter as specified in section 365.05(a) or (b) shall constitute a violation of this article~~.Any vehicle displaying a parking permit that is 1) parked at an expired meter in a four (4) hour designated parking space or 2) parked in excess of two (2) hours at designated free two(2) hour parking space shall constitute a violation of this article.

(f~~e~~) A vehicle otherwise failing to follow the provisions of Section 365.05 of this article shall constitute a violation of this article.

365.07 TAMPERING/SLUGS.

No person shall deface, injure, tamper with, open or willfully break, destroy, or impair the usefulness of any parking meter; or deposit or cause to be deposited in any parking meter, any slug, device or metallic substance, or any other substitute, for a coin of the United States.

365.08 COMMERCIAL VEHICLES.

(a) Commercial/delivery trucks or vehicles parking during the hours pursuant to Section 365.04 may park, for a period of time not to exceed fifteen (15) minutes, in any vacant metered parking space within the parking district cited in Section 365.01, for onloading

and offloading only, without paying the appropriate parking fee cited in Section 365.03. Any vehicle under this section parked in a metered parking space in excess of fifteen (15) minutes without paying the appropriate parking fee cited in Section 365.03 shall constitute a violation of this article.

(b) Loading/unloading zone violations within the designated parking district are subject to the rules and procedures as cited in Article 361 - Parking Generally - of the Charles Town Codified Code.

(c) Commercial vehicle as used in this section shall mean any motor vehicle, truck, bus, tractor- trailer, or other tandem vehicle licensed or used for the transportation of property and/or people, delivery of goods, wares, merchandise, or any other commercial-related service.

365.09 PURPOSE AND USE OF REVENUE.

Revenue and penalties received from parking meters, permits, and violations are hereby levied and assessed as fees to provide for the proper operation, enforcement, and maintenance of the parking program within the Charles Town parking district, described in Section 365.01.

365.10 DISPOSITION OF PARKING METER REVENUE.

All parking meter revenue and penalties will be deposited in such bank, and to the credit of such account, as prescribed by ordinance or resolution of the City of Charles Town City Council.

365.11 AUTHORITY OF LAW ENFORCEMENT AND PARKING ENFORCEMENT OFFICERS; PARKING CITATIONS.

(a) It shall be the duty of law enforcement and parking enforcement officers acting in accordance with West Virginia Codes §8-14-3, §8-14-5a to report:

(1) The state registration number of vehicles parked in violation of the provisions of this article.

(2) Any other facts, a knowledge of which is necessary for a thorough understanding of the circumstances surrounding a violation.

(b) Law enforcement and parking enforcement officers shall attach the citation to the vehicle in violation of this article, which shall serve as a notice to the vehicle's owner/operator of the violation.

(c) The owner/operator shall, within five (5) days of the date noted on the citation, pay the fine in the amount of ten dollars ($10.00) by:

(1) Paying it directly to the City of Charles Town cashier during regular office hours;

(2) Depositing a check, cash, or money order in the designated drop box located at the entrance of the City Municipal Building, or;

(3) Paying on-line through the City's website address, or;

(4) Paying via the U.S. Postal Service (U.S. Mail) or other delivery service directly to the City of Charles Town. The City will recognize the post date of a valid payment to determine late payment penalties.

(d) Failure of such owner/operator to submit payment within five (5) days of the date and time noted on the citation shall render the owner/operator liable for a late fee penalty of an additional twenty dollars ($20.00), for a total fine and penalty amount of thirty dollars ($30.00) for satisfaction of such violation. If such violation(s) continues to remain unpaid for thirty (30) days, a Notice of Delinquent Parking Citation will be mailed to the owner of such vehicle in violation requiring the owner/operator to pay an additional penalty of thirty dollars ($30.00) for a total fine amount of sixty dollars ($60.00), which includes the fine amount of the original citation, for the satisfaction of such violation.

365.12 IMMOBILIZATION DEVICE (BOOTING).

(a) The owner/operator of any vehicle that has accumulated three (3) or more unpaid parking violations will receive written notice advising them that they will have twenty days (20) to settle all outstanding tickets and applicable fines and penalties. Failure to comply will result in an immobilization device (boot), which is a wheel restraint that immobilizes the vehicle, being affixed to the aforementioned vehicle.

(b) Whenever a vehicle is immobilized by this method, a written notice will be conspicuously affixed to the vehicle notifying the owner/operator that the vehicle has been immobilized for the violation of unpaid parking citations and that the vehicle is subject to impoundment at the owner's expense per Section 361.04 of the Charles Town Codified Code.

(c) In addition to the payment in full of all unpaid parking citations, fines and penalties, the owner/operator of any vehicle, which has been immobilized shall pay an additional fee of fifty dollars ($50.00) for the removal of the boot from the vehicle.

(d) It shall be unlawful for any unauthorized person to attempt to remove the booting device or move any vehicle immobilized prior to obtaining such release.

365.13 OTHER VIOLATIONS.

Other parking violations within the designated parking district are subject to the rules and procedures as cited in Article 361- Parking Generally - of the Charles Town Codified Code.

365.14 ACCESSIBLE PARKING.

(a) Accessible parking within the Parking District shall conform with Article 361 - Parking Generally- of the Charles Town Codified Code.

(b) Parking rates cited in Section 365.03 apply in parking zones cited in Section 365.02.

365.15 SEVERABILITY.

The provisions of this article shall be liberally construed.to accomplish its objective and purposes. If any provision of this article is held to be invalid or unconstitutional by any court of competent jurisdiction, such invalidity or unconstitutionality shall not otherwise affect or invalidate the other provisions hereto, all of which are hereby declared, and shall be construed, to be separate and severable.

365.99 PENALTY.

Refer to Article 361- Parking Generally- of the Charles Town Codified Code for any violation penalties not specifically cited in this Article.

ARTICLE 365
Charles Town Parking District

365.01 Parking District established.

365.02 Parking district zones.

365.03 Parking fee rates and parking permits.

365.04 Days and hours of operation.

365.045 December exceptions.

365.05 Manner of parking.

365.055 Ten minute take away parking.

365.06 Parking and permit violations.

365.07 Tampering/slugs.

365.08 Commercial vehicles.

365.09 Purpose and use of revenue.

365.10 Disposition of parking meter revenue.

365.11 Authority of law enforcement and parking enforcement officers; parking citations.

365.12 Immobilization device (booting).

365.13 Other violations.

365.14 Accessible parking.

365.15 Severability.

365.99 Penalty.

CROSS REFERENCES

Registered owner prima-facie liable for unlawful parking - see TRAF. 361.12

365.01 PARKING DISTRICT ESTABLISHED.

The Charles Town parking district is bounded by the outside corners of:

(a) N West Street and W North Street

(b) E North Street and N Mildred Street

(c) S Mildred Street and E Congress Street

(d) W Congress Street and S West Street (Ord. 2022-013. Passed 12-5-22.)

365.02 PARKING DISTRICT ZONES.

The following zones are established within the Charles Town parking district:

(a) On-Street Metered Parking Zone. The parking meter zone is established on both sides of the following streets:

(1) Liberty Street - 200 block W Liberty Street through 100 block E Liberty Street

(2) Congress Street - 200 block W Congress Street through 100 block E Congress Street

(3) Lawrence Street-100 block S Lawrence Street through 100 block N Lawrence Street

(4) Charles Street -100 block S Charles Street through 200 block N Charles Street

(5) George Street - 200 block N George Street

(6) Samuel Street -100 block S Samuel Street through 100 block N Samuel Street

(b) Off-Street Permit/Metered Parking Lot Zones.

(1) Charles Street Lot - metered, applicable mobile pay app, or City parking permit - corner of W Congress and S Charles Streets

(2) Lawrence Street Lot - metered, applicable mobile pay app, or City parking permit - corner of W Congress and S Lawrence Streets.

(3)

() Liberty Street Lot - applicable mobile pay app or City parking permit- adjacent to North 100 block of W Liberty Street

(c) On-Street Two (2) Hour Free Parking Zone.

(1) Washington Street - 300 block W Washington Street through the 100 block E Washington Street.

(2) George Street - 100 block S George Street through 100 block of N George Street

(d) On-Street Non-Meter Parking Zone.

(1) North Street

(2) Liberty Street - 300 block W Liberty & 200 block E Liberty

(3) Congress Street - 300 block W Congress

(4) West Street

(5) Lawrence Street - 200 block N Lawrence

(6) Mildred Street

365.03 PARKING FEE RATES AND PARKING PERMITS.

(a) The parking fee rate during days and times specified in Section 365.04(a) shall be twenty-five cents ($.25) per sixty (60) minutes or any fraction thereof for a vehicle parked in the zones specified in Section 365.02(a) and (b).

(b) Annual parking permits, available through the City Treasurer, are valid for the duration of the Fiscal Year (July 1 through June 30) in which they were issued.

(1) Annual parking permit fee shall be $180.00

(2) The fee for annual parking permits issued after July shall be prorated as follows:

A. August - $164.00

B. September - $149.00

C. October - $134.00

D. November - $119.00

E. December - $104.00

F. January - $89.00

G. February - $73.00

H. March - $60.00

I. April through June - $44.00

(3) The number of annual parking permits issued each year, including those parking permits issued to residents as cited in this Section, shall not exceed 180.

(4) Parking permits are only valid in the following locations: (1) on street metered spaces as cited in Section 365.02(a) that are designated as eight-hour spaces. and (2) all off-street parking spaces cited in Section 365.02(b) that are operated by the City.

(5) Parking permits are not valid in the two (2) or four (4) hour designated parking zone cited in section 365.02(c).

(c) The City may issue residential annual parking permits for homeowner-occupants and residents whose confirmed address is within the parking zones cited in Section 365.02(a), (b), or (c) and where an alternate parking space, of which the City does not charge a parking fee, is not reasonable available or accessible. The aforementioned parking permits will be available through the City Treasurer and are valid for the duration of the Fiscal Year (July 1 through June 30) in which they were issued.

(1) Persons who reside in the parking zone, but who do not own the property in which they reside and where an alternate parking space, of which the City does not charge a parking fee, is not reasonably available or accessible, as verified by City staff, are eligible to

purchase a maximum of one (1) residential annual parking permit per residence, for a fee of ninety dollars ($90.00).

(2) Owner-occupied properties located within the parking zone in which at least one resident is the property owner and where an alternate parking space, of which the City does not charge a parking fee, is not reasonably available or accessible, as verified by City, are eligible for:

A. Maximum of one (1) no-cost residential annual parking permit; and

B. Maximum of one (1) residential annual parking permit per residence, for a fee of ninety dollars ($90.00).

C. Since there is a maximum number of available parking passes per paragraph (f) of this Section, no-cost residential annual parking permits will be reserved yearly until the first Monday in August, at such time, if not claimed, will be released into the pool of available parking permits.

(3) The fee for residential annual parking permits issued after July 31 shall be prorated as follows:

A. August - $82.00

B. September - $74.00

C. October - $67.00

D. November - $59.00

E. December - $52.00

F. January - $44.00

G. February - $37.00

H. March - $30.00

I. April through June - $22.00

(4) Additional parking permits, beyond those referenced in subsections 365.03(c)(1) and (2) may be available for purchase at the rates specified in subsection 365.03(b).

(d) Juror parking permits, issued by the Jefferson County Circuit Court, are only valid at eight (8) hour meters or designated City parking lots (Section 365.02(b)) and only for the dates of active jury duty service, as noted on the permit.

(e) Parking permits are valid only when they are conspicuously displayed at the front windshield of the parked vehicle, so as to be viewed from outside the aforementioned vehicle.

(f) The total number of Annual Parking Permits cited in Section 365.03, issued each year shall not exceed 180. All permits, other than those specified in Section 365.03(c)(2)A. and (c)(2)C., are issued on a first come-first served basis.

365.04 DAYS AND HOURS OF OPERATION.

(a) Parking rates in Section 365.03 apply to parking zones specified in Sections 365.02(a) through (c) are in effect on all weekdays between the hours of 8:00 a.m. to 4:00 p.m., excluding legal holidays cited in West Virginia State Code §2-2-1, City-wide election or voting day(s), or as amended or modified from time to time by the City Council.

(b) Parking lots designated in Section 365.02(b) are open twenty-four (24)-hours a day; rates apply as cited in Section 365.04(a).

365.045 HOLIDAY EXCEPTIONS.

To encourage visitors and promote economic opportunity for our small businesses, from Thanksgiving to New Years Day each year, the City will waive the paid portion of the parking program at all four-hour and daily eight (8 hour street-metered parking spaces as described herein.

(a) All four (4)-hour street-metered parking spaces will retain their four(4)-hour parking time limit, with the paid portion waived. The four-hour imits will be noted on the meter covers; and will be monitored and enforced.

(b) All spaces in the municipal lots on Charles, Lawrence, and Liberty Streets, will retain their full functionality as paid parking and/or permit parking spaces.

(c) All free two (2)-hour and four (4)-hour with Handicapp placard parking spaces along Washington and George Streets, all painted curb restrictions, all handicap parking spaces, all loading zones, and any other restricted parking zones will continue to be monitored and enforced pursuant to this article.

365.05 MANNER OF PARKING.

(a) Whenever a parking meter space is designated, any vehicle parked in such space shall be parked so that the foremost part of such vehicle shall be nearest the parking meter; or in the case of a double meter on a single pole the rearmost part of the vehicle as appropriate.

(b) When any vehicle is parked in a metered parking space, the operator thereof shall be responsible for:

(1) Depositing the appropriate United States coin(s) in the parking meter associated with that space or;

(2) Paying the appropriate parking fee using an applicable mobile pay app, or;

(3) Displaying in the front window a valid parking permit pursuant to Sections 365.03.

(c) Adhering to the time limit of the designated space. All vehicles must be moved prior to the expiration of parking time established for any parking meter or free parking zone as designated by Section 365.02.

365.055 TEN MINUTE TAKEAWAY PARKING

(a) Within the parking district established in Section 365.01, the City may establish designated parking spaces for ten (10) minute takeaway parking. Ten (10) minute take away parking is defined as a dedicated space for short-term customer parking to pick up goods or services that have been pre- ordered from a downtown commercial business.

(b) The City may designate up to fifteen (15) spaces for ten (10) minute takeaway parking.

(c) The City Manager will designate the location of the ten (10) minute takeaway parking spaces with special attention given to geographic distribution, which will be reviewed annually. Designated spaces will be identified with City-approved signage and other markings.

(d) The designated parking spaces will be used exclusively for ten (10) minute takeaway parking between the hours of 8:00 a.m. and 8:00 p.m. daily and available for general parking at all other times.

(e) Any vehicle parked in a designated ten (10) minute takeaway parking space is limited to using the space for no more than ten (10) minutes. Any violation of this time restriction shall constitute a violation of Section 361.99 (a)(1)F. and the vehicle owner will be subject to the fines therein.

365.06 PARKING AND PERMIT VIOLATIONS.

(a) A vehicle parked in a space within parking zones cited in Section 365.02(a), (b)(l), (b)(2), and (b)(3) for longer than the time allotted at the parking meter within the time period cited in Section 365.04 shall constitute a violation of this article; except those vehicles parked in metered spaces with a Daily eight(8) hour or greater time limit displaying a valid parking permit.

(b) A vehicle parked in a space within a parking zone cited in Section 365.02(c) - two (2)-hour free parking - for longer than two (2) hours within the time period cited in Section 365.04 shall constitute a violation of this article.

(c) A vehicle with a handicap placard parked in two (2) free hour parking zone as designated in Section 365.02(c) for longer than four (4) hours.

(d) A vehicle parked in any space in the Liberty Street parking lot (Section 365.02(b)(4)) within the time period cited in Section 365.04 that fails to display a valid parking permit or pay for parking via a mobile pay app shall constitute a violation of this article.

(e) .Any vehicle displaying a parking permit that is 1) parked at an expired meter in a four (4) hour designated parking space or 2) parked in excess of two (2) hours at designated free two(2) hour parking space shall constitute a violation of this article.

(f) A vehicle otherwise failing to follow the provisions of Section 365.05 of this article shall constitute a violation of this article.

365.07 TAMPERING/SLUGS.

No person shall deface, injure, tamper with, open or willfully break, destroy, or impair the usefulness of any parking meter; or deposit or cause to be deposited in any parking meter, any slug, device or metallic substance, or any other substitute, for a coin of the United States.

365.08 COMMERCIAL VEHICLES.

(a) Commercial/delivery trucks or vehicles parking during the hours pursuant to Section 365.04 may park, for a period of time not to exceed fifteen (15) minutes, in any vacant metered parking space within the parking district cited in Section 365.01, for onloading and offloading only, without paying the appropriate parking fee cited in Section 365.03. Any vehicle under this section parked in a metered parking space in excess of fifteen (15) minutes without paying the appropriate parking fee cited in Section 365.03 shall constitute a violation of this article.

(b) Loading/unloading zone violations within the designated parking district are subject to the rules and procedures as cited in Article 361 - Parking Generally - of the Charles Town Codified Code.

(c) Commercial vehicle as used in this section shall mean any motor vehicle, truck, bus, tractor- trailer, or other tandem vehicle licensed or used for the transportation of property and/or people, delivery of goods, wares, merchandise, or any other commercial-related service.

365.09 PURPOSE AND USE OF REVENUE.

Revenue and penalties received from parking meters, permits, and violations are hereby levied and assessed as fees to provide for the proper operation, enforcement, and maintenance of the parking program within the Charles Town parking district, described in Section 365.01.

365.10 DISPOSITION OF PARKING METER REVENUE.

All parking meter revenue and penalties will be deposited in such bank, and to the credit of such account, as prescribed by ordinance or resolution of the City of Charles Town City Council.

365.11 AUTHORITY OF LAW ENFORCEMENT AND PARKING ENFORCEMENT OFFICERS; PARKING CITATIONS.

(a) It shall be the duty of law enforcement and parking enforcement officers acting in accordance with West Virginia Codes §8-14-3, §8-14-5a to report:

(1) The state registration number of vehicles parked in violation of the provisions of this article.

(2) Any other facts, a knowledge of which is necessary for a thorough understanding of the circumstances surrounding a violation.

(b) Law enforcement and parking enforcement officers shall attach the citation to the vehicle in violation of this article, which shall serve as a notice to the vehicle's owner/operator of the violation.

(c) The owner/operator shall, within five (5) days of the date noted on the citation, pay the fine in the amount of ten dollars ($10.00) by:

(1) Paying it directly to the City of Charles Town cashier during regular office hours;

(2) Depositing a check, cash, or money order in the designated drop box located at the entrance of the City Municipal Building, or;

(3) Paying on-line through the City's website address, or;

(4) Paying via the U.S. Postal Service (U.S. Mail) or other delivery service directly to the City of Charles Town. The City will recognize the post date of a valid payment to determine late payment penalties.

(d) Failure of such owner/operator to submit payment within five (5) days of the date and time noted on the citation shall render the owner/operator liable for a late fee penalty of an additional twenty dollars ($20.00), for a total fine and penalty amount of thirty dollars ($30.00) for satisfaction of such violation. If such violation(s) continues to remain unpaid for thirty (30) days, a Notice of Delinquent Parking Citation will be mailed to the owner of such vehicle in violation requiring the owner/operator to pay an additional penalty of thirty dollars ($30.00) for a total fine amount of sixty dollars ($60.00), which includes the fine amount of the original citation, for the satisfaction of such violation.

365.12 IMMOBILIZATION DEVICE (BOOTING).

(a) The owner/operator of any vehicle that has accumulated three (3) or more unpaid parking violations will receive written notice advising them that they will have twenty days (20) to settle all outstanding tickets and applicable fines and penalties. Failure to comply will result in an immobilization device (boot), which is a wheel restraint that immobilizes the vehicle, being affixed to the aforementioned vehicle.

(b) Whenever a vehicle is immobilized by this method, a written notice will be conspicuously affixed to the vehicle notifying the owner/operator that the vehicle has been immobilized for the violation of unpaid parking citations and that the vehicle is subject to

impoundment at the owner's expense per Section 361.04 of the Charles Town Codified Code.

(c) In addition to the payment in full of all unpaid parking citations, fines and penalties, the owner/operator of any vehicle, which has been immobilized shall pay an additional fee of fifty dollars ($50.00) for the removal of the boot from the vehicle.

(d) It shall be unlawful for any unauthorized person to attempt to remove the booting device or move any vehicle immobilized prior to obtaining such release.

365.13 OTHER VIOLATIONS.

Other parking violations within the designated parking district are subject to the rules and procedures as cited in Article 361- Parking Generally - of the Charles Town Codified Code.

365.14 ACCESSIBLE PARKING.

(a) Accessible parking within the Parking District shall conform with Article 361 - Parking Generally- of the Charles Town Codified Code.

(b) Parking rates cited in Section 365.03 apply in parking zones cited in Section 365.02.

365.15 SEVERABILITY.

The provisions of this article shall be liberally construed.to accomplish its objective and purposes. If any provision of this article is held to be invalid or unconstitutional by any court of competent jurisdiction, such invalidity or unconstitutionality shall not otherwise affect or invalidate the other provisions hereto, all of which are hereby declared, and shall be construed, to be separate and severable.

365.99 PENALTY.

Refer to Article 361- Parking Generally- of the Charles Town Codified Code for any violation penalties not specifically cited in this Article.

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 09/16/24
Department: City Council
Category: Ordinance
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2024-877: Public Hearing: Second Reading and Consideration of an Amendment to the Codified Ordinance of the City of Charles Town, West Virginia with Regard to Part 7 Business Regulation and Taxation Code, Chapter 3 Taxes and Service Charges, Article 745 Business and Occupation Tax

ATTACHMENTS:

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 09/16/24
Department: City Council
Category: Ordinance
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2024-878: Second Reading and Consideration of an Amendment to the Codified Ordinances of the City of Charles Town, West Virginia with Regard to Part 7 Business Regulation and Taxation Code, Chapter 3 Taxes and Service Charges, Article 745 Business and Occupation Tax

Proposed Motion: Approve the Second Reading and Consideration of an Amendment to the Codified Ordinances of the City of Charles Town, West Virginia with Regard to Part 7 Business Regulation and Taxation Code, Chapter 3 Taxes and Service Charges, Article 745 Business and Occupation Tax

ATTACHMENTS:

- Article 745 red-lined changes.pdf
- Article 745 clean copy.pdf

ARTICLE 745 Business and Occupation Tax

745.01 Short title.

745.02 Purpose and intent.

745.03 Definitions.

745.04 Imposition of tax.

745.05 Natural resource production.

745.06 Manufacturing.

745.07 Selling tangible property.

745.08 Public service or utility business.

745.09 Contracting.

745.10 Amusements.

745.11 Service business or calling not otherwise classified.

745.12 Rentals and royalties.

745.13 Banking and other financial businesses.

745.14 Health maintenance organizations.

745.15 Person taxable on multiple activities; credits.

745.16 Exempt activities.

745.16A B&O Optional Exempt Activities

745.16B B&O Tax Credit Incentives

745.17 Tax cumulative.

745.18 Administration generally.

745.19 Returns; computation and payment of tax.

745.20 Taxpayer records.

745.21 Tax return information confidentiality.

745.22 Erroneous computation of tax.

745.23 Investigations.

745.24 Assessments.

745.25 Notice of assessment; petition for reassessment.

745.26 Hearing procedure; decision; review.

745.27 Injunction.

745.28 Unpaid tax a lien; delinquency notice filing and release.

745.29 Successor liability.

745.30 Revocation, nonrenewal of licenses and permits.

745.31 Settlement agreements and compromises.

745.32 Additional administrative provisions concerning contracting.

745.33 Claims for refunds or credit.

745.34 Interest and penalty; criminal liability.

745.35 Severability.

745.36 Repeal of the business franchise tax.

745.37 Effective date.

CROSS REFERENCES

Authority to tax - see W.Va. Code 8-13-5

Business and occupation tax - see W.Va. Code Art. 11-13

Collection of taxes - see W.Va. Code 8-13-15 et seq.

745.01 SHORT TITLE.

This article shall be known as the "City of Charles Town Municipal Business and Occupation Tax Ordinance."

(Passed 7-19-10.)

745.02 PURPOSE AND INTENT.

The purpose of this article is to impose a municipal business and occupation tax pursuant to West Virginia Code § 8-13-5 to the fullest extent allowable under the operative laws of the State of West Virginia and the United States unless a more restrictive application is required by an express limitation set forth in this article.

(Passed 7-19-10.)

745.03 DEFINITIONS.

For purposes of this article, the following words and phrases shall have the meanings respectively ascribed to them by this section unless a different meaning is clearly required by the context in which the term is used:

(a) Banking business. The term "banking business or financial organization" means any bank, banking association, trust company, industrial loan company, small loan company, or licensee, building and loan association, savings and loan association, credit union, finance company, investment company, investment broker or dealer, and any other similar business organization at least ninety percent (90%) of the assets of which consists of intangible personal property and at least ninety percent (90%) of the gross receipts of which consists of dividends, interest and other charges derived from the use of money or credit.

(b) Business. The term "business" means all activities engaged in or caused to be engaged in with the object of gain or economic benefit, either direct or indirect. The production of raw materials or manufactured products which are used or consumed in the main business shall be deemed a business engaged in taxable in the class for which it falls.

(c) Contracting. The term "contracting" means the furnishing of work, or both materials and work, in the fulfillment of a contract for the construction, alteration, repair, decoration or improvement of a new or existing building or structure, or any part thereof, or for the alteration, improvement or development of real property.

(d) Gross Income. The term "gross income" generally means the gross receipts of the taxpayer, other than a banking or financial business, received as compensation for personal services and the gross receipts of the taxpayer derived from trade, business, commerce or sales and the value proceeding or accruing from the sale of tangible property, real or personal, or service, or both, and all receipts by reason of the investment of the capital of the business engaged in, including interest, discount, rentals, royalties, fees, reimbursed costs or expenses or other emoluments however designated and without any deductions on account of the cost of property sold, the cost of materials used, labor costs, taxes, royalties, interest and discount paid, or sums paid to independent contractors, subcontractors or persons furnishing services or property used in the operation of any business to produce gross income, or any other expense whatsoever. "Gross income" of a banking or financial business is specified in Section 745.13 of this article.

(e) Gross proceeds of sales. The term "gross proceeds of sales" means the value actually proceeding from the sale of tangible property without any deduction on account of the cost of property sold or expenses of any kind. The words "gross income" and "gross proceeds of sales" shall not be construed to include cash discounts allowed and taken on sales; the proceeds of sale of goods, wares or merchandise returned by customers when the sale price is refunded either in cash or by credit; or the sale price of any article accepted as part payment on any new article sold, if the full sale price of the new article is included in the" gross income" or "gross proceeds of sales"; excise taxes imposed by the State; money or other property received or held by a professional person for the sole use and benefit of a client or another person or money received by the taxpayer on behalf of a bank or other financial institution for repayment of a debt of another; and excise taxes imposed by the federal government upon the consumer, not manufacturer, and which are held in trust by the vendor as agent for the federal government.

(f) Municipality. The term "municipality" means the City of Charles Town.

(g) Person. The terms "person" and "company" are used interchangeably in this article and mean and include any individual, firm, copartnership, joint adventure, association, corporation, limited liability company, trust, estate or any other group or combination acting as a unit, and the plural as well as the singular number. The word "it" shall also include the pronouns "he" and "she".

(h) Retail sales. The terms "retail sales" and "selling at retail" mean all sales other than wholesale sales, including but not limited to sales to persons for use in any activity not subject to the tax imposed by this article, all sales of real property, and sales to consumers.

(i) Sale. The terms "sale" and "sales" mean any transfer of the ownership of or title to property, whether for money or in exchange for other property.

(j) Services. The term "service business or calling" includes all activities engaged in for other persons for a consideration, which involve the rendering of a service as distinguished

from the production or sale of tangible property, but shall not include the services rendered by an employee to his employer.

(k) Tax year. The terms "tax year" and "taxable year" mean as the period commencing July 1 and ending June 30. For the purpose of this article the taxable year shall be divided into two semi-annual periods. The first period shall be from July 1st through December 31st. The second period shall be from January 1st through June 30th.

(l) Taxpayer. The term "taxpayer" means any person liable for any tax hereunder.

(m) Treasurer. The term "treasurer" means the municipality's treasurer and his or her agents, delegates or representatives.

(n) Wholesale sales. The terms "selling at wholesale" and "wholesale sales" mean only:

(1) Sales of tangible personal property for the purpose of resale in the form of tangible personal property,

(2) Sales of machinery, supplies or materials which are to be directly consumed by the purchaser in the conduct of any business or activity which is subject to the tax imposed by this article, or

(3) Sales of tangible personal property to the United States of America, its agencies and instrumentalities, or to the State of West Virginia, its institutions and political subdivisions.

(Passed 7-19-10.)

745.04 IMPOSITION OF TAX.

(a) There are hereby levied and imposed and shall be collected annual privilege taxes, against the persons, on account of the business and other activities and in the amounts to be determined by the application of rates against values or gross income or gross proceeds as set forth in Sections 745.05 through 745.14 of this article, inclusive.

(b) If any person liable for any tax under Section 745.05 or 745.06 of this article shall ship or transport its products, or any part thereof, out of the municipality without making sale of such products, the value of the products in the condition or form in which they exist immediately before transportation out of the municipality shall be the basis for the assessment of the tax imposed in those sections. Gross income included in the measure of the tax under Section 745.05 or 745.06 of this article, shall neither be added nor deducted in computing the tax levied under the other sections of this article. In determining value, however, as regards sales from one to another of affiliated companies or persons, or under other circumstances where the relation between the buyer and the seller is such that the gross proceeds from the sale are not indicative of the true value of the subject matter of the sale, the value upon which such privilege tax shall be levied shall correspond as nearly as possible to the gross proceeds from the sale of similar products of like quality or character where no common interest exists between the buyer and the seller but where the circumstances or conditions are otherwise similar.

(c) The municipal business and occupation tax is imposed on each person engaged in privileges taxable under this article if such person is engaged in purposive revenue generating activities within the municipality's limits and such person has sufficient contacts

to sustain the municipality's taxing jurisdiction. By way of example (but not limitation), if a person's activities within the municipality contributes to the establishment and maintenance of a market, such contacts are considered to be sufficient to sustain the municipality's taxing jurisdiction assuming federal constitutional nexus standards are satisfied.

(Passed 7-19-10.)

745.05 NATURAL RESOURCE PRODUCTION.

(a) Upon every person engaging or continuing within the municipality in the business of severing, extracting, mining, quarrying, reducing to possession and/or producing for sale, profit or commercial use any natural resource products, the amount of such tax shall be equal of the value of the articles produced as shown by the gross proceeds derived from the sale thereof by the producer, except as hereinafter provided, multiplied by the respective rates as follows: Coal, one percent (1.00%); limestone or sandstone quarried or mined, one and one-half percent (1.50%); oil or blast furnace slag, three percent (3.00%); natural gas in excess of the value of five thousand dollars ($5,000.00), six percent (6.00%); sand, gravel or other mineral products, not quarried or mined, three percent (3.00%); timber one and one-half percent (1.50%), and other natural resource products, two percent (2.00%).

(b) The measure of this tax is the value of the entire production in the municipality, regardless of the place of sale or the fact that delivery may be made to points outside the municipality.

(c) A person exercising privileges taxable under this section and using or consuming the natural resources so produced in his business or transferring or delivering the natural resources as any royalty paid, in kind, or the like, shall be deemed to be engaged in the business of producing natural resources and shall be required to make returns on account of the production of the business, showing the gross proceeds or equivalent in accordance with uniform and equitable rules for determining the value upon which privilege taxes shall be levied, corresponding as nearly as possible to the gross proceeds from the sale of similar products of like quality or character by other taxpayers.

(d) Persons who produce natural resources outside the municipality and who make sale of those products within the municipality shall not pay the tax imposed by this section but shall pay the tax imposed by Section 745.07 of this article for the privilege of selling such products within the municipality.

(e) A person exercising any privilege taxable under this section and engaging in the business of selling its natural resource products in the municipality shall be required to make returns of the gross proceeds of such sales and pay the tax imposed in Section 745.07 of this article for the privilege of engaging in the business of selling such natural resource products in the municipality.

(Passed 7-19-10.)

745.06 MANUFACTURING.

(a) Upon every person engaging or continuing within the municipality in the business of manufacturing, compounding or preparing for sale, profit or commercial use, either directly

or through the activity of others, in whole or part, any article or articles, substance or substances, commodity or commodities, or newspaper publishing (including all gross income or proceeds of sale from circulation and advertising), the amount of the tax shall be equal to the value of the article, substance, commodity or newspaper manufactured, compounded or prepared for sale, as shown by the gross proceeds derived from the sale thereof by the manufacturer or person compounding or preparing the same, except as otherwise provided, multiplied by a rate of eighteen one-hundredths percent (0.18%).

(b) The measure of the tax in this section is the value of the entire product manufactured, compounded or prepared in the municipality for sale, profit or commercial use, regardless of the place of sale or the fact that deliveries may be made to points outside the municipality. It is further provided, however, that in those instances in which the same person partially manufactures, compounds or prepares products within the municipality and partially manufactures, compounds or prepares such products outside the municipality, the measure of tax under this section shall be that proportion of the sales price of the product that the payroll costs of manufacturing within the municipality bears to the entire payroll costs of manufacturing the product.

(c) If any person shall ship or transport its products or any part thereof out of the State without making sale of such products, the value of the products in the condition or form in which they exist immediately before transportation out of the State shall be the basis for the assessment of the tax imposed. The treasurer may prescribe equitable and uniform rules of ascertaining such value; provided that, in the absence of such rules, the person manufacturing the products within the municipality shall report the value in a consistent and reasonable manner.

(d) The dressing and processing of food intended for human consumption by a person, or the cooking and serving of food by a restaurant which food is to be sold in the municipality by such person, shall not be considered manufacturing or compounding or preparing for sale, but the sale of these products shall be reported under Section 745.07 of this article either as wholesale or retail sale, as the case may be.

(e) Persons who manufacture, compound or prepare products outside the municipality and who make sale of such product within the municipality shall not pay the tax imposed by this section but shall pay tax imposed by Section 745.07 of this article for the privilege of selling such product within the municipality.

(f) A person exercising any privilege taxable under this section and engaging in the business of selling its product in the municipality shall be required to make returns of the gross proceeds of such sales and pay the tax imposed by this section at the rate set forth in Section 745.07 of this article for the privilege of engaging in the business of selling such manufactured goods in the municipality.

(Passed 7-19-10.)

745.07 SELLING TANGIBLE PROPERTY.

(a) Upon every person engaging or continuing within the municipality in the business of selling any tangible property whatsoever, real or personal, including the sale of food in hotels, restaurants, cafeterias, confectioneries and other public eating houses and wholesale

sales from a rolling stockpile, except sales of any person engaging or continuing in the business of horticulture, agriculture or grazing, or selling stocks, bonds, or other evidence of indebtedness, there is hereby levied, and shall be collected, a tax equal to five one-hundredths percent (0.05%) of the gross income of the business; except, therein the case of selling at wholesale, the tax shall be equal to five one-hundredths percent (0.05%) of the gross income of the business.

(Passed 1-20-15.)

(b) Gross income or gross proceeds of sales derived from sales within West Virginia that is not taxed or taxable by any other municipality are included in the measure of municipal business and occupation tax if the sales are either directed from a location within the municipality or the taxpayer's principal West Virginia office is located in the municipality. Without limiting the generality of the foregoing, when the taxpayer has only one (1) office location and this office is located within the municipality and its activities elsewhere in West Virginia are neither taxed nor taxable by another municipality, the gross income or gross proceeds from those activities are taxable by this municipality.

(c) Persons domiciled outside the municipality who solicit sales within the municipality and sell tangible personal property within the municipality are doing business in the municipality, irrespective of the domicile of such persons and irrespective of whether or not such persons maintain a permanent place of business in the municipality and irrespective of how a sales order is transmitted or processed. If an order is placed in connection with solicitation by a representative (regardless whether there is an employment or agency relationship or whether acting as an independent contractor) who solicits orders within the municipality, and the tangible personal property is to be delivered in the municipality, then the gross proceeds of such sales are included in the measure of the tax imposed by this article.

(Passed 7-19-10.)

745.08 PUBLIC SERVICE OR UTILITY BUSINESS.

Upon every person engaging or continuing within the municipality in any public service or utility business, except railroad, railroad car, express, pipeline, telephone and telegraph companies, water carriers by steamboat or steamship and motor carriers, there is levied, and shall be collected, taxes on account of the business engaged in equal to the gross income of the business multiplied by the respective rates as follows: electric light and power companies, four percent (4.00%) on sales and demand charges for domestic and commercial lighting and three percent (3.00%) on sales and demand charges for all other purposes; natural gas companies, three percent (3.00%); and upon all other public service or utility business, two percent (2.00%). The measure of this tax shall not include gross income derived from commerce between the State and other states of the United States. The measure of the tax under this section shall include only gross income received from the supplying of public service. The gross income of the taxpayer from any other activity shall be included in the measure of the tax imposed upon such other activity by the appropriate section of this article.

(Passed 7-19-10.)

745.09 CONTRACTING.

Upon every person engaging or continuing within the Municipality in the business of contracting, the tax shall be equal to two percent (2.00%) of the gross income of the business.

(Passed 4-21-15.)

745.10 AMUSEMENTS.

Upon every person engaging or continuing within the municipality in the business of operating a theater, opera house, moving picture show, vaudeville, amusement park, carnival, circus, dance hall skating rink, racetrack, radio broadcasting station or any other place at which amusements are offered to the public, the tax shall be equal to fourteen one-hundredths percent (0.14%) of the gross income of the business.

(Passed 7-19-10.)

745.11 SERVICE BUSINESS OR CALLING NOT OTHERWISE CLASSIFIED.

(a) Upon every person engaging or continuing within the municipality in any service business or calling not otherwise specifically taxed under this article, there is hereby levied, and shall be collected, a tax equal to twenty-three one-hundredths percent (0.23%) of the gross income of any such business.

(b) Gross income or gross proceeds of sales derived from services within West Virginia that is not taxed or taxable by any other municipality are included in the measure of tax under this article if the services are either directed from a location in the municipality or the taxpayer's principal West Virginia office is located in the municipality. Without limiting the generality of the foregoing, when a taxpayer has only one (1) office location and this office is located within the municipality and its activities elsewhere in West Virginia are neither taxed nor taxable by another municipality, the gross income or gross proceeds from those activities are taxable by this municipality.

(Passed 7-19-10.)

745.12 RENTALS AND ROYALTIES.

Upon every person engaging or continuing within the municipality in the business of furnishing any real or tangible personal property which has a tax situs in the municipality, or any interest therein, for hire, loan, lease or otherwise, whether the return is in the form of rentals, royalties, fees or otherwise, the tax shall be thirty one-hundredths percent (0.30%) of the gross income of any such activity. The term "tangible personal property", as used herein, shall not include money or public securities.

(Passed 7-19-10.)

745.13 BANKING AND OTHER FINANCIAL BUSINESSES.

Upon every person engaging or continuing within the municipality in the business of banking or financial business, the tax shall be equal to twenty-three one-hundredths percent (0.23%) of the gross income received from interest, premiums, discounts, dividends, service fees or charges, commissions, fines, rents from real or tangible personal property, however denominated, royalties; charges for bookkeeping or data processing, receipts from check sales, charges or fees, and receipts from the sale of tangible personal property; provided, that

gross income shall not include (a) interest received on the obligations of the United States, its agencies and instrumentalities; (b) interest received on the obligations of this or any other state, territory or possession of the United States, or any political subdivision of any of the foregoing or of the District of Columbia; or (c) interest received on investments or loans primarily secured by first mortgages or deeds of trust on residential property occupied by nontransients; provided further, that all interest derived on activities exempt under (c) above shall be reported, as to amounts, on the return of a person taxable under the provision of this section.

(Passed 7-19-10.)

745.14 HEALTH MAINTENANCE ORGANIZATIONS.

The rate of tax on the activity of a health maintenance organization holding a certificate of authority under the provisions of West Virginia Code §§ 33-25A-1 et seq. shall not exceed one half of one percent (0.50%) to be applied solely to that portion of gross income received from the Medicaid program pursuant to Title XIX of the Social Security Act, the State employee programs administered by the public employee insurance agency pursuant to West Virginia Code §§ 5-16-1 et seq., and other federal programs, for health care items or services provided directly or indirectly by the health maintenance organization that is expended for administrative expenses; and shall not exceed one-half of one percent (0.50%) to be applied to the gross income received from enrollees, or from employers on behalf of enrollees, from sources other than Medicaid, State employee programs administered by the public employees insurance agency and other federal programs for health care items or services provided directly or indirectly by the health maintenance organization: Provided, That this tax rate limitation shall not extend to that part of the gross income of health maintenance organizations which is received from the use of real property other than property in which any such company maintains its office or offices in the municipality, whether such income is in the form of rentals or royalties.

(Passed 7-19-10.)

745.15 PERSONS TAXABLE ON MULTIPLE ACTIVITIES; CREDITS.

(a) A person taxable under Section 745.07 of this article with respect to selling products at wholesale in this municipality shall be allowed a non-refundable credit against the tax imposed on such wholesale sales pursuant to Section 745.07 for any (i) manufacturing taxes paid by such person with respect to the manufacturing of products so sold at wholesale in this municipality, and/or (ii) extracting taxes paid by such person with respect to the extracting of products so sold in this municipality or ingredients of products so sold at wholesale in this municipality.

(b) For purposes of this section:

(1) Manufacturing tax" means a gross receipts tax imposed by a municipality or other local government unit on the act or privilege of engaging in the business as a manufacturer and includes (i) the tax imposed in Section 745.06 of this article and (ii) similar gross receipts taxes paid to other municipalities or other local government units (other than State governments) within the United States.

(2) Extracting tax" means a gross receipts tax imposed by a municipality or other local government unit on the act or privilege of engaging in the business as a producer of natural resource products and includes (i) the tax imposed in Section 745.05 of this article and (ii) similar gross receipts taxes paid to other municipalities or other local government units within the United States (other than State governments) within the United States.

(3) Gross receipts tax" means a tax which (i) is imposed on or measured by the gross volume of business in terms of gross receipts or in other terms and in the determination of which deductions allowed would not constitute the tax an income tax or value added tax and (ii) which is not, pursuant to law or custom, separately stated from the sales price.

(c) If imposition of the municipality's tax would place an undue burden upon interstate commerce or violate constitutional requirements, a taxpayer shall be allowed a credit to the extent necessary to preserve the validity of the tax under this article, and still apply the tax to as much of the taxpayer's activities as may be subject to the municipality's taxing authority.

(Passed 7-19-10.)

745.16 EXEMPT ACTIVITIES.

The provisions of this article shall not apply to:

(a) Insurance companies which pay the State of West Virginia a tax upon premiums; provided, that such exemption shall not extend to that part of gross income of insurance companies which is received for the use of real property, other than property in which any such company maintains its office or offices, in the municipality, whether such income is in the form of rentals or royalties; ‘

(b) Nonprofit cemetery companies organized and operated for the exclusive benefit of their members;

(c) Fraternal societies, organizations and associations organized and operated for the exclusive benefit of their members and not for profit; provided, that this exemption shall not extend to that part of gross income arising from the sale of alcoholic liquor, food and related services of such fraternal societies, organizations and associations which are licensed as private clubs under the provisions of West Virginia Code §§ 60-7-1 et seq.;

(d) Corporations, associations and societies organized and operated exclusively for religious or charitable purposes;

(e) Production credit associations, organized under the provisions of the federal Farm Credit Act of 1933; provided, that the exemption of this section shall not apply to corporations or cooperative associations organized under the provisions of West Virginia Code §§ 19-4-1 et seq.;

(f) Any credit union organized under the West Virginia Code; provided, that the exemptions of this section shall not apply to corporations or cooperative associations organized under the provisions of West Virginia Code §§ 19-4-1 et seq.; and

(g) Gross income derived from advertising service rendered in the business of radio and television broadcasting.

(h) Licensed new and existing childcare and/or facilities operating in the City.

(Passed 7-19-10.)

745.16A OPTIONAL EXEMPT ACTIVITIES

The City Council, by vote of 2/3 majority of the Council, reserves the right to apply, reduce, or eliminate for a specified time period and/or for a specific project, the Business and Occupation tax per the following provision(s): Any activity associated with a municipality-initiated/tax payer-funded project that directly benefits Charles Town's residents, and in which the taxes rendered under this article could result in higher rates to those residents for existing services and/or higher project costs for the municipality.

(Passed 9-5-2023)

745.16B B&0 TAX CREDIT INCENTIVES

In addition to any other tax incentive otherwise available, any business that meets the following qualifying requirements shall be entitled to a tax credit computed under the provisions of this article for:

(a) Old Town Mixed Use - Commercial (OTMU-C) District Retail, Dining, & Entertainment Tax Credit

(1) For any new retan dining, and entertainment business that locates within the Old Town Mixed Use - Commercial (OTMU-C), as defined by the City's Zoning Ordinances, the business entity may be allowed:

A. One hundred (100%) percent credit against the business and occupation tax liability annually for the first year from the date the entity qualifies for the tax credit

B. Fifty (50%) percent credit against the business and occupation tax liability annually for the second year from the date the entity qualifies for the tax credit

C. Twenty-five (25%) percent credit against the business and occupation tax liability annually for the third year from the date the entity qualifies for the tax credit

(2) Any new qualifying business applying for a New Retail, Dining, and Entertainment tax credit inside the OTMU-C District shall:

A. Submit an official "Business Plan" to the City's Business Development Coordinator which must be dated and signed by the Community Development Director. A standard business template is provided with the City's new business packet.

B. Meet with the Community Development Director.

(3) The credit may only be taken if a qualifying business files the required business and occupation tax return on or before the required due date. When such documentation is filed on or before the required due date.

(4) New business is defined as the business entity never having operated or conducted business in a physical, fixed location in the City.

(5) The business must produce 50% or more of gross sales in the form of retail, dining, or entertainment to qualify for the incentive.

(6) To meet the classifications set forth for Retail, Dining, or Entertainment, the business must comply with and meet the definitions set forth by the City for the terms above in the City's zoning regulations and District Use Tables.

(b) New Retail, Dining, & Entertainment Tax Credit inside a City Commercially Zoned District.

(1) For any new retail, dining, and entertainment businesses that locates beyond the boundaries of the OTMU-C, but still within the corporate limits of the City's zoned commercial area(s), the business entity may be allowed:

A. Fifty percent (50%) credit against the business and occupation tax liability annuallyfor the first year from the date the entity qualifies for the tax credit

B. Twenty-five (25%) credit against the business and occupation tax liability annuallyfor the second year the date the entity qualifies for the tax credit

(2) Any new qualifying business applying for a New Retail, Dining, and Entertainment tax credit inside a City Commercially Zoned District shall:

A. Submit an official "Business Plan" to the City's Business Development Coordinator which must be dated and signed by the Community Development Director. A standard business template is provided with the City's new business packet.

B. Meet with the Community Development Director.

(3) The credit may only be taken if a qualifying business files the required business and occupation tax return on or before the required due date. When such documentation is filed on or before the required due date.

(4) New business is defined as the business entity never having operated or conducted business in a physical, fixed location in the City.

(5) The business must produce 50% or more of gross sales in the form of retail, dining, or entertainment to qualify for the incentive.

(6) To meet the classifications set forth for Retan Dining, or Entertainment, the business must comply with and meet the definitions set forth by the City for the terms above in the City's zoning regulations and District Use Tables.

(Passed 6-03-2024)

745.17 TAX CUMULATIVE.

The tax, interest and penalty imposed by this article shall be in addition to all other licenses, taxes and other revenue measures levied or collected by the municipality as a condition precedent to the right of any person to engage or continue in any business, profession, trade, calling or other activity within this municipality. A person exercising a privilege taxable under this article, subject to the payment of all licenses and charges which are conditions precedent to exercising the privileges taxed, may exercise the privilege in this municipality for the tax year upon the condition that he shall pay the tax, interest and penalty imposed by this article.

(Passed 7-19-10.)

745.18 ADMINISTRATION GENERALLY.

The administration of this article is vested in and shall be exercised by the treasurer who shall prescribe forms and may promulgate from time to time reasonable rules, publications and instructions for the making of returns, and for ascertaining, assessment, collection and administration of tax, interest and penalty imposed hereunder.

(Passed 7-19-10.)

745.19 RETURNS; COMPUTATION AND PAYMENT OF TAX.

(a) The tax levied by this article shall be due and payable in semi-annual installments on or before the expiration of one month from the end of each semi-annual period in which they accrue. The taxpayer shall, within one month from the expiration of each semi-annual period, make a return reporting the computation of tax for which it is liable for each semi-annual period; sign and mail the completed return, together with any remittance due, to the location specified by the treasurer. The treasurer may allow return and payment under this section for periods other than semi-annual periods.

(b) On or before thirty-one (31) days after the end of the tax year, each person liable for the payment of tax under this article shall make a second semi-annual return, showing the gross proceeds of sale or gross income of business, trade, calling or activity, computing the amount of tax, interest and penalty chargeable against the person in accordance with the provisions of this article and transmit with the return a remittance in the sum required by this article, covering the remainder of the tax, interest and penalty chargeable against the person for the tax year, to such location or locations specified by the treasurer. Such returns shall be verified by the oath of the taxpayer, if made by an individual, or by the individual designated by a taxpayer that is an entity to take the oath on behalf of the taxpayer.

(c) All remittances and payments of tax, interest and penalty imposed by this article shall be made to the treasurer, in lawful money of the United States or by bank draft, certified check, cashier's check, or other commercially acceptable means specified by the treasurer, to be kept, deposited and accounted for as provided by law.

(Passed 7-19-10.)

745.20 TAXPAYER RECORDS.

Each person subject to this article shall maintain sufficient records for review by the treasurer as long as the contents of such records may be material in the administration of tax imposed by this article.

(Passed 7-19-10.)

745.21 TAX RETURN INFORMATION CONFIDENTIALITY.

(a) Except when required in an investigation or proceeding to ascertain or collect amount of tax, interest, penalty, refund or credit due, or pursuant to an exemption in W. Va. Code § 11-10-5d, it shall be unlawful for any officer, employee or agent of the municipality to divulge or make known in any manner the tax return, or any part thereof, of any person, or disclose information concerning the personal affairs of any individual or the business of any person, or disclose the amount of income or any particulars set forth or disclosed in any report,

declaration or return required to be filed with the treasurer or otherwise obtained by the municipality in an investigation undertaken by the treasurer concerning the tax imposed by this article. Any person protected by the provisions of this article may, in writing, waive the confidentiality provisions of this section for such purpose and such period as he shall therein state. This section shall not be construed to prohibit the publication or release of statistics so classified as to prevent the identification of particular reports and the items thereof. Notwithstanding the foregoing, the treasurer may permit the proper officer, or his authorized representative or agent, of the United States or the State, or any political subdivision of the State, to inspect return information to or may furnish to such officer or representative a copy of any such return or any other tax return information, provided, that such other jurisdiction grants similar privileges to this municipality or if the other jurisdiction is a party of an intergovernmental agreement authorizing the exchange of such information.

(b) Any officer, employee or agent of the municipality or any former officer, employee or agent of the municipality who shall divulge facts or information obtained from returns or tax statements other than for the purpose of administering such tax shall be guilty of a misdemeanor and, upon conviction thereof, shall be subject to a fine of not more than one thousand dollars ($1,000) or imprisonment for not more than one year, or both, together with costs of prosecution.

(c) Any officer, employee or agent of the municipality or any former officer, employee or agent of the municipality who shall make unauthorized disclosure of information received from the State Tax Commissioner under authority of this section shall be guilty of a misdemeanor and, upon conviction thereof, shall be subject to a fine of not more than one thousand dollars ($1,000) or imprisonment for not more than one year, or both, together with costs of prosecution.

(d) For purposes of this article, "unauthorized disclosure" means the release to any person of any tax information obtained by the municipality from the State Tax Commissioner unless the person receiving the information is the authorized counsel of the municipality and shall be using the information only for the purpose of administering the tax imposed by this article, Sales Tax from single location businesses, or Liquor Sales Tax; or the person who filed the return has authorized, in writing, its release, thereby waiving his right to secrecy.

(Passed 7-19-10.)

745.22 ERRONEOUS COMPUTATION OF TAX.

If any taxpayer shall make any error in computing the tax, interest and penalty under this article, the treasurer shall correct such error or reassess the proper amount of tax, interest and penalty, and notify the taxpayer of his or her action by mailing the taxpayer promptly a copy of the corrected assessment, and any additional tax, interest and penalty for which such taxpayer may be liable shall be paid within fifteen (15) days after the receipt of such statement. If the amount already paid exceeds that which should have been paid on the basis of the tax so recomputed, the excess so paid shall be immediately refunded to the taxpayer upon the request of the treasurer and shall be payable out of any funds available for the purpose. The taxpayer may, at its election, apply an overpayment as credit upon tax subsequently accruing hereunder.

(Passed 7-19-10.)

745.23 INVESTIGATIONS.

(a) For the purpose of ascertaining the correctness of a tax return, claim or assessment or for the purpose of making an estimate of any taxpayer's liability for the tax administered under this article, the treasurer shall have the power to examine or cause to be examined any books, papers, records, memoranda and other documents or data bearing upon the matters required to be included in the return and may require the attendance of the person rendering the return or the attendance of any other person having knowledge of relevant matters. In connection therewith, the treasurer may take testimony and shall have the power to administer oaths.

(b) The treasurer has the power to issue subpoenas and subpoenas duces tecum to compel the attendance of witnesses and production of documents for the purpose of ascertaining the correctness of a return or claim or for performing an assessment or for any hearing held by the treasurer. In case of the failure or refusal of a witness to appear and testify or to produce evidence, the treasurer may invoke the aid of the circuit court of Jefferson County. Upon proper showing, the treasurer may apply for an order requiring the witness to appear and give testimony and produce evidence concerning the matter in question.

(Passed 7-19-10.)

745.24 ASSESSMENTS.

(a) If any person who is required by this article to do so shall fail or refuse to make a return, either in whole or part, or if the treasurer believes the tax imposed by this article has been insufficiently returned by any taxpayer, the treasurer may proceed to assess the tax and shall notify the person assessed of the amount of the tax, additional tax, interest and penalties so assessed.

(b) The treasurer may, at any time before the assessment becomes final, amend, in whole or in part, any assessment whenever the treasurer ascertains that such assessment is improper or incomplete in any material respect. The treasurer may, at any time within the period prescribed for assessment, make a supplemental assessment whenever the treasurer ascertains that any assessment is incorrect in any material respect.

(c) The amount of tax, interest and penalties imposed by this article shall be assessed within three (3) years after the date the second semi-annual return for the year in which such tax arose is filed by the taxpayer; provided, that in the case of a false or fraudulent return filed with the intent to evade the tax or in case no return is filed, an assessment may be made at any time. (Passed 7-19-10.)

745.25 NOTICE OF ASSESSMENT; PETITION FOR REASSESSMENT.

The treasurer shall give the taxpayer written notice of any assessment made pursuant to this article. Unless the taxpayer to whom the notice of assessment is given shall within thirty (30) days after service thereof file with the treasurer a petition for reassessment, the assessment shall become final and not subject to administrative or judicial review. A petition for reassessment must be in writing verified under oath by the taxpayer or his duly authorized agent having knowledge of the facts, setting forth with particularity the items of the

assessment objected to, together with the reasons for the objections. The total amount of an assessment shall be due and payable on the day following the date upon which the assessment becomes final.

(Passed 7-19-10.)

745.26 HEARING PROCEDURE; DECISION; REVIEW.

(a) When a petition for reassessment or a petition for refund or credit is properly filed pursuant to this article within the time prescribed for such filing, the treasurer shall assign a time and a place for a hearing thereon and shall notify the petitioner of such hearing by written notice at least twenty (20) days in advance thereof. Such hearing shall be held within ninety (90) days from the date of filing the petition, unless continued by agreement of the parties or by the treasurer for sufficient cause.

(b) The hearing shall be informal and shall be conducted in an impartial manner by the Finance Committee of the municipality. The burden of proof shall be upon the taxpayer to show that the assessment or denial refund or credit is incorrect and contrary to law, in whole or in part.

(c) After such hearing, the Finance Committee of the municipality shall, within a reasonable time, give notice in writing to the taxpayer of their decision. An appeal may be taken by the taxpayer of the Finance Committee's decision to the council of the municipality.

(d) An appeal may be taken by the taxpayer to the Circuit Court of Jefferson County within thirty (30) days after service of the council's administrative decision issued pursuant to this section.

(Passed 7-19-10.)

745.27 INJUNCTION.

After any delinquency shall have continued sixty (60) days, the treasurer may proceed in the Circuit Court of Jefferson County to obtain an injunction restraining the further exercise of the privilege until full payment shall have been made of all tax, interest and penalty due under this article. In any proceeding under this section, upon judgment or decree for the municipality, the municipality shall be awarded its costs.

(Passed 7-19-10.)

745.28 UNPAID TAX A LIEN; DELINQUENCY NOTICE FILING AND RELEASE.

Any tax, interest and penalties due and payable under this article shall be a debt due the municipality and shall constitute a lien on the real and personal property of the taxpayer. The treasurer, for the more effective collection of the tax, interest and penalty imposed by this article, may file with the Clerk of the Jefferson County Commission a certified notice of lien for delinquent taxes, interest and penalty under this article for recordation. If a lien has been recorded respecting a delinquency, upon full payment of all delinquent tax, interest and penalty, the treasurer shall attest to the fact and amount of payment, and shall forward a certificate of release to the taxpayer. Upon presentment and payment of the recording fee by the taxpayer, the Clerk of the Jefferson County Commission shall record such certificate in the book in which releases are recorded.

(Passed 7-19-10.)

745.29 SUCCESSOR LIABILITY.

The tax, interest and penalty imposed by this article shall be a continuing lien upon the property of any person subject to the provisions hereof who shall sell out its business or stock of goods, or shall quit business, and such person shall be required to make the return provided for in this article within thirty (30) days after the date it sold out its business or stock of goods, or quit business, and its successor in business shall be required to withhold a sufficient amount of the purchase money to cover the amount of such tax, interest and penalty due and unpaid until such time as the former owner shall produce a receipt from the treasurer showing that all tax, interest and penalty has been paid. If the purchaser of a business or stock of goods fails to withhold purchase money as hereby provided, and the tax, interest and penalty shall be due and unpaid after the thirty-day period allowed, the successor shall be personally liable for the payment of the tax, interest and penalty accrued and unpaid on account of the operation of the business by the former owner. (Passed 7-19-10.)

745.30 REVOCATION, NON-RENEWAL OF LICENSES AND PERMITS.

(a) The treasurer has the authority to revoke, deny and prevent any and all licenses and permits issued by the municipality in the event a licensee or permittee fails or refuses to file any return required hereby or fails or refuses to pay any delinquent tax, interest or penalty due and owing to the municipality.

(b) In the event of such a revocation or denial, the treasurer will provide written notice to the affected person at least five (5) days prior to the contemplated revocation or denial and such notice shall be served by certified mail. The notice shall indicate the time and the place of a revocation/denial review meeting, the general grounds of said contemplated action, and shall advise the affected person of its rights to appear at said hearing in person and represented by legal counsel, and to be heard orally upon the merits of the person's defense. The treasurer may request legal advice from the City Attorney, and adopt such procedures for its decorum and the dispatch of business at such hearings as the treasurer may regard advisable. The revocation decision of the treasurer will be final.

(c) Each license or permit that has been revoked or denied pursuant to this section may be issued or re-issued upon payment of all delinquent tax, interest or penalty due and owing to the municipality and satisfaction of all relevant licensing conditions otherwise imposed by the municipality.

(Passed 7-19-10.)

745.31 SETTLEMENT AGREEMENTS AND COMPROMISES.

The treasurer, with approval of the City Manager, is authorized to enter into an agreement in writing with any person relating to the liability of such person in respect of the tax, interest and penalty imposed by this article for any taxable period. If such a closing agreement is duly made and entered into, such agreement shall be final and conclusive for the periods covered except upon a showing of fraud, malfeasance or misrepresentation of a material fact. The treasurer, with approval of the City Manager, may compromise all or part of any

administrative determination or civil case concerning tax, interest and penalty or otherwise arising under the provisions of this article. (Passed 7-19-10.)

745.32 ADDITIONAL ADMINISTRATIVE PROVISIONS CONCERNING CONTRACTING.

(a) Without limiting the generality of the administrative and collection powers granted to the treasurer in this article, the treasurer is also empowered to require any person engaging or continuing within the municipality in the business of contracting to furnish a list of the names, addresses and amounts paid by them to any subcontractors employed and suppliers of materials used upon any job or to do any work within the municipality. The treasurer may also require every person engaging or continuing within the municipality in the business of contracting who is a nonresident of the State to pay or guarantee the payment of the amount of the tax imposed by this article for the privilege of engaging in the business of contracting within the municipality, such payment of such tax to be based upon the amount of the building permit issued by the municipality for the work to be performed by such person, as a condition precedent to the issuance of such building permit. In lieu of such prior payment in cash of such tax any such nonresident may guarantee the payment of such privilege tax provided for herein by delivering to the municipality a bond, with good and adequate surety, payable to the municipality, and conditioned to pay such tax on or before the estimated date of the completion of the work to be performed by such person within the municipality.

(b) Any person engaging a contractor or subcontractor within this municipality shall withhold payment in sufficient amount to cover taxes assessed by this article in the final settlement of such contracts until the receipt of a certificate from the treasurer to the effect that all taxes levied and accrued under this article against the contractor have been paid. If any person fails to withhold as provided herein and the contractor or subcontractor fails to timely pay such tax, such person shall be personally liable for the payment of such taxes, and the same shall be recoverable by the treasurer by appropriate legal proceedings.

(Passed 7-19-10.)

745.33 CLAIMS FOR REFUND OR CREDIT.

(a) Any taxpayer claiming to have overpaid any tax, interest or penalty imposed by this article shall file its claim with the treasurer within three (3) years after the due date of the return in respect of which the tax was imposed, and not thereafter.

(b) If, as a result of the claim, the treasurer shall be of the opinion that the tax, interest or penalty, or any part thereof, was overpaid, the treasurer shall refund the same to the taxpayer. If the treasurer denies the claim, the taxpayer may within thirty (30) days after notice of denial file with the treasurer a petition for refund or credit, which shall be heard in accordance with Section 745.27 of this article. A taxpayer's failure to abide by express procedures contained in this section precludes taxpayer's right to any refund or credit of tax, interest and penalties paid or collected under this article.

(Passed 7-19-10.)

745.34 INTEREST AND PENALTY; CRIMINAL LIABILITY.

(a) If any person, as required by this article, fails to complete and submit their semi-annual ~~make the~~ tax return ~~or any semi-annual installment required by this article~~, or submits their

tax return after the due date, or submits their tax return ~~makes its return~~ but fails to remit~~,~~ in whole ~~or in part,~~ the proper amount of tax owed~~,~~ to the appropriate municipal authorities, then there shall be added to the amount of tax owed and unpaid, from the date such tax should have been paid, a penalty in the amount of twenty-five (25.00%) percent of the tax due for the period of such failure or delinquency. ~~.~~ In addition, s~~S~~uch tax and penalty shall bear an interest at the rate of twelve percent (12.00%) per annum from the due date of the payment until paid. ~~Additionally, w~~Whoever engages in any activity contrary to the provisions of this article shall, in addition to paying the tax, penalty, and interest imposed by this article, ~~penalty and interest,~~ be subject to a~~n additional~~ ~~penalty~~ fee of fifty dollars ($50.00) for each month or fraction thereof during in which that person ~~he~~ has been in default of filing and/or remitting to the municipality ~~said~~ taxes due including penalties and interest. This fee will not ~~be less than $50.00 nor~~ exceed $250.00 for any semi-annual tax reporting period. It shall be the duty of the treasurer to collect the full amount of the tax, penalty, ~~and~~ interest, and fee(s) imposed. The person(s) responsible for remitting the tax, after all required taxes, penalties, and interest, less the accrued fees, have been paid in full, may for good cause shown, request that the municipality waive the penalty, interest, and fees owed in whole or in part. The municipality may waive the penalty, interest, and fees owed in whole or in part upon the recommendation of the municipality's Finance Committee. The City Manager may grant a fifteen (15) day grace period for delinquent zero return filings. After the grace period has expired the City Manager may waive ~~all but $50 of~~ the fees for returns with zero balances. Repeat waiver requests within a three year period will not be considered.

(Passed x-xx-xx)

~~Upon the recommendation of the municipality's Finance Committee, for good cause shown, and upon the request by the person, the municipality may abate and forgive the penalty and interest, or both, in whole or in part.~~

(b) Interest and penalties may be collected in the same manner as the tax imposed by this article.

(c) Any person who shall willfully, and with intent to evade, refuse to pay all or any part of the tax imposed by this article shall be guilty of a misdemeanor. If the amount of the unpaid tax shall be less than one thousand dollars ($1,000), such person shall, in addition to such

tax, penalties and interest as is owed, be fined not less than one hundred dollars ($100.00) nor more than five hundred dollars ($500.00), and if the amount of the unpaid tax shall be one thousand dollars ($1,000) or more, such person shall, in addition to such tax, penalties and interest as is owed, be fined not less than one hundred dollars ($100.00) nor more than one thousand dollars ($1,000), or imprisoned not more than thirty days, or be both fined and imprisoned as herein provided. Each day or part thereof that any violation continues shall be deemed to constitute a distinct and separate offense and be punishable accordingly.

(d) Whoever knowingly makes a false statement in any tax form or application shall be fined not less than two hundred dollars ($200.00) nor more than one thousand dollars ($1,000). Each false statement, whether made with or without other false statements on any one or more applications shall constitute a separate offense. And, whoever shall knowingly make a false statement in two separate "tax filings", whether or not said applications shall have been filed consecutively, and whether or not said person shall have been previously convicted thereof, shall be fined not less than five hundred dollars ($500.00) nor more than one thousand dollars ($1,000) and imprisoned not more than six months, or both.

(Passed 7-19-10.)

745.35 SEVERABILITY.

If any provision of this article is held unconstitutional or invalid, on its face or as applied, the remaining provisions of this article shall remain in full force and effect; and to this end, the provisions of this article are declared to be severable.

(Passed 7-19-10.)

745.36 REPEAL OF THE BUSINESS FRANCHISE TAX.

The Business Franchise Tax heretofore enacted by the City of Charles Town in 1970 remains repealed.

(Passed 7-19-10.)

745.37 EFFECTIVE DATE.

The effective date of this article shall be July, 2010.

(Passed 7-19-10.)

ARTICLE 745 Business and Occupation Tax

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745.02 Purpose and intent.

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745.25 Notice of assessment; petition for reassessment.

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745.31 Settlement agreements and compromises.
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745.34 Interest and penalty; criminal liability.
745.35 Severability.
745.36 Repeal of the business franchise tax.
745.37 Effective date.

CROSS REFERENCES

Authority to tax - see W.Va. Code 8-13-5

Business and occupation tax - see W.Va. Code Art. 11-13

Collection of taxes - see W.Va. Code 8-13-15 et seq.

745.01 SHORT TITLE.

This article shall be known as the "City of Charles Town Municipal Business and Occupation Tax Ordinance."

(Passed 7-19-10.)

745.02 PURPOSE AND INTENT.

The purpose of this article is to impose a municipal business and occupation tax pursuant to West Virginia Code § 8-13-5 to the fullest extent allowable under the operative laws of the State of West Virginia and the United States unless a more restrictive application is required by an express limitation set forth in this article.

(Passed 7-19-10.)

745.03 DEFINITIONS.

For purposes of this article, the following words and phrases shall have the meanings respectively ascribed to them by this section unless a different meaning is clearly required by the context in which the term is used:

(a) Banking business. The term "banking business or financial organization" means any bank, banking association, trust company, industrial loan company, small loan company, or licensee, building and loan association, savings and loan association, credit union, finance company, investment company, investment broker or dealer, and any other similar business organization at least ninety percent (90%) of the assets of which consists of intangible personal property and at least ninety percent (90%) of the gross receipts of which consists of dividends, interest and other charges derived from the use of money or credit.

(b) Business. The term "business" means all activities engaged in or caused to be engaged in with the object of gain or economic benefit, either direct or indirect. The production of raw

materials or manufactured products which are used or consumed in the main business shall be deemed a business engaged in taxable in the class for which it falls.

(c) Contracting. The term "contracting" means the furnishing of work, or both materials and work, in the fulfillment of a contract for the construction, alteration, repair, decoration or improvement of a new or existing building or structure, or any part thereof, or for the alteration, improvement or development of real property.

(d) Gross Income. The term "gross income" generally means the gross receipts of the taxpayer, other than a banking or financial business, received as compensation for personal services and the gross receipts of the taxpayer derived from trade, business, commerce or sales and the value proceeding or accruing from the sale of tangible property, real or personal, or service, or both, and all receipts by reason of the investment of the capital of the business engaged in, including interest, discount, rentals, royalties, fees, reimbursed costs or expenses or other emoluments however designated and without any deductions on account of the cost of property sold, the cost of materials used, labor costs, taxes, royalties, interest and discount paid, or sums paid to independent contractors, subcontractors or persons furnishing services or property used in the operation of any business to produce gross income, or any other expense whatsoever. "Gross income" of a banking or financial business is specified in Section 745.13 of this article.

(e) Gross proceeds of sales. The term "gross proceeds of sales" means the value actually proceeding from the sale of tangible property without any deduction on account of the cost of property sold or expenses of any kind. The words "gross income" and "gross proceeds of sales" shall not be construed to include cash discounts allowed and taken on sales; the proceeds of sale of goods, wares or merchandise returned by customers when the sale price is refunded either in cash or by credit; or the sale price of any article accepted as part payment on any new article sold, if the full sale price of the new article is included in the" gross income" or "gross proceeds of sales"; excise taxes imposed by the State; money or other property received or held by a professional person for the sole use and benefit of a client or another person or money received by the taxpayer on behalf of a bank or other financial institution for repayment of a debt of another; and excise taxes imposed by the federal government upon the consumer, not manufacturer, and which are held in trust by the vendor as agent for the federal government.

(f) Municipality. The term "municipality" means the City of Charles Town.

(g) Person. The terms "person" and "company" are used interchangeably in this article and mean and include any individual, firm, copartnership, joint adventure, association, corporation, limited liability company, trust, estate or any other group or combination acting as a unit, and the plural as well as the singular number. The word "it" shall also include the pronouns "he" and "she".

(h) Retail sales. The terms "retail sales" and "selling at retail" mean all sales other than wholesale sales, including but not limited to sales to persons for use in any activity not subject to the tax imposed by this article, all sales of real property, and sales to consumers.

(i) Sale. The terms "sale" and "sales" mean any transfer of the ownership of or title to property, whether for money or in exchange for other property.

(j) Services. The term "service business or calling" includes all activities engaged in for other persons for a consideration, which involve the rendering of a service as distinguished from the production or sale of tangible property, but shall not include the services rendered by an employee to his employer.

(k) Tax year. The terms "tax year" and "taxable year" mean as the period commencing July 1 and ending June 30. For the purpose of this article the taxable year shall be divided into two semi-annual periods. The first period shall be from July 1st through December 31st. The second period shall be from January 1st through June 30th.

(l) Taxpayer. The term "taxpayer" means any person liable for any tax hereunder.

(m) Treasurer. The term "treasurer" means the municipality's treasurer and his or her agents, delegates or representatives.

(n) Wholesale sales. The terms "selling at wholesale" and "wholesale sales" mean only:

(1) Sales of tangible personal property for the purpose of resale in the form of tangible personal property,

(2) Sales of machinery, supplies or materials which are to be directly consumed by the purchaser in the conduct of any business or activity which is subject to the tax imposed by this article, or

(3) Sales of tangible personal property to the United States of America, its agencies and instrumentalities, or to the State of West Virginia, its institutions and political subdivisions.

(Passed 7-19-10.)

745.04 IMPOSITION OF TAX.

(a) There are hereby levied and imposed and shall be collected annual privilege taxes, against the persons, on account of the business and other activities and in the amounts to be determined by the application of rates against values or gross income or gross proceeds as set forth in Sections 745.05 through 745.14 of this article, inclusive.

(b) If any person liable for any tax under Section 745.05 or 745.06 of this article shall ship or transport its products, or any part thereof, out of the municipality without making sale of such products, the value of the products in the condition or form in which they exist immediately before transportation out of the municipality shall be the basis for the assessment of the tax imposed in those sections. Gross income included in the measure of the tax under Section 745.05 or 745.06 of this article, shall neither be added nor deducted in computing the tax levied under the other sections of this article. In determining value, however, as regards sales from one to another of affiliated companies or persons, or under other circumstances where the relation between the buyer and the seller is such that the gross proceeds from the sale are not indicative of the true value of the subject matter of the sale, the value upon which such privilege tax shall be levied shall correspond as nearly as possible to the gross proceeds from the sale of similar products of like quality or character where no common interest exists between the buyer and the seller but where the circumstances or conditions are otherwise similar.

(c) The municipal business and occupation tax is imposed on each person engaged in privileges taxable under this article if such person is engaged in purposive revenue generating activities within the municipality's limits and such person has sufficient contacts to sustain the municipality's taxing jurisdiction. By way of example (but not limitation), if a person's activities within the municipality contributes to the establishment and maintenance of a market, such contacts are considered to be sufficient to sustain the municipality's taxing jurisdiction assuming federal constitutional nexus standards are satisfied.

(Passed 7-19-10.)

745.05 NATURAL RESOURCE PRODUCTION.

(a) Upon every person engaging or continuing within the municipality in the business of severing, extracting, mining, quarrying, reducing to possession and/or producing for sale, profit or commercial use any natural resource products, the amount of such tax shall be equal of the value of the articles produced as shown by the gross proceeds derived from the sale thereof by the producer, except as hereinafter provided, multiplied by the respective rates as follows: Coal, one percent (1.00%); limestone or sandstone quarried or mined, one and one-half percent (1.50%); oil or blast furnace slag, three percent (3.00%); natural gas in excess of the value of five thousand dollars ($5,000.00), six percent (6.00%); sand, gravel or other mineral products, not quarried or mined, three percent (3.00%); timber one and one-half percent (1.50%), and other natural resource products, two percent (2.00%).

(b) The measure of this tax is the value of the entire production in the municipality, regardless of the place of sale or the fact that delivery may be made to points outside the municipality.

(c) A person exercising privileges taxable under this section and using or consuming the natural resources so produced in his business or transferring or delivering the natural resources as any royalty paid, in kind, or the like, shall be deemed to be engaged in the business of producing natural resources and shall be required to make returns on account of the production of the business, showing the gross proceeds or equivalent in accordance with uniform and equitable rules for determining the value upon which privilege taxes shall be levied, corresponding as nearly as possible to the gross proceeds from the sale of similar products of like quality or character by other taxpayers.

(d) Persons who produce natural resources outside the municipality and who make sale of those products within the municipality shall not pay the tax imposed by this section but shall pay the tax imposed by Section 745.07 of this article for the privilege of selling such products within the municipality.

(e) A person exercising any privilege taxable under this section and engaging in the business of selling its natural resource products in the municipality shall be required to make returns of the gross proceeds of such sales and pay the tax imposed in Section 745.07 of this article for the privilege of engaging in the business of selling such natural resource products in the municipality.

(Passed 7-19-10.)

745.06 MANUFACTURING.

(a) Upon every person engaging or continuing within the municipality in the business of manufacturing, compounding or preparing for sale, profit or commercial use, either directly or through the activity of others, in whole or part, any article or articles, substance or substances, commodity or commodities, or newspaper publishing (including all gross income or proceeds of sale from circulation and advertising), the amount of the tax shall be equal to the value of the article, substance, commodity or newspaper manufactured, compounded or prepared for sale, as shown by the gross proceeds derived from the sale thereof by the manufacturer or person compounding or preparing the same, except as otherwise provided, multiplied by a rate of eighteen one-hundredths percent (0.18%).

(b) The measure of the tax in this section is the value of the entire product manufactured, compounded or prepared in the municipality for sale, profit or commercial use, regardless of the place of sale or the fact that deliveries may be made to points outside the municipality. It is further provided, however, that in those instances in which the same person partially manufactures, compounds or prepares products within the municipality and partially manufactures, compounds or prepares such products outside the municipality, the measure of tax under this section shall be that proportion of the sales price of the product that the payroll costs of manufacturing within the municipality bears to the entire payroll costs of manufacturing the product.

(c) If any person shall ship or transport its products or any part thereof out of the State without making sale of such products, the value of the products in the condition or form in which they exist immediately before transportation out of the State shall be the basis for the assessment of the tax imposed. The treasurer may prescribe equitable and uniform rules of ascertaining such value; provided that, in the absence of such rules, the person manufacturing the products within the municipality shall report the value in a consistent and reasonable manner.

(d) The dressing and processing of food intended for human consumption by a person, or the cooking and serving of food by a restaurant which food is to be sold in the municipality by such person, shall not be considered manufacturing or compounding or preparing for sale, but the sale of these products shall be reported under Section 745.07 of this article either as wholesale or retail sale, as the case may be.

(e) Persons who manufacture, compound or prepare products outside the municipality and who make sale of such product within the municipality shall not pay the tax imposed by this section but shall pay tax imposed by Section 745.07 of this article for the privilege of selling such product within the municipality.

(f) A person exercising any privilege taxable under this section and engaging in the business of selling its product in the municipality shall be required to make returns of the gross proceeds of such sales and pay the tax imposed by this section at the rate set forth in Section 745.07 of this article for the privilege of engaging in the business of selling such manufactured goods in the municipality.

(Passed 7-19-10.)

745.07 SELLING TANGIBLE PROPERTY.

(a) Upon every person engaging or continuing within the municipality in the business of selling any tangible property whatsoever, real or personal, including the sale of food in hotels, restaurants, cafeterias, confectioneries and other public eating houses and wholesale sales from a rolling stockpile, except sales of any person engaging or continuing in the business of horticulture, agriculture or grazing, or selling stocks, bonds, or other evidence of indebtedness, there is hereby levied, and shall be collected, a tax equal to five one-hundredths percent (0.05%) of the gross income of the business; except, therein the case of selling at wholesale, the tax shall be equal to five one-hundredths percent (0.05%) of the gross income of the business.

(Passed 1-20-15.)

(b) Gross income or gross proceeds of sales derived from sales within West Virginia that is not taxed or taxable by any other municipality are included in the measure of municipal business and occupation tax if the sales are either directed from a location within the municipality or the taxpayer's principal West Virginia office is located in the municipality. Without limiting the generality of the foregoing, when the taxpayer has only one (1) office location and this office is located within the municipality and its activities elsewhere in West Virginia are neither taxed nor taxable by another municipality, the gross income or gross proceeds from those activities are taxable by this municipality.

(c) Persons domiciled outside the municipality who solicit sales within the municipality and sell tangible personal property within the municipality are doing business in the municipality, irrespective of the domicile of such persons and irrespective of whether or not such persons maintain a permanent place of business in the municipality and irrespective of how a sales order is transmitted or processed. If an order is placed in connection with solicitation by a representative (regardless whether there is an employment or agency relationship or whether acting as an independent contractor) who solicits orders within the municipality, and the tangible personal property is to be delivered in the municipality, then the gross proceeds of such sales are included in the measure of the tax imposed by this article.

(Passed 7-19-10.)

745.08 PUBLIC SERVICE OR UTILITY BUSINESS.

Upon every person engaging or continuing within the municipality in any public service or utility business, except railroad, railroad car, express, pipeline, telephone and telegraph companies, water carriers by steamboat or steamship and motor carriers, there is levied, and shall be collected, taxes on account of the business engaged in equal to the gross income of the business multiplied by the respective rates as follows: electric light and power companies, four percent (4.00%) on sales and demand charges for domestic and commercial lighting and three percent (3.00%) on sales and demand charges for all other purposes; natural gas companies, three percent (3.00%); and upon all other public service or utility business, two percent (2.00%). The measure of this tax shall not include gross income derived from commerce between the State and other states of the United States. The measure of the tax under this section shall include only gross income received from the supplying of

public service. The gross income of the taxpayer from any other activity shall be included in the measure of the tax imposed upon such other activity by the appropriate section of this article.

(Passed 7-19-10.)

745.09 CONTRACTING.

Upon every person engaging or continuing within the Municipality in the business of contracting, the tax shall be equal to two percent (2.00%) of the gross income of the business.

(Passed 4-21-15.)

745.10 AMUSEMENTS.

Upon every person engaging or continuing within the municipality in the business of operating a theater, opera house, moving picture show, vaudeville, amusement park, carnival, circus, dance hall skating rink, racetrack, radio broadcasting station or any other place at which amusements are offered to the public, the tax shall be equal to fourteen one-hundredths percent (0.14%) of the gross income of the business.

(Passed 7-19-10.)

745.11 SERVICE BUSINESS OR CALLING NOT OTHERWISE CLASSIFIED.

(a) Upon every person engaging or continuing within the municipality in any service business or calling not otherwise specifically taxed under this article, there is hereby levied, and shall be collected, a tax equal to twenty-three one-hundredths percent (0.23%) of the gross income of any such business.

(b) Gross income or gross proceeds of sales derived from services within West Virginia that is not taxed or taxable by any other municipality are included in the measure of tax under this article if the services are either directed from a location in the municipality or the taxpayer's principal West Virginia office is located in the municipality. Without limiting the generality of the foregoing, when a taxpayer has only one (1) office location and this office is located within the municipality and its activities elsewhere in West Virginia are neither taxed nor taxable by another municipality, the gross income or gross proceeds from those activities are taxable by this municipality.

(Passed 7-19-10.)

745.12 RENTALS AND ROYALTIES.

Upon every person engaging or continuing within the municipality in the business of furnishing any real or tangible personal property which has a tax situs in the municipality, or any interest therein, for hire, loan, lease or otherwise, whether the return is in the form of rentals, royalties, fees or otherwise, the tax shall be thirty one-hundredths percent (0.30%) of the gross income of any such activity. The term "tangible personal property", as used herein, shall not include money or public securities.

(Passed 7-19-10.)

745.13 BANKING AND OTHER FINANCIAL BUSINESSES.

Upon every person engaging or continuing within the municipality in the business of banking or financial business, the tax shall be equal to twenty-three one-hundredths percent (0.23%) of the gross income received from interest, premiums, discounts, dividends, service fees or charges, commissions, fines, rents from real or tangible personal property, however denominated, royalties; charges for bookkeeping or data processing, receipts from check sales, charges or fees, and receipts from the sale of tangible personal property; provided, that gross income shall not include (a) interest received on the obligations of the United States, its agencies and instrumentalities; (b) interest received on the obligations of this or any other state, territory or possession of the United States, or any political subdivision of any of the foregoing or of the District of Columbia; or (c) interest received on investments or loans primarily secured by first mortgages or deeds of trust on residential property occupied by nontransients; provided further, that all interest derived on activities exempt under (c) above shall be reported, as to amounts, on the return of a person taxable under the provision of this section.

(Passed 7-19-10.)

745.14 HEALTH MAINTENANCE ORGANIZATIONS.

The rate of tax on the activity of a health maintenance organization holding a certificate of authority under the provisions of West Virginia Code §§ 33-25A-1 et seq. shall not exceed one half of one percent (0.50%) to be applied solely to that portion of gross income received from the Medicaid program pursuant to Title XIX of the Social Security Act, the State employee programs administered by the public employee insurance agency pursuant to West Virginia Code §§ 5-16-1 et seq., and other federal programs, for health care items or services provided directly or indirectly by the health maintenance organization that is expended for administrative expenses; and shall not exceed one-half of one percent (0.50%) to be applied to the gross income received from enrollees, or from employers on behalf of enrollees, from sources other than Medicaid, State employee programs administered by the public employees insurance agency and other federal programs for health care items or services provided directly or indirectly by the health maintenance organization: Provided, That this tax rate limitation shall not extend to that part of the gross income of health maintenance organizations which is received from the use of real property other than property in which any such company maintains its office or offices in the municipality, whether such income is in the form of rentals or royalties.

(Passed 7-19-10.)

745.15 PERSONS TAXABLE ON MULTIPLE ACTIVITIES; CREDITS.

(a) A person taxable under Section 745.07 of this article with respect to selling products at wholesale in this municipality shall be allowed a non-refundable credit against the tax imposed on such wholesale sales pursuant to Section 745.07 for any (i) manufacturing taxes paid by such person with respect to the manufacturing of products so sold at wholesale in this municipality, and/or (ii) extracting taxes paid by such person with respect to the extracting of products so sold in this municipality or ingredients of products so sold at wholesale in this municipality.

(b) For purposes of this section:

(1) Manufacturing tax" means a gross receipts tax imposed by a municipality or other local government unit on the act or privilege of engaging in the business as a manufacturer and includes (i) the tax imposed in Section 745.06 of this article and (ii) similar gross receipts taxes paid to other municipalities or other local government units (other than State governments) within the United States.

(2) Extracting tax" means a gross receipts tax imposed by a municipality or other local government unit on the act or privilege of engaging in the business as a producer of natural resource products and includes (i) the tax imposed in Section 745.05 of this article and (ii) similar gross receipts taxes paid to other municipalities or other local government units within the United States (other than State governments) within the United States.

(3) Gross receipts tax" means a tax which (i) is imposed on or measured by the gross volume of business in terms of gross receipts or in other terms and in the determination of which deductions allowed would not constitute the tax an income tax or value added tax and (ii) which is not, pursuant to law or custom, separately stated from the sales price.

(c) If imposition of the municipality's tax would place an undue burden upon interstate commerce or violate constitutional requirements, a taxpayer shall be allowed a credit to the extent necessary to preserve the validity of the tax under this article, and still apply the tax to as much of the taxpayer's activities as may be subject to the municipality's taxing authority.

(Passed 7-19-10.)

745.16 EXEMPT ACTIVITIES.

The provisions of this article shall not apply to:

(a) Insurance companies which pay the State of West Virginia a tax upon premiums; provided, that such exemption shall not extend to that part of gross income of insurance companies which is received for the use of real property, other than property in which any such company maintains its office or offices, in the municipality, whether such income is in the form of rentals or royalties; ‘

(b) Nonprofit cemetery companies organized and operated for the exclusive benefit of their members;

(c) Fraternal societies, organizations and associations organized and operated for the exclusive benefit of their members and not for profit; provided, that this exemption shall not extend to that part of gross income arising from the sale of alcoholic liquor, food and related services of such fraternal societies, organizations and associations which are licensed as private clubs under the provisions of West Virginia Code §§ 60-7-1 et seq.;

(d) Corporations, associations and societies organized and operated exclusively for religious or charitable purposes;

(e) Production credit associations, organized under the provisions of the federal Farm Credit Act of 1933; provided, that the exemption of this section shall not apply to

corporations or cooperative associations organized under the provisions of West Virginia Code §§ 19-4-1 et seq.;

(f) Any credit union organized under the West Virginia Code; provided, that the exemptions of this section shall not apply to corporations or cooperative associations organized under the provisions of West Virginia Code §§ 19-4-1 et seq.; and

(g) Gross income derived from advertising service rendered in the business of radio and television broadcasting.

(h) Licensed new and existing childcare and/or facilities operating in the City.

(Passed 7-19-10.)

745.16A OPTIONAL EXEMPT ACTIVITIES

The City Council, by vote of 2/3 majority of the Council, reserves the right to apply, reduce, or eliminate for a specified time period and/or for a specific project, the Business and Occupation tax per the following provision(s): Any activity associated with a municipality-initiated/tax payer-funded project that directly benefits Charles Town's residents, and in which the taxes rendered under this article could result in higher rates to those residents for existing services and/or higher project costs for the municipality.

(Passed 9-5-2023)

745.16B B&0 TAX CREDIT INCENTIVES

In addition to any other tax incentive otherwise available, any business that meets the following qualifying requirements shall be entitled to a tax credit computed under the provisions of this article for:

(a) Old Town Mixed Use - Commercial (OTMU-C) District Retail, Dining, & Entertainment Tax Credit

(1) For any new retan dining, and entertainment business that locates within the Old Town Mixed Use - Commercial (OTMU-C), as defined by the City's Zoning Ordinances, the business entity may be allowed:

A. One hundred (100%) percent credit against the business and occupation tax liability annually for the first year from the date the entity qualifies for the tax credit

B. Fifty (50%) percent credit against the business and occupation tax liability annually for the second year from the date the entity qualifies for the tax credit

C. Twenty-five (25%) percent credit against the business and occupation tax liability annually for the third year from the date the entity qualifies for the tax credit

(2) Any new qualifying business applying for a New Retail, Dining, and Entertainment tax credit inside the OTMU-C District shall:

A. Submit an official "Business Plan" to the City's Business Development Coordinator which must be dated and signed by the Community Development Director. A standard business template is provided with the City's new business packet.

B. Meet with the Community Development Director.

(3) The credit may only be taken if a qualifying business files the required business and occupation tax return on or before the required due date. When such documentation is filed on or before the required due date.

(4) New business is defined as the business entity never having operated or conducted business in a physical, fixed location in the City.

(5) The business must produce 50% or more of gross sales in the form of retail, dining, or entertainment to qualify for the incentive.

(6) To meet the classifications set forth for Retail, Dining, or Entertainment, the business must comply with and meet the definitions set forth by the City for the terms above in the City's zoning regulations and District Use Tables.

(b) New Retail, Dining, & Entertainment Tax Credit inside a City Commercially Zoned District.

(1) For any new retail, dining, and entertainment businesses that locates beyond the boundaries of the OTMU-C, but still within the corporate limits of the City's zoned commercial area(s), the business entity may be allowed:

A. Fifty percent (50%) credit against the business and occupation tax liability annuallyfor the first year from the date the entity qualifies for the tax credit

B. Twenty-five (25%) credit against the business and occupation tax liability annuallyfor the second year the date the entity qualifies for the tax credit

(2) Any new qualifying business applying for a New Retail, Dining, and Entertainment tax credit inside a City Commercially Zoned District shall:

A. Submit an official "Business Plan" to the City's Business Development Coordinator which must be dated and signed by the Community Development Director. A standard business template is provided with the City's new business packet.

B. Meet with the Community Development Director.

(3) The credit may only be taken if a qualifying business files the required business and occupation tax return on or before the required due date. When such documentation is filed on or before the required due date.

(4) New business is defined as the business entity never having operated or conducted business in a physical, fixed location in the City.

(5) The business must produce 50% or more of gross sales in the form of retail, dining, or entertainment to qualify for the incentive.

(6) To meet the classifications set forth for Retan Dining, or Entertainment, the business must comply with and meet the definitions set forth by the City for the terms above in the City's zoning regulations and District Use Tables.

(Passed 6-03-2024)

745.17 TAX CUMULATIVE.

The tax, interest and penalty imposed by this article shall be in addition to all other licenses, taxes and other revenue measures levied or collected by the municipality as a condition precedent to the right of any person to engage or continue in any business, profession, trade, calling or other activity within this municipality. A person exercising a privilege taxable under this article, subject to the payment of all licenses and charges which are conditions precedent to exercising the privileges taxed, may exercise the privilege in this municipality for the tax year upon the condition that he shall pay the tax, interest and penalty imposed by this article.

(Passed 7-19-10.)

745.18 ADMINISTRATION GENERALLY.

The administration of this article is vested in and shall be exercised by the treasurer who shall prescribe forms and may promulgate from time to time reasonable rules, publications and instructions for the making of returns, and for ascertaining, assessment, collection and administration of tax, interest and penalty imposed hereunder.

(Passed 7-19-10.)

745.19 RETURNS; COMPUTATION AND PAYMENT OF TAX.

(a) The tax levied by this article shall be due and payable in semi-annual installments on or before the expiration of one month from the end of each semi-annual period in which they accrue. The taxpayer shall, within one month from the expiration of each semi-annual period, make a return reporting the computation of tax for which it is liable for each semi-annual period; sign and mail the completed return, together with any remittance due, to the location specified by the treasurer. The treasurer may allow return and payment under this section for periods other than semi-annual periods.

(b) On or before thirty-one (31) days after the end of the tax year, each person liable for the payment of tax under this article shall make a second semi-annual return, showing the gross proceeds of sale or gross income of business, trade, calling or activity, computing the amount of tax, interest and penalty chargeable against the person in accordance with the provisions of this article and transmit with the return a remittance in the sum required by this article, covering the remainder of the tax, interest and penalty chargeable against the person for the tax year, to such location or locations specified by the treasurer. Such returns shall be verified by the oath of the taxpayer, if made by an individual, or by the individual designated by a taxpayer that is an entity to take the oath on behalf of the taxpayer.

(c) All remittances and payments of tax, interest and penalty imposed by this article shall be made to the treasurer, in lawful money of the United States or by bank draft, certified check, cashier's check, or other commercially acceptable means specified by the treasurer, to be kept, deposited and accounted for as provided by law.

(Passed 7-19-10.)

745.20 TAXPAYER RECORDS.

Each person subject to this article shall maintain sufficient records for review by the treasurer as long as the contents of such records may be material in the administration of tax imposed by this article.

(Passed 7-19-10.)

745.21 TAX RETURN INFORMATION CONFIDENTIALITY.

(a) Except when required in an investigation or proceeding to ascertain or collect amount of tax, interest, penalty, refund or credit due, or pursuant to an exemption in W. Va. Code § 11-10-5d, it shall be unlawful for any officer, employee or agent of the municipality to divulge or make known in any manner the tax return, or any part thereof, of any person, or disclose information concerning the personal affairs of any individual or the business of any person, or disclose the amount of income or any particulars set forth or disclosed in any report, declaration or return required to be filed with the treasurer or otherwise obtained by the municipality in an investigation undertaken by the treasurer concerning the tax imposed by this article. Any person protected by the provisions of this article may, in writing, waive the confidentiality provisions of this section for such purpose and such period as he shall therein state. This section shall not be construed to prohibit the publication or release of statistics so classified as to prevent the identification of particular reports and the items thereof. Notwithstanding the foregoing, the treasurer may permit the proper officer, or his authorized representative or agent, of the United States or the State, or any political subdivision of the State, to inspect return information to or may furnish to such officer or representative a copy of any such return or any other tax return information, provided, that such other jurisdiction grants similar privileges to this municipality or if the other jurisdiction is a party of an intergovernmental agreement authorizing the exchange of such information.

(b) Any officer, employee or agent of the municipality or any former officer, employee or agent of the municipality who shall divulge facts or information obtained from returns or tax statements other than for the purpose of administering such tax shall be guilty of a misdemeanor and, upon conviction thereof, shall be subject to a fine of not more than one thousand dollars ($1,000) or imprisonment for not more than one year, or both, together with costs of prosecution.

(c) Any officer, employee or agent of the municipality or any former officer, employee or agent of the municipality who shall make unauthorized disclosure of information received from the State Tax Commissioner under authority of this section shall be guilty of a misdemeanor and, upon conviction thereof, shall be subject to a fine of not more than one thousand dollars ($1,000) or imprisonment for not more than one year, or both, together with costs of prosecution.

(d) For purposes of this article, "unauthorized disclosure" means the release to any person of any tax information obtained by the municipality from the State Tax Commissioner unless the person receiving the information is the authorized counsel of the municipality and shall be using the information only for the purpose of administering the tax imposed by this

article, Sales Tax from single location businesses, or Liquor Sales Tax; or the person who filed the return has authorized, in writing, its release, thereby waiving his right to secrecy.

(Passed 7-19-10.)

745.22 ERRONEOUS COMPUTATION OF TAX.

If any taxpayer shall make any error in computing the tax, interest and penalty under this article, the treasurer shall correct such error or reassess the proper amount of tax, interest and penalty, and notify the taxpayer of his or her action by mailing the taxpayer promptly a copy of the corrected assessment, and any additional tax, interest and penalty for which such taxpayer may be liable shall be paid within fifteen (15) days after the receipt of such statement. If the amount already paid exceeds that which should have been paid on the basis of the tax so recomputed, the excess so paid shall be immediately refunded to the taxpayer upon the request of the treasurer and shall be payable out of any funds available for the purpose. The taxpayer may, at its election, apply an overpayment as credit upon tax subsequently accruing hereunder.

(Passed 7-19-10.)

745.23 INVESTIGATIONS.

(a) For the purpose of ascertaining the correctness of a tax return, claim or assessment or for the purpose of making an estimate of any taxpayer's liability for the tax administered under this article, the treasurer shall have the power to examine or cause to be examined any books, papers, records, memoranda and other documents or data bearing upon the matters required to be included in the return and may require the attendance of the person rendering the return or the attendance of any other person having knowledge of relevant matters. In connection therewith, the treasurer may take testimony and shall have the power to administer oaths.

(b) The treasurer has the power to issue subpoenas and subpoenas duces tecum to compel the attendance of witnesses and production of documents for the purpose of ascertaining the correctness of a return or claim or for performing an assessment or for any hearing held by the treasurer. In case of the failure or refusal of a witness to appear and testify or to produce evidence, the treasurer may invoke the aid of the circuit court of Jefferson County. Upon proper showing, the treasurer may apply for an order requiring the witness to appear and give testimony and produce evidence concerning the matter in question.

(Passed 7-19-10.)

745.24 ASSESSMENTS.

(a) If any person who is required by this article to do so shall fail or refuse to make a return, either in whole or part, or if the treasurer believes the tax imposed by this article has been insufficiently returned by any taxpayer, the treasurer may proceed to assess the tax and shall notify the person assessed of the amount of the tax, additional tax, interest and penalties so assessed.

(b) The treasurer may, at any time before the assessment becomes final, amend, in whole or in part, any assessment whenever the treasurer ascertains that such assessment is

improper or incomplete in any material respect. The treasurer may, at any time within the period prescribed for assessment, make a supplemental assessment whenever the treasurer ascertains that any assessment is incorrect in any material respect.

(c) The amount of tax, interest and penalties imposed by this article shall be assessed within three (3) years after the date the second semi-annual return for the year in which such tax arose is filed by the taxpayer; provided, that in the case of a false or fraudulent return filed with the intent to evade the tax or in case no return is filed, an assessment may be made at any time. (Passed 7-19-10.)

745.25 NOTICE OF ASSESSMENT; PETITION FOR REASSESSMENT.

The treasurer shall give the taxpayer written notice of any assessment made pursuant to this article. Unless the taxpayer to whom the notice of assessment is given shall within thirty (30) days after service thereof file with the treasurer a petition for reassessment, the assessment shall become final and not subject to administrative or judicial review. A petition for reassessment must be in writing verified under oath by the taxpayer or his duly authorized agent having knowledge of the facts, setting forth with particularity the items of the assessment objected to, together with the reasons for the objections. The total amount of an assessment shall be due and payable on the day following the date upon which the assessment becomes final.

(Passed 7-19-10.)

745.26 HEARING PROCEDURE; DECISION; REVIEW.

(a) When a petition for reassessment or a petition for refund or credit is properly filed pursuant to this article within the time prescribed for such filing, the treasurer shall assign a time and a place for a hearing thereon and shall notify the petitioner of such hearing by written notice at least twenty (20) days in advance thereof. Such hearing shall be held within ninety (90) days from the date of filing the petition, unless continued by agreement of the parties or by the treasurer for sufficient cause.

(b) The hearing shall be informal and shall be conducted in an impartial manner by the Finance Committee of the municipality. The burden of proof shall be upon the taxpayer to show that the assessment or denial refund or credit is incorrect and contrary to law, in whole or in part.

(c) After such hearing, the Finance Committee of the municipality shall, within a reasonable time, give notice in writing to the taxpayer of their decision. An appeal may be taken by the taxpayer of the Finance Committee's decision to the council of the municipality.

(d) An appeal may be taken by the taxpayer to the Circuit Court of Jefferson County within thirty (30) days after service of the council's administrative decision issued pursuant to this section.

(Passed 7-19-10.)

745.27 INJUNCTION.

After any delinquency shall have continued sixty (60) days, the treasurer may proceed in the Circuit Court of Jefferson County to obtain an injunction restraining the further exercise of the privilege until full payment shall have been made of all tax, interest and penalty due under this article. In any proceeding under this section, upon judgment or decree for the municipality, the municipality shall be awarded its costs.

(Passed 7-19-10.)

745.28 UNPAID TAX A LIEN; DELINQUENCY NOTICE FILING AND RELEASE.

Any tax, interest and penalties due and payable under this article shall be a debt due the municipality and shall constitute a lien on the real and personal property of the taxpayer. The treasurer, for the more effective collection of the tax, interest and penalty imposed by this article, may file with the Clerk of the Jefferson County Commission a certified notice of lien for delinquent taxes, interest and penalty under this article for recordation. If a lien has been recorded respecting a delinquency, upon full payment of all delinquent tax, interest and penalty, the treasurer shall attest to the fact and amount of payment, and shall forward a certificate of release to the taxpayer. Upon presentment and payment of the recording fee by the taxpayer, the Clerk of the Jefferson County Commission shall record such certificate in the book in which releases are recorded.

(Passed 7-19-10.)

745.29 SUCCESSOR LIABILITY.

The tax, interest and penalty imposed by this article shall be a continuing lien upon the property of any person subject to the provisions hereof who shall sell out its business or stock of goods, or shall quit business, and such person shall be required to make the return provided for in this article within thirty (30) days after the date it sold out its business or stock of goods, or quit business, and its successor in business shall be required to withhold a sufficient amount of the purchase money to cover the amount of such tax, interest and penalty due and unpaid until such time as the former owner shall produce a receipt from the treasurer showing that all tax, interest and penalty has been paid. If the purchaser of a business or stock of goods fails to withhold purchase money as hereby provided, and the tax, interest and penalty shall be due and unpaid after the thirty-day period allowed, the successor shall be personally liable for the payment of the tax, interest and penalty accrued and unpaid on account of the operation of the business by the former owner.

(Passed 7-19-10.)

745.30 REVOCATION, NON-RENEWAL OF LICENSES AND PERMITS.

(a) The treasurer has the authority to revoke, deny and prevent any and all licenses and permits issued by the municipality in the event a licensee or permittee fails or refuses to file any return required hereby or fails or refuses to pay any delinquent tax, interest or penalty due and owing to the municipality.

(b) In the event of such a revocation or denial, the treasurer will provide written notice to the affected person at least five (5) days prior to the contemplated revocation or denial and

such notice shall be served by certified mail. The notice shall indicate the time and the place of a revocation/denial review meeting, the general grounds of said contemplated action, and shall advise the affected person of its rights to appear at said hearing in person and represented by legal counsel, and to be heard orally upon the merits of the person's defense. The treasurer may request legal advice from the City Attorney, and adopt such procedures for its decorum and the dispatch of business at such hearings as the treasurer may regard advisable. The revocation decision of the treasurer will be final.

(c) Each license or permit that has been revoked or denied pursuant to this section may be issued or re-issued upon payment of all delinquent tax, interest or penalty due and owing to the municipality and satisfaction of all relevant licensing conditions otherwise imposed by the municipality.

(Passed 7-19-10.)

745.31 SETTLEMENT AGREEMENTS AND COMPROMISES.

The treasurer, with approval of the City Manager, is authorized to enter into an agreement in writing with any person relating to the liability of such person in respect of the tax, interest and penalty imposed by this article for any taxable period. If such a closing agreement is duly made and entered into, such agreement shall be final and conclusive for the periods covered except upon a showing of fraud, malfeasance or misrepresentation of a material fact. The treasurer, with approval of the City Manager, may compromise all or part of any administrative determination or civil case concerning tax, interest and penalty or otherwise arising under the provisions of this article. (Passed 7-19-10.)

745.32 ADDITIONAL ADMINISTRATIVE PROVISIONS CONCERNING CONTRACTING.

(a) Without limiting the generality of the administrative and collection powers granted to the treasurer in this article, the treasurer is also empowered to require any person engaging or continuing within the municipality in the business of contracting to furnish a list of the names, addresses and amounts paid by them to any subcontractors employed and suppliers of materials used upon any job or to do any work within the municipality. The treasurer may also require every person engaging or continuing within the municipality in the business of contracting who is a nonresident of the State to pay or guarantee the payment of the amount of the tax imposed by this article for the privilege of engaging in the business of contracting within the municipality, such payment of such tax to be based upon the amount of the building permit issued by the municipality for the work to be performed by such person, as a condition precedent to the issuance of such building permit. In lieu of such prior payment in cash of such tax any such nonresident may guarantee the payment of such privilege tax provided for herein by delivering to the municipality a bond, with good and adequate surety, payable to the municipality, and conditioned to pay such tax on or before the estimated date of the completion of the work to be performed by such person within the municipality.

(b) Any person engaging a contractor or subcontractor within this municipality shall withhold payment in sufficient amount to cover taxes assessed by this article in the final settlement of such contracts until the receipt of a certificate from the treasurer to the effect that all taxes levied and accrued under this article against the contractor have been paid. If any person fails to withhold as provided herein and the contractor or subcontractor fails to

timely pay such tax, such person shall be personally liable for the payment of such taxes, and the same shall be recoverable by the treasurer by appropriate legal proceedings.

(Passed 7-19-10.)

745.33 CLAIMS FOR REFUND OR CREDIT.

(a) Any taxpayer claiming to have overpaid any tax, interest or penalty imposed by this article shall file its claim with the treasurer within three (3) years after the due date of the return in respect of which the tax was imposed, and not thereafter.

(b) If, as a result of the claim, the treasurer shall be of the opinion that the tax, interest or penalty, or any part thereof, was overpaid, the treasurer shall refund the same to the taxpayer. If the treasurer denies the claim, the taxpayer may within thirty (30) days after notice of denial file with the treasurer a petition for refund or credit, which shall be heard in accordance with Section 745.27 of this article. A taxpayer's failure to abide by express procedures contained in this section precludes taxpayer's right to any refund or credit of tax, interest and penalties paid or collected under this article.

(Passed 7-19-10.)

745.34 INTEREST AND PENALTY; CRIMINAL LIABILITY.

(a) If any person, as required by this article, fails to complete and submit their semi-annual tax return, or submits their tax return after the due date, or submits their tax return but fails to remit in whole the proper amount of tax owed, to the appropriate municipal authorities, then there shall be added to the amount of tax owed and unpaid, from the date such tax should have been paid, a penalty in the amount of twenty-five (25.00%) percent of the tax due for the period of such failure or delinquency. In addition, such tax and penalty shall bear an interest at the rate of twelve percent (12.00%) per annum from the due date of the payment until paid. Whoever engages in any activity contrary to the provisions of this article shall, in addition to paying the tax, penalty, and interest imposed by this article, be subject to a fee of fifty dollars ($50.00) for each month or fraction thereof during in which that person has been in default of filing and/or remitting to the municipality taxes due including penalties and interest. This fee will not exceed $250.00 for any semi-annual tax reporting period. It shall be the duty of the treasurer to collect the full amount of the tax, penalty, interest, and fee(s) imposed. The person(s) responsible for remitting the tax, after all required taxes, penalties, and interest, less the accrued fees, have been paid in full, may for good cause shown, request that the municipality waive the penalty, interest, and fees owed in whole or in part. The municipality may waive the penalty, interest, and fees owed in whole or in part upon the recommendation of the municipality's Finance Committee. The City Manager may grant a fifteen (15) day grace period for delinquent zero return filings. After the grace period has expired the City Manager may waive the fees for returns with zero balances. Repeat waiver requests within a three year period will not be considered.

(Passed x-xx-xx)

(b) Interest and penalties may be collected in the same manner as the tax imposed by this article.

(c) Any person who shall willfully, and with intent to evade, refuse to pay all or any part of the tax imposed by this article shall be guilty of a misdemeanor. If the amount of the unpaid tax shall be less than one thousand dollars ($1,000), such person shall, in addition to such tax, penalties and interest as is owed, be fined not less than one hundred dollars ($100.00) nor more than five hundred dollars ($500.00), and if the amount of the unpaid tax shall be one thousand dollars ($1,000) or more, such person shall, in addition to such tax, penalties and interest as is owed, be fined not less than one hundred dollars ($100.00) nor more than one thousand dollars ($1,000), or imprisoned not more than thirty days, or be both fined and imprisoned as herein provided. Each day or part thereof that any violation continues shall be deemed to constitute a distinct and separate offense and be punishable accordingly.

(d) Whoever knowingly makes a false statement in any tax form or application shall be fined not less than two hundred dollars ($200.00) nor more than one thousand dollars ($1,000). Each false statement, whether made with or without other false statements on any one or more applications shall constitute a separate offense. And, whoever shall knowingly make a false statement in two separate "tax filings", whether or not said applications shall have been filed consecutively, and whether or not said person shall have been previously convicted thereof, shall be fined not less than five hundred dollars ($500.00) nor more than one thousand dollars ($1,000) and imprisoned not more than six months, or both.

(Passed 7-19-10.)

745.35 SEVERABILITY.

If any provision of this article is held unconstitutional or invalid, on its face or as applied, the remaining provisions of this article shall remain in full force and effect; and to this end, the provisions of this article are declared to be severable.

(Passed 7-19-10.)

745.36 REPEAL OF THE BUSINESS FRANCHISE TAX.

The Business Franchise Tax heretofore enacted by the City of Charles Town in 1970 remains repealed.

(Passed 7-19-10.)

745.37 EFFECTIVE DATE.

The effective date of this article shall be July, 2010.

(Passed 7-19-10.)

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 09/16/24
Department: City Council
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2024-954: First Reading of an Ordinance Authorizing The Acquisition And Construction Of Additions, Betterments And Improvements To The Sewerage Portion Of The Existing Public Combined Waterworks And Sewerage System Of The City Of Charles Town And The Financing Of The Cost Thereof, Not Otherwise Provided, Through The Issuance By The City Of Not More Than $3,000,000 In Aggregate Principal Amount Of Combined Waterworks And Sewerage System Revenue Bonds, Series 2024 A (West Virginia Srf Program); Not More Than $1,000,000 In Aggregate Principal Amount Of Combined Waterworks And Sewerage System Revenue Bonds, Series 2024 B (West Virginia Srf Program)And Not More Than $1,000,000 In Aggregate Principal Amount Of Combined Waterworks And Sewerage System Revenue Bonds, Series 2024 C (West Virginia Srf Program/Forgivable) Providing For The Rights And Remedies Of And Security For The Registered Owners Of Such Bonds; Authorizing Execution And Delivery Of All Documents Relating To The Issuance Of Such Bonds; Approving, Ratifying And Confirming A Bond Purchase Agreement Relating To Such Bonds; Authorizing The Sale And Providing For The Terms And Provisions Of Such Bonds And Adopting Other Provisions Relating Thereto.

Proposed Motion: Approve the First Reading of an Ordinance Authorizing The Acquisition And Construction Of Additions, Betterments And Improvements To The Sewerage Portion Of The Existing Public Combined Waterworks And Sewerage System Of The City Of Charles Town And The Financing Of The Cost Thereof, Not Otherwise Provided, Through The Issuance By The City Of Not More Than $3,000,000 In Aggregate Principal Amount Of Combined Waterworks And Sewerage System Revenue Bonds, Series 2024 A (West Virginia Srf Program); Not More Than $1,000,000 In Aggregate Principal Amount Of Combined Waterworks And Sewerage System Revenue Bonds, Series 2024 B (West Virginia Srf Program)And Not More Than $1,000,000 In Aggregate Principal Amount Of Combined Waterworks And Sewerage System Revenue Bonds, Series 2024 C (West Virginia Srf Program/Forgivable) Providing For The Rights And Remedies Of And Security For The Registered Owners Of Such Bonds; Authorizing Execution And Delivery Of All Documents Relating To The Issuance Of Such Bonds; Approving, Ratifying And Confirming A Bond Purchase Agreement Relating To Such Bonds; Authorizing The Sale And Providing For The Terms And Provisions Of Such Bonds And Adopting Other Provisions Relating Thereto.

ATTACHMENTS:

- Memo to Charles Town City Council Regarding Sch(23336642.1).pdf
- Resolution 2024-03 Collection System Bonding Resolution.pdf
- DRAFT Schedule B CTUB 08262024 ALS.pdf
- Schedule B CTUB less FSPS ALS.pdf
- BOND ORDINANCE SRF_SRF_Forgiveable-Green.pdf

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MEMORANDUM

To: **The City Council of the City of Charles Town**
The Honorable Robert Trainor, Mayor

From: **John C. Stump**

Date: **August 23, 2024**

Re: **Proposed Ordinance Schedule for Combined Waterworks and Sewerage System Revenue Bonds, Series 2024 A and Series 2024 B**

The purpose of this memorandum is to propose a schedule for the necessary actions of the City Council (the "Council") of the City of Charles Town (the "City") and the Charles Town Utility Board (the "Utility Board") related to enactment of an ordinance (the "Bond Ordinance") authorizing the issuance by the City of its Combined Waterworks and Sewerage System Revenue Bonds, Series 2024 A and Series 2024 B, in an aggregate principal amount not to exceed $5,000,000 (collectively, the "Bonds"). The proceeds of the Bonds will be used to finance the design, acquisition, construction and equipping of the Collection System Project, the description of which is below:

Collection System Project. The intent of this project is to reduce sewer flow in the Old Town Ranson gravity sewer system and address various necessary infrastructure improvements within the sanitary sewerage collection system. The project includes improvements to the Burr East Pump Station, the Moose Lodge Pump Station, the Jett's Farm Pump Station and force main, and the Flowing Springs Pump Station. Also included in the Project is the decommissioning of the Forrest Avenue and 11th Street Pump Stations, construction of the Lakeland Place Pump Station, extension of the Clarence Drive Pump Station force main through Jefferson Memorial Park, and upgrade of the Evitt's Run gravity line. Collectively all of the above discussed additions, betterments, and improvements, together with all appurtenant facilities, are referred to as the "Collection System Project."

A proposed schedule for enactment of the Bond Ordinance to authorize the issuance of the Bonds is set forth below. In preparing this schedule, I have assumed (i) the shortest time frames between each step permitted by state law while accommodating the newspaper publication schedule; and (ii) as well as affirmative Council action at each meeting. These assumptions are made solely for purposes of preparing this schedule and are not meant to infer that any decision by Council or CTUB is pre-determined. This schedule does not contemplate a referral of the Bond Ordinance to the ordinance committee.

August 28, 2024 — 4:00 p.m. CTUB Regular Meeting

- Consideration of Resolution Requesting Issuance of Bonds

September 16, 2024 — 7:00 p.m. Council Regular Meeting

- First Reading and Approval of Bond Ordinance

October 7, 2024 — 7:00 p.m. Council Regular Meeting

- Second Reading and Adoption of Bond Ordinance

October 9, 2024 — First Publication in the *Spirit of Jefferson and Farmer's Advocate* of Notices of Public Hearing for October 21, 2024 for:*

- Public Hearing on Bond Ordinance

October 16, 2024 — Second Publication in the *Spirit of Jefferson and Farmer's Advocate* of Notices of Public Hearing for October 21, 2024 for:*

- Public Hearing on Bond Ordinance

October 21, 2024 — 7:00 p.m. Council Regular Meeting

- Public Hearing on Bond Ordinance
- Third Reading and Enactment of Bond Ordinance

*Steptoe & Johnson will arrange all publications for the public hearing.

Finally, please note that the enactment of the Bond Ordinance does not, in anyway, obligate the City to issue the Bonds or proceed with the Collection System Project. Following the enactment of the Bond Ordinance and the receipt of construction bids for the Collection System Project, City Council will be presented with a Supplemental Parameters Resolution (the "Resolution") for consideration. The Resolution is the final official action of the City Council which is required for the issuance of the Bonds.

Charles Town
Utility Board

661 S. George Street, Suite 101 Charles Town, WV 25414
Phone: (304) 725-2316 ♦ Fax: (304) 725-7150 ♦ Web: www.ctubwv.com

UTILITY BOARD

CHAIRMAN
City of Charles Town City Manager John Nissel

VICE CHAIRMAN
City of Ranson Mayor Duke Pierson

TREASURER
Thomas Stocks

SECRETARY
Ashley Stottlemyer

Board Member Heidi Parker

UTILITY MANAGER
Kristen Stolipher

RESOLUTION NO. 2024-03
CHARLES TOWN UTILITY BOARD

Combined Waterworks and Sewerage System
Revenue Bonds, Series 2024 A and Series 2024 B

WHEREAS there is need for the Charles Town Utility Board by and for Water and Sewer operations to adopt Water and Sewer Budgets for Fiscal Year 2025;

WHEREAS it has been determined that certain CITY OF CHARLES TOWN (WEST VIRGINIA) Combined Waterworks and Sewerage System Refunding Revenue Bonds require the following:

The Charles Town Utility Board ("CTUB") hereby petitions the Council of the City of Charles Town ("City") to enact an ordinance directing the issuance by the City of its Combined Waterworks and Sewerage System Revenue Bonds, Series 2024 A and Series 2024 B, in an aggregate principal amount not to exceed $5,000,000 (collectively, the "Bonds") pursuant to the provisions of Chapter 8, Article 20 of the West Virginia Code of 1931, as amended, such bonds to be in an aggregate amount not to exceed $5,000,000, in one or more series, for the purpose of financing the costs of design, acquisition, construction and equipping of certain additions, betterments and improvements to the sanitary sewerage portion of the combined waterworks and sewerage system of the City, specifically the following:

Collection System Project. The intent of this project is to reduce sewer flow in the Old Town Ranson gravity sewer system and address various necessary infrastructure improvements within the sanitary sewerage collection system. The project includes improvements to the Burr East Pump Station, the Moose Lodge Pump Station, the Jett's Farm Pump Station and force main, and the Flowing Springs Pump Station. Also included in the Project is the decommissioning of the Forrest Avenue and 11th Street Pump Stations, construction of the Lakeland Place Pump Station, extension of the Clarence Drive Pump Station force main through Jefferson Memorial Park, and upgrade of the Evitt's Run gravity line. Collectively all of the above discussed additions, betterments, and improvements, together with all appurtenant facilities, are referred to as the "Collection System Project."

Proceeds of the Bonds will also be used to pay the costs of issuance thereof and related costs.

NOW, THEREFORE, BE IT RESOLVED, that the Charles Town Utility Board hereby petitions the City to enact an ordinance for the funding and construction of the Collection System Project, dated this day, August 28, 2024.

CHARLES TOWN UTILITY BOARD

By: _____
Its: Chairman

Charles Town Utility Board - 2022 Sewer Collection System Project

Option A

DRAFT

IJDC PROJECT 2021S-2041 **CWSRF Project C544686** **8/26/2024**

A. COST OF PROJECT	TOTAL	CWSRF Loan (0.25%, 0.25% admin, 40yr)	CWSRF Loan (2.75%, 0.25% admin, 20yr)	CWSRF "Green" Principal Forgiveness	Capacity Improvement Fee	CTUB Internal Funding Contribution	Economic Enhancement Grant
	9,582,000.00	**2,844,984.00**	**216,016.00**	**500,000.00**	**3,347,200.00**	**1,053,800.00**	**1,620,000.00**
1 Construction							
a. Contract 1	7,530,100.00	2,829,659.00	200,691.00	500,000.00	2,379,750.00	0.00	1,620,000.00
2 Construction Contingency	753,010.00	0.00	0.00	0.00	753,010.00	0.00	0.00
3 Legal	140,000.00	0.00	0.00	0.00	0.00	140,000.00	0.00
4 Accountant (Kunkle)	30,000.00	0.00	0.00	0.00	0.00	30,000.00	0.00
5 Technical Services							
a Study and Report	58,500.00	0.00	0.00	0.00	0.00	58,500.00	0.00
b. Preliminary Design	168,720.00	0.00	0.00	0.00	0.00	168,720.00	0.00
c Final Design	230,280.00	0.00	0.00	0.00	0.00	230,280.00	0.00
d Bidding and Negotiation	37,000.00	0.00	0.00	0.00	0.00	37,000.00	0.00
e Eng. During Construction	100,000.00	0.00	0.00	0.00	0.00	100,000.00	0.00
f Project Inspection	200,000.00	0.00	0.00	0.00	200,000.00	0.00	0.00
g Special Services							
i. Geotechnical	18,990.00	0.00	0.00	0.00	0.00	18,990.00	0.00
ii. Land Surveys & Easement	47,700.00	0.00	0.00	0.00	0.00	47,700.00	0.00
iii. Engineering Surveys	30,700.00	0.00	0.00	0.00	0.00	30,700.00	0.00
iv. Funding Applications	4,200.00	0.00	0.00	0.00	0.00	4,200.00	0.00
6 Administration							
a Project Administrator	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b Other Admin (legal ads, conf calls)	10,000.00	0.00	0.00	0.00	0.00	10,000.00	0.00
7 Lands / Easements							
a Easements	50,600.00	0.00	0.00	0.00	0.00	50,600.00	0.00
b R/W Agent	102,200.00	0.00	0.00	0.00	0.00	102,200.00	0.00
8 Permits	7,000.00	0.00	0.00	0.00	0.00	7,000.00	0.00
9 Plats	12,350.00	0.00	0.00	0.00	12,000.00	350.00	0.00
10 Project Contingency	10,000.00	0.00	0.00	0.00	2,440.00	7,560.00	0.00
11 Sub Total line 1 thru 10	**9,541,350.00**	**2,829,659.00**	**200,691.00**	**500,000.00**	**3,347,200.00**	**1,043,800.00**	**1,620,000.00**
B. Cost of Financing							
12 Registrar Fees	650.00	325.00	325.00	0.00	0.00	0.00	0.00
13 Bond Counsel (S&J)	40,000.00	15,000.00	15,000.00	0.00	0.00	10,000.00	0.00
14 Sub Total Cost of Financing	40,650.00	15,325.00	15,325.00	0.00	0.00	10,000.00	0.00
15 Total Project Cost (Line 10 + Line 14)	**9,582,000.00**	**2,844,984.00**	**216,016.00**	**500,000.00**	**3,347,200.00**	**1,053,800.00**	**1,620,000.00**
C. SOURCES OF OTHER FUNDS							
16 State Grant (EEGF)	1,620,000.00	0.00	0.00	0.00	0.00	0.00	1,620,000.00
17 Federal Grant (CWSRF)	500,000.00	0.00	0.00	500,000.00	0.00	0.00	0.00
18 Capital Improvement Fee	3,347,200.00	0.00	0.00	0.00	3,347,200.00	0.00	0.00
19 Internal Funding Contribution	1,053,800.00	0.00	0.00	0.00	0.00	1,053,800.00	0.00
20 City APRA Contribution	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Total Grants	6,521,000.00	0.00	0.00	500,000.00	3,347,200.00	1,053,800.00	1,620,000.00
22 Total Bond Issue	**3,061,000.00**	**2,844,984.00**	**216,016.00**	**0.00**	**0.00**	**0.00**	**0.00**
23 Total Project Funding (Line 21 + Line 22)	**9,582,000.00**						

Charles Town Utility Board

RK&K, LLP

Charles Town Utility Board - 2022 Sewer Collection System Project

Option B

DRAFT

IJDC PROJECT 2021S-2041 **CWSRF Project C544686** **8/26/2024**

A. COST OF PROJECT	TOTAL	CWSRF Loan (0.25%, 0.25% admin, 40yr)	CWSRF Loan (2.75%, 0.25% admin, 20yr)	CWSRF "Green" Principal Forgiveness	Capacity Improvement Fee	CTUB Internal Funding Contribution	Economic Enhancement Grant
	6,614,960.00	**2,844,984.00**	**216,016.00**	**500,000.00**	**1,312,960.00**	**664,000.00**	**1,077,000.00**
1 Construction							
a. Contract 1	7,530,100.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Deduct - FS Pump Station (*Project in FY 2025)	(2,710,000.00)	0.00	0.00	0.00	0.00	0.00	0.00
2 Sub Total line 1	4,820,100.00	2,824,659.00	195,691.00	500,000.00	222,750.00	0.00	1,077,000.00
3 Construction Contingency	497,000.00	0.00	0.00	0.00	497,000.00	0.00	0.00
4 Sub Total line 2 and 3	**5,317,100.00**	**2,824,659.00**	**195,691.00**	**500,000.00**	**719,750.00**	**0.00**	**1,077,000.00**
B. Cost of Legal, Engineering and Soft Costs							
5 Legal	140,000.00	0.00	0.00	0.00	0.00	140,000.00	0.00
6 Accountant (Kunkle)	30,000.00	0.00	0.00	0.00	0.00	30,000.00	0.00
7 Technical Services							
a Study and Report	58,500.00	0.00	0.00	0.00	58,500.00	0.00	0.00
b. Preliminary Design	168,720.00	0.00	0.00	0.00	168,720.00	0.00	0.00
c Final Design	230,280.00	0.00	0.00	0.00	0.00	230,280.00	0.00
d Bidding and Negotiation	37,000.00	0.00	0.00	0.00	37,000.00	0.00	0.00
e Eng. During Construction	100,000.00	0.00	0.00	0.00	100,000.00	0.00	0.00
f Project Inspection	200,000.00	0.00	0.00	0.00	200,000.00	0.00	0.00
g Special Services							
i. Geotechnical	18,990.00	0.00	0.00	0.00	18,990.00	0.00	0.00
ii. Land Surveys & Easement	47,700.00	0.00	0.00	0.00	0.00	47,700.00	0.00
iii. Engineering Surveys	30,700.00	0.00	0.00	0.00	0.00	30,700.00	0.00
iv. Funding Applications	4,200.00	0.00	0.00	0.00	0.00	4,200.00	0.00
8 Administration							
a Project Administrator	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b Other Admin (legal ads, conf calls)	10,000.00	0.00	0.00	0.00	0.00	10,000.00	0.00
9 Lands / Easements							
a Easements	50,600.00	0.00	0.00	0.00	0.00	50,600.00	0.00
b R/W Agent	102,135.00	0.00	0.00	0.00	0.00	102,135.00	0.00
10 Permits	7,000.00	0.00	0.00	0.00	0.00	7,000.00	0.00
11 Plats	11,385.00	0.00	0.00	0.00	0.00	11,385.00	0.00
12 Project Contingency	10,000.00	0.00	0.00	0.00	10,000.00	0.00	0.00
13 Sub Total line 5 thru 12	**1,257,210.00**	**0.00**	**0.00**	**0.00**	**593,210.00**	**664,000.00**	**0.00**
C. SOURCES OF OTHER FUNDS							
14 Registrar Fees	650.00	325.00	325.00	0.00	0.00	0.00	0.00
15 Bond Counsel (S&J)	40,000.00	20,000.00	20,000.00	0.00	0.00	0.00	0.00
16 Sub Total line 14 thru 15	**40,650.00**	**20,325.00**	**20,325.00**	**0.00**	**0.00**	**0.00**	**0.00**
17 Total Project Cost Line 4+13+16	**6,614,960.00**	**2,844,984.00**	**216,016.00**	**500,000.00**	**1,312,960.00**	**664,000.00**	**1,077,000.00**
D. SOURCES OF OTHER FUNDS							
18 CWSRF Loan (40 Year)	2,844,984.00	2,844,984.00	0.00	0.00	0.00	0.00	0.00
19 CWSRF Loan (20 Year)	216,016.00	0.00	216,016.00	0.00	0.00	0.00	0.00
20 Sub Total Bond Issue	**3,061,000.00**	0.00	0.00	0.00	0.00	0.00	0.00
21 State Grant (EEGF)	500,000.00	0.00	0.00	500,000.00	0.00	0.00	0.00
22 Federal Grant (CWSRF)	1,077,000.00	0.00	0.00	0.00	0.00	0.00	1,077,000.00
23 Sub Total Grant Funds	**1,577,000.00**	0.00	0.00	0.00	0.00	0.00	0.00
24 Capital Improvement Fee	1,312,960.00	0.00	0.00	0.00	1,312,960.00	0.00	0.00
25 Internal Funding Contribution	664,000.00	0.00	0.00	0.00	0.00	664,000.00	0.00
26 Sub Total Internal Funds	**1,976,960.00**	0.00	0.00	0.00	0.00	0.00	0.00
27 Total Project Funding (Line 18, 21 and 24)	**6,614,960.00**						

* **FSPS Rehab Project - $950,000 to be completed in 2025 and funded with internal funds. The costs for the CS Project is $6,614,960 plus the $950,000 for a total of $7,564,960.**

Charles Town Utility Board

RK&K, LLP

CITY OF CHARLES TOWN

BOND ORDINANCE

ORDINANCE AUTHORIZING THE ACQUISITION AND CONSTRUCTION OF ADDITIONS, BETTERMENTS AND IMPROVEMENTS TO THE SEWERAGE PORTION OF THE EXISTING PUBLIC COMBINED WATERWORKS AND SEWERAGE SYSTEM OF THE CITY OF CHARLES TOWN AND THE FINANCING OF THE COST THEREOF, NOT OTHERWISE PROVIDED, THROUGH THE ISSUANCE BY THE CITY OF NOT MORE THAN $3,000,000 IN AGGREGATE PRINCIPAL AMOUNT OF COMBINED WATERWORKS AND SEWERAGE SYSTEM REVENUE BONDS, SERIES 2024 A (WEST VIRGINIA SRF PROGRAM); NOT MORE THAN $1,000,000 IN AGGREGATE PRINCIPAL AMOUNT OF COMBINED WATERWORKS AND SEWERAGE SYSTEM REVENUE BONDS, SERIES 2024 B (WEST VIRGINIA SRF PROGRAM)AND NOT MORE THAN $1,000,000 IN AGGREGATE PRINCIPAL AMOUNT OF COMBINED WATERWORKS AND SEWERAGE SYSTEM REVENUE BONDS, SERIES 2024 C (WEST VIRGINIA SRF PROGRAM/FORGIVABLE) PROVIDING FOR THE RIGHTS AND REMEDIES OF AND SECURITY FOR THE REGISTERED OWNERS OF SUCH BONDS; AUTHORIZING EXECUTION AND DELIVERY OF ALL DOCUMENTS RELATING TO THE ISSUANCE OF SUCH BONDS; APPROVING, RATIFYING AND CONFIRMING A BOND PURCHASE AGREEMENT RELATING TO SUCH BONDS; AUTHORIZING THE SALE AND PROVIDING FOR THE TERMS AND PROVISIONS OF SUCH BONDS AND ADOPTING OTHER PROVISIONS RELATING THERETO.

BE IT ORDAINED AND ENACTED BY THE COUNCIL OF THE CITY OF CHARLES TOWN:

ARTICLE I

STATUTORY AUTHORITY, FINDINGS AND DEFINITIONS

Section 1.01. Authority for this Ordinance. This Ordinance (together with any ordinance, order or resolution supplemental hereto or amendatory hereof, the "Bond Legislation") is enacted pursuant to the provisions of Chapter 8, Article 20 and Chapter 22C, Article 2 of the West Virginia Code of 1931, as amended (collectively, the "Act"), and other applicable provisions of law.

Section 1.02. Findings. It is hereby found, determined and declared that:

A. The City of Charles Town (the "Issuer") is a municipal corporation and political subdivision of the State of West Virginia in Jefferson County of said State.

B. The Issuer deems it necessary and desirable for the health and welfare of the inhabitants of the Issuer that there be constructed additions, betterments and improvements to the sewerage portion of the existing public combined waterworks and sewerage system, including (i) improvements to the Burr East Pump Station, the Moose Lodge Pump Station, the Jett's Farm Pump Station and force main, and, if determined by the Board to be cost effective, the Flowing Springs Pump Station; (ii) the decommissioning of the Forrest Avenue and 11th Street Pump Stations; (iii) construction of the Lakeland Place Pump Station; (iv) construction of a force main through Jefferson Memorial Park; (v) upgrade of the Evitt's Run gravity line, and (vi) all necessary appurtenances (collectively, the "Project") (the Project and any further extensions, additions, betterments and improvements thereto are herein called the "System"), in accordance with the plans and specifications prepared by the Consulting Engineers, which plans and specifications have heretofore been filed with the Recorder of the Issuer.

C. It is deemed necessary for the Issuer to issue its Combined Waterworks and Sewerage System Revenue Bonds, in the total aggregate principal amount of not more than $5,000,000 in two or more series, initially planned to be the (i) Combined Waterworks and Sewerage System Revenue Bonds, Series 2024 A (West Virginia SRF Program), in the total aggregate principal amount of not more than $3,000,000 (the "Series 2024 A Bonds"); (ii) Combined Waterworks and Sewerage System Revenue Bonds, Series 2024 B (West Virginia SRF Program), in the total aggregate principal amount of not more than $1,000,000 (the "Series 2024 B Bonds")and (ii) Combined Waterworks and Sewerage System Revenue Bonds, Series 2024 C (West Virginia SRF Program/Forgivable), in the total aggregate principal amount of not more than $1,000,000 (the "Series 2024 C Bonds"), (collectively, the "Series 2024 Bonds"), to permanently finance the costs of acquisition and construction of the Project. Said costs shall be deemed to include the cost of all property rights, easements and franchises deemed necessary or convenient therefore and eligible under the SRF Program; amounts which may be deposited in the Series 2024 A Bonds Reserve Account (as hereinafter defined); engineering and legal expenses; expenses for estimates of costs and revenues; expenses for plans, specifications and surveys; other expenses necessary or incident to determining the feasibility or practicability of the enterprise; administrative expense; commitment fees; fees and expenses of the Authority, including the SRF Administrative Fee (as hereafter defined); discount; initial fees for the services of registrars, paying agents, depositories or trustees or other costs in connection with the sale of the Series 2024 Bonds and such other expenses as may be necessary or incidental to the financing herein authorized; the acquisition or construction of the Project and the placing of same in operation; and the performance of the things herein required or permitted, in connection with any thereof; provided, that reimbursement to the Issuer for any amounts expended by it for allowable costs prior to the issuance of the Series 2024 Bonds or the repayment of indebtedness incurred by the Issuer for such purposes shall be deemed Costs of the Project, as hereinafter defined.

D. The period of usefulness of the System after completion of the Project is not less than 40 years.

E. It is in the best interests of the Issuer that its Series 2024 Bonds be sold to the Authority pursuant to the terms and provisions of a Bond Purchase Agreement by and among the Issuer, the Authority and the West Virginia Department of Environmental Protection (the "DEP"), in form satisfactory to the Issuer, the Authority, and the DEP (the "Bond Purchase Agreement"), to be approved hereby if not previously approved by resolution of the Issuer.

F. The Issuer will have the following Outstanding obligations which will rank on a parity with the Series 2024 A Bonds and Series 2024 B Bonds as to liens, pledge, source of and security for payment, being the Issuer's:

1. (1) Combined Waterworks and Sewerage System Revenue Bonds, Series 1987 B (West Virginia Water Development Authority), dated November 18, 1987, issued in the original aggregate principal amount of $413,629 (the "Series 1987 B Bonds");

2. Combined Waterworks and Sewerage System Revenue Bonds, Series 1988 B-1 (West Virginia Water development Authority), dated May 4, 1988, issued in the original aggregate principal amount of $295,916 (the "Series 1988 B-1 Bonds");

3. Combined Waterworks and Sewerage System Revenue Bonds, Series 1988 B-2 (West Virginia Water Development Authority), dated May 20, 1988, issued in the original aggregate principal amount of $558,000 (the "Series 1988 B-2 Bonds");

4. Combined Waterworks and Sewerage System Revenue Bonds, Series 1989 B (West Virginia Water Development Authority), dated April 13, 1989, issued in the original aggregate principal amount of $117,480 (the "Series 1989 B Bonds");

5. Combined Waterworks and Sewerage System Revenue Bonds, Series 2002 A (West Virginia Water Development Authority), dated August 22, 2002, issued in the original aggregate principal amount of $1,100,000 (the "Series 2002 A Bonds");

6. Combined Waterworks and Sewerage System Revenue Bonds, Series 2002 B (West Virginia Infrastructure Fund), dated August 22, 2002, issued in the original aggregate principal amount of $3,600,000 (the "Series 2002 B Bonds");

7. Combined Waterworks and Sewerage System Revenue Bonds, Series 2010 A (West Virginia DWTRF Program), dated January 13, 2010, issued in the original aggregate principal amount of $912,458 (the "Series 2010 A Bonds");

8. Combined Waterworks and Sewerage System Revenue Bonds, Series 2010 B (West Virginia DWTRF Program/ARRA), dated January 13, 2010, issued in the original aggregate principal amount of $100,000 (the "Series 2010 B Bonds");

9. Combined Waterworks and Sewerage System Design Revenue Bonds, Series 2010 C (West Virginia SRF Program), dated December 2, 2010, issued in the original aggregate principal amount of $1,250,000 (the "Series 2010 C Bonds");

10. Combined Waterworks and Sewerage System Design Revenue Bonds, Series 2010 D (West Virginia SRF Program), dated December 2, 2010, issued in the original aggregate principal amount of $500,000 (the "Series 2010 D Bonds");

11. Combined Waterworks and Sewerage System Revenue Bonds, Series 2011 A (West Virginia SRF Program), dated July 22, 2011, issued in the original aggregate principal amount of $13,147,192 (the "Series 2011 A Bonds");

12. Combined Waterworks and Sewerage System Design Revenue Bonds, Series 2013 A (West Virginia SRF Program), dated June 27, 2013, issued in the original aggregate principal amount of $591,977 (the "Series 2013 A Bonds");

13. Combined Waterworks and Sewerage System Revenue Bonds, Series 2014 A (West Virginia SRF Program), dated June 18, 2014, issued in the original aggregate principal amount of $4,058,900 (the “Series 2014 A Bonds”);

14. Combined Waterworks and Sewerage System Revenue Bonds, Series 2016 A (Tax-Exempt), dated March 17, 2016, issued in the original aggregate principal amount of $7,695,000 (the “Series 2016 A Bonds”);

15. Combined Waterworks and Sewerage System Revenue Bonds, Series 2016 B (Tax-Exempt), dated August 18, 2016, issued in the original aggregate principal amount of $3,895,000 (the “Series 2016 B Bonds”);

16. Combined Waterworks and Sewerage System Revenue Bonds, Series 2018 A-1 (West Virginia Water Development Authority), dated December 27, 2018, replacing the Jefferson County Public Service District Sewer Revenue Bonds, Series 1988 B (West Virginia Water Development Authority) dated May 5, 1998, issued in the original aggregate principal amount of $425,767 (the “Series 2018 A-1 Bonds”);

17. Combined Waterworks and Sewerage System Revenue Bonds, Series 2018 A-3 (West Virginia Infrastructure Fund), dated December 27, 2018, replacing the Jefferson County Public Service District Sewer Revenue Bonds, Series 1998 C (West Virginia Infrastructure Fund) dated June 25, 1998, issued in the original aggregate principal amount of $662,039 (the “Series 2018 A-3 Bonds”);

18. Combined Waterworks and Sewerage System Revenue Bonds, Series 2018 A-4 (West Virginia SRF Program), dated December 27, 2018, replacing the Jefferson County Public Service District Sewer Revenue Bonds, Series 1999 A (West Virginia SRF Program) dated December 8, 1999, issued in the original aggregate principal amount of $378,363 (the “Series 2018 A-4 Bonds”);

19. Combined Waterworks and Sewerage System Revenue Bonds, Series 2018 A-5 (West Virginia SRF Program), dated December 27, 2018, replacing the Jefferson County Public Service District Sewer Revenue Bonds, Series 2000 A

(West Virginia SRF Program) dated June 22, 2000, issued in the original aggregate principal amount of $1,154,889 (the "Series 2018 A-5 Bonds");

20. Combined Waterworks and Sewerage System Revenue Bonds, Series 2018 A-6 (West Virginia SRF Program), dated December 27, 2018, replacing the Jefferson County Public Service District Sewer Revenue Bonds, Series 2008 A (West Virginia SRF Program) dated June 18, 2008, issued in the original aggregate principal amount of $2,005,000 (the "Series 2018 A-6 Bonds");

21. Combined Waterworks and Sewerage System Revenue Bonds, Series 2018 A-7 (West Virginia DWTRF Program), dated December 27, 2018, replacing the Jefferson County Public Service District Sewer Revenue Bonds, 2014 A (West Virginia DWTRF Program) dated April 17, 2014, issued in the original aggregate principal amount of $985,000 (the "Series 2018 A-7 Bonds");

22. Combined Utility System Revenue Bonds, Series 2018 B (Bank Qualified), dated December 27, 2018, issued in the original aggregate principal amount of $3,065,000 (the "Series 2018 B Bonds");

23. Combined Waterworks and Sewerage System Refunding Revenue Bonds, Series 2020 A (Bank Qualified), dated July 14, 2020, issued in the original aggregate principal amount of $4,575,000 (the "Series 2020 A Bonds");

24. Combined Waterworks and Sewerage System Refunding Revenue Bonds, Series 2022 A (Bank Qualified), dated February 2, 2022, issued in the original aggregate principal amount of $4,380,000 (the "Series 2022 A Bonds");

25. Combined Waterworks and Sewerage System Revenue Bonds, Series 2022 B (Bank Qualified), dated September 7, 2022, issued in the original aggregate principal amount of $5,620,000 (the "Series 2022 B Bonds"); and

26. Combined Waterworks and Sewerage System Revenue Bonds, Series 2022 C (Taxable), dated September 7, 2022, issued in the original aggregate principal amount of $1,815,000 (the "Series 2022 B Bonds") (collectively, the "Prior Bonds").

The Series 2024 A Bonds shall be issued on a parity with the Prior Bonds with respect to liens, pledge and source of and security for payment and in all respects. Prior to the issuance of the Series 2024 Bonds, the Issuer will obtain (i) a certificate of an Independent Certified Public Accountant stating that the coverage and parity tests of the Prior Bonds are met, and (ii) the written consent of the Holders of the Prior Bonds, to the issuance of the Series 2024 A Bonds on a parity with the Prior Bonds. Other than the Prior Bonds, there are no outstanding bonds or obligations of the Issuer which are secured by revenues or assets of the System. The Issuer is in compliance with the covenants of the Prior Bonds and the Prior Ordinances.

G. The estimated revenues to be derived in each year after completion of the Project from the operation of the System will be sufficient to pay all costs of operation and maintenance of the

System, the principal of and interest on the Bonds (as hereinafter defined) and to make all payments into all funds, accounts and other payments provided for herein.

H. The Issuer has complied with all requirements of West Virginia law and the Bond Purchase Agreement relating to authorization of the acquisition and construction of the Project and the operation of the System and issuance of the Series 2024 Bonds, or will have so complied prior to issuance of any thereof, including, among other things and without limitation, the approval of the Project and the financing thereof by the West Virginia Infrastructure and Jobs Development Council and the obtaining of a certificate of public convenience and necessity from the Public Service Commission of West Virginia.

I. The Project has been reviewed and determined to be technically and financially feasible by the West Virginia Infrastructure and Jobs Development Council as required under Chapter 31, Article 15A of the West Virginia Code of 1931, as amended.

Section 1.03. Bond Legislation Constitutes Contract. In consideration of the acceptance of the Series 2024 Bonds by those who shall be the Registered Owners of the same from time to time, this Bond Legislation shall be deemed to be and shall constitute a contract between the Issuer and such Bondholders, and the covenants and agreements herein set forth to be performed by the Issuer shall be for the equal benefit, protection and security of the Registered Owners of any and all of such Series 2024 Bonds, all which shall be of equal rank and without preference, priority or distinction between any one Bond of a series and any other Bonds of the same series, and by reason of priority of issuance or otherwise, except as expressly provided therein and herein.

Section 1.04. Definitions. The following terms shall have the following meanings herein unless the context expressly requires otherwise:

"Act" means, collectively, Chapter 8, Article 20 and Chapter 22C, Article 2 of the West Virginia Code of 1931, as amended and in effect on the date of enactment hereof.

"Authority" means the West Virginia Water Development Authority, which is expected to be the original purchaser and Registered Owner of the Series 2024 Bonds, or any other agency, board or department of the State of West Virginia that succeeds to the functions of the Authority, acting in its administrative capacity and upon authorization from the DEP under the Act.

"Authorized Officer" means the Mayor of the Issuer, or any other officer of the Issuer specifically designated by resolution of the Governing Body.

"Bondholder," "Holder of the Bonds," "Holder," "Registered Owner" or any similar term whenever used herein with respect to an Outstanding Bond or Bonds, means the person in whose name such Bond is registered.

"Bond Purchase Agreement" means the Bond Purchase Agreement heretofore entered into, or to be entered into, by and among the Issuer, the Authority and the DEP, providing for the purchase of the Series 2024 Bonds from the Issuer by the Authority, the form of which shall be approved, and the execution and delivery by the Issuer authorized and directed or ratified by the Supplemental Resolution.

"Bond Legislation," "Ordinance," "Bond Ordinance" or "Local Act" means this Bond Ordinance and all ordinances, orders and resolutions supplemental hereto or amendatory hereof.

"Bond Registrar" means the bank or other entity to be designated as such in the Supplemental Resolution and its successors and assigns.

"Bonds" means, collectively, the Series 2024 Bonds, and, where appropriate, any bonds on a parity therewith subsequently authorized to be issued hereunder or by another ordinance of the Issuer.

"Bond Year" means the 12-month period beginning on the anniversary of the Closing Date in each year and ending on the day prior to the anniversary date of the Closing Date in the following year, except that the first Bond Year shall begin on the Closing Date.

"Cash Working Capital Reserve" means the cash working capital reserve required by Chapter 24, Article 1, Section 1(k) of the Code of West Virginia, 1931, as amended.

"Closing Date" means the date upon which there is an exchange of the Series 2024 Bonds for all or a portion of the proceeds of the Series 2024 Bonds from the Authority and the DEP.

"Code" means the Internal Revenue Code of 1986, as amended, and the Regulations.

"Commission" means the West Virginia Municipal Bond Commission or any other agency of the State of West Virginia that succeeds to the functions of the Commission.

"Completion Date" means the completion date of the Project, as defined in the SRF Regulations.

"Consulting Engineers" means Rummel, Klepper and Kahl, LLP, Keyser, West Virginia, or any qualified engineer or firm of engineers, licensed by the State, that shall at any time hereafter be procured by the Issuer as Consulting Engineers for the System, or portion thereof, in accordance with Chapter 5G, Article 1 of the West Virginia Code of 1931, as amended; provided however, that the Consulting Engineers shall not be a regular, full-time employee of the State or any of its agencies, commissions, or political subdivisions.

"Costs" or "Costs of the Project" means those costs described in Section 1.02C hereof to be a part of the cost of acquisition and construction of the Project as described in Section 1.02B hereof.

"DEP" means the West Virginia Department of Environmental Protection, or any other agency, board or department of the State that succeeds to the functions of the DEP.

"Depository Bank" means the bank designated as such in the Supplemental Resolution, and its successors and assigns, which shall be a member of FDIC.

"FDIC" means the Federal Deposit Insurance Corporation and any successor to the functions of the FDIC.

"Fiscal Year" means each 12-month period beginning on July 1 and ending on the succeeding June 30.

"Governing Body" means the Council of the Issuer, as it may now or hereafter be constituted.

"Government Obligations" means direct obligations of, or obligations the timely payment of the principal of and interest on which is guaranteed by, the United States of America.

"Gross Revenues" means the aggregate gross operating and non-operating revenues of the System, as hereinafter defined, determined in accordance with generally accepted accounting principles, after deduction of prompt payment discounts, if any, and reasonable provision for uncollectible accounts; provided, that "Gross Revenues" does not include any gains from the sale or other disposition of, or from any increase in the value of, capital assets (including Qualified Investments, as hereinafter defined, purchased pursuant to Article 8.01 hereof) or any Tap Fees, as hereinafter defined.

"Herein," "hereto" and similar words shall refer to this entire Bond Legislation.

"Independent Certified Public Accountants" means any certified public accountant or firm of certified public accountants that shall at any time hereafter be retained by the Issuer to prepare an independent annual or special audit of the accounts of the System or for any other purpose except keeping the accounts of the System in the normal operation of its business and affairs.

"Issuer" means the City of Charles Town, a municipal corporation and political subdivision of the State of West Virginia, in Jefferson County, West Virginia, and, unless the context clearly indicates otherwise, includes the Governing Body of the Issuer.

"Mayor" means the Mayor of the Issuer.

"Net Proceeds" means the face amount of the Series 2024 Bonds, plus accrued interest and premium, if any, less original issue discount, if any, and less proceeds, if any, deposited in the Series 2024 A Bonds Reserve Account.

"Net Revenues" means the balance of the Gross Revenues, remaining after deduction of Operating Expenses, as hereinafter defined.

"Operating Expenses" means the reasonable, proper and necessary costs of repair, maintenance and operation of the System and includes, without limiting the generality of the foregoing, administrative, engineering, legal, auditing and insurance expenses, other than those capitalized as part of the Costs, the SRF Administrative Fee, fees and expenses of the Authority, fiscal agents, the Depository Bank, the Registrar and the Paying Agent (all as herein defined), other than those capitalized as part of the Costs, payments to pension or retirement funds, taxes and such other reasonable operating costs and expenses as should normally and regularly be included under generally accepted accounting principles; provided, that "Operating Expenses" does not include payments on account of the principal of or redemption premium, if any, or interest on the Bonds, charges for depreciation, losses from the sale or other disposition of, or from any decrease in the value of, capital assets, amortization of debt discount or such miscellaneous deductions as are applicable to prior accounting periods.

"Outstanding" when used with reference to Bonds and as of any particular date, describes all Bonds theretofore and thereupon being authenticated and delivered, except (i) any Bond cancelled by the Bond Registrar at or prior to said date; (ii) any Bond for the payment of which monies, equal to its principal amount and redemption premium, if applicable, with interest to the date of maturity or redemption shall be in trust hereunder and set aside for such payment (whether upon or prior to maturity); (iii) any Bond deemed to have been paid as provided in Article X hereof; and (iv) for purposes of consents or other action by a specified percentage of Bondholders, any Bonds registered to the Issuer.

"Parity Bonds" means additional Bonds issued under the provisions and within the limitations prescribed by Section 7.07 hereof.

"Paying Agent" means the Commission or other entity or authority designated as a Paying Agent by the Issuer in the Supplemental Resolution, with the written consent of the Authority.

"Prior Bonds" means, collectively, the Series 1987 B Bonds, Series 1988 B-1 Bonds, Series 1988 B-2 Bonds, Series 1989 B Bonds, Series 2002 A Bonds, Series 2002 B Bonds, Series 2010 A Bonds, Series 2010 B Bonds, Series 2010 C Bonds, Series 2010 D Bonds, Series 2011 A Bonds, Series 2013 A Bonds, Series 2014 A Bonds, Series 2016 A Bonds, Series 2016 B Bonds, Series 2018 A-1 Bonds, Series 2018 A-3 Bonds, Series 2018 A-4 Bonds, Series 2018 A-5 Bonds, Series 2018 A-6 Bonds, Series 2018 A-7 Bonds, Series 2018 B Bonds, Series 2020 A Bonds, Series 2022 A Bonds, Series 2022 B Bonds and Series 2022 C Bonds.

"Prior Ordinances" means the ordinances authorizing the Prior Bonds.

"Project" means the Project as described in Section 1.02B hereof.

"Qualified Investments" means and includes any investment permitted to be made by a municipality, public service district or public corporation of the State pursuant to State Law, specifically including but not limited to Chapter 8, Article 13, Section 22 of the Code of West Virginia and the West Virginia "consolidated fund" managed by the West Virginia Board of Treasury Investments pursuant to Chapter 12, Article 6C of the Code of West Virginia.

"Recorder" means the Recorder of the Issuer.

"Registered Owner", "Bondholder," "Holder" or any similar term means whenever used herein with respect to an Outstanding Bond or Bonds, the person in whose name such Bond is registered.

"Registrar" means the Bond Registrar.

"Regulations" means temporary and permanent regulations promulgated under the Code, or any predecessor thereto.

"Renewal and Replacement Fund" means the Renewal and Replacement Fund established by Prior Ordinances and continued hereby.

"Reserve Accounts" means, collectively, the reserve account established by Section 5.02 hereof for the Series 2024 A Bonds, the Series 2024 B Bonds and the reserve accounts established for the Prior Bonds pursuant to the Prior Ordinances.

"Reserve Requirement" means collectively, the respective amounts required to be on deposit in any Reserve Account pursuant to this Ordinance and the Prior Ordinances.

"Revenue Fund" means the Revenue Fund established by Prior Ordinances and continued hereby.

"Series 1987 B Bonds" means the Issuer's Combined Waterworks and Sewerage System Revenue Bonds, Series 1987 B, dated November 18, 1987, issued in the original aggregate principal amount of $413,629.

"Series 1988 B-1 Bonds" means the Issuer's Combined Waterworks and Sewerage System Revenue Bonds, Series 1988 B-1, dated May 4, 1988, issued in the original aggregate principal amount of $295,916.

"Series 1988 B-2 Bonds" means the Issuer's Combined Waterworks and Sewerage System Revenue Bonds, Series 1988 B-2, dated May 20, 1988, issued in the original aggregate principal amount of $558,000.

"Series 1989 B Bonds" means the Issuer's Combined Waterworks and Sewerage System Revenue Bonds, Series 1989 B, dated April 13, 1989, issued in the original aggregate principal amount of $117,480.

"Series 2002 A Bonds" means the Issuer's Combined Waterworks and Sewerage System Revenue Bonds, Series 2002 A (West Virginia Water Development Authority), dated August 22, 2002, issued in the original aggregate principal amount of $1,100,000.

"Series 2002 B Bonds" means the Issuer's Combined Waterworks and Sewerage System Revenue Bonds, Series 2002 B (West Virginia Infrastructure Fund), dated August 22, 2002, issued in the original aggregate principal amount of $3,600,000.

"Series 2010 A Bonds" means the Issuer's Combined Waterworks and Sewerage System Revenue Bonds, Series 2010 A (West Virginia DWTRF Program), dated January 13, 2010, issued in the original aggregate principal amount of $912,458.

"Series 2010 B Bonds" means the Issuer's Combined Waterworks and Sewerage System Revenue Bonds, Series 2010 B (West Virginia DWTRF Program/ARRA), dated January 13, 2010, issued in the original aggregate principal amount of $100,000.

"Series 2010 C Bonds" means the Issuer's Combined Waterworks and Sewerage System Design Revenue Bonds, Series 2010 C (West Virginia SRF Program), dated December 2, 2010, issued in the original aggregate principal amount of $1,250,000.

"Series 2010 D Bonds" means the Issuer's Combined Waterworks and Sewerage System Design Revenue Bonds, Series 2010 D (West Virginia SRF Program), dated December 2, 2010, issued in the original aggregate principal amount of $500,000.

"Series 2011 A Bonds" means the Issuer's Combined Waterworks and Sewerage System Revenue Bonds, Series 2011 A (West Virginia SRF Program), dated July 22, 2011, issued in the original aggregate principal amount of $13,147,192.

"Series 2013 A Bonds" means the Issuer's Combined Waterworks and Sewerage System Design Revenue Bonds, Series 2013 A (West Virginia SRF Program), dated June 27, 2013, issued in the original aggregate principal amount of $591,977.

"Series 2014 A Bonds" means the Combined Waterworks and Sewerage System Revenue Bonds, Series 2014 A (West Virginia SRF Program), dated June 18, 2014, issued in the original aggregate principal amount of $4,058,900.

"Series 2016 A Bonds" means the Issuer's Combined Waterworks and Sewerage System Revenue Bonds, Series 2016 A (Tax-Exempt), dated March 17, 2016, issued in the original aggregate principal amount of $7,695,000.

"Series 2016 B Bonds" means the Issuer's Combined Waterworks and Sewerage System Revenue Bonds, Series 2016 B (Tax-Exempt), dated August 18, 2016, issued in the original aggregate principal amount of $3,895,000.

"Series 2018 A-1 Bonds" means the Issuer's Combined Waterworks and Sewerage System Revenue Bonds, Series 2018 A-1 (West Virginia Water Development Authority), dated December 27, 2018, replacing the Jefferson County Public Service District Sewer Revenue Bonds, Series 1988 B (West Virginia Water Development Authority) dated May 5, 1998, issued in the original aggregate principal amount of $425,767.

"Series 2018 A-3 Bonds" means the Issuer's Combined Waterworks and Sewerage System Revenue Bonds, Series 2018 A-3 (West Virginia Infrastructure Fund), dated December 27, 2018, replacing the Jefferson County Public Service District Sewer Revenue Bonds, Series 1998 C (West Virginia Infrastructure Fund) dated June 25, 1998, issued in the original aggregate principal amount of $662,039.

"Series 2018 A-4 Bonds" means the Issuer's Combined Waterworks and Sewerage System Revenue Bonds, Series 2018 A-4 (West Virginia SRF Program), dated December 27, 2018, replacing the Jefferson County Public Service District Sewer Revenue Bonds, Series 1999 A (West Virginia SRF Program) dated December 8, 1999, issued in the original aggregate principal amount of $378,363.

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"Series 2018 A-5 Bonds" means the Issuer's Combined Waterworks and Sewerage System Revenue Bonds, Series 2018 A-5 (West Virginia SRF Program), dated December 27, 2018, replacing the Jefferson County Public Service District Sewer Revenue Bonds, Series 2000 A (West Virginia SRF Program) dated June 22, 2000, issued in the original aggregate principal amount of $1,154,889.

"Series 2018 A-6 Bonds" means the Issuer's Combined Waterworks and Sewerage System Revenue Bonds, Series 2018 A-6 (West Virginia SRF Program), dated December 27, 2018, replacing the Jefferson County Public Service District Sewer Revenue Bonds, Series 2008 A (West Virginia SRF Program) dated June 18, 2008, issued in the original aggregate principal amount of

$2,005,000.

"Series 2018 A-7 Bonds" means the Issuer's Combined Waterworks and Sewerage System Revenue Bonds, Series 2018 A-7 (West Virginia DWTRF Program), dated December 27, 2018, replacing the Jefferson County Public Service District Sewer Revenue Bonds, 2014 A (West Virginia DWTRF Program) dated April 17, 2014, issued in the original aggregate principal amount of $985,000.

"Series 2018 B Bonds" means the Issuer's Combined Waterworks and Sewerage System Revenue Bonds, Series 2018 B (Bank Qualified), dated December 27, 2018, issued in the original aggregate principal amount of $3,065,000.

"Series 2020 A Bonds" means the Issuer's Combined Waterworks and Sewerage System Refunding Revenue Bonds, Series 2020 A (Bank Qualified), dated July 14, 2020, issued in the original aggregate principal amount of $4,575,000.

"Series 2022 A Bonds" means the Issuer's Combined Waterworks and Sewerage System Refunding Revenue Bonds, Series 2022 A (Bank Qualified), dated February 2, 2022, issued in the original aggregate principal amount of $4,380,000.

"Series 2022 B Bonds" means the Combined Waterworks and Sewerage System Revenue Bonds, Series 2022 B (Bank Qualified), dated September 7, 2022, issued in the original aggregate principal amount of $5,620,000.

"Series 2022 C Bonds" means the Combined Waterworks and Sewerage System Revenue Bonds, Series 2022 C (Taxable), dated September 7, 2022, issued in the original aggregate principal amount of $1,815,000.

"Series 2024 Bonds" means the Series 2024 A Bonds, the Series 2024 B Bonds and the Series 2024 C Bonds.

"Series 2024 A Bonds" means the Combined Waterworks and Sewerage System Revenue Bonds, Series 2024 A (West Virginia SRF Program), of the Issuer, authorized by this Bond Legislation.

"Series 2024 A Bonds Reserve Account" means the Series 2024 A Bonds Reserve Account established by Section 5.02 hereof.

"Series 2024 A Bonds Reserve Requirement" means, as of any date of calculation, the maximum amount of principal and interest which will become due on the Series 2024 A Bonds in the then current or any succeeding year.

"Series 2024 A Bonds Sinking Fund" means the Series 2024 A Bonds Sinking Fund established by Section 5.02 hereof.

"Series 2024 B Bonds" means the Combined Waterworks and Sewerage System Revenue Bonds, Series 2024 B (West Virginia SRF Program), of the Issuer, authorized by this Bond Legislation.

"Series 2024 B Bonds Reserve Account" means the Series 2024 B Bonds Reserve Account established by Section 5.02 hereof.

"Series 2024 B Bonds Reserve Requirement" means, as of any date of calculation, the maximum amount of principal and interest which will become due on the Series 2024 B Bonds in the then current or any succeeding year.

"Series 2024 B Bonds Sinking Fund" means the Series 2024 A Bonds Sinking Fund established by Section 5.02 hereof.

"Series 2024 C Bonds" means the Combined Waterworks and Sewerage System Revenue Bonds, Series 2024 C (West Virginia SRF Program/Forgivable), of the Issuer, authorized by this Bond Legislation.

"Series 2024 Bonds Construction Trust Fund" means the Series 2024 Bonds Construction Trust Fund established by Section 5.01 hereof.

"Sinking Funds" means, collectively, the respective sinking funds established for the Prior Bonds, the Series 2024 A Bonds and the Series 2024 B Bonds.

"SRF Administrative Fee" means any administrative fee required to be paid pursuant to the Bond Purchase Agreement.

"SRF Program" means the State's Water Pollution Control Revolving Fund Program, under which the Authority purchases the water pollution control revenue bonds of local governmental entities satisfying certain legal and other requirements with the proceeds of a capitalization grant award from the United States Environmental Protection Agency and funds of the State.

"SRF Regulations" means the regulations set forth in Title 47, Series 31 of the West Virginia Code of State Regulations.

"State" means the State of West Virginia.

"Supplemental Resolution" means any resolution, ordinance or order of the Issuer supplementing or amending this Ordinance and, when preceded by the article "the," refers specifically to the supplemental resolution authorizing the sale of the Series 2024 Bonds; provided, that any matter intended by this Ordinance to be included in the Supplemental Resolution with respect to the Series 2024 Bonds, and not so included may be included in another Supplemental Resolution.

"Surplus Revenues" means the Gross Revenues not required by the Bond Legislation to be set aside and held for the payment of or security for the Bonds or any other obligation of the Issuer, including, without limitation, the Renewal and Replacement Fund, the Cash Working Capital Reserve, the Sinking Funds and the Reserve Accounts.

"System" means, collectively, the complete existing public combined waterworks and sewerage system of the Issuer, and shall include the Project, any additions, betterments and improvements thereto hereafter acquired or constructed for said waterworks system from any sources whatsoever, both within and without the Issuer.

"Tap Fees" means the fees, if any, paid by prospective customers of the System in order to connect thereto.

Additional terms and phrases are defined in this Ordinance as they are used. Words importing singular number shall include the plural number in each case and vice versa; words importing persons shall include firms and corporations; and words importing the masculine, feminine or neutral gender shall include any other gender.

ARTICLE II

AUTHORIZATION OF ACQUISITION AND CONSTRUCTION OF THE PROJECT

Section 2.01. Authorization of Acquisition and Construction of the Project. There is hereby authorized and ordered the acquisition and construction of the Project, at an estimated cost of $11,021,000 in accordance with the plans and specifications which have been prepared by the Consulting Engineers, heretofore filed in the office of the Governing Body. The proceeds of the Series 2024 Bonds hereby authorized shall be applied as provided in Article VI hereof. The Issuer has received or will receive bids and will enter into contracts for the acquisition and construction of the Project, compatible with the financing plan submitted to the DEP.

The Cost of the Project is estimated to be $11,021,000, of which up to $3,000,000 will be obtained from the proceeds of the Series 2024 A Bonds, up to $1,000,000 will be obtained from the proceeds of the Series 2024 B Bonds and up to $1,000,000 will be obtained from the proceeds of the Series 2024 C Bonds, $3,347,200 will be obtained from Capacity Improvement Fees collected for the System, $1,053,800 will be obtained from working capital of the System and $1,620,000 will be obtained from the Authority in the form of grant from the Economic Enhancement Grant Fund.

ARTICLE III

AUTHORIZATION, TERMS, EXECUTION, REGISTRATION AND SALE OF BONDS; AUTHORIZATION AND EXECUTION OF BOND PURCHASE AGREEMENT

Section 3.01. Authorization of Bonds. For the purposes of paying the Costs of the Project not otherwise provided for and paying certain costs of issuance of the Series 2024 Bonds and related costs, or any or all of such purposes, as determined by the Supplemental Resolution, there shall be and hereby are authorized to be issued the negotiable Series 2024 Bonds of the Issuer. The Series 2024 Bonds shall be issued in two series, each as a single bond, designated respectively as "Combined Waterworks and Sewerage System Revenue Bonds, Series 2024 A (West Virginia SRF Program)", in the principal amount of not more than $3,000,000, "Combined Waterworks and Sewerage System Revenue Bonds, Series 2024 B (West Virginia SRF Program)", in the principal amount of not more than $1,000,000, and "Combined Waterworks and Sewerage System Revenue Bonds, Series 2024 C (West Virginia SRF Program/Forgivable)," in the principal amount of not more than $1,000,000; and all shall have such terms as set forth hereinafter and in the Supplemental Resolution. The proceeds of the Series 2024 Bonds remaining after funding of the Reserve Accounts (if funded from Bond proceeds) and

capitalization of interest, if any, shall be deposited in or credited to the Series 2024 Bonds Construction Trust Fund established by Section 5.01 hereof.

Section 3.02. Terms of Bonds. A. The Series 2024 A Bonds shall be issued in such principal amounts; shall bear interest, if any, at such rate or rates, not exceeding the then legal maximum, payable quarterly on such dates; shall mature on such dates and in such amounts; and shall be redeemable, in whole or in part, all as the Issuer shall prescribe in a Supplemental Resolution or as specifically provided in the Bond Purchase Agreement. The Series 2024 A Bonds shall be payable as to principal at the office of the Paying Agent, in any coin or currency which, on the dates of payment of principal is legal tender for the payment of public or private debts under the laws of the United States of America. Interest, if any, on the Series 2024 A Bonds shall be paid by check or draft of the Paying Agent or its agent, mailed to the Registered Owner thereof at the address as it appears on the books of the Bond Registrar, or by such other method as shall be mutually agreeable so long as the Authority is the Registered Owner thereof.

Unless otherwise provided by the Supplemental Resolution, the Series 2024 A Bonds shall initially be issued in the form of a single bond, fully registered and delivered to the Authority, with a record of advances and a debt service schedule attached, representing the aggregate principal, and shall mature in principal installments, all as provided in the Supplemental Resolution. The Series 2024 A Bonds shall be exchangeable at the option and expense of the Registered Owner for another fully registered Bond or Bonds of the same series in aggregate principal amount equal to the amount of said Bonds then Outstanding and being exchanged, with principal installments or maturities, as applicable, corresponding to the dates of payment of principal installments of said Bonds; provided, that the Authority shall not be obligated to pay any expenses of such exchange.

Subsequent series of Bonds, if any, shall be issued in fully registered form and in denominations as determined by a Supplemental Resolution. Such Bonds shall be dated and shall bear interest as specified in a Supplemental Resolution.

B. The Series 2024 C Bonds shall be issued in such principal amount and shall not bear interest. The principal amounts advanced under the Series 2024 C Bonds will be deemed forgiven on the 30th day of June in the fiscal year in which advanced. The Series 2024 C Bonds shall be deemed no longer Outstanding after the last advance is forgiven.

Unless otherwise provided by the Supplemental Resolution, the Series 2024 C Bonds shall initially be issued as one series, fully registered and delivered to the Authority, with a record of advances attached, representing the aggregate principal amount of the Series 2024 C Bonds. The Series 2024 C Bonds shall be exchangeable at the option and expense of the Registered Owner for another fully registered Bond or Bonds of the same series in aggregate principal amount equal to the amount of said Bonds then Outstanding and being exchanged, with principal installments or maturities, as applicable, corresponding to the dates of payment of principal installments of said Bonds; provided, that the Authority shall not be obligated to pay any expenses of such exchange.

Subsequent series of Bonds, if any, shall be issued in fully registered form and in denominations as determined by a Supplemental Resolution. Such Bonds shall bear interest, if any, and shall be dated as set forth in a Supplemental Resolution.

Section 3.03. Execution of Bonds. The Series 2024 Bonds shall be executed in the name of the Issuer by the Mayor, and the seal of the Issuer shall be affixed thereto or imprinted thereon and attested by the Recorder. In case any one or more of the officers who shall have signed or sealed the Series 2024 Bonds shall cease to be such officer of the Issuer before the Series 2024 Bonds so signed and sealed have been actually sold and delivered, such Bonds may nevertheless be sold and delivered as herein provided and may be issued as if the person who signed or sealed such Bonds had not ceased to hold such office. Any Series 2024 Bonds may be signed and sealed on behalf of the Issuer by such person as at the actual time of the execution of such Bonds shall hold the proper office in the Issuer, although at the date of the authorization of such Bonds such person may not have held such office or may not have been so authorized.

Section 3.04. Authentication and Registration. No Series 2024 Bonds shall be valid or obligatory for any purpose or entitled to any security or benefit under this Bond Legislation unless and until the Certificate of Authentication and Registration on such Bond, substantially in the form set forth in Section 3.10 hereof shall have been manually executed by the Bond Registrar. Any such executed Certificate of Authentication and Registration upon any such Bond shall be conclusive evidence that such Bond has been authenticated, registered and delivered under this Bond Legislation. The Certificate of Authentication and Registration on any Series 2024 Bonds shall be deemed to have been executed by the Bond Registrar if manually signed by an authorized officer of the Bond Registrar, but it shall not be necessary that the same officer sign the Certificate of Authentication and Registration on all of the Bonds issued hereunder.

Section 3.05. Negotiability, Transfer and Registration. Subject to the provisions for transfer of registration set forth below, the Series 2024 Bonds shall be and have all of the qualities and incidents of negotiable instruments under the Uniform Commercial Code of the State of West Virginia, and each successive Holder, in accepting the Series 2024 Bonds shall be conclusively deemed to have agreed that such Bonds shall be and have all of the qualities and incidents of negotiable instruments under the Uniform Commercial Code of the State of West Virginia, and each successive Holder shall further be conclusively deemed to have agreed that said Bonds shall be incontestable in the hands of a bona fide Holder for value.

So long as the Series 2024 Bonds remain Outstanding, the Issuer, through the Bond Registrar as its agent, shall keep and maintain books for the registration and transfer of the Series 2024 Bonds.

The registered Series 2024 Bonds shall be transferable only upon the books of the Bond Registrar, by the Registered Owner thereof in person or by his attorney duly authorized in writing, upon surrender thereto together with a written instrument of transfer satisfactory to the Bond Registrar duly executed by the Registered Owner or his duly authorized attorney.

In all cases in which the privilege of exchanging or transferring the registered Series 2024 Bonds are exercised, all Series 2024 Bonds shall be delivered in accordance with the provisions of this Bond Legislation. All Series 2024 Bonds surrendered in any such exchanges or transfers shall forthwith be cancelled by the Bond Registrar. For every such exchange or transfer of Series 2024 Bonds, the Bond Registrar may make a charge sufficient to reimburse it for any tax, fee or other governmental charge required to be paid with respect to such exchange or transfer and the cost of preparing each new Bond upon each exchange or transfer, and any other expenses of the Bond Registrar incurred in connection therewith, which sum or sums shall be paid by the Issuer. The Bond Registrar shall not be obliged to

make any such exchange or transfer of Series 2024 Bonds during the period commencing on the 15th day of the month next preceding an interest payment date on the Series 2024 Bonds or, in the case of any proposed redemption of Series 2024 Bonds, next preceding the date of the selection of Bonds to be redeemed, and ending on such interest payment date or redemption date.

Section 3.06. Bonds Mutilated, Destroyed, Stolen or Lost. In case any Series 2024 Bonds shall become mutilated or be destroyed, stolen or lost, the Issuer may, in its discretion, issue, and the Bond Registrar shall, if so advised by the Issuer, authenticate and deliver, a new Bond of the same series and of like tenor as the Bonds so mutilated, destroyed, stolen or lost, in exchange and substitution for such mutilated Bond, upon surrender and cancellation of such mutilated Bond, or in lieu of and substitution for the Bond destroyed, stolen or lost, and upon the Holder's furnishing satisfactory indemnity and complying with such other reasonable regulations and conditions as the Issuer may prescribe and paying such expenses as the Issuer and the Bond Registrar may incur. All Bonds so surrendered shall be cancelled by the Bond Registrar and held for the account of the Issuer. If any such Bond shall have matured or be about to mature, instead of issuing a substitute Bond, the Issuer may pay the same, upon being indemnified as aforesaid, and if such Bond be lost, stolen or destroyed, without surrender thereof.

Section 3.07. Bonds not to be Indebtedness of the Issuer. The Series 2024 Bonds shall not, in any event, be or constitute a corporate indebtedness of the Issuer within the meaning of any constitutional or statutory provision or limitation, but such Series 2024 A Bonds shall be payable solely from the Gross Revenues derived from the operation of the System as herein provided. No Holder or Holders of the Series 2024 Bonds shall ever have the right to compel the exercise of the taxing power of the Issuer to pay the Series 2024 Bonds or the interest, if any, thereon.

Section 3.08. Series 2024 A Bonds Secured by Pledge of Gross Revenues. A. The payment of the debt service on the Series 2024 A Bonds shall be secured forthwith equally and ratably by a first lien on the Gross Revenues derived from the operation of the System on a parity with the Prior Bonds. Such Gross Revenues in an amount sufficient to pay the principal of and interest, if any, on and other payments for the Series 2024 A Bonds and to make the payments into all funds and accounts and all other payments provided for in the Bond Legislation, are hereby irrevocably pledged to such payments as the same become due.

B. The principal amounts of the Series 2024 C Bonds advanced will be deemed forgiven on the 30th day of June of the Fiscal Year in which advanced. The Series 2024 C Bonds shall be deemed no longer Outstanding after the last advance is forgiven. The Series 2024 C Bonds are not secured by the Gross Revenues or Net Revenues of the System.

Section 3.09. Delivery of Bonds. The Issuer shall execute and deliver the Series 2024 Bonds to the Bond Registrar, and the Bond Registrar shall authenticate, register and deliver the Series 2024 Bonds to the original purchasers upon receipt of the documents set forth below:

A. If other than the Authority, a list of the names in which the Series 2024 Bonds are to be registered upon original issuance, together with such taxpayer identification and other information as the Bond Registrar may reasonably require;

B. A request and authorization to the Bond Registrar on behalf of the Issuer, signed by an Authorized Officer, to authenticate and deliver the Series 2024 Bonds to the original purchasers;

C. An executed and certified copy of the Bond Legislation;

D. An executed copy of the Bond Purchase Agreement; and

E. The unqualified approving opinions of bond counsel on the Series 2024 Bonds.

Section 3.10. Form of Bonds. The text of the Series 2024 Bonds shall be in substantially the following form, with such omissions, insertions and variations as may be necessary and desirable and authorized or permitted hereby, or by any Supplemental Resolution adopted prior to the issuance thereof:

[Remainder of Page Intentionally Blank]

(FORM OF SERIES 2024 A BOND)

UNITED STATES OF AMERICA
STATE OF WEST VIRGINIA
CITY OF CHARLES TOWN
COMBINED WATERWORKS AND SEWERAGE SYSTEM REVENUE BONDS, SERIES 2024 A
(WEST VIRGINIA SRF PROGRAM)

No. AR-1 $_____

KNOW ALL MEN BY THESE PRESENTS: The ____ day of _____, 2024, that the CITY OF CHARLES TOWN, a municipal corporation and political subdivision of the State of West Virginia in Jefferson County of said State (the "Issuer"), for value received, hereby promises to pay, solely from the special funds provided therefor, as hereinafter set forth, to the WEST VIRGINIA WATER DEVELOPMENT AUTHORITY (the "Authority") or registered assigns the sum of _____ _____ DOLLARS ($_____), or such lesser amount as shall have been advanced to the Issuer hereunder and not previously repaid, as set forth in the "Record of Advances" attached as EXHIBIT A hereto and incorporated herein by reference, in quarterly installments on March 1, June 1, September 1 and December 1 of each year, commencing _____ 1, 20____, to and including _____ 1, 20____ as set forth on the "Debt Service Schedule" attached as EXHIBIT B hereto and incorporated herein by reference. The SRF Administrative Fee of _____% (as defined in the hereinafter described Bond Legislation) on this Bond shall be payable quarterly on March 1, June 1, September 1 and December 1 of each year, commencing _____, 20___, as set forth on EXHIBIT B attached hereto.

This Bond shall bear interest at the rate of _____%. Principal installments of this Bond are payable in any coin or currency which, on the respective dates of payment of such installments, is legal tender for the payment of public and private debts under the laws of the United States of America, at the office of the West Virginia Municipal Bond Commission, Charleston, West Virginia (the "Paying Agent"). The interest on this bond is payable by check or draft of the Paying Agent mailed to the Registered Owner hereof at the address as it appears on the books of United Bank, Charleston, West Virginia, as registrar (the "Registrar"), on the 15th day of the next month preceding an interest payment date, or such other method as shall be mutually agreeable so long as the Authority is the Registered Owner hereof.

This Bond may be redeemed prior to its stated date of maturity in whole or in part, but only with the express written consent of the Authority on behalf of the West Virginia Department of Environmental Protection (the "DEP"), and upon the terms and conditions prescribed by, and otherwise in compliance with, the Bond Purchase Agreement (the "Bond Purchase Agreement") by and among the Issuer, the Authority and the DEP, dated _____, 2024.

This Bond is issued (i) to pay the costs of acquisition and construction of certain additions, betterments and improvements to the sewerage portion of the existing public combined

waterworks and sewerage system of the Issuer (the "Project"); and (ii) to pay certain costs of issuance of the Bonds (the "Bonds") and related costs. The existing public waterworks and sewerage system of the Issuer, the Project, and any further extensions, additions, betterments or improvements thereto are herein called the "System". This Bond is issued under the authority of and in full compliance with the Constitution and statutes of the State of West Virginia, including particularly Chapter 8, Article 20 and Chapter 22C, Article 2 of the West Virginia Code of 1931, as amended (collectively, the "Act"), a Bond Ordinance duly enacted by the Issuer on _____, 2024, and a Supplemental Resolution duly adopted by the Issuer on _____, 2024 (collectively, the "Bond Legislation"), and is subject to all the terms and conditions thereof. The Bond Legislation provides for the issuance of additional bonds under certain conditions, and such bonds would be entitled to be paid and secured equally and ratably from and by the funds and revenues and other security provided for the Bonds under the Bond Legislation.

THIS BOND IS ISSUED ON A PARITY AS TO LIENS, PLEDGE AND SOURCE OF AND SECURITY FOR PAYMENT WITH THE ISSUER'S:

1. COMBINED WATERWORKS AND SEWERAGE SYSTEM REVENUE BONDS, SERIES 1987 B, DATED NOVEMBER 18, 1987, ISSUED IN THE ORIGINAL AGGREGATE PRINCIPAL AMOUNT OF $413,629 (THE "SERIES 1987 B BONDS");

2. COMBINED WATERWORKS AND SEWERAGE SYSTEM REVENUE BONDS, SERIES 1988 B-1, DATED MAY 4, 1988, ISSUED IN THE ORIGINAL AGGREGATE PRINCIPAL AMOUNT OF $295,916 (THE "SERIES 1988 B-1 BONDS");

3. COMBINED WATERWORKS AND SEWERAGE SYSTEM REVENUE BONDS, SERIES 1988 B-2, DATED MAY 20, 1988, ISSUED IN THE ORIGINAL AGGREGATE PRINCIPAL AMOUNT OF $558,000 (THE "SERIES 1988 B-2 BONDS");

4. COMBINED WATERWORKS AND SEWERAGE SYSTEM REVENUE BONDS, SERIES 1989 B, DATED APRIL 13, 1989, ISSUED IN THE ORIGINAL AGGREGATE PRINCIPAL AMOUNT OF $117,480 (THE "SERIES 1989 B BONDS");

5. COMBINED WATERWORKS AND SEWERAGE SYSTEM REVENUE BONDS, SERIES 2002 A (WEST VIRGINIA WATER DEVELOPMENT AUTHORITY), DATED AUGUST 22, 2002, ISSUED IN THE ORIGINAL AGGREGATE PRINCIPAL AMOUNT OF $1,100,000 (THE "SERIES 2002 A BONDS");

6. COMBINED WATERWORKS AND SEWERAGE SYSTEM REVENUE BONDS, SERIES 2002 B (WEST VIRGINIA INFRASTRUCTURE FUND), DATED AUGUST 22, 2002, ISSUED IN THE ORIGINAL AGGREGATE PRINCIPAL AMOUNT OF $3,600,000 (THE "SERIES 2002 B BONDS");

7. COMBINED WATERWORKS AND SEWERAGE SYSTEM REVENUE BONDS, SERIES 2010 A (WEST VIRGINIA DWTRF PROGRAM), DATED JANUARY 13, 2010, ISSUED IN THE ORIGINAL AGGREGATE PRINCIPAL AMOUNT OF $912,458 (THE "SERIES 2010 A BONDS");

8. COMBINED WATERWORKS AND SEWERAGE SYSTEM REVENUE BONDS, SERIES 2010 B (WEST VIRGINIA DWTRF PROGRAM/ARRA), DATED JANUARY 13, 2010, ISSUED IN THE ORIGINAL AGGREGATE PRINCIPAL AMOUNT OF $100,000 (THE "SERIES 2010 B BONDS");

9. COMBINED WATERWORKS AND SEWERAGE SYSTEM DESIGN REVENUE BONDS, SERIES 2010 C (WEST VIRGINIA SRF PROGRAM), DATED DECEMBER 2, 2010, ISSUED IN THE ORIGINAL AGGREGATE PRINCIPAL AMOUNT OF $1,250,000 (THE "SERIES 2010 C BONDS");

10. COMBINED WATERWORKS AND SEWERAGE SYSTEM DESIGN REVENUE BONDS, SERIES 2010 D (WEST VIRGINIA SRF PROGRAM), DATED DECEMBER 2, 2010, ISSUED IN THE ORIGINAL AGGREGATE PRINCIPAL AMOUNT OF $500,000 (THE "SERIES 2010 D BONDS");

11. COMBINED WATERWORKS AND SEWERAGE SYSTEM REVENUE BONDS, SERIES 2011 A (WEST VIRGINIA SRF PROGRAM), DATED JULY 22, 2011, ISSUED IN THE ORIGINAL AGGREGATE PRINCIPAL AMOUNT OF $13,147,192 (THE "SERIES 2011 A BONDS");

12. COMBINED WATERWORKS AND SEWERAGE SYSTEM DESIGN REVENUE BONDS, SERIES 2013 A (WEST VIRGINIA SRF PROGRAM), DATED JUNE 27, 2013, ISSUED IN THE ORIGINAL AGGREGATE PRINCIPAL AMOUNT OF $591,977 (THE "SERIES 2013 A BONDS");

13. COMBINED WATERWORKS AND SEWERAGE SYSTEM REVENUE BONDS, SERIES 2014 A (WEST VIRGINIA SRF PROGRAM), DATED JUNE 18, 2014, ISSUED IN THE ORIGINAL AGGREGATE PRINCIPAL AMOUNT OF $4,058,900 (THE “SERIES 2014 A BONDS”);

14. COMBINED WATERWORKS AND SEWERAGE SYSTEM REVENUE BONDS, SERIES 2016 A (TAX-EXEMPT), DATED MARCH 17, 2016, ISSUED IN THE ORIGINAL AGGREGATE PRINCIPAL AMOUNT OF $7,695,000 (THE “SERIES 2016 A BONDS”);

15. COMBINED WATERWORKS AND SEWERAGE SYSTEM REVENUE BONDS, SERIES 2016 B (TAX-EXEMPT), DATED AUGUST 18, 2016, ISSUED IN THE ORIGINAL AGGREGATE PRINCIPAL AMOUNT OF $3,895,000 (THE “SERIES 2016 B BONDS”);

16. COMBINED WATERWORKS AND SEWERAGE SYSTEM REVENUE BONDS, SERIES 2018 A-1 (WEST VIRGINIA WATER DEVELOPMENT AUTHORITY), DATED DECEMBER 27, 2018, REPLACING THE JEFFERSON

COUNTY PUBLIC SERVICE DISTRICT SEWER REVENUE BONDS, SERIES 1988 B (WEST VIRGINIA WATER DEVELOPMENT AUTHORITY) DATED MAY 5, 1998, ISSUED IN THE ORIGINAL AGGREGATE PRINCIPAL AMOUNT OF $425,767;

17. COMBINED WATERWORKS AND SEWERAGE SYSTEM REVENUE BONDS, SERIES 2018 A-3 (WEST VIRGINIA INFRASTRUCTURE FUND), DATED DECEMBER 27, 2018, REPLACING THE JEFFERSON COUNTY PUBLIC SERVICE DISTRICT SEWER REVENUE BONDS, SERIES 1998 C (WEST VIRGINIA INFRASTRUCTURE FUND) DATED JUNE 25, 1998, ISSUED IN THE ORIGINAL AGGREGATE PRINCIPAL AMOUNT OF $662,039;

18. COMBINED WATERWORKS AND SEWERAGE SYSTEM REVENUE BONDS, SERIES 2018 A-4 (WEST VIRGINIA SRF PROGRAM), DATED DECEMBER 27, 2018, REPLACING THE JEFFERSON COUNTY PUBLIC SERVICE DISTRICT SEWER REVENUE BONDS, SERIES 1999 A (WEST VIRGINIA SRF PROGRAM) DATED DECEMBER 8, 1999, ISSUED IN THE ORIGINAL AGGREGATE PRINCIPAL AMOUNT OF $378,363;

19. COMBINED WATERWORKS AND SEWERAGE SYSTEM REVENUE BONDS, SERIES 2018 A-5 (WEST VIRGINIA SRF PROGRAM), DATED DECEMBER 27, 2018, REPLACING THE JEFFERSON COUNTY PUBLIC SERVICE DISTRICT SEWER REVENUE BONDS, SERIES 2000 A (WEST VIRGINIA SRF PROGRAM) DATED JUNE 22, 2000, ISSUED IN THE ORIGINAL AGGREGATE PRINCIPAL AMOUNT OF $1,154,889;

20. COMBINED WATERWORKS AND SEWERAGE SYSTEM REVENUE BONDS, SERIES 2018 A-6 (WEST VIRGINIA SRF PROGRAM), DATED DECEMBER 27, 2018, REPLACING THE JEFFERSON COUNTY PUBLIC SERVICE DISTRICT SEWER REVENUE BONDS, SERIES 2008 A (WEST VIRGINIA SRF PROGRAM) DATED JUNE 18, 2008, ISSUED IN THE ORIGINAL AGGREGATE PRINCIPAL AMOUNT OF $2,005,000;

21. COMBINED WATERWORKS AND SEWERAGE SYSTEM REVENUE BONDS, SERIES 2018 A-7 (WEST VIRGINIA DWTRF PROGRAM), DATED DECEMBER 27, 2018, REPLACING THE JEFFERSON COUNTY PUBLIC SERVICE DISTRICT SEWER REVENUE BONDS, 2014 A (WEST VIRGINIA DWTRF PROGRAM) DATED APRIL 17, 2014, ISSUED IN THE ORIGINAL AGGREGATE PRINCIPAL AMOUNT OF $985,000;

22. COMBINED UTILITY SYSTEM REVENUE BONDS, SERIES 2018 B (BANK QUALIFIED), DATED DECEMBER 27, 2018, ISSUED IN THE ORIGINAL AGGREGATE PRINCIPAL AMOUNT OF $3,065,000 (THE "SERIES 2018 B BONDS");

23. COMBINED WATERWORKS AND SEWERAGE SYSTEM REFUNDING REVENUE BONDS, SERIES 2020 A (BANK QUALIFIED), DATED JULY 14,

2020, ISSUED IN THE ORIGINAL AGGREGATE PRINCIPAL AMOUNT OF $4,575,000 (THE "SERIES 2020 A BONDS");

24. COMBINED WATERWORKS AND SEWERAGE SYSTEM REFUNDING REVENUE BONDS, SERIES 2022 A (BANK QUALIFIED), DATED FEBRUARY 2, 2022, ISSUED IN THE ORIGINAL AGGREGATE PRINCIPAL AMOUNT OF $4,380,000 (THE "SERIES 2022 A BONDS") (COLLECTIVELY, THE "PRIOR BONDS");

25. COMBINED WATERWORKS AND SEWERAGE SYSTEM REVENUE BONDS, SERIES 2022 B (BANK QUALIFIED), DATED SEPTEMBER 7, 2022, ISSUED SIMULTANEOUSLY HEREWITH IN THE ORIGINAL AGGREGATE PRINCIPAL AMOUNT OF $5,620,000 (THE "SERIES 2022 B BONDS");

26. COMBINED WATERWORKS AND SEWERAGE SYSTEM REVENUE BONDS, SERIES 2022 C (TAXABLE), DATED SETPEMBER 7, 2022, ISSUED SIMULTANEOUSLY HEREWITH IN THE ORIGINAL AGGREGATE PRINCIPAL AMOUNT OF $1,815,000 (THE "SERIES 2022 C BONDS"); AND

27. COMBINED WATERWORKS AND SEWERAGE SYSTEM REVENUE BONDS, SERIES 2024 B (WEST VIRGINIA SRF PROGRAM), ISSUED CONTEMPORANEOUSLY HEREWITH IN THE TANEOUSLY HEREWITH IN THE ORIGINAL AGGREGATE PRINCIPAL AMOUNT OF $_____ (THE "SERIES 2024 B BONDS"); AND

This Bond is payable only from and secured by a pledge of the Gross Revenues (as defined in the Bond Legislation) to be derived from the operation of the System on a parity with the Prior Bonds, and from monies in the Reserve Account created under the Bond Legislation for the Bonds (the "Series 2024 A Bonds Reserve Account"), and unexpended proceeds of the Bonds. Such Gross Revenues shall be sufficient to pay the principal of and interest, if any, on all bonds which may be issued pursuant to the Act and which shall be set aside as a special fund hereby pledged for such purpose. This Bond does not constitute a corporate indebtedness of the Issuer within the meaning of any constitutional or statutory provisions or limitations, nor shall the Issuer be obligated to pay the same or the interest, if any, hereon, except from said special fund provided from the Gross Revenues, the monies in the Series 2024 A Bonds Reserve Account and unexpended proceeds of the Bonds. Pursuant to the Bond Legislation, the Issuer has covenanted and agreed to establish and maintain just and equitable rates and charges for the use of the System and the services rendered thereby, which shall be sufficient, together with other revenues of the System, to provide for the reasonable expenses of operation, repair and maintenance of the System, and to leave a balance each year equal to at least 115% of the maximum amount payable in any year for principal of and interest, if any, on the Bonds, the Prior Bonds and all other obligations secured by a lien on or payable from such revenues on a parity with the Bonds; provided however, that so long as there exists in the Series 2024 A Bonds Reserve Account an amount at least equal to the maximum amount of principal and interest, if any, which will become due on the Bonds in the then current or any succeeding year, and in the respective reserve accounts established for any other obligations Outstanding on a parity with or junior and subordinate, to the Bonds, including the Prior Bonds, an amount at least equal to the requirement therefore, such percentage may be reduced to 110%. The Issuer has entered into certain further covenants with the Registered Owners of the Bonds for the terms of which reference is made to

the Bond Legislation. Remedies provided the Registered Owners of the Bonds are exclusively as provided in the Bond Legislation, to which reference is here made for a detailed description thereof.

Subject to the registration requirements set forth herein, this Bond is transferable, as provided in the Bond Legislation, only upon the books of the Registrar (as defined in the Bond Legislation), by the Registered Owner, or by its attorney duly authorized in writing, upon the surrender of this Bond, together with a written instrument of transfer satisfactory to the Registrar, duly executed by the Registered Owner or its attorney duly authorized in writing.

Subject to the registration requirements set forth herein, this Bond, under the provision of the Act is, and has all the qualities and incidents of, a negotiable instrument under the Uniform Commercial Code of the State of West Virginia.

All money received from the sale of this Bond, after reimbursement and repayment of all amounts advanced for preliminary expenses as provided by law and the Bond Legislation, shall be applied solely to payment of the Costs of the Project and costs of issuance hereof described in the Bond Legislation, and there shall be and hereby is created and granted a lien upon such monies, until so applied, in favor of the Registered Owner of this Bond.

IT IS HEREBY CERTIFIED, RECITED AND DECLARED that all acts, conditions and things required to exist, happen and be performed precedent to and at the issuance of this Bond do exist, have happened, and have been performed in due time, form and manner as required by law, and that the amount of this Bond, together with all other obligations of the Issuer, does not exceed any limit prescribed by the Constitution or statutes of the State of West Virginia and that a sufficient amount of the Gross Revenues of the System has been pledged to and will be set aside into said special fund by the Issuer for the prompt payment of the principal and interest, if any, on of this Bond.

All provisions of the Bond Legislation, resolutions and statutes under which this Bond is issued shall be deemed to be a part of the contract evidenced by this Bond to the same extent as if written fully herein.

[Remainder of Page Intentionally Blank]

IN WITNESS WHEREOF, the CITY OF CHARLES TOWN has caused this Bond to be signed by its Mayor, and its corporate seal to be hereunto affixed and attested by its Recorder, and has caused this Bond to be dated the day and year first written above.

[SEAL]

_____
Mayor

ATTEST:

_____
Recorder

CERTIFICATE OF AUTHENTICATION AND REGISTRATION

This Bond is one of the Series 2024 A Bonds described in the within-mentioned Bond Legislation and has been duly registered in the name of the Registered Owner set forth above, as of the date set forth below.

Date: _____, 2024.

UNITED BANK,
as Registrar

_____
Authorized Officer

EXHIBIT A

RECORD OF ADVANCES

	AMOUNT	DATE		AMOUNT	DATE
(1)	$		(21)	$	
(2)	$		(22)	$	
(3)	$		(23)	$	
(4)	$		(24)	$	
(5)	$		(25)	$	
(6)	$		(26)	$	
(7)	$		(27)	$	
(8)	$		(28)	$	
(9)	$		(29)	$	
(10)	$		(30)	$	
(11)	$		(31)	$	
(12)	$		(32)	$	
(13)	$		(33)	$	
(14)	$		(34)	$	
(15)	$		(35)	$	
(16)	$		(36)	$	
(17)	$		(37)	$	
(18)	$		(38)	$	
(19)	$		(39)	$	
(20)	$		(40)	$	

TOTAL $

EXHIBIT B

DEBT SERVICE SCHEDULE

(Form of)

ASSIGNMENT

FOR VALUE RECEIVED the undersigned sells, assigns, and transfers unto _____ the within Bond and does hereby irrevocably constitute and appoint _____, Attorney to transfer the said Bond on the books kept for registration of the within Bond of the said Issuer with full power of substitution in the premises.

Dated: _____, 20____.

_____

In the presence of:

_____

[(FORM OF SERIES 2024 B BOND]

UNITED STATES OF AMERICA
STATE OF WEST VIRGINIA
CITY OF CHARLES TOWN
COMBINED WATERWORKS AND SEWERAGE SYSTEM REVENUE BONDS, SERIES 2024 A
(WEST VIRGINIA SRF PROGRAM)

No. AR-1 $_____

KNOW ALL MEN BY THESE PRESENTS: The ____ day of _____, 2024, that the CITY OF CHARLES TOWN, a municipal corporation and political subdivision of the State of West Virginia in Jefferson County of said State (the "Issuer"), for value received, hereby promises to pay, solely from the special funds provided therefor, as hereinafter set forth, to the WEST VIRGINIA WATER DEVELOPMENT AUTHORITY (the "Authority") or registered assigns the sum of _____ _____ DOLLARS ($_____), or such lesser amount as shall have been advanced to the Issuer hereunder and not previously repaid, as set forth in the "Record of Advances" attached as EXHIBIT A hereto and incorporated herein by reference, in quarterly installments on March 1, June 1, September 1 and December 1 of each year, commencing _____ 1, 20____, to and including _____ 1, 20____ as set forth on the "Debt Service Schedule" attached as EXHIBIT B hereto and incorporated herein by reference. The SRF Administrative Fee of _____% (as defined in the hereinafter described Bond Legislation) on this Bond shall be payable quarterly on March 1, June 1, September 1 and December 1 of each year, commencing _____, 20___, as set forth on EXHIBIT B attached hereto.

This Bond shall bear interest at the rate of _____%. Principal installments of this Bond are payable in any coin or currency which, on the respective dates of payment of such installments, is legal tender for the payment of public and private debts under the laws of the United States of America, at the office of the West Virginia Municipal Bond Commission, Charleston, West Virginia (the "Paying Agent"). The interest on this bond is payable by check or draft of the Paying Agent mailed to the Registered Owner hereof at the address as it appears on the books of United Bank, Charleston, West Virginia, as registrar (the "Registrar"), on the 15th day of the next month preceding an interest payment date, or such other method as shall be mutually agreeable so long as the Authority is the Registered Owner hereof.

This Bond may be redeemed prior to its stated date of maturity in whole or in part, but only with the express written consent of the Authority on behalf of the West Virginia Department of Environmental Protection (the "DEP"), and upon the terms and conditions prescribed by, and otherwise in compliance with, the Bond Purchase Agreement (the "Bond Purchase Agreement") by and among the Issuer, the Authority and the DEP, dated _____, 2024.

This Bond is issued (i) to pay the costs of acquisition and construction of certain additions, betterments and improvements to the sewerage portion of the existing public combined waterworks and sewerage system of the Issuer (the "Project"); and (ii) to pay certain costs of issuance of the Bonds (the "Bonds") and related costs. The existing public waterworks and sewerage system of the Issuer, the Project, and any further extensions, additions, betterments or improvements thereto are herein

called the "System". This Bond is issued under the authority of and in full compliance with the Constitution and statutes of the State of West Virginia, including particularly Chapter 8, Article 20 and Chapter 22C, Article 2 of the West Virginia Code of 1931, as amended (collectively, the "Act"), a Bond Ordinance duly enacted by the Issuer on _____, 2024, and a Supplemental Resolution duly adopted by the Issuer on _____, 2024 (collectively, the "Bond Legislation"), and is subject to all the terms and conditions thereof. The Bond Legislation provides for the issuance of additional bonds under certain conditions, and such bonds would be entitled to be paid and secured equally and ratably from and by the funds and revenues and other security provided for the Bonds under the Bond Legislation.

THIS BOND IS ISSUED ON A PARITY AS TO LIENS, PLEDGE AND SOURCE OF AND SECURITY FOR PAYMENT WITH THE ISSUER'S:

28. COMBINED WATERWORKS AND SEWERAGE SYSTEM REVENUE BONDS, SERIES 1987 B, DATED NOVEMBER 18, 1987, ISSUED IN THE ORIGINAL AGGREGATE PRINCIPAL AMOUNT OF $413,629 (THE "SERIES 1987 B BONDS");

29. COMBINED WATERWORKS AND SEWERAGE SYSTEM REVENUE BONDS, SERIES 1988 B-1, DATED MAY 4, 1988, ISSUED IN THE ORIGINAL AGGREGATE PRINCIPAL AMOUNT OF $295,916 (THE "SERIES 1988 B-1 BONDS");

30. COMBINED WATERWORKS AND SEWERAGE SYSTEM REVENUE BONDS, SERIES 1988 B-2, DATED MAY 20, 1988, ISSUED IN THE ORIGINAL AGGREGATE PRINCIPAL AMOUNT OF $558,000 (THE "SERIES 1988 B-2 BONDS");

31. COMBINED WATERWORKS AND SEWERAGE SYSTEM REVENUE BONDS, SERIES 1989 B, DATED APRIL 13, 1989, ISSUED IN THE ORIGINAL AGGREGATE PRINCIPAL AMOUNT OF $117,480 (THE "SERIES 1989 B BONDS");

32. COMBINED WATERWORKS AND SEWERAGE SYSTEM REVENUE BONDS, SERIES 2002 A (WEST VIRGINIA WATER DEVELOPMENT AUTHORITY), DATED AUGUST 22, 2002, ISSUED IN THE ORIGINAL AGGREGATE PRINCIPAL AMOUNT OF $1,100,000 (THE "SERIES 2002 A BONDS");

33. COMBINED WATERWORKS AND SEWERAGE SYSTEM REVENUE BONDS, SERIES 2002 B (WEST VIRGINIA INFRASTRUCTURE FUND), DATED AUGUST 22, 2002, ISSUED IN THE ORIGINAL AGGREGATE PRINCIPAL AMOUNT OF $3,600,000 (THE "SERIES 2002 B BONDS");

34. COMBINED WATERWORKS AND SEWERAGE SYSTEM REVENUE BONDS, SERIES 2010 A (WEST VIRGINIA DWTRF PROGRAM), DATED JANUARY 13, 2010, ISSUED IN THE ORIGINAL AGGREGATE PRINCIPAL AMOUNT OF $912,458 (THE "SERIES 2010 A BONDS");

35. COMBINED WATERWORKS AND SEWERAGE SYSTEM REVENUE BONDS, SERIES 2010 B (WEST VIRGINIA DWTRF PROGRAM/ARRA), DATED JANUARY 13, 2010, ISSUED IN THE ORIGINAL AGGREGATE PRINCIPAL AMOUNT OF $100,000 (THE "SERIES 2010 B BONDS");

36. COMBINED WATERWORKS AND SEWERAGE SYSTEM DESIGN REVENUE BONDS, SERIES 2010 C (WEST VIRGINIA SRF PROGRAM), DATED DECEMBER 2, 2010, ISSUED IN THE ORIGINAL AGGREGATE PRINCIPAL AMOUNT OF $1,250,000 (THE "SERIES 2010 C BONDS");

37. COMBINED WATERWORKS AND SEWERAGE SYSTEM DESIGN REVENUE BONDS, SERIES 2010 D (WEST VIRGINIA SRF PROGRAM), DATED DECEMBER 2, 2010, ISSUED IN THE ORIGINAL AGGREGATE PRINCIPAL AMOUNT OF $500,000 (THE "SERIES 2010 D BONDS");

38. COMBINED WATERWORKS AND SEWERAGE SYSTEM REVENUE BONDS, SERIES 2011 A (WEST VIRGINIA SRF PROGRAM), DATED JULY 22, 2011, ISSUED IN THE ORIGINAL AGGREGATE PRINCIPAL AMOUNT OF $13,147,192 (THE "SERIES 2011 A BONDS");

39. COMBINED WATERWORKS AND SEWERAGE SYSTEM DESIGN REVENUE BONDS, SERIES 2013 A (WEST VIRGINIA SRF PROGRAM), DATED JUNE 27, 2013, ISSUED IN THE ORIGINAL AGGREGATE PRINCIPAL AMOUNT OF $591,977 (THE "SERIES 2013 A BONDS");

40. COMBINED WATERWORKS AND SEWERAGE SYSTEM REVENUE BONDS, SERIES 2014 A (WEST VIRGINIA SRF PROGRAM), DATED JUNE 18, 2014, ISSUED IN THE ORIGINAL AGGREGATE PRINCIPAL AMOUNT OF $4,058,900 (THE “SERIES 2014 A BONDS”);

41. COMBINED WATERWORKS AND SEWERAGE SYSTEM REVENUE BONDS, SERIES 2016 A (TAX-EXEMPT), DATED MARCH 17, 2016, ISSUED IN THE ORIGINAL AGGREGATE PRINCIPAL AMOUNT OF $7,695,000 (THE “SERIES 2016 A BONDS”);

42. COMBINED WATERWORKS AND SEWERAGE SYSTEM REVENUE BONDS, SERIES 2016 B (TAX-EXEMPT), DATED AUGUST 18, 2016, ISSUED IN THE ORIGINAL AGGREGATE PRINCIPAL AMOUNT OF $3,895,000 (THE “SERIES 2016 B BONDS”);

43. COMBINED WATERWORKS AND SEWERAGE SYSTEM REVENUE BONDS, SERIES 2018 A-1 (WEST VIRGINIA WATER DEVELOPMENT AUTHORITY), DATED DECEMBER 27, 2018, REPLACING THE JEFFERSON COUNTY PUBLIC SERVICE DISTRICT SEWER REVENUE BONDS, SERIES 1988 B (WEST VIRGINIA WATER DEVELOPMENT AUTHORITY) DATED MAY 5, 1998, ISSUED IN THE ORIGINAL AGGREGATE PRINCIPAL AMOUNT OF $425,767;

44. COMBINED WATERWORKS AND SEWERAGE SYSTEM REVENUE BONDS, SERIES 2018 A-3 (WEST VIRGINIA INFRASTRUCTURE FUND), DATED DECEMBER 27, 2018, REPLACING THE JEFFERSON COUNTY PUBLIC SERVICE DISTRICT SEWER REVENUE BONDS, SERIES 1998 C (WEST VIRGINIA INFRASTRUCTURE FUND) DATED JUNE 25, 1998, ISSUED IN THE ORIGINAL AGGREGATE PRINCIPAL AMOUNT OF $662,039;

45. COMBINED WATERWORKS AND SEWERAGE SYSTEM REVENUE BONDS, SERIES 2018 A-4 (WEST VIRGINIA SRF PROGRAM), DATED DECEMBER 27, 2018, REPLACING THE JEFFERSON COUNTY PUBLIC SERVICE DISTRICT SEWER REVENUE BONDS, SERIES 1999 A (WEST VIRGINIA SRF PROGRAM) DATED DECEMBER 8, 1999, ISSUED IN THE ORIGINAL AGGREGATE PRINCIPAL AMOUNT OF $378,363;

46. COMBINED WATERWORKS AND SEWERAGE SYSTEM REVENUE BONDS, SERIES 2018 A-5 (WEST VIRGINIA SRF PROGRAM), DATED DECEMBER 27, 2018, REPLACING THE JEFFERSON COUNTY PUBLIC SERVICE DISTRICT SEWER REVENUE BONDS, SERIES 2000 A (WEST VIRGINIA SRF PROGRAM) DATED JUNE 22, 2000, ISSUED IN THE ORIGINAL AGGREGATE PRINCIPAL AMOUNT OF $1,154,889;

47. COMBINED WATERWORKS AND SEWERAGE SYSTEM REVENUE BONDS, SERIES 2018 A-6 (WEST VIRGINIA SRF PROGRAM), DATED DECEMBER 27, 2018, REPLACING THE JEFFERSON COUNTY PUBLIC SERVICE DISTRICT SEWER REVENUE BONDS, SERIES 2008 A (WEST VIRGINIA SRF PROGRAM) DATED JUNE 18, 2008, ISSUED IN THE ORIGINAL AGGREGATE PRINCIPAL AMOUNT OF $2,005,000;

48. COMBINED WATERWORKS AND SEWERAGE SYSTEM REVENUE BONDS, SERIES 2018 A-7 (WEST VIRGINIA DWTRF PROGRAM), DATED DECEMBER 27, 2018, REPLACING THE JEFFERSON COUNTY PUBLIC SERVICE DISTRICT SEWER REVENUE BONDS, 2014 A (WEST VIRGINIA DWTRF PROGRAM) DATED APRIL 17, 2014, ISSUED IN THE ORIGINAL AGGREGATE PRINCIPAL AMOUNT OF $985,000;

49. COMBINED UTILITY SYSTEM REVENUE BONDS, SERIES 2018 B (BANK QUALIFIED), DATED DECEMBER 27, 2018, ISSUED IN THE ORIGINAL AGGREGATE PRINCIPAL AMOUNT OF $3,065,000 (THE "SERIES 2018 B BONDS");

50. COMBINED WATERWORKS AND SEWERAGE SYSTEM REFUNDING REVENUE BONDS, SERIES 2020 A (BANK QUALIFIED), DATED JULY 14, 2020, ISSUED IN THE ORIGINAL AGGREGATE PRINCIPAL AMOUNT OF $4,575,000 (THE "SERIES 2020 A BONDS");

51. COMBINED WATERWORKS AND SEWERAGE SYSTEM REFUNDING REVENUE BONDS, SERIES 2022 A (BANK QUALIFIED), DATED FEBRUARY 2, 2022, ISSUED IN THE ORIGINAL AGGREGATE PRINCIPAL AMOUNT OF $4,380,000 (THE "SERIES 2022 A BONDS") (COLLECTIVELY, THE "PRIOR BONDS");

52. COMBINED WATERWORKS AND SEWERAGE SYSTEM REVENUE BONDS, SERIES 2022 B (BANK QUALIFIED), DATED SEPTEMBER 7, 2022, ISSUED SIMULTANEOUSLY HEREWITH IN THE ORIGINAL AGGREGATE PRINCIPAL AMOUNT OF $5,620,000 (THE "SERIES 2022 B BONDS");

53. COMBINED WATERWORKS AND SEWERAGE SYSTEM REVENUE BONDS, SERIES 2022 C (TAXABLE), DATED SETPEMBER 7, 2022, ISSUED SIMULTANEOUSLY HEREWITH IN THE ORIGINAL AGGREGATE PRINCIPAL AMOUNT OF $1,815,000 (THE "SERIES 2022 C BONDS"); AND

54. COMBINED WATERWORKS AND SEWERAGE SYSTEM REVENUE BONDS, SERIES 2024 A (WEST VIRGINIA SRF PROGRAM), ISSUED CONTEMPORANEOUSLY HEREWITH IN THE TANEOUSLY HEREWITH IN THE ORIGINAL AGGREGATE PRINCIPAL AMOUNT OF $_____ (THE "SERIES 2024 A BONDS"); AND

This Bond is payable only from and secured by a pledge of the Gross Revenues (as defined in the Bond Legislation) to be derived from the operation of the System on a parity with the Prior Bonds, and from monies in the Reserve Account created under the Bond Legislation for the Bonds (the "Series 2024 A Bonds Reserve Account"), and unexpended proceeds of the Bonds. Such Gross Revenues shall be sufficient to pay the principal of and interest, if any, on all bonds which may be issued pursuant to the Act and which shall be set aside as a special fund hereby pledged for such purpose. This Bond does not constitute a corporate indebtedness of the Issuer within the meaning of any constitutional or statutory provisions or limitations, nor shall the Issuer be obligated to pay the same or the interest, if any, hereon, except from said special fund provided from the Gross Revenues, the monies in the Series 2024 A Bonds Reserve Account and unexpended proceeds of the Bonds. Pursuant to the Bond Legislation, the Issuer has covenanted and agreed to establish and maintain just and equitable rates and charges for the use of the System and the services rendered thereby, which shall be sufficient, together with other revenues of the System, to provide for the reasonable expenses of operation, repair and maintenance of the System, and to leave a balance each year equal to at least 115% of the maximum amount payable in any year for principal of and interest, if any, on the Bonds, the Prior Bonds and all other obligations secured by a lien on or payable from such revenues on a parity with the Bonds; provided however, that so long as there exists in the Series 2024 B Bonds Reserve Account an amount at least equal to the maximum amount of principal and interest, if any, which will become due on the Bonds in the then current or any succeeding year, and in the respective reserve accounts established for any other obligations Outstanding on a parity with or junior and subordinate, to the Bonds, including the Prior Bonds, an amount at least equal to the requirement therefore, such percentage may be reduced to 110%. The Issuer has entered into certain further covenants with the Registered Owners of the Bonds for the terms of which reference is made to the Bond Legislation. Remedies provided the Registered Owners of the Bonds are exclusively as provided in the Bond Legislation, to which reference is here made for a detailed description thereof.

Subject to the registration requirements set forth herein, this Bond is transferable, as provided in the Bond Legislation, only upon the books of the Registrar (as defined in the Bond Legislation), by the Registered Owner, or by its attorney duly authorized in writing, upon the surrender of this Bond, together with a written instrument of transfer satisfactory to the Registrar, duly executed by the Registered Owner or its attorney duly authorized in writing.

Subject to the registration requirements set forth herein, this Bond, under the provision of the Act is, and has all the qualities and incidents of, a negotiable instrument under the Uniform Commercial Code of the State of West Virginia.

All money received from the sale of this Bond, after reimbursement and repayment of all amounts advanced for preliminary expenses as provided by law and the Bond Legislation, shall be applied solely to payment of the Costs of the Project and costs of issuance hereof described in the Bond Legislation, and there shall be and hereby is created and granted a lien upon such monies, until so applied, in favor of the Registered Owner of this Bond.

IT IS HEREBY CERTIFIED, RECITED AND DECLARED that all acts, conditions and things required to exist, happen and be performed precedent to and at the issuance of this Bond do exist, have happened, and have been performed in due time, form and manner as required by law, and that the amount of this Bond, together with all other obligations of the Issuer, does not exceed any limit prescribed by the Constitution or statutes of the State of West Virginia and that a sufficient amount of the Gross Revenues of the System has been pledged to and will be set aside into said special fund by the Issuer for the prompt payment of the principal and interest, if any, on of this Bond.

All provisions of the Bond Legislation, resolutions and statutes under which this Bond is issued shall be deemed to be a part of the contract evidenced by this Bond to the same extent as if written fully herein.

[Remainder of Page Intentionally Blank]

IN WITNESS WHEREOF, the CITY OF CHARLES TOWN has caused this Bond to be signed by its Mayor, and its corporate seal to be hereunto affixed and attested by its Recorder, and has caused this Bond to be dated the day and year first written above.

[SEAL]

_____
Mayor

ATTEST:

_____
Recorder

CERTIFICATE OF AUTHENTICATION AND REGISTRATION

This Bond is one of the Series 2024 A Bonds described in the within-mentioned Bond Legislation and has been duly registered in the name of the Registered Owner set forth above, as of the date set forth below.

Date: _____, 2024.

UNITED BANK,
as Registrar

_____
Authorized Officer

EXHIBIT A

RECORD OF ADVANCES

	AMOUNT	DATE		AMOUNT	DATE
(41)	$		(61)	$	
(42)	$		(62)	$	
(43)	$		(63)	$	
(44)	$		(64)	$	
(45)	$		(65)	$	
(46)	$		(66)	$	
(47)	$		(67)	$	
(48)	$		(68)	$	
(49)	$		(69)	$	
(50)	$		(70)	$	
(51)	$		(71)	$	
(52)	$		(72)	$	
(53)	$		(73)	$	
(54)	$		(74)	$	
(55)	$		(75)	$	
(56)	$		(76)	$	
(57)	$		(77)	$	
(58)	$		(78)	$	
(59)	$		(79)	$	
(60)	$		(80)	$	

TOTAL $

EXHIBIT B

DEBT SERVICE SCHEDULE

(Form of)

ASSIGNMENT

FOR VALUE RECEIVED the undersigned sells, assigns, and transfers unto _____ the within Bond and does hereby irrevocably constitute and appoint _____, Attorney to transfer the said Bond on the books kept for registration of the within Bond of the said Issuer with full power of substitution in the premises.

Dated: _____, 20____.

_____

In the presence of:

_____

(FORM OF SERIES 2024 C BOND)

UNITED STATES OF AMERICA
STATE OF WEST VIRGINIA
CITY OF CHARLES TOWN
COMBINED WATERWORKS AND SEWERAGE SYSTEM REVENUE BONDS, SERIES 2024 C
(WEST VIRGINIA SRF PROGRAM/FORGIVABLE)

No. BR-1 $_____

KNOW ALL MEN BY THESE PRESENTS: The ____ day of _____, 2024, that the CITY OF CHARLES TOWN, a municipal corporation and political subdivision of the State of West Virginia in Jefferson County of said State (the "Issuer"), for value received, hereby promises to pay, solely from the special funds provided therefor, as hereinafter set forth, to the WEST VIRGINIA WATER DEVELOPMENT AUTHORITY (the "Authority") or registered assigns the sum of _____ _____DOLLARS ($_____), or such lesser amount as shall have been advanced to the Issuer hereunder and not previously forgiven, as set forth in the "Record of Advances" attached as EXHIBIT A hereto and incorporated herein by reference. The Series 2024 C Bonds are not subject to the SRF Administrative Fee (as defined in the hereinafter described Bond Legislation).

This Bond shall bear no interest. The principal amounts advanced under the Series 2024 C Bonds will be deemed forgiven on the 30th day of June in the fiscal year in which advanced. The Series 2024 C Bonds shall be deemed no longer Outstanding after the last advance is forgiven.

This Bond may be redeemed prior to its stated date of maturity in whole or in part, but only with the express written consent of the Authority on behalf of the West Virginia Department of Environmental Protection (the "DEP"), and upon the terms and conditions prescribed by, and otherwise in compliance with, the Bond Purchase Agreement (the "Bond Purchase Agreement") by and among the Issuer, the Authority and the DEP, dated _____, 2024.

This Bond is issued (i) to pay the costs of acquisition and construction of certain additions, betterments and improvements to the sewerage portion of the existing public combined waterworks and sewerage system of the Issuer (the "Project"); and (ii) to pay certain costs of issuance of the Bonds (the "Bonds") and related costs. The existing public waterworks and sewerage system of the Issuer, the Project, and any further extensions, additions, betterments or improvements thereto are herein called the "System". This Bond is issued under the authority of and in full compliance with the Constitution and statutes of the State of West Virginia, including particularly Chapter 8, Article 20 and Chapter 22C, Article 2 of the West Virginia Code of 1931, as amended (collectively, the "Act"), a Bond Ordinance duly enacted by the Issuer on _____, 2024, and a Supplemental Resolution duly adopted by the Issuer on _____, 2024 (collectively, the "Bond Legislation"), and is subject to all the terms and conditions thereof. The Bond Legislation provides for the issuance of additional bonds

under certain conditions, and such bonds would be entitled to be paid and secured equally and ratably from and by the funds and revenues and other security provided for the Bonds under the Bond Legislation.

THIS BOND IS FORGIVABLE AND HAS NO LIEN ON THE GROSS REVENUES OR NET REVENUES OF THE SYSTEM.

Subject to the registration requirements set forth herein, this Bond is transferable, as provided in the Bond Legislation, only upon the books of the Registrar (as defined in the Bond Legislation) by the Registered Owner, or by its attorney duly authorized in writing, upon the surrender of this Bond, together with a written instrument of transfer satisfactory to the Registrar, duly executed by the Registered Owner or its attorney duly authorized in writing.

Subject to the registration requirements set forth herein, this Bond, under the provision of the Act is, and has all the qualities and incidents of, a negotiable instrument under the Uniform Commercial Code of the State of West Virginia.

All money received from the sale of this Bond, after reimbursement and repayment of all amounts advanced for preliminary expenses as provided by law and the Bond Legislation, shall be applied solely to payment of the Costs of the Project and costs of issuance described in the Bond Legislation, and there shall be and hereby is created and granted a lien upon such monies, until so applied, in favor of the Registered Owner of this Bond.

IT IS HEREBY CERTIFIED, RECITED AND DECLARED that all acts, conditions and things required to exist, happen and be performed precedent to and in the issuance of this Bond do exist, have happened, and have been performed in due time, form and manner as required by law, and that the amount of this Bond, together with all other obligations of the Issuer, does not exceed any limit prescribed by the Constitution or statutes of the State of West Virginia.

All provisions of the Bond Legislation, resolutions and statutes under which this Bond is issued shall be deemed to be a part of the contract evidenced by this Bond to the same extent as if written fully herein.

[Remainder of Page Intentionally Blank]

IN WITNESS WHEREOF, the CITY OF CHARLES TOWN has caused this Bond to be signed by its Mayor, and its corporate seal to be hereunto affixed and attested by its Recorder, and has caused this Bond to be dated the day and year first written above.

[SEAL]

_____
Mayor

ATTEST:

_____
Recorder

CERTIFICATE OF AUTHENTICATION AND REGISTRATION

This Bond is one of the Series 2024 C Bonds described in the within-mentioned Bond Legislation and has been duly registered in the name of the Registered Owner set forth above, as of the date set forth below.

Date: _____, 2024.

UNITED BANK,
as Registrar

_____
Authorized Officer

EXHIBIT A

RECORD OF ADVANCES

AMOUNT	DATE	AMOUNT	DATE
(1) $		(19)	
(2)		(20)	
(3)		(21)	
(4)		(22)	
(5)		(23)	
(6)		(24)	
(7)		(25)	
(8)		(26)	
(9)		(27)	
(10)		(28)	
(11)		(29)	
(12)		(30)	
(13)		(31)	
(14)		(32)	
(15)		(33)	
(16)		(34)	
(17)		(35)	
(18)		(36)	

TOTAL $_____

(Form of)

ASSIGNMENT

FOR VALUE RECEIVED the undersigned sells, assigns, and transfers unto _____ the within Bond and does hereby irrevocably constitute and appoint _____, Attorney to transfer the said Bond on the books kept for registration of the within Bond of the said Issuer with full power of substitution in the premises.

Dated: _____, 20___.

_____

In the presence of:

_____

Section 3.11. Sale of Bonds; Approval and Ratification of Execution of Bond Purchase Agreement. The Series 2024 Bonds shall be sold to the Authority, pursuant to the terms and conditions of the Bond Purchase Agreement. If not so authorized by previous ordinance or resolution, the Mayor is specifically authorized and directed to execute the Bond Purchase Agreement, and the Recorder is directed to affix the seal of the Issuer, attest the same and deliver the Bond Purchase Agreement to the Authority, and any such prior execution and delivery is hereby authorized, approved, ratified and confirmed.

Section 3.12. "Amended Schedule" Filing. Within 60 days following the Completion Date of the Project, the Issuer will file with the Authority and the DEP a schedule setting forth the actual Costs of the Project and sources of funds therefor.

ARTICLE IV

[RESERVED]

ARTICLE V

FUNDS AND ACCOUNTS; SYSTEM REVENUES AND APPLICATION THEREOF

Section 5.01. Establishment of Funds and Accounts with Depository Bank. The following special funds or accounts are hereby created with (or continued if previously established by Prior Ordinances) and shall be held by the Depository Bank, separate and apart from all other funds or accounts of the Depository Bank and the Issuer and from each other:

(1) Revenue Fund (established by Prior Ordinances);

(2) Renewal and Replacement Fund (established by Prior Ordinances);

(3) Cash Working Capital Reserve; and

(4) Series 2024 Bonds Construction Trust Fund.

Section 5.02. Establishment of Funds and Accounts with Commission. The following special funds or accounts are hereby created with (or continued if previously established by Prior Ordinances) and shall be held by the Commission, separate and apart from all other funds or accounts of the Commission and the Issuer and from each other:

1. (1) Series 1987 B Bonds Sinking Fund (established by Prior Ordinances);

2. Series 1987 B Bonds Reserve Account (established by Prior Ordinances);

3. Series 1988 B-1 Bonds Sinking Fund (established by Prior Ordinances);

4. Series 1988 B-1 Bonds Reserve Account (established by Prior Ordinances);

5. Series 1988 B-2 Bonds Sinking Fund (established by Prior Ordinances);

6. Series 1988 B-2 Bonds Reserve Account (established by Prior Ordinances);

7. Series 1989 B Bonds Sinking Fund (established by Prior Ordinances);

8. Series 1989 B Bonds Reserve Account (established by Prior Ordinances);

9. Series 2002 A Bonds Sinking Fund (established by Prior Ordinances);

10. Series 2002 A Bonds Reserve Account (established by Prior Ordinances);

11. Series 2002 B Bonds Sinking Fund (established by Prior Ordinances);

12. Series 2002 B Bonds Reserve Account (established by Prior Ordinances);

13. Series 2010 A Bonds Sinking Fund (established by Prior Ordinances);

14. Series 2010 A Bonds Reserve Account (established by Prior Ordinances);

15. Series 2010 B Bonds Sinking Fund (established by Prior Ordinances);

16. Series 2010 B Bonds Reserve Account (established by Prior Ordinances);

17. Series 2010 C Bonds Sinking Fund (established by Prior Ordinances);

18. Series 2010 C Bonds Reserve Account (established by Prior Ordinances);

19. Series 2010 D Bonds Sinking Fund (established by Prior Ordinances);

20. Series 2010 D Bonds Reserve Account (established by Prior Ordinances);

21. Series 2011 A Bonds Sinking Fund (established by Prior Ordinances);

22. Series 2011 A Bonds Reserve Account (established by Prior Ordinances);

23. Series 2013 A Bonds Sinking Fund (established by Prior Ordinances);

24. Series 2013 A Bonds Reserve Account (established by Prior Ordinances);

25. Series 2014 A Bonds Sinking Fund (established by Prior Ordinances);

26. Series 2014 A Bonds Reserve Account (established by Prior Ordinances);

27. Series 2016 A Bonds Sinking Fund (established by Prior Ordinances);

28. Series 2016 A Bonds Reserve Account (established by Prior Ordinances);

29. Series 2016 B Bonds Sinking Fund (established by Prior Ordinances);

30. Series 2016 B Bonds Reserve Account (established by Prior Ordinances);

31. Series 2018 A-2 Bonds Sinking Fund (established by Prior Ordinances);

32. Series 2018 A-2 Bonds Reserve Account (established by Prior Ordinances);

33. Series 2018 A-3 Bonds Sinking Fund (established by Prior Ordinances);

34. Series 2018 A-3 Bonds Reserve Account (established by Prior Ordinances);

35. Series 2018 A-4 Bonds Sinking Fund (established by Prior Ordinances);

36. Series 2018 A-4 Bonds Reserve Account (established by Prior Ordinances);

37. Series 2018 A-5 Bonds Sinking Fund (established by Prior Ordinances);

38. Series 2018 A-5 Bonds Reserve Account (established by Prior Ordinances);

39. Series 2018 A-6 Bonds Sinking Fund (established by Prior Ordinances);

40. Series 2018 A-6 Bonds Reserve Account (established by Prior Ordinances);

41. Series 2018 A-7 Bonds Sinking Fund (established by Prior Ordinances);

42. Series 2018 A-7 Bonds Reserve Account (established by Prior Ordinances);

43. Series 2018 B Bonds Sinking Fund (established by Prior Ordinances);

44. Series 2018 B Bonds Reserve Account (established by Prior Ordinances);

45. Series 2020 A Bonds Sinking Fund (established by Prior Ordinances);

46. Series 2020 A Bonds Reserve Account (established by Prior Ordinances);

47. Series 2022 A Bonds Sinking Fund (established by Prior Ordinances);

48. Series 2022 A Bonds Reserve Account (established by Prior Ordinances);

49. Series 2022 B Bonds Sinking Fund (established by Prior Ordinances);

50. Series 2022 B Bonds Reserve Account(established by Prior Ordinances) ;

51. Series 2022 C Bonds Sinking Fund (established by Prior Ordinances); and

52. Series 2022 C Bonds Reserve Account (established by Prior Ordinances).

53. Series 2024 A Bonds Sinking Fund;

54. Series 2024 A Bonds Reserve Account;

55. Series 2024 B Bonds Sinking Fund; and

56. Series 2024 B Bonds Reserve Account.

The Series 2024 C Bonds are forgivable; therefore, no accounts are established for the Series 2024 C Bonds at the Commission.

Section 5.03. System Revenues; Flow of Funds. A. The entire Gross Revenues derived from the operation of the System shall be deposited upon receipt in the Revenue Fund. The Revenue Fund shall constitute a trust fund for the purposes provided in this Bond Legislation and shall be kept separate and distinct from all other funds of the Issuer and the Depository Bank and used only for the purposes and in the manner provided in this Bond Legislation. All revenues at any time on deposit in the Revenue Fund shall be disposed of only in the following manner order of priority:

(1) The Issuer shall next, each month, transfer from the Revenue Fund and remit to the Commission (i) the amount required by the Prior Ordinances for the payment of interest on the Series 2021 A Bonds and Series 2022 A Bonds; and (ii) commencing 4 months prior to the first date of payment of interest on the Series 2024 A Bonds, for which interest has not been capitalized or as required in the Bond Purchase Agreement, for deposit in the Series 2024 A Bonds Sinking Fund, an amount equal to 1/3rd of the amount of interest which will become due on the Series 2024 A Bonds on the next ensuing quarterly interest payment date; provided, that in the event the period to elapse between the date of such initial deposit in the Series 2024 A Bonds Sinking Fund and the next quarterly interest payment date is less than 3 months, then such monthly payments shall be increased proportionately to provide, 1 month prior to the next quarterly interest payment date, the required amount of interest coming due on such date.

(2) The Issuer shall next, each month, transfer from the Revenue Fund and simultaneously remit to the Commission (i) the amount required by the Prior Ordinances for payment of principal of the Prior Bonds; and (ii) commencing 4 months prior to the first date of payment of principal of the Series 2024 A Bonds, for deposit in the Series 2024 A Bonds Sinking Fund, an amount equal to 1/3rd of the amount of principal which will mature and come due on the Series 2024 A Bonds on the next ensuing quarterly

principal payment date; provided, that in the event the period to elapse between the date of such initial deposit in the Series 2024 A Bonds Sinking Fund and the next quarterly principal payment date is less than 3 months, then such monthly payment shall be increased proportionately to provide, 1 month prior to the next quarterly principal payment date, the required amount of principal coming due on such date.

(3) The Issuer shall next, on the first day of each month, transfer from the Revenue Fund and simultaneously remit to the Commission (i), the amount required by the Prior Ordinances to be deposited in the respective reserve accounts for the Prior Bonds; and (ii) commencing 4 months prior to the first date of payment of principal of the Series 2024 A Bonds, if not fully funded upon issuance of the Series 2024 A Bonds, for deposit in the Series 2024 A Bonds Reserve Account, an amount equal to 1/120th of the Series 2024 A Bonds Reserve Requirement; provided, that no further payments shall be made into the Series 2024 A Bonds Reserve Account when there shall have been deposited therein, and as long as there shall remain on deposit therein, an amount equal to the Series 2024 A Bonds Reserve Requirement.

(4) The Issuer shall next, each month, pay from the monies in the Revenue Fund all current Operating Expenses of the System.

(5) The Issuer shall next, on the first day of each month, transfer from the Revenue Fund and remit to the Depository Bank (as required in the Prior Ordinances and not in addition thereto), for deposit in the Renewal and Replacement Fund, a sum equal to 2.5% of the Gross Revenues each month, exclusive of any payments for account of any Reserve Account. All funds in the Renewal and Replacement Fund shall be kept apart from all other funds of the Issuer or of the Depository Bank and shall be invested and reinvested in accordance with Article VIII hereof. Withdrawals and disbursements may be made from the Renewal and Replacement Fund for replacements, repairs, improvements or extensions to the System; provided, that any deficiencies in any Reserve Account (except to the extent such deficiency exists because the required payments into such accounts have not, as of the date of determination of a deficiency, funded such accounts to the maximum extent required hereof) shall be promptly eliminated with monies from the Renewal and Replacement Fund.

(6) The Issuer shall next, each month, transfer from the monies remaining in the Revenue Fund the amount required, if any, to fund or maintain the Cash Working Capital Reserve at the required level. All funds in the Cash Working Capital Reserve shall be kept separate and apart from all other funds of the Issuer or of the Depository Bank and shall be invested and reinvested in accordance with Article VIII hereof. Withdrawals and disbursements may be made from the Cash Working Capital Reserve for

such purposes as permitted by the laws and regulations of the State in effect at such time.

All investment earnings on monies in the Series 2024 A Bonds Sinking Fund and the Series 2024 A Bonds Reserve Account shall be returned, not less than once each year, by the Commission to the Issuer, and such amounts shall, during construction of the Project, be deposited in the Series 2024 Bonds Construction Trust Fund, and following completion of construction of the Project, shall be deposited in the Revenue Fund and applied in full, first to the next ensuing interest payment, if any, due on the Series 2024 A Bonds and then to the next ensuing principal payment due thereon.

Any withdrawals from the Series 2024 A Bonds Reserve Account which result in a reduction in the balance of the Series 2024 A Bonds Reserve Account to below the Series 2024 A Bonds Reserve Requirement shall be subsequently restored from the first Gross Revenues available after all required payments have been made in full in the priority as set forth above.

As and when additional Bonds ranking on a parity with the Series 2024 A Bonds are issued, provision shall be made for additional payments into the respective sinking funds sufficient to pay the interest on such additional parity Bonds and accomplish retirement thereof at maturity and to accumulate a balance in the respective reserve accounts in an amount equal to the requirement therefor.

The Issuer shall not be required to make any further payments into the Series 2024 A Bonds Sinking Fund or into the Series 2024 A Bonds Reserve Account therein when the aggregate amount of funds therein are at least equal to the aggregate principal amount of the Series 2024 A Bonds issued pursuant to this Bond Legislation then Outstanding and all interest, if any, to accrue until the maturity thereof.

The Commission is hereby designated as the fiscal agent for the administration of the Series 2024 A Bonds Sinking Fund and the Series 2024 A Bonds Reserve Account created hereunder, and all required amounts shall be remitted to the Commission from the Revenue Fund by the Issuer at the times provided herein.

Monies in the Series 2024 A Bonds Sinking Fund and the Series 2024 A Bonds Reserve Account shall be invested and reinvested by the Commission in accordance with Section 8.01 hereof.

The Series 2024 A Bonds Sinking Fund and the Series 2024 A Bonds Reserve Account, shall be used solely and only for, and are hereby pledged for, the purpose of servicing the Series 2024 A Bonds under the conditions and restrictions set forth herein.

B. The Issuer shall, on the first day of each month (if the first day is not a business day, then the first business day of each month), deposit with the Commission the required interest, if any, principal and reserve account payments with respect to the Series 2024 A Bonds and all such payments shall be remitted to the Commission with appropriate instructions as to the custody, use and application thereof consistent with the provisions of this Bond Legislation. The Issuer shall, on the first day of each month (if the first day is not a business day, then the first business day of each month) deposit with the Commission, the SRF Administrative Fee as set forth in the Schedule Y attached to the Bond Purchase Agreement for the Series 2024 A Bonds.

C. Whenever all of the required and provided transfers and payments from the Revenue Fund into the several special funds, as hereinbefore provided, are current and there remains in the Revenue Fund a balance in excess of the estimated amounts required to be so transferred and paid into such funds during the following month or such other period as required by the Act, such excess shall be considered Surplus Revenues. Surplus Revenues may be used for any lawful purpose of the System.

D. The Issuer shall remit from the Revenue Fund to the Commission, the Registrar, the Paying Agent or the Depository Bank, on such dates as the Commission, the Registrar, the Paying Agent or the Depository Bank, as the case may be, shall require, such additional sums as shall be necessary to pay their respective charges and fees then due. In the case of payments to the Commission under this paragraph, the Issuer shall, make the necessary arrangements whereby such required payments shall be automatically debited from the Revenue Fund and electronically transferred to the Commission on the dates required.

E. The monies in excess of the maximum amounts insured by FDIC in all funds and accounts shall at all times be secured, to the full extent thereof in excess of such insured sum, by Qualified Investments as shall be eligible as security for deposits of state and municipal funds under the laws of the State.

F. If on any monthly payment date the revenues are insufficient to place the required amount in any of the funds and accounts as hereinabove provided, the deficiency shall be made up in the subsequent payments in addition to the payments which would otherwise be required to be made into the funds and accounts on the subsequent payment dates; provided, however, that the priority of curing deficiencies in the funds and accounts herein shall be in the same order as payments are to be made pursuant to this Section 5.03, and the Gross Revenues shall be applied to such deficiencies on a parity and pro rata with respect to the Series 2024 A Bonds and the Prior Bonds all in accordance with the respective principal amounts Outstanding before being applied to any other payments hereunder.

G. All remittances made by the Issuer to the Commission and the Depository Bank shall clearly identify the fund or account into which each amount is to be deposited.

H. The Gross Revenues of the System shall only be used for purposes of the System.

I. All Tap Fees shall be deposited in the Revenue Fund and may be used for any lawful purpose of the System.

ARTICLE VI

BOND PROCEEDS; CONSTRUCTION DISBURSEMENTS

Section 6.01. Application of Bond Proceeds; Pledge of Unexpended Bond Proceeds. From the monies received from the sale of the Series 2024 Bonds, the following amounts shall be first deducted and deposited in the order set forth below:

A. From the proceeds of the Series 2024 A Bonds, there shall first be deposited with the Commission in the Series 2024 A Bonds Sinking Fund, the amount, if any, set forth in the Supplemental Resolution as capitalized interest.

B. Next, from the proceeds of the Series 2024 A Bonds, there shall be deposited with the Commission in the Series 2024 A Bonds Reserve Account, the amount, if any, set forth in the Supplemental Resolution for funding of the Series 2024 A Bonds Reserve Account.

C. As the Issuer receives advances of the remaining monies derived from the sale of the Series 2024 A Bonds, such monies shall be deposited with the Depository Bank in the 2024 Bonds Construction Trust Fund and applied solely to payment of Costs of the Project in the manner set forth in Section 6.02 hereof, and until expended, are hereby pledged as additional security for the Series 2024 A Bonds.

D. As the Issuer receives advances of monies derived from the sale of the Series 2024 C Bonds, such monies shall be deposited with the Depository Bank in the 2024 Bonds Construction Trust Fund and applied solely to payment of the Costs of the Project in the manner set forth in Section 6.02 hereof, and until expended, are hereby pledged as additional security for the Series 2024 C Bonds.

E. After completion of construction of the Project, as certified by the Consulting Engineers, and all costs have been paid, any remaining proceeds of the Series 2024 Bonds shall be expended as approved by the DEP.

Section 6.02. Disbursements From the Series 2024 Bonds Construction Trust Fund On or before the Closing Date, the Issuer shall have delivered to the Authority and the DEP a report listing the specific purposes for which the proceeds of the Series 2024 Bonds will be expended and the disbursement procedures of such proceeds, including an estimated monthly draw schedule. Payments for Costs of the Project shall be made monthly. Invoices for which repayment from the Series 2024 Bonds Construction Trust Fund will be sought must first be approved by the Issuer.

Except as provided in Section 6.01 hereof, disbursements from the Series 2024 Bonds Construction Trust Fund shall be made only after submission to, and approval from, the Authority and the DEP of a completed and signed "Payment Requisition Form," a form of which is attached to the Bond Purchase Agreement, in compliance with the construction schedule.

Pending such application, monies in the Series 2024 Bonds Construction Trust Fund shall be invested and reinvested in Qualified Investments at the written direction of the Issuer.

ARTICLE VII

ADDITIONAL COVENANTS OF THE ISSUER

Section 7.01. General Covenants of the Issuer. All the covenants, agreements and provisions of this Bond Legislation shall be and constitute valid and legally binding covenants of the

Issuer and shall be enforceable in any court of competent jurisdiction by any Holder or Holders of the Series 2024 Bonds. In addition to the other covenants, agreements and provisions of this Bond Legislation, the Issuer hereby covenants and agrees with the Holders of the Series 2024 Bonds as hereinafter provided in this Article VII. All such covenants, agreements and provisions shall be irrevocable, except as provided herein, as long as any of the Series 2024 Bonds or the interest, if any, thereon is Outstanding and unpaid.

Section 7.02. Bonds not to be Indebtedness of the Issuer. The Series 2024 Bonds shall not be nor constitute a corporate indebtedness of the Issuer within the meaning of any constitutional, statutory or charter limitation of indebtedness, but shall be payable solely from the funds pledged for such payment by this Bond Legislation. No Holder or Holders of any Series 2024 Bonds shall ever have the right to compel the exercise of the taxing power of the Issuer to pay the Series 2024 Bonds or the interest, if any, thereon.

Section 7.03. Series 2024 A Bonds Secured by Pledge of Gross Revenues. The payment of the debt service of the Series 2024 A Bonds shall be secured forthwith equally and ratably by a first lien on the Gross Revenues derived from the System on a parity with the Prior Bonds. The Gross Revenues in an amount sufficient to pay the principal of and interest, if any, on the Series 2024 A Bonds and the Prior Bonds and to make the payments into all funds and accounts and all other payments provided for in the Bond Legislation are hereby irrevocably pledged, in the manner provided herein, to such payments as they become due, and for the other purposes provided in the Bond Legislation.

Section 7.04. Rates and Charges. The Issuer has obtained any and all approvals of rates and charges required by State law and has taken any other action required to establish and impose such rates and charges, with all requisite appeal periods having expired without successful appeal and the Issuer shall supply an opinion of counsel to such effect. Such rates and charges shall be sufficient to comply with the requirements of the Bond Purchase Agreement and the Issuer shall provide a certificate of a Certified Public Accountant to such effect. The initial schedule of rates and charges for the services of the facilities of the System shall be as set forth in the water rate ordinance duly enacted on November 4, 2021, and the sewer rate ordinance enacted on October 18, 2018, which rates are incorporated herein by reference as a part hereof.

So long as the Series 2024 A Bonds are outstanding, the Issuer covenants and agrees to fix and collect rates, fees and other charges for the use of the System and to take all such actions necessary to provide funds sufficient to produce the required sums set forth in the Bond Legislation and in compliance with the Bond Purchase Agreement. In the event the schedule of rates and charges initially established for the System in connection with the Series 2024 A Bonds shall prove to be insufficient to produce the required sums set forth in this Bond Legislation and the Bond Purchase Agreement, the Issuer hereby covenants and agrees that it will, to the extent or in the manner authorized by law, immediately adjust and increase such schedule of rates, fees and charges and take all such actions necessary to provide funds sufficient to produce the required sums set forth in this Bond Legislation and the Bond Purchase Agreement.

Section 7.05. Sale of the System. So long as the Prior Bonds are Outstanding, the Issuer shall not sell, lease, mortgage or in any manner dispose of or encumber the System, or any part thereof, except as provided in the Prior Ordinances and with the written consent of the Authority.

So long as the Series 2024 Bonds are Outstanding and except as otherwise required by law or with the written consent of the Authority, the System may not be sold, mortgaged, leased or otherwise disposed of, except as a whole, or substantially as a whole, and only if the net proceeds to be realized shall be sufficient to fully pay all the Bonds Outstanding in accordance with Article X hereof. The proceeds from any such sale, mortgage, lease or other disposition of the System shall, with respect to the Series 2024 Bonds, immediately be remitted to the Commission for deposit in the Series 2024 A Bonds Sinking Fund, and, with the written permission of the Authority or in the event the Authority is no longer a Bondholder, the Issuer shall direct the Commission to apply such proceeds to the payment of principal of and interest, if any, on the Series 2024 A Bonds in accordance with Article X hereof. Any balance remaining after the payment of the Bonds and the interest, if any, thereon shall be remitted to the Issuer by the Commission unless necessary for the payment of other obligations of the Issuer payable out of the revenues of the System.

The foregoing provision notwithstanding, the Issuer shall have and hereby reserves the right to sell, lease or otherwise dispose of any of the property comprising a part of the System hereinafter determined in the manner provided herein to be no longer necessary, useful or profitable in the operation thereof. Prior to any such sale, lease or other disposition of such property, if the amount to be received therefor, together with all other amounts received during the same Fiscal Year for such sales, leases or other dispositions of such properties, is not in excess of $500,000, the Issuer shall, by resolution duly adopted, determine that such property comprising a part of the System is no longer necessary, useful or profitable in the operation thereof and may then provide for the sale of such property. The proceeds of any such sale shall be deposited in the Renewal and Replacement Fund. If the amount to be received from such sale, lease or other disposition of said property, together with all other amounts received during the same Fiscal Year for such sales, leases or other dispositions of such properties, shall be in excess of $500,000 but not in excess of $4,000,000, the Issuer shall first, determine that such property comprising a part of the System is no longer necessary, useful or profitable in the operation thereof and may then, if it be so advised, by resolution duly adopted, authorize such sale, lease or other disposition of such property in accordance with the laws of the State. The proceeds of any such sale shall be deposited in the Renewal and Replacement Fund for the repayment of the Bonds. The payment of such proceeds into the Renewal and Replacement Fund shall not reduce the amounts required to be paid into such funds by other provisions of this Bond Legislation.

No sale, lease or other disposition of the properties of the System shall be made by the Issuer if the proceeds to be derived therefrom, together with all other amounts received during the same Fiscal Year for such sales, leases, or other dispositions of such properties, shall be in excess of $4.000,000 and insufficient to pay all Bonds then Outstanding without the prior approval and consent in writing of the Holders, or their duly authorized representatives, of the Bonds then Outstanding. The Issuer shall prepare the form of such approval and consent for execution by the then Holders of the Bonds for the disposition of the proceeds of the sale, lease or other disposition of such properties of the System.

Section 7.06. Issuance of Other Obligations Payable Out of Revenues and General Covenant Against Encumbrances. Except as provided for in this Section 7.06 and Section 7.07 hereof, the Issuer shall not issue any obligations whatsoever payable from the revenues of the System which rank prior to, or equally, as to lien on and source of and security for payment from such revenues with the Series 2024 A Bonds. All obligations issued by the Issuer after the issuance of the Series 2024 Bonds and

payable from the revenues of the System, except such additional parity Bonds, shall contain an express statement that such obligations are junior and subordinate, as to lien on and source of and security for payment from such revenues and in all other respects, to the Series 2024 A Bonds; provided, that no such subordinate obligations shall be issued unless all payments required to be made into all funds and accounts established by this Bond Legislation have been made and are current at the time of the issuance of such subordinate obligations.

Except as provided above, the Issuer shall not create, or cause or permit to be created, any debt, lien, pledge, assignment, encumbrance or any other charge having priority over or being on a parity with the lien of the Series 2024 A Bonds, and the interest, if any, thereon, upon any of the income and revenues of the System pledged for payment of the Series 2024 A Bonds and the interest, if any, thereon in this Bond Legislation, or upon the System or any part thereof.

The Issuer shall give the Authority and the DEP prior written notice of its issuance of any other obligations to be used for the System, payable from the revenues of the System or from any grants for the Project, or any other obligations related to the Project or the System.

Section 7.07. Parity Bonds. So long as the Prior Bonds are Outstanding, the limitations on the issuance of parity obligations set forth in the Prior Ordinances shall be applicable. In addition, no additional Parity Bonds, payable out of the revenues of the System, shall be issued after the issuance of the Series 2024 Bonds pursuant to this Bond Legislation, without the prior written consent of the Authority under the conditions and in the manner herein provided (unless less restrictive than the provisions of the Prior Ordinances).

All Parity Bonds issued hereunder shall be on a parity in all respects with the Series 2024 Bonds.

No such additional Parity Bonds shall be issued except for the purpose of financing the costs of design, acquisition or construction of additions, extensions, betterments or improvements to the System, refunding all or a portion of one or more series of Bonds issued pursuant hereto, or to pay claims which may exist against the revenues or facilities of the System or all of such purposes.

So long as the Series 2024 A Bonds or Prior Bonds are Outstanding, no Parity Bonds shall be issued at any time, however, unless and until there has been procured and filed with the Recorder a written statement by the Independent Certified Public Accountants reciting the conclusion that the Net Revenues actually derived, subject to the adjustments hereinafter provided for, from the System during any 12 consecutive months within the 18 months immediately preceding the date of the actual issuance of such additional Parity Bonds, plus the estimated average increased annual Net Revenues to be received in each of the 3 succeeding years after the completion of the improvements to be financed by such Parity Bonds, if any, shall not be less than 115% of the largest aggregate amount that will mature and become due in any succeeding Fiscal Year for principal of and interest, if any, on the following:

(1) The Bonds then Outstanding;

(2) Any additional Parity Bonds theretofore issued pursuant to the provisions contained in the Prior Ordinances and this Bond Legislation then Outstanding; and

(3) The additional Parity Bonds then proposed to be issued.

The "estimated average increased annual Net Revenues to be received in each of the 3 succeeding years," as that term is used in the computation provided in the above paragraph, shall refer only to the increased Net Revenues estimated to be derived from the improvements to be financed by such Parity Bonds and any increase in rates enacted by the Issuer, the time for appeal of which shall have expired (without successful appeal) prior to the issuance of such Parity Bonds, and shall not exceed the amount to be stated in a certificate of the Independent Certified Public Accountants, which shall be filed in the office of the Recorder prior to the issuance of such Parity Bonds.

The Net Revenues actually derived from the System during the 12-consecutive month period hereinabove referred to may be adjusted by adding to such Net Revenues such additional Net Revenues which would have been received, in the opinion of the Independent Certified Public Accountants, as stated in a certificate, on account of increased rates, rentals, fees and charges for the System enacted by the Issuer, the time for appeal of which shall have expired (without successful appeal) prior to issuance of such Parity Bonds.

All covenants and other provisions of this Bond Legislation (except as to details of such Parity Bonds inconsistent herewith) shall be for the equal benefit, protection and security of the Holders of the Bonds and the Holders of any Parity Bonds subsequently issued from time to time within the limitations of and in compliance with this section. Bonds issued on a parity, regardless of the time or times of their issuance, shall rank equally with respect to their lien on the Gross Revenues of the System and their source of and security for payment from said Gross Revenues, without preference of any Bond of one series over any other Bond of the same series. The Issuer shall comply fully with all the increased payments into the various funds and accounts created in this Bond Legislation required for and on account of such Parity Bonds, in addition to the payments required for Bonds theretofore issued pursuant to this Bond Legislation.

Parity Bonds shall not be deemed to include bonds, notes, certificates or other obligations subsequently issued, the lien of which on the revenues of the System is subject to the prior and superior lien of the Bonds on such revenues. The Issuer shall not issue any obligations whatsoever payable from the revenues of the System, or any part thereof, which rank prior to or, except in the manner and under the conditions provided in this section, equally, as to lien on and source of and security for payment from such revenues, with the Bonds.

No Parity Bonds shall be issued at any time, however, unless all of the payments into the respective funds and accounts provided for in this Bond Legislation with respect to the Bonds then Outstanding, and any other payments provided for in this Bond Legislation, shall have been made in full as required to the date of delivery of the Parity Bonds, and the Issuer then be in full compliance with all the covenants, agreements and terms of this Bond Legislation.

Section 7.08. Books; Records and Audit. The Issuer shall keep complete and accurate records of the cost of acquiring the Project site and the costs of acquiring, constructing and installing the Project. The Issuer shall permit the Authority and the DEP or their agents and representatives, to inspect all books, documents, papers and records relating to the Project and the System at all reasonable times for the purpose of audit and examination. The Issuer shall submit to the Authority and the DEP such documents and information as they may reasonably require in connection with the acquisition, construction and installation of the Project, the operation and maintenance of the System and the administration of the loan or any grants or other sources of financing for the Project.

The Issuer shall permit the Authority and the DEP or their agents and representatives, to inspect all records pertaining to the operation and maintenance the System at all reasonable times following completion of construction of the Project and commencement of operation thereof, or, if the Project is an improvement to an existing system, at any reasonable time following commencement of construction.

The Issuer will keep books and records of the System, which shall be separate and apart from all other books, records and accounts of the Issuer, in which complete and correct entries shall be made of all transactions relating to the System, and any Holder of a Bond or Bonds issued pursuant to this Bond Legislation shall have the right at all reasonable times to inspect the System and all parts thereof and all records, accounts and data of the Issuer relating thereto.

The accounting system for the System shall follow current generally accepted accounting principles and safeguards to the extent allowed and as prescribed by the Public Service Commission of West Virginia. Separate control accounting records shall be maintained by the Governing Body. Subsidiary records as may be required shall be kept in the manner and on the forms, books and other bookkeeping records as prescribed by the Governing Body. The Governing Body shall prescribe and institute the manner by which subsidiary records of the accounting system which may be installed remote from the direct supervision of the Governing Body shall be reported to such agent of the Issuer as the Governing Body shall direct.

The Issuer shall file with the Authority and the DEP, or any other original purchaser of the Series 2024 Bonds, and shall mail in each year to any Holder or Holders of the Series 2024 Bonds, requesting the same, an annual report containing the following:

(A) A statement of Gross Revenues, Operating Expenses, Net Revenues and Surplus Revenues derived from and relating to the System.

(B) A balance sheet statement showing all deposits in all the funds and accounts provided for in this Bond Legislation and the status of all said funds and accounts.

(C) The amount of any Bonds, notes or other obligations Outstanding.

The Issuer shall also, at least once a year, cause the books, records and accounts of the System to be audited by Independent Certified Public Accountants (to the extent legally required in compliance with 2 CFR 200 Subpart F, or any successor thereto), and shall mail upon request, and make

available generally, the report of said Independent Certified Public Accountants, or a summary thereof, to any Holder or Holders of the Series 2024 Bonds and shall submit said report to the Authority and the DEP, or any other original purchaser of the Series 2024 Bonds. Such audit report submitted to the Authority and the DEP shall include a statement that the Issuer is in compliance with the terms and provisions of the Act, the Bond Purchase Agreement and this Bond Legislation and that the revenues of the System are adequate to meet the Issuer's Operating Expenses and debt service and reserve requirements.

Subject to the terms, conditions and provisions of the Bond Purchase Agreement and the Act, the Issuer has acquired, or shall do all things necessary to acquire, the proposed site of the Project and shall do, is doing or has done all things necessary to construct the Project in accordance with the plans, specifications and designs prepared by the Consulting Engineers. All real estate and interests in real estate and all personal property constituting the Project and the Project site heretofore or hereafter acquired shall at all times be and remain the property of the Issuer.

The Issuer shall provide the DEP with all appropriate documentation to comply with any special conditions established by federal and/or state regulations as set forth in the Bond Purchase Agreement for the Series 2024 Bonds or any Exhibit thereto or as promulgated from time to time.

The Issuer shall permit the Authority and the DEP, or their agents and representatives, to enter and inspect the Project site and Project facilities at all reasonable times. Prior to, during and after completion of construction and commencement of operation of the Project, the Issuer shall provide the Authority and the DEP, or their agents and representatives, with access to the System site and System facilities as may be reasonably necessary to accomplish all of the powers and rights of the Authority and the DEP with respect to the System pursuant to the Act.

Section 7.09. Rates. Prior to the issuance of the Series 2024 Bonds, equitable rates or charges for the use of and service rendered by the System have been established all in the manner and form required by law, and copies of such rates and charges so established will be continuously on file with the Recorder, which copies will be open to inspection by all interested parties. The schedule of rates and charges shall at all times be adequate to produce Gross Revenues from the System sufficient to pay Operating Expenses and to make the prescribed payments into the funds created hereunder. Such schedule of rates and charges shall be changed and readjusted whenever necessary so that the aggregate of the rates and charges will be sufficient for such purposes. In order to assure full and continuous performance of this covenant, with a margin for contingencies and temporary unanticipated reduction in income and revenues, the Issuer hereby covenants and agrees that the schedule of rates or charges from time to time in effect shall be sufficient, together with other revenues of the System to meet the coverage requirements set forth in the Prior Ordinances so long as the Prior Bonds are Outstanding and thereafter, (i) to provide for all Operating Expenses of the System and (ii) to leave a balance each year equal to at least 115% of the maximum amount required in any year for payment of principal of and interest, if any, on the Series 2024 A Bonds, the Prior Bonds and all other obligations secured by a lien on or payable from such revenues on a parity with, or subordinate to, the Series 2024 A Bonds, including the Prior Bonds provided, that in the event the amounts equal to or in excess of the reserve requirements are on deposit respectively in the Series 2024 A Bonds Reserve Account and any Reserve Accounts for obligations on a parity with the Series 2024 A Bonds, are funded at least at the requirement therefor, such balance each year need only equal at least 110% of the maximum amount required in any year for

payment of principal of and interest, if any, on the Series 2024 A Bonds, the Prior Bonds and all other obligations secured by a lien on or payable from such revenues on a parity with the Series 2024 A Bonds. In any event, the Issuer shall not reduce the rates or charges for services set forth in the rate ordinance described in Section 7.04 hereof.

The Issuer hereby covenants to commence enactment of such ordinance or ordinances as shall be required to increase the rates and charges for the services and facilities of the System within 30 days following a determination of the Independent Certified Public Accountant that less than the above-required coverage exists or in the event that the annual audit report shows less than the above-required coverage, such increase to provide rates and charges sufficient to produce such required coverage.

Section 7.10. Operating Budget and Monthly Financial Report. The Issuer shall annually, at least 45 days preceding the beginning of each Fiscal Year, prepare and adopt by resolution a detailed, balanced budget of the estimated revenues and expenditures for operation and maintenance of the System during the succeeding Fiscal Year and shall submit a copy of such budget to the DEP and the Authority within 30 days of adoption thereof. The Issuer shall mail copies of such annual budget and all resolutions authorizing increased expenditures for operation and maintenance within 30 days of adoption to the Authority and the DEP and to any Holder of the Bonds, who shall file his or her address with the Issuer and request in writing that copies of all such budgets and resolutions be furnished him or her and shall make available such budgets and all resolutions authorizing increased expenditures for operation and maintenance of the System at all reasonable times to the DEP, the Authority and to any Holder of any Bonds, or anyone acting for and in behalf of such Holder of any Bonds.

Commencing on the date contracts are executed for the acquisition and construction of the Project and for two years following the completion of the Project, the Issuer shall each month complete a "Monthly Financial Report," a form of which is attached to the Bond Purchase Agreement, and forward a copy of such report to the DEP and the Authority by the 20th day of each month.

Section 7.11. Engineering Services and Operating Personnel. The Issuer will obtain a certificate of the Consulting Engineers in the form attached to the Bond Purchase Agreement, stating, among other things, that the Project has been or will be constructed in accordance with the approved plans, specifications and designs as submitted to the Authority and the DEP, the Project is adequate for the purposes for which it was designed, the funding plan as submitted to the Authority and the DEP is sufficient to pay the costs of acquisition and construction of the Project, and all permits required by federal and state laws for construction of the Project have been obtained.

The Issuer shall provide and maintain competent and adequate engineering services satisfactory to the Authority and the DEP covering the supervision and inspection of the development and construction of the Project and bearing the responsibility of assuring that construction conforms to the plans, specifications and designs prepared by the Consulting Engineers, which have been approved by all necessary governmental bodies. Such engineer shall certify to the Authority and the DEP and the Issuer at the completion of construction that construction of the Project is in accordance with the approved plans, specifications and designs, or amendments thereto, approved by all necessary governmental bodies.

The Issuer shall require the Consulting Engineers to submit Record Drawings, as defined in the SRF Regulations, to it within 60 days of the completion of the Project. The Issuer shall notify the

DEP in writing of such receipt. The Issuer shall submit a "Performance Certificate," a form of which is attached to the Bond Purchase Agreement as Exhibit A, to the DEP within 60 days of the end of the first year after the Project is completed.

The Issuer shall require the Consulting Engineers to submit the final Operation and Maintenance Manual, as defined in the SRF Regulations, to the DEP when the Project is 90% completed. The Issuer shall at all times provide operation and maintenance of the System in compliance with all state and federal standards.

The Issuer shall employ qualified operating personnel properly certified by the State before the Project is 50% complete and shall retain such a certified operator to operate the System during the entire term of the Bond Purchase Agreement. The Issuer shall notify the DEP in writing of the certified operator employed at the 50% completion stage.

The Issuer shall serve the additional customers at the location(s) as set forth in Certificate of Engineer. The Issuer shall not reduce the amount of additional customers served by the project without the prior written approval of the Board of the Authority. Following completion of the Project the Issuer shall certify to the Authority the number of customers added to the System.

Section 7.12. No Competing Franchise. To the extent legally allowable, the Issuer will not grant or cause, consent to or allow the granting of, any franchise or permit to any person, firm, corporation, body, agency or instrumentality whatsoever for the providing of any services which would compete with services provided by the System.

Section 7.13. Enforcement of Collections. The Issuer will diligently enforce and collect all fees, rentals or other charges for the services and facilities of the System, and take all steps, actions and proceedings for the enforcement and collection of such fees, rentals or other charges which shall become delinquent to the full extent permitted or authorized by the Act, the rules and regulations of the Public Service Commission of West Virginia and other laws of the State of West Virginia.

Whenever any fees, rates, rentals or other charges for the services and facilities of the System shall remain unpaid for a period of 30 days after the same shall become due and payable, the property and the owner thereof, as well as the user of the services and facilities, shall be delinquent until such time as all such rates and charges are fully paid. To the extent authorized by the laws of the State and the rules and regulations of the Public Service Commission of West Virginia, rates, rentals and other charges, if not paid when due, shall become a lien on the premises served by the System. The Issuer further covenants and agrees that, it will, to the full extent permitted by law and the rules and regulations promulgated by the Public Service Commission of West Virginia, discontinue and shut off the services of the System, and any services and facilities of the water system, if so owned by the Issuer, to all users of the services of the System delinquent in payment of charges for the services of the System and will not restore such services of either system until all delinquent charges for the services of the System, plus reasonable interest and penalty charges for the restoration of service, have been fully paid and shall take all further actions to enforce collections to the maximum extent permitted by law. If the water facilities are not owned by the Issuer, the Issuer shall enter into a termination agreement with the water provider of such water, subject to any required approval of such agreement by the Public Service Commission of West Virginia and all rules, regulations and orders of the Public Service Commission of West Virginia.

Section 7.14. No Free Services. The Issuer will not render or cause to be rendered any free services of any nature by the System, nor will any preferential rates be established for users of the same class; and in the event the Issuer, or any department, agency, instrumentality, officer or employee of the Issuer shall avail itself or themselves of the facilities or services provided by the System, or any part thereof, the same rates, fees or charges applicable to other customers receiving like services under similar circumstances shall be charged the Issuer and any such department, agency, instrumentality, officer or employee. The revenues so received shall be deemed to be revenues derived from the operation of the System, and shall be deposited and accounted for in the same manner as other revenues derived from such operation of the System.

Section 7.15. Insurance and Construction Bonds. A. The Issuer hereby covenants and agrees that so long as the Series 2024 Bonds remain Outstanding, the Issuer will, as an Operating Expense, procure, carry and maintain insurance with a reputable insurance carrier or carriers as is customarily covered with respect to works and properties similar to the System. Such insurance shall initially cover the following risks and be in the following amounts:

(1) FIRE, LIGHTNING, VANDALISM, MALICIOUS MISCHIEF AND EXTENDED COVERAGE INSURANCE, on all above-ground insurable portions of the System in an amount equal to the actual cost thereof. In time of war the Issuer will also carry and maintain insurance to the extent available against the risks and hazards of war. In the event of any damage to or destruction of any portion of the System, the proceeds of all such insurance policies shall be placed in the Renewal and Replacement Fund and used only for the repairs and restoration of the damaged or destroyed properties or for the other purposes provided herein for the Renewal and Replacement Fund. The Issuer will itself, or will require each contractor and subcontractor to, obtain and maintain builder's risk insurance (fire and extended coverage) to protect the interests of the Issuer, the Authority, the prime contractor and all subcontractors as their respective interests may appear, in accordance with the Bond Purchase Agreement, during construction of the Project on a 100% basis (completed value form) on the insurable portion of the Project, such insurance to be made payable to the order of the Authority, the Issuer, the contractors and subcontractors, as their interests may appear.

(2) PUBLIC LIABILITY INSURANCE, with limits of not less than $1,000,000 per occurrence to protect the Issuer from claims for bodily injury and/or death and not less than $500,000 per occurrence from claims for damage to property of others which may arise from the operation of the System, and insurance with the same limits to protect the Issuer from claims arising out of operation or ownership of motor vehicles of or for the System.

(3) WORKERS' COMPENSATION COVERAGE FOR ALL EMPLOYEES OF OR FOR THE SYSTEM ELIGIBLE THEREFOR; AND PERFORMANCE AND PAYMENT BONDS, such bonds to be in the amounts of 100% of the construction contract and to be required of each contractor

contracting directly with the Issuer, and such payment bonds will be filed with the Clerk of The County Commission of the County in which such work is to be performed prior to commencement of construction of the Project in compliance with West Virginia Code, Chapter 38, Article 2, Section 39.

(4) FLOOD INSURANCE, if the facilities of the System are or will be located in designated special flood or mudslide-prone areas and to the extent available at reasonable cost to the Issuer.

(5) BUSINESS INTERRUPTION INSURANCE, to the extent available at reasonable cost to the Issuer.

(6) FIDELITY BONDS will be provided as to every officer, member and employee of the Issuer or the Governing Body having custody of the revenues or of any other funds of the System, in an amount at least equal to the total funds in the custody of any such person at any one time.

B. The Issuer shall require all contractors engaged in the construction of the Project to furnish a performance bond and a payment bond, each in an amount equal to 100% of the contract price of the portion of the Project covered by the particular contract as security for the faithful performance of such contract. The Issuer shall verify such bonds prior to commencement of construction.

The Issuer shall also require all contractors engaged in the construction of the Project to carry such workers' compensation coverage for all employees working on the Project and public liability insurance, vehicular liability insurance and property damage insurance in amounts adequate for such purposes and as is customarily carried with respect to works and properties similar to the Project; provided, that the amounts and terms of such coverage are satisfactory to the Authority and the DEP and the Issuer shall verify such insurance prior to commencement of construction. In the event the Bond Purchase Agreement so requires, such insurance shall be made payable to the order of the Authority, the Issuer, the prime contractor and all subcontractors, as their interests may appear.

Section 7.16. Mandatory Connections. The mandatory use of the sewerage portion of the System is essential and necessary for the protection and preservation of the public health, comfort, safety, convenience and welfare of the inhabitants and residents of, and the economy of, the Issuer and in order to assure the rendering harmless of sewage and water-borne waste matter produced or arising within the territory served by the System. Accordingly, every owner, tenant or occupant of any house, dwelling or building located near the System, where sewage will flow by gravity or be transported by such other methods approved by the State Department of Health from such house, dwelling or building into the System, to the extent permitted by the laws of the State and the rules and regulations of the Public Service Commission of West Virginia, shall connect with and use the System and shall cease the use of all other means for the collection, treatment and disposal of sewage and waste matters from such house, dwelling or building where there is such gravity flow or transportation by such other method approved by the State Department of Health and such house, dwelling or building can be adequately served by the System, and every such owner, tenant or occupant shall, after a 20-day notice of the availability of the System, pay the rates and charges established therefor.

Any such house, dwelling or building from which emanates sewage or water-borne waste matter and which is not so connected with the System is hereby declared and found to be a hazard to the health, safety, comfort and welfare of the inhabitants of the Issuer and a public nuisance which shall be abated to the extent permitted by law and as promptly as possible by proceedings in a court of competent jurisdiction.

Section 7.17. Completion and Operation of Project; Permits and Orders. The Issuer shall complete the Project as promptly as possible and operate and maintain the System as a revenue-producing utility in good condition and in compliance with all federal and state requirements and standards.

The Issuer has obtained all permits required by State and federal laws for the acquisition and construction of the Project, all orders and approvals required by State law necessary for the acquisition and construction of the Project and the operation of the System and has obtained all approvals for the issuance of the Series 2024 Bonds required by State law, with all appeal periods having expired without successful appeal and the Issuer shall supply an opinion of counsel to such effect.

Section 7.18. Compliance with Bond Purchase Agreement and Law. The Issuer shall perform, satisfy and comply with all the terms and conditions of the Bond Purchase Agreement and the Act. Notwithstanding anything herein to the contrary, the Issuer shall provide the DEP with copies of all documents submitted to the Authority.

The Issuer shall also comply with all applicable laws, rules and regulations issued by the Authority, DEP or other State, federal or local bodies in regard to the acquisition and construction of the Project and the operation, maintenance and use of the System.

The Issuer shall perform an annual maintenance audit which maintenance audit shall be submitted to the Authority and the Public Service Commission of West Virginia in the manner prescribed by and the guidelines established by the Authority and the Public Service Commission of West Virginia.

Section 7.19. [RESERVED]

Section 7.20. Securities Laws Compliance. The Issuer will provide the Authority, in a timely manner, with any and all information that may be requested of it (including its annual audit report, financial statements, related information and notices of changes in usage and customer base) so that the Authority may comply with the provisions of SEC Rule 15c2-12 (17 CFR Part 240).

Section 7.21. Contracts; Change Orders; Public Releases. A. The Issuer shall, simultaneously with the delivery of the Series 2024 Bonds or immediately thereafter, enter into written contracts for the immediate acquisition or construction of the Project.

B. The Issuer shall submit all proposed change orders to the DEP for written approval. The Issuer shall obtain the written approval of the DEP before expending any proceeds of the Series 2024 Bonds held in "contingency" as set forth in the Schedule attached to the certificate of the Consulting Engineer. The Issuer shall also obtain the written approval of the DEP before expending any proceeds of the Series 2024 Bonds made available due to bid or construction or project underruns.

C. The Issuer shall list the funding provided by the DEP and the Authority in any press release, publication, program bulletin, sign or other public communication that references the Project, including but not limited to any program document distributed in conjunction with any ground breaking or dedication of the Project.

Section 7.22. Statutory Mortgage Lien. For the further protection of the Holders of the Series 2024 A Bonds, a statutory mortgage lien upon the System is granted and created by the Act, which statutory mortgage lien is hereby recognized and declared to be valid and binding, shall take effect immediately upon delivery of the Series 2024 A Bonds and shall be on a parity with the statutory mortgage lien in favor of the Holders of the Prior Bonds.

ARTICLE VIII

INVESTMENT OF FUNDS

Section 8.01. Investments. Any monies held as a part of the funds and accounts created by this Bond Legislation other than the Revenue Fund, shall be invested and reinvested by the Commission, the Depository Bank, or such other bank or national banking association holding such fund or account, as the case may be, at the written direction of the Issuer in any Qualified Investments to the fullest extent possible under applicable laws, this Bond Legislation, the need for such monies for the purposes set forth herein and the specific restrictions and provisions set forth in this Section 8.01.

Any investment shall be held in and at all times deemed a part of the fund or account in which such monies were originally held, and the interest accruing thereon and any profit or loss realized from such investment shall be credited or charged to the appropriate fund or account. The investments held for any fund or account shall be valued at the lower of cost or then current market value, or at the redemption price thereof if then redeemable at the option of the holder, including the value of accrued interest and giving effect to the amortization of discount, or at par if such investment is held in the "Consolidated Fund." The Commission, the Depository Bank, or such other bank or national banking association, as the case may be, shall sell and reduce to cash a sufficient amount of such investments whenever the cash balance in any fund or account is insufficient to make the payments required from such fund or account, regardless of the loss on such liquidation. The Depository Bank may make any and all investments permitted by this section through its own investment or trust department and shall not be responsible for any losses from such investments, other than for its own negligence or willful misconduct.

The Depository Bank shall keep complete and accurate records of all funds, accounts and investments, and shall distribute to the Issuer, at least once each year, or more often as reasonably requested by the Issuer, a summary of such funds, accounts and investment earnings. The Issuer shall retain all such records and any additional records with respect to such funds, accounts and investment earnings so long as any of the Series 2024 Bonds are Outstanding and as long thereafter as necessary to assure the exclusion of interest on the Series 2024 Bonds from gross income for federal income tax purposes.

Section 8.02. Certificate as to Use of Proceeds; Covenants as to Use of Proceeds. The Issuer shall deliver a certificate as to use of proceeds or other similar certificate to be prepared by nationally recognized bond counsel relating to restrictions on the use of proceeds of the Series 2024 Bonds as a condition to issuance of the Series 2024 Bonds. In addition, the Issuer covenants (i) to comply with the Code and all Regulations from time to time in effect and applicable to the Series 2024 Bonds as may be necessary in order to maintain the status of the Series 2024 Bonds as governmental bonds; (ii) that it shall not take, or permit or suffer to be taken, any action with respect to the Issuer's use of the proceeds of the Series 2024 Bonds which would cause any bonds, the interest on which is exempt from federal income taxation under Section 103(a) of the Code, issued by the Authority or the DEP, as the case may be, from which the proceeds of the Series 2024 Bonds are derived, to lose their status as tax-exempt bonds; and (iii) to take such action, or refrain from taking such action, as shall be deemed necessary by the Issuer, or requested by the Authority or the DEP, to ensure compliance with the covenants and agreements set forth in this Section, regardless of whether such actions may be contrary to any of the provisions of this Bond Legislation.

The Issuer shall annually furnish to the Authority information with respect to the Issuer's use of the proceeds of the Series 2024 Bonds and any additional information requested by the Authority.

ARTICLE IX

DEFAULT AND REMEDIES

Section 9.01. Events of Default. Each of the following events shall constitute an "Event of Default" with respect to the Series 2024 Bonds:

(1) If default occurs in the due and punctual payment of the principal of or interest, if any, on the Series 2024 A Bonds; or

(2) If default occurs in the Issuer's observance of any of the covenants, agreements or conditions on its part relating to the Series 2024 Bonds set forth in this Bond Legislation, any supplemental resolution or in the Series 2024 Bonds, and such default shall have continued for a period of 30 days after the Issuer shall have been given written notice of such default by the Commission, the Depository Bank, the Registrar, the Paying Agent or any other Paying Agent or a Holder of a Bond; or

(3) If the Issuer files a petition seeking reorganization or arrangement under the federal bankruptcy laws or any other applicable law of the United States of America; or

(4) If default occurs with respect to the Prior Bonds or the Prior Ordinances.

Section 9.02. Remedies. Upon the happening and continuance of any Event of Default, any Registered Owner of a Bond may exercise any available remedy and bring any appropriate

action, suit or proceeding to enforce his or her rights and, in particular, (i) bring suit for any unpaid principal or interest then due; (ii) by mandamus or other appropriate proceeding enforce all rights of such Registered Owners including the right to require the Issuer to perform its duties under the Act and the Bond Legislation relating thereto, including but not limited to the making and collection of sufficient rates or charges for services rendered by the System; (iii) bring suit upon the Bonds; (iv) by action at law or bill in equity require the Issuer to account as if it were the trustee of an express trust for the Registered Owners of the Bonds; and (v) by action or bill in equity enjoin any acts in violation of the Bond Legislation with respect to the Bonds, or the rights of such Registered Owners; provided, that all rights and remedies of the Holders of the Series 2024 A Bonds shall be on a parity with those Holders of the Prior Bonds.

Section 9.03. Appointment of Receiver. Any Registered Owner of a Bond may, by proper legal action, compel the performance of the duties of the Issuer under the Bond Legislation and the Act, including, the completion of the Project and after commencement of operation of the System, the making and collection of sufficient rates and charges for services rendered by the System and segregation of the revenues therefrom and the application thereof. If there be any Event of Default with respect to such Bonds, any Registered Owner of a Bond shall, in addition to all other remedies or rights, have the right by appropriate legal proceedings to obtain the appointment of a receiver to administer the System or to complete the acquisition and construction of the Project on behalf of the Issuer, with power to charge rates, rentals, fees and other charges sufficient to provide for the payment of Operating Expenses of the System, the payment of the Bonds and interest and the deposits into the funds and accounts hereby established, and to apply such rates, rentals, fees, charges or other revenues in conformity with the provisions of this Bond Legislation and the Act.

The receiver so appointed shall forthwith, directly or by his or her or its agents and attorneys, enter into and upon and take possession of all facilities of said System and shall hold, operate and maintain, manage and control such facilities, and each and every part thereof, and in the name of the Issuer exercise all the rights and powers of the Issuer with respect to said facilities as the Issuer itself might exercise.

Whenever all that is due upon the Bonds and interest thereon and under any covenants of this Bond Legislation for reserve, sinking or other funds and upon any other obligations and interest thereon having a charge, lien or encumbrance upon the revenues of the System shall have been paid and made good, and all defaults under the provisions of this Bond Legislation shall have been cured and made good, possession of the System shall be surrendered to the Issuer upon the entry of an order of the court to that effect. Upon any subsequent default, any Registered Owner of any Bonds shall have the same right to secure the further appointment of a receiver upon any such subsequent default.

Such receiver, in the performance of the powers hereinabove conferred upon him or her or it, shall be under the direction and supervision of the court making such appointment, shall at all times be subject to the orders and decrees of such court and may be removed thereby, and a successor receiver may be appointed in the discretion of such court. Nothing herein contained shall limit or restrict the jurisdiction of such court to enter such other and further orders and decrees as such court may deem necessary or appropriate for the exercise by the receiver of any function not specifically set forth herein.

Any receiver appointed as provided herein shall hold and operate the System in the name of the Issuer and for the joint protection and benefit of the Issuer and Registered Owners of the Bonds. Such receiver shall have no power to sell, assign, mortgage or otherwise dispose of any assets of any kind or character belonging or pertaining to the System, but the authority of such receiver shall be limited to the completion of the Project and the possession, operation and maintenance of the System for the sole purpose of the protection of both the Issuer and Registered Owners of such Bonds and the curing and making good of any Event of Default with respect thereto under the provisions of this Bond Legislation, and the title to and ownership of said System shall remain in the Issuer, and no court shall have any jurisdiction to enter any order or decree permitting or requiring such receiver to sell, assign, mortgage or otherwise dispose of any assets of the System.

ARTICLE X

PAYMENT OF BONDS

Section 10.01. Payment of Series 2024 A Bonds. If the Issuer shall pay or there shall otherwise be paid to the Holders of the Series 2024 A Bonds, the principal of and interest due or to become due thereon, if any, at the times and in the manner stipulated therein and in this Bond Legislation, then the pledge of Gross Revenues and other monies and securities pledged under this Bond Legislation and all covenants, agreements and other obligations of the Issuer to the Registered Owners of the Series 2024 A Bonds shall thereupon cease, terminate and become void and be discharged and satisfied, except as may otherwise be necessary to assure the exclusion of interest, if any, on the Series 2024 A Bonds from gross income for federal income tax purposes.

ARTICLE XI

MISCELLANEOUS

Section 11.01. Amendment or Modification of Bond Legislation. Prior to issuance of the Series 2024 Bonds, this Ordinance may be amended or supplemented in any way by the Supplemental Resolution. Following issuance of the Series 2024 Bonds, no material modification or amendment of this Ordinance, or of any ordinance, resolution or order amendatory or supplemental hereto, that would materially and adversely affect the rights of Registered Owners of the Series 2024 Bonds, shall be made without the consent in writing of the Registered Owners of the Series 2024 Bonds so affected and then Outstanding; provided, that no change shall be made in the maturity of any Bond or Bonds or the rate of interest, if any, thereon, or in the principal amount thereof, or affecting the unconditional promise of the Issuer to pay such principal and interest out of the funds herein pledged therefor without the consent of the respective Registered Owner thereof. No amendment or modification shall be made that would reduce the percentage of the principal amount of the Series 2024 Bonds required for consent to the above-permitted amendments or modifications. Notwithstanding the foregoing, this Bond Legislation may be amended without the consent of any Bondholder as may be necessary to assure compliance with Section 148(f) of the Code relating to rebate requirements or otherwise as may be necessary to assure the exclusion of interest, if any, on the Series 2024 Bonds from gross income of the Holders thereof.

Section 11.02. Bond Legislation Constitutes Contract. The provisions of the Bond Legislation shall constitute a contract between the Issuer and the Registered Owners of the Series 2024

Bonds, and no change, variation or alteration of any kind of the provisions of the Bond Legislation shall be made in any manner, except as in this Bond Legislation provided.

Section 11.03. Severability of Invalid Provisions. If any section, paragraph, clause or provision of this Ordinance should be held invalid by any court of competent jurisdiction, the invalidity of such section, paragraph, clause or provision shall not affect any of the remaining provisions of this Ordinance, the Supplemental Resolution or the Series 2024 Bonds.

Section 11.04. Headings, Etc. The headings and catchlines of the articles, sections and subsections hereof are for convenience of reference only, and shall not affect in any way the meaning or interpretation of any provision hereof.

Section 11.05. Conflicting Provisions Repealed. All ordinances, orders or resolutions and or parts thereof in conflict with the provisions of this Ordinance are, to the extent of such conflict, hereby repealed; provided, that in the event of any conflict between this Ordinance and the Prior Ordinances, the Prior Ordinances shall control (unless less restrictive), so long as the Prior Bonds are Outstanding.

Section 11.06. Covenant of Due Procedure, Etc. The Issuer covenants that all acts, conditions, things and procedures required to exist, to happen, to be performed or to be taken precedent to and in the adoption of this Ordinance do exist, have happened, have been performed and have been taken in regular and due time, form and manner as required by and in full compliance with the laws and Constitution of the State of West Virginia applicable thereto; and that the Mayor, the Recorder and members of the Governing Body were at all times when any actions in connection with this Ordinance occurred and are duly in office and duly qualified for such office.

Section 11.07. Statutory Notice and Public Hearing. Upon adoption hereof, an abstract of this Ordinance determined by the Governing Body to contain sufficient information as to give notice of the contents hereof shall be published once a week for 2 successive weeks within a period of fourteen consecutive days, with at least 6 full days intervening between each publication, in the *Jefferson Chronicle,* a newspaper published and of general circulation in the City of Charles Town, together with a notice stating that this Ordinance has been adopted and that the Issuer contemplates the issuance of the Series 2024 Bonds, and that any person interested may appear before the Governing Body upon a date certain, not less than ten days subsequent to the date of the first publication of such abstract of this Ordinance and notice, and present protests, and that a certified copy of this Ordinance is on file with the Governing Body for review by interested persons during office hours of the Governing Body. At such hearing, all objections and suggestions shall be heard and the Governing Body shall take such action as it shall deem proper in the premises.

Section 11.08. Effective Date. This Ordinance shall take effect immediately following the public hearing and final reading hereof.

Passed on First Reading: September 16, 2024

Passed on Second Reading: October 7, 2024

Passed on Final Reading
Following Public Hearing: October 21, 2024

CITY OF CHARLES TOWN

_____

Mayor

CERTIFICATION

Certified a true copy of an Ordinance duly enacted by the Council of the CITY OF CHARLES TOWN on the 21st day of October, 2024.

Dated: October 21, 2024.

[SEAL]

_____

Recorder

CITY OF CHARLES TOWN
COMBINED WATERWORKS AND SEWERAGE SYSTEM
REVENUE BONDS, SERIES 2024 A
(WEST VIRGINIA SRF PROGRAM); AND
COMBINED WATERWORKS AND SEWERAGE SYSTEM
REVENUE BONDS, SERIES 2024 C
(WEST VIRGINIA SRF PROGRAM/FORGIVABLE)

BOND ORDINANCE

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SIGNATURES
CERTIFICATION

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 09/16/24
Department: City Council
Category: Resolution
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2024-955: A Resolution Declaring September Library Card Sign-Up Month

Proposed Motion: Approve the Resolution Designating September as Library Card Sign-Up Month

ATTACHMENTS:

- Library Card Sign-Up Month Resolution - September 2024.pdf

City of Charles Town
101 East Washington Street, P.O. Box 14, Charles Town, WV 25414
Phone: (304) 725-2311 ♦ Web: www.charlestownwv.us

A Resolution Designating September as Library Card Sign-Up Month

WHEREAS, the Charles Town Library has existed at 200 E. Washington St. in Charles Town, West Virginia serving the community since 1927, as a fine-free library, offering borrowing privileges to any resident of Jefferson County, or person who is employed in Jefferson County; and

WHEREAS, libraries are essential for the education and development of children, offering a variety of activities and material from preschool story times to college and career planning resources for high school students, nurturing literacy and a love for reading; and

WHEREAS, libraries provide welcoming and inclusive spaces committed to creating and maintaining diverse programs and collections that reflect the communities they serve, where individuals from all backgrounds can learn and connect, bridging cultural, ethnic, generational, and economic divides, and strengthening the social fabric of their communities; and

WHEREAS, the shared resources provided by libraries help households save money, conserve resources, and reduce waste, while boosting the local economy by providing critical access to technology and training for job-seekers, entrepreneurs, and students; and

WHEREAS, libraries offer assistance to people of all ages while navigating life's complexities, providing access to research materials, various forms of information, as well as government and other services, enhancing productivity and fulfillment; and

WHEREAS, during times of crisis, libraries and their staff play a vital role in supporting communities both in-person and virtually; and

WHEREAS, a library card ignites creativity and empowers individuals to explore new interests and pursue lifelong learning; and

WHEREAS, the Charles Town Library and Jefferson County Museum welcome residents of Jefferson County as well as tourists and visitors to Jefferson County on a daily basis; and

NOW, THEREFORE LET IT BE RESOLVED, that the City of Charles Town, as the decision-making body for the municipality of Charles Town, in the County of Jefferson, in the state of West Virginia proclaims September as Library Card Sign-Up Month in Charles Town, West Virginia and encourages everyone to sign up for a library card today.

Adopted the sixteenth day of September, 2024.

Attest:

_____

Robert M. Trainor
Mayor

_____

John Nissel
City Clerk

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 09/16/24
Department: City Council
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2024-956: "Loving Our Community" Presentation - Bob Shefner

ATTACHMENTS:

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 09/16/24
Department: City Council
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2024-957: HdL Related B&O

ATTACHMENTS:

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 09/16/24
Department: City Council
Category: Ordinance
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2024-958: Article 741 Municipal License Tax - Possible Referral

ATTACHMENTS:

- Article 741 Municipal License Tax.pdf

ARTICLE 741

Municipal License Tax

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Taxation powers - see W. Va. Code 8-13-1 et seq.
License taxes generally - see W. Va. Code 8-13-4; 11-12-4

741.01 LEGISLATIVE FINDINGS; PURPOSE.

Council hereby finds that in order to provide essential Municipal services, City revenue needs require the imposition of the following license taxes upon the businesses and commercial ventures listed in this article.

741.02 DEFINITIONS.

(a) Except where otherwise defined in this article, businesses, occupations, trades, commercial ventures and terms of art used in Sections 741.14 through 741.27 have those meanings given them in the West Virginia Code, as amended and in force on January 1, 1970.

(b) Except as otherwise defined in this article, terms, phrases, occupations, trades, commercial ventures and terms of art used in sections of this article other than those referred to in subsection (a) hereof shall have the meaning given to them in the West Virginia Code, as amended and currently in force and, when there is more than one such meaning, they shall have the meaning given in the sections of the West Virginia Code imposing any State license tax correlative to the City's license tax.

(c) "Fee" and "tax" may be used interchangeably to refer to the charges imposed under this article.

(d) "Person" includes, wherever the context will permit, not only natural persons, but all other legal entities such as partnerships, corporations, business trusts and the like.

741.03 PAYMENT AND TERM OF LICENSE.

Except as otherwise specified in this article, the entirety of any license fee designated as an annual fee shall be billed on or about June 1 in each year, and shall be paid within thirty days of the bill being sent. All annual licenses provided for by this article shall be issued for a term of one year beginning on July 1 and ending on the next succeeding June 30. Biennial licenses shall be issued for a term of two years, commencing on July 1 and ending on June 30 two years after the initial license date. Where licenses of other periods are authorized by this article, they shall be of such duration, and shall begin and end on such dates, as the City Treasurer may provide; but the City Treasurer shall select such dates as State law requires, if any, for any correlative State licenses, certificates or permits.

741.04 FEES TO CONSTITUTE DEBTS DUE THE CITY.

The fees provided for in this article shall constitute debts due to the City and may be collected by the City Treasurer by an appropriate action in either the circuit courts or magistrate courts of West Virginia.

741.05 APPLICABILITY; NONTRANSFERABILITY.

Except where otherwise expressly provided herein, the fees provided for herein apply to any person undertaking the herein described activities, trades or professions for any part, no matter how small, of a given time period in which the fee is imposed. Except where otherwise expressly provided herein, the licenses provided for in this article are not transferable; that is, the payment by one person of a license fee provided for in this article shall not exempt or excuse a purchaser from, a successor to, or assignee of, any such person from the payment of the prescribed fee for the maintenance or possession of a particular license for the conduct of a particular activity. The licenses provided for herein are nontransferable personal privileges. The fees provided for in this article apply only to persons engaging in the specified acts, having the specified ownership, or carrying on the specified operation or conduct of a trade or business where the foregoing are located within the geographic limits of the City.

741.06 EFFECT OF IMPOSITION OF LICENSE TAX.

In every case where this article imposes a license tax or fee, it shall be deemed that a license is required to perform the activity at each location within the City and that a license can and must be issued by the City Treasurer with respect to that activity at each location within the City, but only upon payment of the requisite fee and completion of the requisite application. The imposition of a license tax by this article shall mean that the payment of the tax is a prerequisite to the lawful conduct of the activity upon which the tax is imposed, at each location within the City.

741.07 ACTS PROHIBITED.

Whenever a license tax is imposed by this article, no person shall engage in the activity or occupation upon which the fee is levied, nor own or operate any device upon which the fee is levied, without first paying the tax and acquiring the license provided for under this article.

741.08 EFFECT OF LICENSE.

In any case in which a license is required by this article, the issuance of the license shall be deemed a prerequisite to the lawful conduct of the activity for which the license is required. Issuance of any license under this article shall not, however, make valid or legal any act not otherwise valid or legal or not otherwise authorized by other provisions of law. Nothing in this article shall authorize any act, activity or ownership not otherwise lawful.

741.09 DUTIES AND POWERS OF CITY TREASURER.

The City Treasurer shall have the power to prepare application forms for any licenses required under this article. The application may contain questions on or blanks for any information reasonably deemed necessary by the City Treasurer. The City Treasurer is expressly authorized to require applicants to have, and to provide evidence of, a valid and existing West Virginia Business Franchise Registration Certificate. Proper completion of an application is a condition precedent to the City Treasurer having any duty to issue a license. Upon proper completion of a license application and payment of the requisite fee, the City Treasurer shall issue the requested license to the applicant. The form of the license and information thereon shall be such as the City Treasurer may reasonably prescribe. The City Treasurer, or his designated agent, shall have the power to examine activities and locations of each business to determine compliance with this article.

741.10 LICENSE FEES CUMULATIVE.

The license fees imposed in this article are cumulative and the imposition of any one fee does not preclude the imposition of other fees upon any one individual or entity. The fees imposed by this article are imposed for engaging in certain trades or activities, or for the use or possession of certain devices. The pursuit of a particular trade or activity, or the ownership or use of a particular device, shall not excuse a person or entity from the requirement for a license and payment of a license fee for each such activity or device for which, if engaged in or possessed singly, a license requirement and license fee would be imposed.

741.11 CHANGE IN NAME OR PARTNERS.

A change in the name under which a person does business shall not require the person to seek, any new license for any activity licensed under a prior name; nor shall the withdrawal or addition of partners to a partnership require the partnership to obtain a new license, provided that the partnership always retains at least one partner who was a member of the firm at the time the license was granted.

741.12 OTHER TAXES.

The City Treasurer may refuse to issue any license required by this article to any person, firm or corporation delinquent in the payment of any tax or fee due the City under any ordinance or tariff until such delinquent tax or fee is paid.

741.13 DISPLAY OF CERTIFICATE.

The licenses provided for in this article shall be evidenced by license certificates. The holder of a license shall display the license certificate in a prominent place at or near the location of the licensed activity or device, and shall make the license certificate available for inspection by City police, the City Treasurer or his designated agent.

741.14 FEES FOR OWNING AND OPERATING COIN-OPERATED AMUSEMENT DEVICES OR VENDING MACHINES.

(a) Persons owning and operating coin-operated merchandise, service, amusement or music devices or vending machines shall obtain annual licenses and pay the fees prescribed in this section.

(b) The liability for the license to operate any type of coin-operated merchandise, service, amusement or music devices or vending machines shall be upon the owner of the machine. The ownership shall be established by either a bill of sale, paid invoice or a

conditional sales contract which has been recorded in the applicable county clerk's office. The leasing of such a machine shall not be considered as a transfer of ownership of the machine and where a lessor-lessee relationship exists, the lessor shall be liable for the applicable license and fees.

(c) The annual license fee to own and operate a coin-operated baggage or parcel checking machine or device which is used for the storage of baggage or parcels of any character shall be fifty cents ($0.50) for each section of any such device which is operated on the coin-in-the-slot principle.

(d) The annual license fee to own and operate any coin-operated toilet locker or device, sanitary napkin device or bed vibrator device shall be fifty cents ($0.50) for every such locker or device.

(e) The annual license fee to own and operate any coin-operated amusement or music devices, shall be a follows:

(1) Where a person owns fewer than twenty such devices, the fee for each device is:

For one-cent devices	$ 2.00
For five-cent devices	5.00
For ten-cent devices	10.00
For devices requiring more than ten cents	12.50

(2) Where a person owns and operates twenty or more such devices, the aggregate fee to the owner is:

For one-cent devices	$ 50.00
For five-cent devices	100.00
For ten-cent devices	150.00
For devices requiring more than ten cents	250.00

The operator of more than one type of device shall pay the highest fee prescribed.

(3) Any device taking more than one denomination of coin shall be licensed on the basis of the largest denomination of coin taken or the total of coins necessary to make the device function.

(f) The annual license fee to own and operate coin-operated merchandise or service devices shall be as follows:

(1) Where a person owns and operates fewer than twenty such devices, the fee for each device is:

For one-cent devices	$2.00
For five-cent devices	5.00
For ten-cent devices	10.00
For devices requiring more than ten cents	12.50

(2) Where a person owns and operates twenty or more such devices, the aggregate annual fee to the owner is:

For one-cent devices	$50.00
For five-cent devices	100.00
For ten-cent devices	150.00
For devices requiring more than ten cents	250.00

The operator of more than one type of device shall pay the highest fee prescribed.

(3) Any device taking more than one denomination of coin shall be licensed on the basis of the largest denomination of coin taken or the total of coins necessary to make the device function.

(g) No license fee shall be required of stores or businesses owning and operating machines or devices described in this section and owned by them in their own licensed stores. Provided however, that where the principal business is the operation of the machines or devices, then the licenses shall be obtained as outlined above.

(h) The provisions of this section shall not be applicable to any pay telephone, postage stamp vending machines or currency changing machines operated on the coin-in-the-slot principle.

741.15 LAUNDRIES AND CAR WASHES.

Laundries and car washes shall be required to pay an annual license fee as follows:

1-5 devices	$15.00
6-9 devices	3.00 each
10 or more devices	30.00

741.16 CIRCUS, CARNIVALS AND OTHER PUBLIC SHOWS.

(a) The license to exhibit a circus or menagerie, a circus and menagerie combined, wild west show, or other itinerant show not exhibited in a theater, opera house or other permanent place for public shows, shall be based upon the number of railroad cars or motor trucks used to transport the property or equipment of such shows, but not including railroad cars or motor trucks used to transport the personnel thereof.

(b) If railroad cars are used the fee shall be four dollars ($4.00) for each car for each day on which any performance is given; if motor trucks are used the fee shall be three dollars ($3.00) for each truck for each day on which any performance is given.

(c) The license fee to exhibit a street or other carnival shall be five dollars ($5.00) a week for each entertainment, performance or exhibition given at or in the vicinity of any such carnival. Each such entertainment, performance or exhibition shall require a separate license, whether or not shown under the same canvas and whether or not exhibited for additional compensation; and upon any such entertainment, performance or exhibition being concluded, so that an additional fee for admission is charged, an additional license fee shall be required for any further or additional entertainment, performance or exhibition. To operate any riding device of any kind at or in the vicinity of any street or carnival show, the fee shall be ten dollars ($10.00) per week for each such device.

(d) To keep or maintain any concession stand selling service, goods, wares or merchandise, such as food, soft drinks, ice cream, candy floss and the like, at or in the vicinity of such street or carnival show, the fee shall be one dollar ($1.00) a week for each such concession. To maintain any concession stand such as ball games, bingo, cane rack, penny pitch-till-you-win, striking machine, weighing machine, shooting gallery, artful dodger, bumper, fish pond, dart game or other legitimate games of skill, none of which shall be controlled by the operator, at or in the vicinity of any street or carnival show, the license fee shall be five dollars ($5.00) a week for each such concession. To operate or maintain a candy wheel or any legitimate merchandise wheels, when operated without control of the operator, the license fee shall be twenty-five dollars ($25.00) a day.

(e) The provisions of this section shall not apply to any educational, literary, dramatic, musical or benevolent society, or volunteer fire companies, not conducted for private profit, where such exhibitions are confined to one county, unless professional or paid talent, other than director, is employed in such exhibitions.

741.17 TRADING STAMPS.

The annual license fee to sell or offer for sale merchants' trading stamps, premium stamps or certificates of like nature, or to undertake to redeem such stamps or certificates in money or goods, shall be fifty dollars ($50.00). Provided, however, that this section shall not apply to any coupon or similar device issued and redeemed by a manufacturer or packer.

741.18 FORTUNETELLERS.

The annual license fee to act as a fortuneteller, palmist, phrenologist, spiritualist, medium, clairvoyant, mindreader or any other person who performs the art or profession of telling the past or forecasting the future shall be two hundred dollars ($200.00).

741.185 HAWKERS AND PEDDLERS.

For every license to act as a hawker or peddler, if the party travels on foot without a vehicle, the annual fee shall be fifteen dollars ($15.00), and if with one or more vehicles of any kind, the annual fee shall be fifty dollars ($50.00).
(1955 Code Sec. 15-63.)

741.19 JUNK DEALERS OR THEIR AGENTS.

(a) Definitions.

(1) "Junk" as used in this section, means old or scrap gold, copper, brass, rope, rags, batteries, paper, rubber, automobile parts, iron, steel and other old scrap ferrous or nonferrous metals.

(2) "Junk dealers" includes all persons engaged in the business of buying or selling junk as defined in subsection (a)(1) hereof.

(3) "Junk dealer's agents" includes all persons who buy or sell junk as defined in subsection (a)(1) hereof for or on behalf of a junk dealer, as defined in subsection (a)(2) hereof, but the term "junk dealer's agent" shall not be construed to include any person regularly employed upon a salary by a regularly licensed junk dealer engaged in such business within the State.

(4) "Itinerant junk collector" includes only such persons who gather junk from place to place with the aid of a cart or vehicle hand drawn or propelled, who have no fixed place of business.

(5) "Nonresident junk dealer" or "nonresident junk dealer's agent" includes all persons who act as junk dealers or junk dealer's agents who are nonresidents of the State and all firms so engaged whose members are nonresidents of the State and all corporations which have not been admitted to hold property and transact business in the State.

(b) Fees. The annual license fee to act as a resident junk dealer shall be twenty-five dollars ($25.00); to act as a junk dealer's agent, ten dollars ($10.00); to act as a nonresident junk dealer or his agent who buys or solicits for the purchase of junk within the State, one hundred fifty dollars ($150.00); to act as an itinerant junk collector, ten dollars ($10.00).
(A.O., Passed 6-20-94)

741.20 PAWNBROKERS.

The annual license fee to engage in the business of pawnbroker shall be one hundred dollars ($100.00). "Pawnbroker" includes any person, firm, partnership, association or corporation engaged in the business of lending money on deposit or pledge of personal property or other valuable thing, other than securities or printed evidence of indebtedness, or in the business of purchasing personal property, such as articles made of or containing gold, silver, platinum or other precious metals or jewels of any description for the purpose of reducing or smelting them into any form different from their condition or construction when purchased and reselling or marketing the product.

741.21 THEATERS AND PUBLIC SHOWS.

The license fee for the operation of a theater, opera house or other permanent place for public shows shall be forty dollars ($40.00).

741.22 COLLECTION AGENCIES.

The annual license fee to engage in the business of a collection agency shall be twenty-five dollars ($25.00). For the purposes of this section, solicitation by or through an agent shall be considered to be engaging the business of a collection agency.

741.23 EMPLOYMENT AGENCIES.

The annual license fee to conduct the business of an employment agent, to receive applications for employment, to hire or contract with persons for employment shall be twenty-five dollars ($25.00).

741.24 BILLIARD, POOL, BOWLING ALLEYS AND BAGATELLE TABLES.

The annual license fee to keep or maintain a bowling alley, a billiard, pool or bagatelle table, or table of like kind, for public use, where any charge is made for the use of the same, shall be twenty-five dollars ($25.00); but if more than one of such alleys or tables be kept or maintained in the same building by the same person, the fee shall be fifteen dollars ($15.00) for each additional one.

741.25 STORES.

(a) As used in this section:

(1) "General store" means any store or stores or any mercantile establishment in which goods, wares or merchandise of any kind are purchased, ordered, sold or offered for sale either at retail or wholesale;

(2) "Person" includes any group or combination acting as a unit, individual, committee, guardian, trustee, executor, administrator, partnership, co-partnership, joint adventure, association, trust, firm or corporation, either domestic or foreign, which is controlled or held with others by majority stock ownership or ultimately controlled or directed by one management or association of ultimate management; and

(3) "Special store" means any store or stores or any mercantile establishment or establishments, in which goods, wares or merchandise of any kind except cigarettes, tobacco products and soft drinks are purchased, ordered, sold or offered for sale, either at retail or wholesale, and which contains no coin-operated device or devices, owned and operated by the store proprietor. (Passed 6-20-94.)

(b) General Stores. Every person establishing, operating or maintaining one or more general stores within the City shall pay annual license taxes as follows:

1 to 5 stores	$15.00 each
6 to 10 stores	40.00 each additional store
11 to 15 stores	80.00 each additional store

(c) Special Stores. Every person establishing, operating or maintaining one or more special stores within the City shall pay annual license taxes as follows:

1 to 5 stores	$5.00 each
6 to 10 stores	20.00 each additional store
11 to 15 stores	40.00 each additional store

(Ord. 97-003. Passed 4-21-97.)

741.26 FEES FOR CERTAIN TRADES, PROFESSIONS OR OCCUPATIONS.

(a) Unless otherwise indicated below, there shall be a license tax imposed, on an annual basis, upon each person practicing in the following trades, professions or occupations within the City. The fees shall be in the amounts listed below, and shall enable the payor to purchase a license to engage in the trade, profession or occupation for one year unless some other fee period is indicated, in which case the fee will purchase a license for that period.

(1) For architects, a fee of twenty-five dollars ($25.00);
(2) For attorneys, a fee of five dollars ($5.00);
(3) For auctioneers, a fee of fifteen dollars ($15.00);
(4) For barbers, beauticians and manicurists, a fee of fifteen dollars ($15.00);
(5) For chiropractors, a fee of twenty-five dollars ($25.00);
(6) For dentists, a fee of twenty dollars ($20.00);
(7) For embalmers, a fee of fifteen dollars ($15.00);
(8) For engineers, a fee of twenty-five dollars ($25.00);
(9) For foresters, a fee of five dollars ($5.00);
(10) For funeral directors, a fee of one dollar ($1.00);
(11) For landscape architects, a fee of twenty-five dollars ($25.00)
(12) For land surveyors, a fee of twenty dollars ($20.00);
(13) For insurance brokers, a fee of ten dollars ($10.00);
(14) For midwives, a fee of ten dollars ($10.00);
(15) For nursing home administrators, a fee of twenty-five dollars ($25.00);
(16) For occupational therapists, a fee of five dollars ($5.00);
(17) For osteopathic physicians and surgeons, a fee of ten dollars ($10.00);
(18) For physical therapists, a fee of twenty-five dollars ($25.00);
(19) For physicians, surgeons and podiatrists, a biennial fee of fifty dollars ($50.00);
(20) For practical nurses, a fee of five dollars ($5.00);
(21) For private detectives and investigators, a fee of twenty-five dollars ($25.00);
(22) For psychologists, a biennial fee of thirty dollars ($30.00);
(23) For radiologic technologists, a fee of twenty dollars ($20.00);
(24) For real estate brokers, a fee of twenty-five dollars ($25.00);
(25) For real estate salesmen, a fee of ten dollars ($10.00);
(26) For registered professional nurses, a fee of five dollars ($5.00);
(27) For social workers, a fee of five dollars ($5.00);
(28) For veterinarians, an annual fee of five dollars ($5.00).

(A.O., Passed 6-20-94)

741.265 CONTRACTORS.

Any person engaged in the following contracting activity shall be required to pay an annual license fee of fifteen dollars ($15.00):

(a) Building and general contracting and similar construction building,
(b) Plumbing, heating and air conditioning,
(c) Heating and air conditioning,
(d) Electrical contracting,
(e) Brick, concrete or stone construction (or in all of such contracting work),
(f) Painting or papering or both,

(g) Carpentry contracting alone,
(h) Work of insulating,
(i) Plastering,
(j) Excavating and heavy hauling in connection therewith (or in either thereof),
(k) Road and street building, or surfacing of roads and streets.
(Ord. 97-003. Passed 4-21-97.)

741.27 HEARING AID FITTERS.
Any person (natural or artificial) engaged in the practice of dealing in or fitting hearing aids shall be required to pay an annual license fee of twenty-five dollars ($25.00).

741.28 DENTAL CORPORATIONS.
An annual license fee of fifty dollars ($50.00) is imposed on each dental corporation for the privilege of doing business.

741.29 FUNERAL ESTABLISHMENTS.
An annual license fee of fifty dollars ($50.00) is hereby imposed upon each funeral establishment doing business within the City.

741.30 MEDICAL CORPORATIONS.
An annual license fee of fifty dollars ($50.00) is hereby imposed upon each medical corporation doing business within the City.

741.31 NURSING HOMES AND PERSONAL CARE HOMES.
Upon nursing homes, there is imposed a license fee equal to four dollars ($4.00) for each patient bed; upon personal care homes, there is imposed a license fee equal to two dollars ($2.00) per bed.

741.32 HOSPITALS.
Upon each hospital there is imposed an annual license fee in an amount varying in accord with the following table:
(a) For hospitals with 4-49 beds, a fee of twenty dollars ($20.00);
(b) For hospitals with 50-99 beds, a fee of thirty dollars ($30.00);
(c) For hospitals with 100-199 beds, a fee of forty dollars ($40.00);
(d) For hospitals with 200 or more beds, a fee of fifty dollars ($50.00).

741.33 HOTELS, MOTELS AND BOARDING HOUSES.
Upon every hotel, motel and boarding house, there is imposed an annual license fee of two dollars ($2.00) and for each bedroom in excess of seven, twenty-five cents ($.25) each up to ten dollars ($10.00).

741.34 RESTAURANTS.
Upon every restaurant doing business within the City there is imposed an annual license fee of two dollars ($2.00) and for each five chairs or five spaces where people are fed in excess of ten, twenty-five cents ($.25) up to ten dollars ($10.00).

741.35 BARBER AND BEAUTICIAN SCHOOLS.
Upon every barber and beautician school there is imposed an annual fee of two hundred fifty dollars ($250.00).

741.36 INSURERS.
Upon every corporation or entity acting as an insurer, there is imposed an annual license fee of fifty dollars ($50.00).

741.37 CONSTRUCTION; SEVERABILITY.
The provisions of this article shall be construed so as to make them consistent with State law and consistent with the correlative statutes providing for State licensing fees. If any section or sections of this article shall, even when so construed, be found to be in violation of the laws or constitutions of the State or the United States, or shall be found to be an attempted exercise of power not granted to the City, the resulting invalidity of that section or those sections shall not mean the remaining sections of this article shall not be enforced. It is the intent of Council that each license tax imposed herein should be imposed, even if other license taxes provided for herein could not have been imposed.

741.38 FALSE STATEMENTS PROHIBITED.
No person shall knowingly make any false statement in any application for a City license provided for in this article, or in any report or other statement relating to any activity licensed by the City and which is required to be made to any City officer or agency.

741.39 PROSECUTION; INJUNCTIONS.
If any person engages in or prosecutes any business, activity, trade or employment contrary to any of the provisions of this Code, whether without first obtaining a license therefor or by continuing the same after the termination of the effective period of such license, or by any violation of the terms and conditions of such license, he shall be subject to immediate prosecution in the Municipal Court and, in addition, the City Attorney may, in the name of the City, seek such injunctive relief as may be appropriate in any court of competent jurisdiction.

741.40 EFFECTIVE DATE.
This article shall take effect upon passage of the Codified Ordinances.

741.41 REGISTRATION OF NONLICENSED BUSINESSES.
Any person undertaking any other business activity not licensed under this article shall be required annually to make application to and to register with, the City Treasurer on such forms as he shall prescribe, in order to establish compliance with Article 745.
(Ord. 97-003. Passed 4-21-97.)

741.99 PENALTY.
(a) Whoever engages in any activity contrary to the provisions of this article, whether without obtaining a license required therefor before commencing the same or by continuing the same after the termination of the effective period of any such license, shall, in addition to paying the license tax, be subject to a penalty of fifty dollars ($50.00) for each month or fraction thereof during which he has been in default of the license tax. It shall be the duty of the City Treasurer to collect the full amount of the license tax and penalty imposed. Any

waiver of the penalty herein provided for shall have the approval of City Council.

(b) In addition to the foregoing and except as may herein be otherwise expressly provided, whoever violates any provision under this article during any one twelve month period shall be fined not less than fifty dollars ($50.00) nor more than five hundred dollars ($500.00), and whoever shall commit multiple violations of this article during more than one twelve month period, whether or not said periods shall be consecutive and whether or not said person shall have been previously convicted thereof, shall be fined not less than five hundred dollars ($500.00) nor more than one thousand dollars ($1,000) and imprisoned not more than thirty days or both. Each day or part thereof that any violation continues shall be deemed to constitute a distinct and separate offense and be punishable accordingly.

(c) Whoever knowingly makes a false statement in any tax form or application shall be fined not less than two hundred dollars ($200.00) nor more than one thousand dollars ($1,000). Each false statement, whether made with or without other false statements on any one or more application shall constitute a separate offense. And, whoever shall knowingly make a false statement in two separate "tax filings", whether or not said applications shall have been filed consecutively, and whether or not said person shall have been previously convicted thereof, shall be fined not less than five hundred dollars ($500.00) nor more than one thousand dollars ($1,000) and imprisoned not more than six months, or both.

(Ord. 97-003. Passed 4-21-97.)

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 09/16/24
Department: City Council
Category: Referral
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2024-960: Intersection of 1st Avenue & Mildred Street and Intersection of Washington Street & Seminary Street - Possible Referral to Infrastructure Committee.

ATTACHMENTS:

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 09/16/24
Department: City Council
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2024-961: Payment of Bills - September 16, 2024

ATTACHMENTS:

- GENERAL FUND COUNCIL REPORT 2024 09 13.pdf
- BUILDING COMM COUNCIL REPORT 2024 09 13.pdf
- CAPITAL RESERVE COUNCIL REPORT 2024 09 13.pdf
- PARKS N REC COUNCIL REPORT 2024 09 13.pdf

VENDOR SORT KEY	DATE	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
10-42 TACTICAL LLC	9/13/24	A KING UNIFORM PANTS	GENERAL FUND	PARKING	315.20
	9/13/24	4 PD BADGE WALLETS	GENERAL FUND	POLICE DEPARTMENT	166.86
				TOTAL:	482.06
ALFREDOS MEDITERRANEAN STEAK HOUSE	9/13/24	B&O TAX WAIVER REFUND	GENERAL FUND	TREASURER'S OFFICE	650.00
				TOTAL:	650.00
APPLE VALLEY WASTE SERVICE, INC.	9/13/24	TRASH SERVICE AUG24	GENERAL FUND	NON-DEPARTMENTAL	525.00
	9/13/24	TRASH SERVICE AUG24	GENERAL FUND	STREETS & HIGHWAYS	660.13
				TOTAL:	1,185.13
BOARD OF TRUSTEES OF THE POLICE PENSIO	9/13/24	FY24 REMAIN EMPLOY CONT	GENERAL FUND	POLICE DEPARTMENT	232.56
				TOTAL:	232.56
CHRISTINA ROGOMBE	9/13/24	SKATE PARK MURAL ARTIST	CAPITAL RESERVE	CULTURE & RECREATION	4,250.00
				TOTAL:	4,250.00
CHRISTOPHER MAO	9/13/24	B&O PENALTY REFUND	GENERAL FUND	TREASURER'S OFFICE	500.00
				TOTAL:	500.00
CITY OF CHARLES TOWN BOARD OF PARKS AN	9/13/24	CT P&R AUG24 HOTEL/MOTEL	GENERAL FUND	TRANSFERS	13,248.43
	9/13/24	CT P&R FY25 CONTRIB GF	GENERAL FUND	TRANSFERS	20,000.00
				TOTAL:	33,248.43
CITY OF RANSON	9/13/24	'08 FORD F550 PURCHASE	CAPITAL RESERVE	STREETS & TRANSPORTATI	15,000.00
				TOTAL:	15,000.00
COMCAST CORPORATION	9/13/24	CH INTERNET 9/9-10/8/24	GENERAL FUND	CITY HALL	315.84
	9/13/24	PD TV SERV 9/7-10/6	GENERAL FUND	POLICE DEPARTMENT	10.49
				TOTAL:	326.33
CHARLES TOWN UTILITY BOARD	9/13/24	1/8/24 PD WATER DELIVERY	GENERAL FUND	POLICE DEPARTMENT	81.61
				TOTAL:	81.61
DANNY WILLIAMS CONTRACTING	9/13/24	B&O PENALTY WAIVER	GENERAL FUND	TREASURER'S OFFICE	50.00
				TOTAL:	50.00
DEAD ROCK ELECTRICAL SERVICES	9/13/24	418W WASH ST ELEC WORK	GENERAL FUND	ENFORCEMENT AGENCY	4,464.00
				TOTAL:	4,464.00
DELTA DENTAL OF PENNSYLVANIA	9/13/24	OCT24 DENTAL INSURANCE	GENERAL FUND	NON-DEPARTMENTAL	468.48
	9/13/24	OCT24 DENTAL INSURANCE	GENERAL FUND	ECONOMIC DEVELOPMENT	22.18
	9/13/24	OCT24 DENTAL INSURANCE	GENERAL FUND	TREASURER'S OFFICE	88.72
	9/13/24	OCT24 DENTAL INSURANCE	GENERAL FUND	CITY CLERK'S OFFICE	22.18
	9/13/24	OCT24 DENTAL INSURANCE	GENERAL FUND	ENFORCEMENT AGENCY	22.18

VENDOR SORT KEY	DATE	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
				TOTAL:	64.86
ELIZABETH COOK	9/13/24	L COOK MAIN ST CONF MEALS	GENERAL FUND	ECONOMIC DEVELOPMENT	114.50
				TOTAL:	114.50
ENCOVA INSURANCE	9/13/24	FY25 WORKERS COMP	GENERAL FUND	NON-DEPARTMENTAL	158.84
	9/13/24	FY25 WORKERS COMP	GENERAL FUND	ECONOMIC DEVELOPMENT	165.46
	9/13/24	FY25 WORKERS COMP	GENERAL FUND	MAYOR'S OFFICE	33.09
	9/13/24	FY25 WORKERS COMP	GENERAL FUND	CITY COUNCIL	105.89
	9/13/24	FY25 WORKERS COMP	GENERAL FUND	CITY MANAGER'S OFFICE	504.58
	9/13/24	FY25 WORKERS COMP	GENERAL FUND	TREASURER'S OFFICE	573.93
	9/13/24	FY25 WORKERS COMP	GENERAL FUND	CITY CLERK'S OFFICE	152.95
	9/13/24	FY25 WORKERS COMP	GENERAL FUND	POLICE JUDGE'S OFFICE	84.71
	9/13/24	FY25 WORKERS COMP	GENERAL FUND	ENFORCEMENT AGENCY	129.07
	9/13/24	FY25 WORKERS COMP	GENERAL FUND	BUILDING INSPECTION	195.37
	9/13/24	FY25 WORKERS COMP	GENERAL FUND	PLANNING & ZONING	555.93
	9/13/24	FY25 WORKERS COMP	GENERAL FUND	CITY HALL	255.20
	9/13/24	FY25 WORKERS COMP	GENERAL FUND	PARKING	95.57
	9/13/24	FY25 WORKERS COMP	GENERAL FUND	POLICE DEPARTMENT	3,646.61
	9/13/24	FY25 WORKERS COMP	GENERAL FUND	POLICE-SPECIAL DUTY	64.86
	9/13/24	FY25 WORKERS COMP	GENERAL FUND	STREETS & HIGHWAYS	618.94
				TOTAL:	7,341.00
ENVIRO-TECH PEST SERVICES	9/13/24	CH FY25 PEST SERV	GENERAL FUND	CITY HALL	820.80
	9/13/24	PD FY25 PEST SERV	GENERAL FUND	POLICE DEPARTMENT	1,026.00
	9/13/24	PD PEST SERV 9/3/24	GENERAL FUND	POLICE DEPARTMENT	80.75
				TOTAL:	1,927.55
FIRST-CITIZENS BANK & TRUST CO	9/13/24	3RD FLOOR COPIER RENTAL	GENERAL FUND	CITY HALL	110.00
				TOTAL:	110.00
FRIED RITE	9/13/24	B&O TAX WAIVER REFUND	GENERAL FUND	TREASURER'S OFFICE	300.00
				TOTAL:	300.00
FRONTIER, INC.	9/13/24	PD 725-2387 SERV8/24-9/23	GENERAL FUND	POLICE DEPARTMENT	69.57
				TOTAL:	69.57
GALLS, LLC	9/13/24	A. KING POLOS	GENERAL FUND	PARKING	248.55
	9/13/24	4 WREATH BADGES	GENERAL FUND	POLICE DEPARTMENT	332.99
				TOTAL:	581.54
GOGOV, INC	9/13/24	FY25 MAINT WORK ORDER	GENERAL FUND	STREETS & HIGHWAYS	6,732.00
				TOTAL:	6,732.00
GREENWAY ENGINEERING, INC.	9/13/24	LIBERTY ST BID THRU 8/24	CAPITAL RESERVE	STREETS & TRANSPORTATI	2,615.00

VENDOR SORT KEY	DATE	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
	9/13/24	SEPT24 DENTAL INS FEES	GENERAL FUND	PLANNING & ZONING	18.50
	9/13/24	SEPT24 DENTAL INS FEES	GENERAL FUND	CITY HALL	9.25
	9/13/24	SEPT24 DENTAL INS FEES	GENERAL FUND	POLICE DEPARTMENT	148.00
	9/13/24	SEPT24 DENTAL INS FEES	GENERAL FUND	STREETS & HIGHWAYS	27.75
				TOTAL:	429.34
J.C. KUNKLE & ASSOCIATES, A.C., INC.	9/13/24	JUNE24 YR END PD PENSION	GENERAL FUND	TREASURER'S OFFICE	1,600.00
	9/13/24	'23 YEAR END AUDIT ASSIST	GENERAL FUND	TREASURER'S OFFICE	1,200.00
				TOTAL:	2,800.00
JEFF EVANS	9/13/24	24' CAR SHOW VENDOR REFUN	GENERAL FUND	FAIR ASSOC/FESTIVAL	40.00
				TOTAL:	40.00
JEFFERSON COUNTY EMERGENCY COMMUNICATI	9/13/24	CAD DATA 4/6/24-5/5/24	GENERAL FUND	POLICE DEPARTMENT	420.51
	9/13/24	CAD DATA 5/6/24-6/5/24	GENERAL FUND	POLICE DEPARTMENT	415.36
				TOTAL:	835.87
JEFFERSON COUNTY CONVENTION & VISITOR'	9/13/24	JCC AUG24 HOTEL/MOTEL	GENERAL FUND	VISITORS CENTER	13,248.42
				TOTAL:	13,248.42
JEFFERSON PUBLISHING COMPANY, INC.	9/13/24	8/2NPH B&O TAXATION CODE	GENERAL FUND	TREASURER'S OFFICE	48.50
	9/13/24	NPH CAN REG NEW JERUSALEM	GENERAL FUND	PLANNING & ZONING	40.62
	9/13/24	8/28 NPH LEONARD	GENERAL FUND	PLANNING & ZONING	35.10
	9/13/24	8/28 RFP PLANNING SOFTWAR	GENERAL FUND	PLANNING & ZONING	30.50
	9/13/24	8/7 WKLY EVENT CALENDAR	GENERAL FUND	CITY HALL	69.50
	9/13/24	8/14 WKLY EVENT CALENDAR	GENERAL FUND	CITY HALL	69.50
	9/13/24	8/21 WKLY EVENT CALENDAR	GENERAL FUND	CITY HALL	69.50
	9/13/24	8/28 WKLY EVENT CALENDAR	GENERAL FUND	CITY HALL	69.50
	9/13/24	8/28 NPH TRAFFIC CODE	GENERAL FUND	CITY HALL	46.86
	9/13/24	RFP PARK BRIDGES	GENERAL FUND	CITY HALL	17.62
				TOTAL:	497.20
ROBERT E. JONES, M.D.	9/13/24	N HALL PD PHYSICAL	GENERAL FUND	POLICE DEPARTMENT	120.00
				TOTAL:	120.00
KONICA MINOLTA BUSINESS SOLUTIONS	9/13/24	WEBEX SERV 9/1-9/30/24	GENERAL FUND	CITY HALL	392.45
	9/13/24	WEBEX SERV 9/1-9/30/24	GENERAL FUND	POLICE DEPARTMENT	488.97
				TOTAL:	881.42
KT ENTERPRISES INC	9/13/24	B&O PENALTY WAIVER	GENERAL FUND	TREASURER'S OFFICE	600.00
				TOTAL:	600.00
LINCOLN NATIONAL LIFE INSURANCE COMPAN	9/13/24	OCT24 LIFE INS PREMIUM	GENERAL FUND	ECONOMIC DEVELOPMENT	45.04
	9/13/24	OCT24 LIFE INS PREMIUM	GENERAL FUND	CITY MANAGER'S OFFICE	137.29
	9/13/24	OCT24 LIFE INS PREMIUM	GENERAL FUND	TREASURER'S OFFICE	190.89

VENDOR SORT KEY	DATE	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
MARLIN LEASING CORPORATION	9/13/24	CH&PD COPIER RENTAL	GENERAL FUND	CITY HALL	590.20
	9/13/24	CH&PD COPIER RENTAL	GENERAL FUND	POLICE DEPARTMENT	320.28
				TOTAL:	910.48
MEGA SLAM HOOPS	9/13/24	4 BASKETBALL BACKBOARDS	CAPITAL RESERVE	CULTURE & RECREATION	9,196.00
				TOTAL:	9,196.00
MELISSA SEGURA	9/13/24	COURT&PHONE CALL TRANSLAT	GENERAL FUND	POLICE DEPARTMENT	150.00
				TOTAL:	150.00
MI TIENDA LATINA	9/13/24	B&O TAX WAIVER REFUND	GENERAL FUND	TREASURER'S OFFICE	650.00
				TOTAL:	650.00
MILLENIUM INSURANCE GROUP INC	9/13/24	OCT24 INSURE BROKER FE	GENERAL FUND	CITY HALL	1,800.00
				TOTAL:	1,800.00
MOTOROLA SOLUTIONS, INC.	9/13/24	FY25 IN CAR VIDEO LICENSE	CAPITAL RESERVE	GENERAL GOVERNMENT	390.00
				TOTAL:	390.00
ONE TIME VENDOR SPROUSE, HOWARD L	9/13/24	Cash Refund:24000559 -01	GENERAL FUND	NON-DEPARTMENTAL	25.00
				TOTAL:	25.00
PATTON BUILDING SERVICES INC	9/13/24	AUG CH&PD CLEANING SERV	GENERAL FUND	CITY HALL	933.50
	9/13/24	AUG CH&PD CLEANING SERV	GENERAL FUND	POLICE DEPARTMENT	933.50
				TOTAL:	1,867.00
POTOMAC EDISON COMPANY, INC.	9/13/24	PD ELEC SERV 8/2-8/30/24	GENERAL FUND	POLICE DEPARTMENT	4,722.24
	9/13/24	CROSSWINDS 8/7-9/6 ELEC	GENERAL FUND	STREETS & HIGHWAYS	356.22
				TOTAL:	5,078.46
RBRAD DESIGN	9/13/24	B&O TAX WAIVER REFUND	GENERAL FUND	TREASURER'S OFFICE	50.00
				TOTAL:	50.00
RCN COMMUNICATIONS, LLC	9/13/24	WIRELESS ROUTERS	CAPITAL RESERVE	GENERAL GOVERNMENT	2,754.00
				TOTAL:	2,754.00
STAPLES ADVANTAGE	9/13/24	250 MANILA FOLDERS	GENERAL FUND	TREASURER'S OFFICE	57.96
	9/13/24	COFFEE & ENVELOPES	GENERAL FUND	CITY HALL	108.92
	9/13/24	FILE STORAGE BOXES	GENERAL FUND	CITY HALL	78.32
				TOTAL:	245.20
WV STATE AUDITOR'S OFFICE	9/13/24	FY23 AUDIT FEES	GENERAL FUND	CITY HALL	1,200.00
				TOTAL:	1,200.00
STATEWIDE SERVICE	9/13/24	B&O TAX WAIVER REFUND	GENERAL FUND	TREASURER'S OFFICE	50.00

VENDOR SORT KEY	DATE	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
TEK ADVISORS	9/13/24	CITY HALL TECH SEV AUG24	GENERAL FUND	CITY HALL	11,366.61
				TOTAL:	11,366.61
THE OFFICE	9/13/24	B&O TAX WAIVER REFUND	GENERAL FUND	TREASURER'S OFFICE	50.00
				TOTAL:	50.00
THE JOURNAL,MARTINSBURG	9/13/24	8/23-8/30 PD HIRING AD	GENERAL FUND	POLICE DEPARTMENT	870.00
				TOTAL:	870.00
UNITED WAY OF THE EASTERN PANHANDLE, I	9/13/24	AUG24 TEEN COURT FEES	GENERAL FUND	NON-DEPARTMENTAL	460.00
				TOTAL:	460.00
TARGET SOLUTIONS LEARNING, LLC	9/13/24	FY25 GUARDIAN TRACKING	GENERAL FUND	POLICE DEPARTMENT	1,049.58
				TOTAL:	1,049.58
WV STATE TREASURER'S OFFICE	9/13/24	MUNC COURT FEES AUG24	GENERAL FUND	NON-DEPARTMENTAL	4,900.40
				TOTAL:	4,900.40

========== FUND TOTALS ==========	
001 GENERAL FUND	125,196.25
200 CAPITAL RESERVE	34,205.00
GRAND TOTAL:	159,401.25

TOTAL PAGES: 5

APPROVED BY: _____

APPROVED BY: _____

SELECTION CRITERIA

SELECTION OPTIONS

VENDOR SET: 01-City of Charles Town
VENDOR: All
CLASSIFICATION: All
BANK CODE: All
ITEM DATE: 0/00/0000 THRU 99/99/9999
ITEM AMOUNT: 99,999,999.00CR THRU 99,999,999.00
GL POST DATE: 0/00/0000 THRU 99/99/9999
CHECK DATE: 9/13/2024 THRU 9/13/2024

PAYROLL SELECTION

PAYROLL EXPENSES: NO
EXPENSE TYPE: N/A
CHECK DATE: 0/00/0000 THRU 99/99/9999

PRINT OPTIONS

PRINT DATE: Check Date
SEQUENCE: By Vendor Sort
DESCRIPTION: Item
GL ACCTS: NO
REPORT TITLE: COUNCIL REPORT
SIGNATURE LINES: 2

PACKET OPTIONS

INCLUDE REFUNDS: YES
INCLUDE OPEN ITEM:NO

VENDOR SORT KEY	DATE	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
ENVIRO-TECH PEST SERVICES	9/13/24	CWH FY25 PEST SERVICES	BUILDING COMMISSIO	CHARLES WASHINGTON HAL	1,333.80
	9/13/24	ROUSS HALL FY25PEST SERV	BUILDING COMMISSIO	ROUSS HALL	843.60
				TOTAL:	2,177.40
POTOMAC EDISON COMPANY	9/13/24	CW HALL ELEC 7/31-8/28	BUILDING COMMISSIO	CHARLES WASHINGTON HAL	1,115.31
	9/13/24	ROUSS HALL ELEC 7/31-8/28	BUILDING COMMISSIO	ROUSS HALL	83.10
				TOTAL:	1,198.41
YOUNT, HYDE & BARBOUR, P.C.	9/13/24	CWH 2023 TAX RETURN	BUILDING COMMISSIO	CHARLES WASHINGTON HAL	1,875.00
				TOTAL:	1,875.00

========== FUND TOTALS ==========

400	BUILDING COMMISSION	5,250.81
	GRAND TOTAL:	5,250.81

TOTAL PAGES: 1

APPROVED BY: _____

APPROVED BY: _____

SELECTION CRITERIA

SELECTION OPTIONS

VENDOR SET: 02-CT BUILDING COMMISSION
VENDOR: All
CLASSIFICATION: All
BANK CODE: All
ITEM DATE: 0/00/0000 THRU 99/99/9999
ITEM AMOUNT: 99,999,999.00CR THRU 99,999,999.00
GL POST DATE: 0/00/0000 THRU 99/99/9999
CHECK DATE: 9/13/2024 THRU 9/13/2024

PAYROLL SELECTION

PAYROLL EXPENSES: NO
EXPENSE TYPE: N/A
CHECK DATE: 0/00/0000 THRU 99/99/9999

PRINT OPTIONS

PRINT DATE: Check Date
SEQUENCE: By Vendor Sort
DESCRIPTION: Item
GL ACCTS: NO
REPORT TITLE: COUNCIL REPORT
SIGNATURE LINES: 2

PACKET OPTIONS

INCLUDE REFUNDS: YES
INCLUDE OPEN ITEM:NO

VENDOR SORT KEY	DATE	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
CHRISTINA ROGOMBE	9/13/24	SKATE PARK MURAL ARTIST	CAPITAL RESERVE	CULTURE & RECREATION	4,250.00
				TOTAL:	4,250.00
CITY OF RANSON	9/13/24	'08 FORD F550 PURCHASE	CAPITAL RESERVE	STREETS & TRANSPORTATI	15,000.00
				TOTAL:	15,000.00
GREENWAY ENGINEERING, INC.	9/13/24	LIBERTY ST BID THRU 8/24	CAPITAL RESERVE	STREETS & TRANSPORTATI	2,615.00
				TOTAL:	2,615.00
MEGA SLAM HOOPS	9/13/24	4 BASKETBALL BACKBOARDS	CAPITAL RESERVE	CULTURE & RECREATION	9,196.00
				TOTAL:	9,196.00
MOTOROLA SOLUTIONS, INC.	9/13/24	FY25 IN CAR VIDEO LICENSE	CAPITAL RESERVE	GENERAL GOVERNMENT	390.00
				TOTAL:	390.00
RCN COMMUNICATIONS, LLC	9/13/24	WIRELESS ROUTERS	CAPITAL RESERVE	GENERAL GOVERNMENT	2,754.00
				TOTAL:	2,754.00

========== FUND TOTALS ==========

200	CAPITAL RESERVE	34,205.00
	GRAND TOTAL:	34,205.00

TOTAL PAGES: 1

APPROVED BY: _____

APPROVED BY: _____

SELECTION CRITERIA

SELECTION OPTIONS

VENDOR SET: 01-City of Charles Town
VENDOR: All
CLASSIFICATION: All
BANK CODE: Include: CAP1
ITEM DATE: 0/00/0000 THRU 99/99/9999
ITEM AMOUNT: 99,999,999.00CR THRU 99,999,999.00
GL POST DATE: 0/00/0000 THRU 99/99/9999
CHECK DATE: 9/13/2024 THRU 9/13/2024

PAYROLL SELECTION

PAYROLL EXPENSES: NO
EXPENSE TYPE: N/A
CHECK DATE: 0/00/0000 THRU 99/99/9999

PRINT OPTIONS

PRINT DATE: Check Date
SEQUENCE: By Vendor Sort
DESCRIPTION: Item
GL ACCTS: NO
REPORT TITLE: COUNCIL REPORT
SIGNATURE LINES: 2

PACKET OPTIONS

INCLUDE REFUNDS: YES
INCLUDE OPEN ITEM:NO

VENDOR SORT KEY	DATE	DESCRIPTION	FUND	DEPARTMENT		AMOUNT
AC & T CO., INC	9/13/24	JMP PORTA POTTY AUG24	PARKS & REC	PARKS & REC		289.00
	9/13/24	JMP PORTA POTTY JULY24	PARKS & REC	PARKS & REC		289.00
					TOTAL:	578.00
CBP ENTERPRISES	9/13/24	MOWING WILLINGHAM KNOLL	PARKS & REC	PARKS & REC		885.00
	9/13/24	MOWING JEFFERSON PARK	PARKS & REC	PARKS & REC		1,580.00
	9/13/24	MOWING HAPPY RETREAT	PARKS & REC	PARKS & REC		920.00
	9/13/24	MOWING EVITTS RUN	PARKS & REC	PARKS & REC		720.00
	9/13/24	MOWING CRAIG HILL TRAIL	PARKS & REC	PARKS & REC		940.00
					TOTAL:	5,045.00
ENVIRO-TECH PEST SERVICES	9/13/24	JMP POOL FY25 PEST SERV	PARKS & REC	PARKS & REC		290.70
					TOTAL:	290.70
FRONTIER, INC	9/13/24	JMP PHONE SERV 9/1-9/30	PARKS & REC	PARKS & REC		74.43
					TOTAL:	74.43
POTOMAC EDISON COMPANY, INC	9/13/24	JMP ELEC SERV 8/2-8/30	PARKS & REC	PARKS & REC		11.27
	9/13/24	JMP ELEC SERV 7/17-8/15	PARKS & REC	PARKS & REC		771.38
					TOTAL:	782.65

========== FUND TOTALS ==========

207	PARKS & REC	6,770.78
	GRAND TOTAL:	6,770.78

TOTAL PAGES: 1

APPROVED BY: _____

APPROVED BY: _____

SELECTION CRITERIA

SELECTION OPTIONS

VENDOR SET: 03-CT BOARD OF P&R
VENDOR: All
CLASSIFICATION: All
BANK CODE: All
ITEM DATE: 0/00/0000 THRU 99/99/9999
ITEM AMOUNT: 99,999,999.00CR THRU 99,999,999.00
GL POST DATE: 0/00/0000 THRU 99/99/9999
CHECK DATE: 9/13/2024 THRU 9/13/2024

PAYROLL SELECTION

PAYROLL EXPENSES: NO
EXPENSE TYPE: N/A
CHECK DATE: 0/00/0000 THRU 99/99/9999

PRINT OPTIONS

PRINT DATE: Check Date
SEQUENCE: By Vendor Sort
DESCRIPTION: Item
GL ACCTS: NO
REPORT TITLE: COUNCIL REPORT
SIGNATURE LINES: 2

PACKET OPTIONS

INCLUDE REFUNDS: YES
INCLUDE OPEN ITEM:NO

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 09/16/24
Department: City Council
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2024-944: Charles Town Police Department July Statistic Report

ATTACHMENTS:

- July 2024 CTPD Stats.pdf

Charles Town Police Department
Monthly Stat Report

July 2024

911 Hangup	1	Missing Person	1
Abandoned Vehicle	4	Motorist Assist	2
Abuse/Neglect		MVA w/ Entrapment	
Alarm	17	MVA Hit and Run	3
Animal Complaint		MVA No Injury	17
Assault	1	MVA Into Structure	
ATV Complaint		MVA w/ Injury	4
BOLO	6	Nuisance	1
Breaking and Entering		Open Door	4
Breaking and Entering Veh		Out of Car (Investigation/Mtg/Court)	10
Building Check	59	Overdose	1
Capias Recall by Court	8	Overdose-Death	
Capias Service	11	Panhandling	1
Citizen Assist	1	Parking Complaint	2
Civil Matter	3	Public Assist (In Person Contact)	27
Code Enforcement	7	Public Service (Phone Contact)	88
Court/Bailiff Duty	4	Pursuit	
Directed Patrol	271	Reckless Driver	1
Disabled Vehicle	4	Road Patrol	14
Disturbance	32	Shoplifting	3
Dog Locked in Vehicle		Special Event/Detail	
Domestic Battery	3	Stolen Tag	1
Drug Activity	8	Suspicious Activity	15
DUI	2	Suspicious Mail	
EMS Assist	9	Suspicious Person	7
Fingerprinting	2	Suspicious Vehicle	12
Fire Assist	2	Terrorist Threats	
Fireworks Complaint	12	Theft	11
Follow Up	34	Traffic Hazzard	8
Foot Patrol	28	Transport	1
Found Property	8	Trespassing	9
FPO Violation	2	Unattended Death	2
Fraud	3	VIN Verification	3
Hardcopy Check	3	Warrant Service	16
Illegal Burn		Welfare Check	19
Injured Animal		Wildlife Complaint	
Intoxicated Person		Wires Down	
Juvenile Complaint		**Total calls of service**	**828**

Assists/Back-Ups:	Ranson	**13**		Sheriffs Dept.	**19**
	Harpers Ferry			State Police	**3**
	Shepherdstown			Other (not including CTPD)	**5**
				Total Assists	**40**

	Male	Female	Caucasian	African American	Hispanic	Asian	Other/ Unknown	Total
Defendants:	22	12	21	8	4	0	1	**34**
Total Charges	29	19	31	10	5	0	2	**48**
Citations:								**204**
- Moving								**60**
- Nonmoving								**124**
- Criminal								**20**
- S Ticket (Parking)								**0**
Stops	115	62	131	21	19	3	3	**177**
Warnings:								**126**
Stops	72	54	92	18	8	2	6	**126**
Total	**209**	128	**244**	**47**	**31**	**5**	**10**	
Incident Report								**82**
Parking								
- Citations								**1**
-Warnings								**0**

Charles Town Police Department
Monthly Stat Report
Charges by Offense/Gender/Race

July 2024

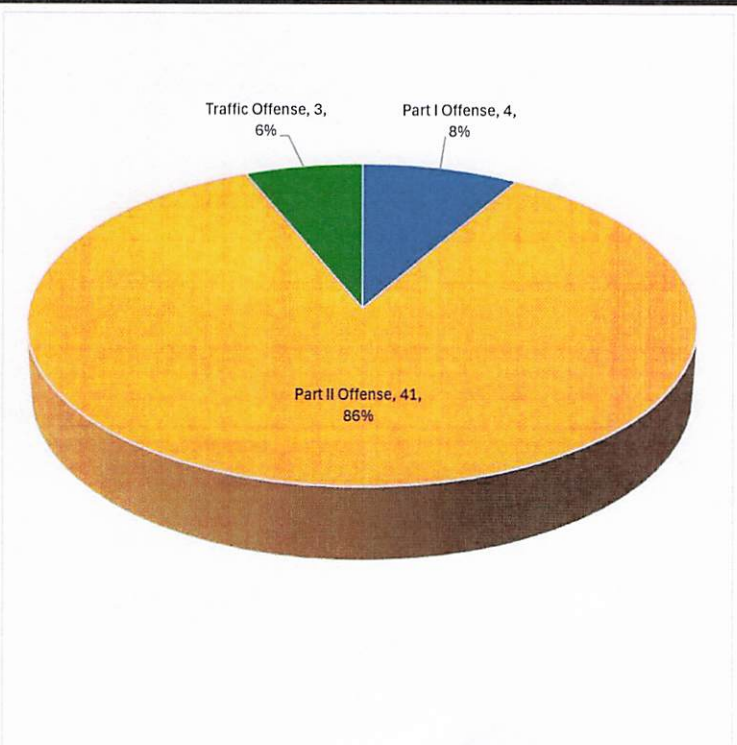
	Male	Female	Caucasian	African American	Hispanic	Asian	Unknown
PART I OFFENSE							
Burglary (Daytime)							
Burglary (Nighttime)							
Grand Larceny							
Malicious Assault							
Malicious Wounding							
Attempted Murder 1st Degree							
Murder 1st Degree							
Petit Larceny	2	2	3	1			
Robbery - Attempted							
Robbery							
Robbery 2nd Degree							
Sexual Assault 1st Degree							
Shoplifting							
Shoplifting 2nd Offense							
Shoplifting 3rd Offense							
Strangulation							
TOTAL	**2**	**2**	**3**	**1**	**0**	**0**	**0**
PART II OFFENSE							
Assault							
Assault on an Officer							
Attempted to Defeat Drug/Alcohol Screening Test							
Battery	1		1				
Brandishing a Firearm							
Breaking and Entering							
Capias Served	7	3	4	5	1		
Child Abuse Resulting in Injury							
Child Neglect Creating Risk of Injury							
Computer Fraud							
Conspiracy							
Conspiracy to Distribute MDMA							
Conspiracy to Breaking and Entering							
Conspiracy to Possess w/Intent to Deliver Cocaine							
Conspiracy to Possess w/Intent to Deliver Heroin							
Conspiracy to Possess w/Intent to Deliver Methamphetamine							
Conspiracy to Commit Petit Larceny	1			1			
Destruction of Property	1		1				
Disorderly Conduct							
Disruption of School							
Distribution of Crack Cocaine							
Disturbing the Peace							
Domestic Assault							
Domestic Battery	1	1	2				
Domestic Battery 2nd Offense							
Domestic Battery 3rd Offense		1	1				
Driving Revoked for DUI							
Driving Revoked for DUI 2nd							
Driving Revoked for DUI 3rd							
Driving Revoked Non DUI Admin							
DUI	1	1	2				
DUI 2nd							
DUI 3rd							
DUI Aggravated	1				1		
DUI Causing Bodily Injury							
DUI - Drugs							

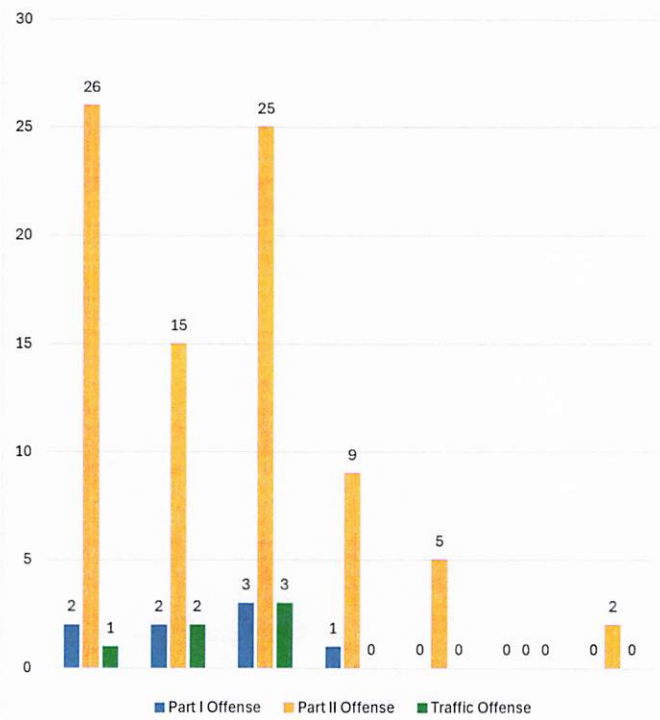
Charles Town Police Department
Monthly Stat Report
Charges by Offense/Gender/Race

DUI - Drugs 3rd Offense							
DUI w/ Minor							
Embezzlement		1	1				
Failure to Make Required Payments		1		1			
False Alarm of Fire							
False Reporting of an Emergency							
Felon in Possession of Firearm							
Fingerprint Refusal							
Fleeing on Foot							
Fleeing in Vehicle w/ Reckless Indifference							
FPO Violation	2		2				
Fraudulent Schemes							
Fugitive From Justice	2		2				
Injuring or Tampering with Mobile Equipment	1		1				
Interfering with Emergency Communication							
Interlock Violation							
Littering							
Non-Consensual Disclosure of Private Intimate Images							
Obstructing an Officer							
Obtain Money, Property, Services by False Pretense							
Open Container							
Open Container in Vehicle							
Pedestrian in Roadway							
Pimping							
Possession Deadly Weapon by Minor							
Possession of Alcohol Under 21							
Possession of Acetaminophen/Tramadol	1		1				
Possession of Fentanyl		1	1				
Possession of Heroin							
Possession of Marijuana	5	5	4	2	3		1
Possession of Methamphetamine							
Possession of Oxycodone							
Possession of Pregabalin	1		1				
Possession of Tramadol	1		1				
Possession w/ Intent to Deliver Cocaine							
Possession w/ Intent to Deliver Heroin							
Possession w/ Intent to Deliver Methamphetamine							
Possession w/ Intent to Deliver MDMA (Molly)							
Probation Revocation							
Prohibited Person in Poss of Firearm							
Prostitution							
Prostitution 2nd Offense							
Providing Alcohol to Under 21							
Public Intoxication							
Reckless Driving							
Resisting Arrest							
Sexual Abuse 1st Degree							
Sexual Assault 2nd Degree							
Threats of Terroristic Acts							
Transfer Receive Stolen Property							
Trespassing							
Unlawful Possession/Transport into WV Fentanyl							
Underage Consumption of Alcohol		1					1
Uttering							
Wanton Endangerment							
TOTAL	**26**	**15**	**25**	**9**	**5**	**0**	**2**

Charles Town Police Department
Monthly Stat Report
Charges by Offense/Gender/Race

TRAFFIC OFFENSE							
Cell Phone Violation							
Child Safety Restraint Violation							
Defective Equipment							
Driving Suspended		1	1				
Driving Suspended 2nd Offense							
Driving Suspended 3rd Offense							
Driving Too Fast for Conditions							
Exp/No MVI							
Expired/No Operators							
Expired/No Registration							
Fail to Keep Right							
Fail to Maintain Control							
Fail to Obey Traffic Control Device	1		1				
Fail to Obtain WV Operators							
Fail to Report Accident							
Failure to Update Address on License							
Following to Closely							
Improper Backing							
Improper Registration							
Leaving the Scene of Accident w/ Damage		1	1				
Left of Center							
No Insurance/No Proof of Insurance							
No Motorcycle Endorsement							
No Parking Violation							
No Seatbelt							
Passing on Right							
Red Light Violation							
Speeding							
Stopping on Highway							
TOTAL	**1**	**2**	**3**	**0**	**0**	**0**	**0**
TOTAL CHARGES	**29**	**19**	**31**	**10**	**5**	**0**	**2**





Charles Town Police Department

Total Traffic Citation Report, by Violation

Violation	Description	Total
17A-3-16	Expired Registration	67
17A-9-2	No Or Expired Registration	19
17A-9-3	Improper Registration	2
17B-2-1	No Operators	6
17B-4-3a	Driving Suspended or Revoked	5
17C-15-49	Seatbelts Required	2
17C-16-9	No Or Expired MVI	24
17C-3-4	Fail To Obey Traffic Control Device	2
17C-3-5	Fail To Obey Traffic Light	4
17C-3-5(c)	Right on Red	1
17C-5-2(e)	Basic DUI <.15	1
17C-5-2(f)	Aggravated DUI >.15	1
17C-6-1a	Failure To Maintain Control	2
17C-6-1b	Speeding	35
17C-7-4	Passing On Right-Off Road	2
17C-8-8	Improper Stopping/Turning/Signaling	1
17C-9-1	Fail Yield At Intersection	1
17C-9-2	Fail to yield while making a left turn	1
17D-2A-3	No Insurance	4
17D-2A-4	No Proof Of Insurance	4
CTPD171.07	Failure To Appear For Trial (CAPIAS)	10
CTPD509.04(c)	Fighting Or Making Threats	3
CTPD531.03	Possession Of Marijuana <15gms	6
ctpd521.06(a)(6)	Open Container In Public	1
Report Totals		**204**

Report Includes:

All dates of issue between `00:00:00 07/01/24` and `23:59:59 07/31/24`, All agencies matching `CTPD`, All issuing officers, All areas, All courts, All offense codes, All dispositions, All citation/warning types

Charles Town Police Department

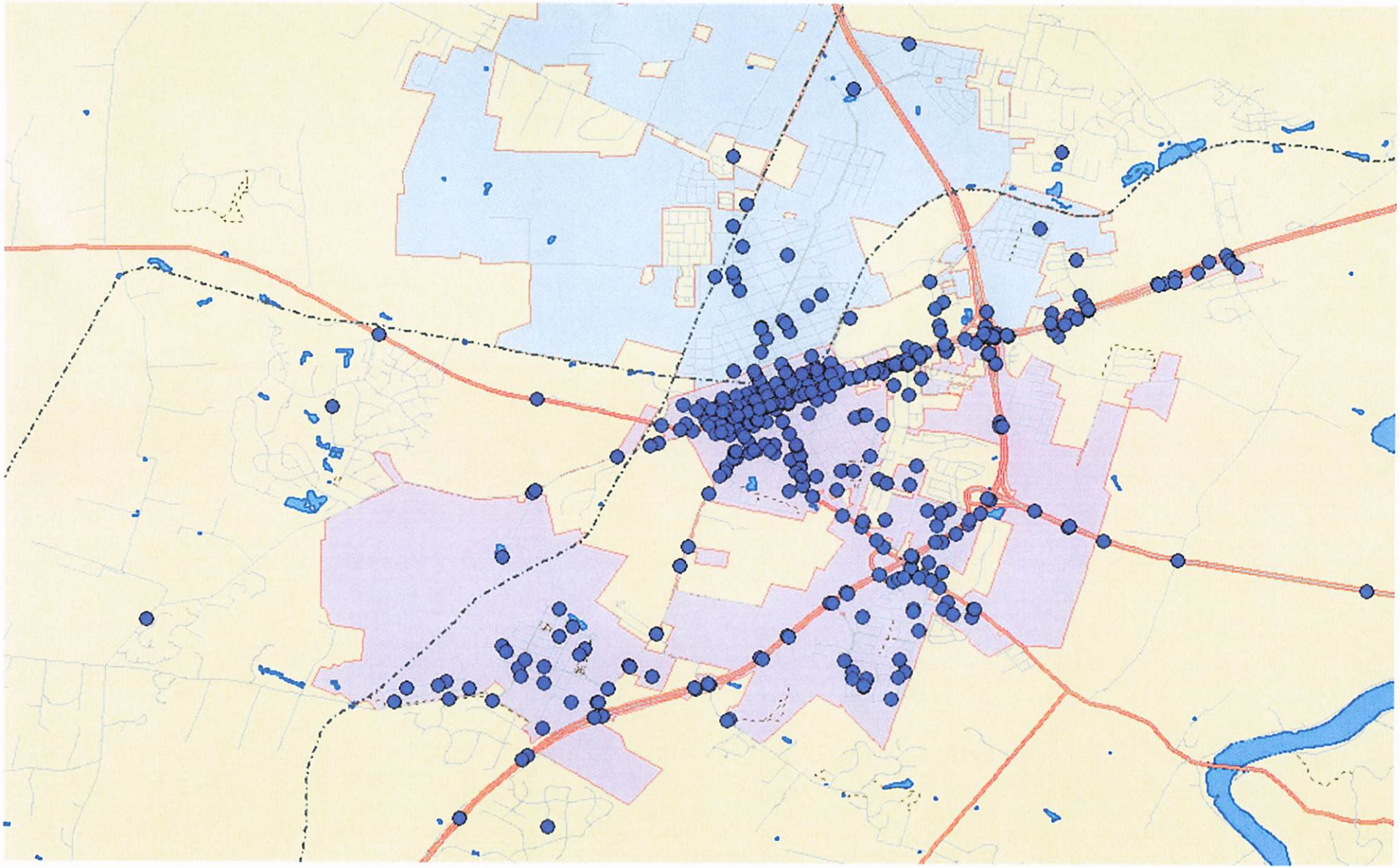
Total Traffic Warning Report, by Violation

Violation	Description	Total
17A-3-15	Improper Display Of Registration	10
17A-3-16	Expired Registration	31
17A-9-2	No Or Expired Registration	1
17A-9-3	Improper Registration	1
17C-15-1	Unsafe-Improperly Equipped Vehicle	11
17C-15-4	Head Lamp Requirements	1
17C-16-9	No Or Expired MVI	2
17C-3-4	Fail To Obey Traffic Control Device	8
17C-3-5	Fail To Obey Traffic Light	4
17C-3-5(c)	Right on Red	8
17C-6-1a	Failure To Maintain Control	2
17C-6-1b	Speeding	37
17C-7-1	Fail to Keep Right	1
17C-7-4	Passing On Right-Off Road	3
17C-7-6	Left of Center	1
17C-7-9	Improper Lane Change	3
17C-9-1	Fail Yield At Intersection	2

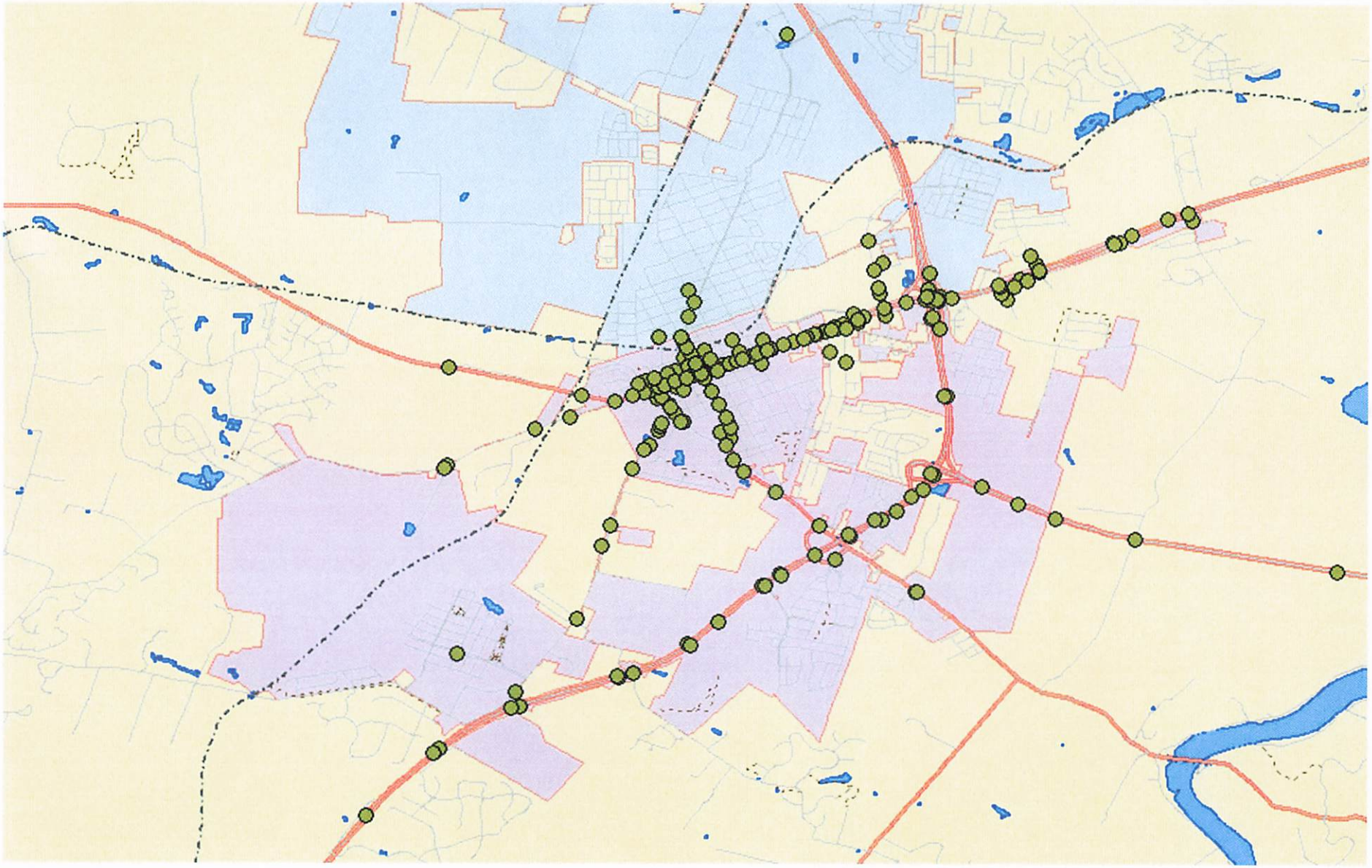
Report Totals: **126**

Report Includes:
All dates between `00:00:00 07/01/24` and `23:59:59 07/31/24`, All agencies matching `CTPD`, All issuing officers, All areas, All violations

July 2024 – All CTPD Calls



July 2024 – All CTPD Traffic Stops



City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 09/16/24
Department: City Council
Category: Information Only
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2024-945: Charles Town Police Department Oath of Office - Patrolman Nigel Hall

ATTACHMENTS:

- Patrolman - Nigel Hall.pdf

CITY OF CHARLES TOWN, WEST VIRGINIA
POLICE DEPARTMENT OATH OF OFFICE

I, **NIGEL HALL,** do solemnly swear that I will support the Constitution of the United States, the Constitution of the State of West Virginia and the Ordinances of the City of Charles Town.

I, **NIGEL HALL,** do solemnly swear that I will faithfully discharge and perform the duties of the position of Patrolman to the best of my skill, judgment, and according to law.

Nigel Hall
Charles Town Police Department

The above oath was taken and subscribed before Robert M. Trainor, Mayor of Charles Town, on this 3rd day of September, 2024.

Robert M. Trainor
Mayor

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 09/16/24
Department: City Council
Category: Information Only
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2024-951: Personnel Committe Report - August 16, 2024

ATTACHMENTS:

- Personnel Committee Report 7-16-24.pdf

City of Charles Town Personnel Committee Report

August 16, 2024 Meeting

Call to Order at 5:00PM

1. **Persons present**: Personnel Committee Members Micheal George, Kevin Tester, Jeff Hynes and City Operations Director Cindy Rezmer.

2. **Unfinished Business**

   2024-714: Employee Handbook Review

   Staff presented final version of handbook to committee for review.

3. **New Business**

   2024-839: City Manager Review (Possible Executive Session)

   Committee moved to enter into Executive Session to discuss City Manager Review.

4. **Meeting adjourned**

5. **Next Personnel Committee meeting is scheduled for 5:00pm, September 9, 2024.**

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 09/16/24
Department: City Council
Category: Information Only
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2024-952: Table 1322.04, Zoning District Use Table

ATTACHMENTS:

- Zoning Table.pdf

Table 1322.04, Zoning District Use Table

CHARLES TOWN ZONING ORDINANCE DISTRICT USE TABLE Key: P – Permitted Use S – Special Exception Use PA – Permitted Accessory Use SA – Special Exception Accessory Use		ZONING DISTRICTS						
		Residential Low Density	Residential Medium-High Density	Neighborhood Residential	Neighborhood Commercial	General Commercial	Old Town Mixed Use Commercials	Old Town Residential
ITE Code	Land Use	R-3	R-15	NR	NC	GC	OT-MUC	OT-R
PORT AND TERMINAL USES (ITE CODES 000 – 009)								
090	Park-and-Ride Lot				P	P	P	
RESIDENTIAL USES (ITE CODES 200 - 299)								
210	Single-Family Detached Housing	P	P	P	P		P	P
*	Duplex	P	P	P			P	P
*	Dwelling, Two Family			P				
220	Multi-Family Dwelling		P	P	P		P	S
230	Residential Condominium/Townhouse		P	P	P		P	S
240	Mobile Home Park		S					
251	Senior Adult Housing – Detached	P	P	P			P	
252	Senior Adult Housing – Attached		P	P	S		P	
253	Congregate Care Facility			S	S			
254	Assisted Living			S	S			
255	Continuing Care Retirement Community			S	S			
*	Adult Day Care Center			S	S	P		
*	Child Care Center			S	S	P		
*	Detached Garage or carport, provided it does not exceed 500 sq. feet.	PA	PA	PA	PA		PA	PA
	Guest Quarters	PA	PA	PA	PA			PA
	Group Home		S					S
*	Home Occupation, Minor	PA	PA	PA	PA		PA	PA
*	Home Occupation, Major	SA	SA	SA	SA		SA	SA
*	Swimming Pool (Private)	PA	PA	PA				PA
LODGING USES (ITE CODES 300 – 399)								
310	Hotel					P	S	
311	All Suites Hotel					P	S	
312	Business Hotel					P	S	
320	Motel					P	S	
*	Bed and Breakfast Inns	SA	SA	SA	P	P	P	SA

CHARLES TOWN ZONING ORDINANCE DISTRICT USE TABLE Key: P – Permitted Use S – Special Exception Use PA – Permitted Accessory Use SA – Special Exception Accessory Use		ZONING DISTRICTS						
		Residential Low Density	Residential Medium-High Density	Neighborhood Residential	Neighborhood Commercial	General Commercial	Old Town Mixed Use Commercials	Old Town Residential
ITE Code	**Land Use**	**R-3**	**R-15**	**NR**	**NC**	**GC**	**OT-MUC**	**OT-R**
RECREATIONAL USES (ITE CODES 400 – 499)								
411	City Park	P	P	P	P	P	P	P
412	County Park	P	P	P	P	P	P	
413	State Park	P	P	P	P	P	P	
416	Campground/Recreational Vehicle Park					S		
430	Golf Course		S	S	S	S		
431	Miniature Golf Course			S	P	P		
432	Golf Driving Range			S		S		
433	Batting Cages			S	P	P		
438	Billiard Hall			S	S	S	S	
435	Multipurpose Recreational Facility			S		P		
437	Bowling Alley			S		P		
440	Adult Cabaret (Adult Uses)					S		
441	Live Theater				P	P	P	
443/444	Movie Theater					P	P	
445	Multiplex Movie Theater					P		
460	Arena					S		
464	Roller Skating Rink					P		
465	Ice Skating Rink					P		
473	Casino/Video Lottery Establishment					S		
480	Amusement Park					S		
488	Soccer Complex		S	S	S	P		
490	Tennis Courts			P	P	P		
491	Racquet/Tennis Club			S	S	P		
492	Health/Fitness Club			P	P	P	P	
493	Athletic Club			P	P	P		
495	Recreational Community Center	S	S	S	P	P		
*	Swimming Pool Facility		S	S	S	S		S
INSTITUTIONAL USES (ITE CODE 500 – 599)								
520	Elementary School				P	P	P	P

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ITE Code	**Land Use**	**R-3**	**R-15**	**NR**	**NC**	**GC**	**OT-MUC**	**OT-R**
522	Middle School/Junior High School				P	P	P	P
530	High School				P	P	P	
534/536	Private School (K-12)				P	P	P	
540	Junior/Community College				P	P	P	
550	University/College				P	P	P	
*	Technical and Vocational School				P	P	P	
*	Professional and Management Development Training Center				P	P	P	S
560/561	Church/Synagogue			S	P	P	P	P
565	Day Care Center			P	P	P	P	
566	Cemetery				P	P	P	
571	Prison					S		
580	Museum			P	P	P	P	S
*	Cultural Center			P	P	P	P	S
590	Library			P	P	P	P	
591	Lodge/Fraternal Organization			S	S	S	S	
MEDICAL USES (ITE CODES 600 – 699)								
610	Hospital					P		
612	(Outpatient) Surgery Center					P	S	
620	Nursing Home				P	P	P	
630	Clinic				P	P	P	
640	Animal Hospital/Veterinary Clinic			S	P	P	P	
*	Medical / Dental Lab			S	P	P	P	
*	Heliport					SA		
OFFICE USES (ITE CODES 700 – 799)								
710	General Office Building				P	P	P	
714	Corporate Headquarters Building				P	P	P	
715	Single Tenant Building			P	P	P	P	
720	Medical-Dental Office Building			P	P	P	P	
730	Government Office Building			P	P	P	P	
732	United States Post Office			P	P	P	P	
733	Government Office Complex					P	P	
735	Judicial Complex					P	S	
750	Office Park				P	P	P	
760	Research and Development Center					S	S	

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ITE Code	**Land Use**	**R-3**	**R-15**	**NR**	**NC**	**GC**	**OT-MUC**	**OT-R**
770	Business Park					P	P	
RETAIL USES (ITE CODES 800 – 899)								
812	Building Materials and Lumber Store					P	P	
813	Free-Standing Discount Superstore					P		
814	Specialty Retail Center			P		P		
815	Free-Standing Discount Store			P		P		
816	Hardware/Paint Store			P	P	P	P	
817	Nursery/Garden Center			S	P	P	P	
818	Nursery (Wholesale)					P		
820	Shopping Center				P	P		
823	Factory Outlet Center					P		
841	Automobile Sales					P	P	
843	Automobile Parts Sales					P		
848	Tire Store				P	P		
849	Tire Superstore					P		
850	Supermarket			S	P	P	P	
851	Convenience Market (Open 24 Hours)				P	P	P	
852	Convenience Market (Open 15 – 16 Hours)			P	P	P	P	
853	Convenience Market with Gasoline Pumps				S	P	S	
854	Discount Supermarket			P	P	P	P	
857	Discount Club					P		
859	Liquor Store (including Beer Distributor)			S	S	P	S	
860	Wholesale Market					P	P	
861	Sporting Goods Superstore					P		
862	Home Improvement Superstore					P		
863	Electronics Superstore					P		
864	Toy/Children's Superstore					P		
865	Baby Superstore					P		
866	Pet Supply Superstore					P		
867	Office Supply Superstore					P		
868	Book Superstore					P		

CHARLES TOWN ZONING ORDINANCE DISTRICT USE TABLE Key: P – Permitted Use S – Special Exception Use PA – Permitted Accessory Use SA – Special Exception Accessory Use		ZONING DISTRICTS						
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ITE Code	**Land Use**	**R-3**	**R-15**	**NR**	**NC**	**GC**	**OT-MUC**	**OT-R**
869	Discount Home Furnishings Superstore					P		
870	Apparel Store			P	P	P	P	
879	Arts and Crafts Store			P	P	P	P	
880	Pharmacy/Drugstore w/o Drive-Through Window			P	P	P	P	
881	Pharmacy/Drugstore w/Drive-Through Window			S	P	P	S	
890	Furniture Store				P	P	P	
892	Carpet Store				P	P	P	
896	Video Rental Store				P	P	P	
*	Art Gallery			P	P	P	P	
*	Gift shops and Boutiques			P	P	P	P	
*	Farmers Market				P	P	P	
*	Florist			P	P	P	P	
*	Photo / Camera Store			P	P	P	P	
*	Mobile Food Vendor			P	P	P	P	
SERVICE USES (ITE CODES 900 – 999)								
911	Walk-in Bank			P	P	P	P	
912	Drive-in Bank			S	P	P	P	
918	Hair Salon			P	P	P	P	
931	Quality Restaurant			P	P	P	P	
932	High-Turnover (Sit-Down) Restaurant				P	P	P	
933	Fast-Food Restaurant w/o Drive-Through Window				P	P	P	
934	Fast-Food Restaurant with Drive-Through Window				P	P		
935	Fast-Food Restaurant with Drive-Through Window and No Indoor Seating				P	P		
936	Coffee/Donut Shop w/o Drive-Through Window			P	P	P	P	
937	Coffee/Donut Shop with Drive-Through Window			S	P	P		
938	Coffee/Donut Shop with Drive-Through Window and No Indoor Seating			S	P	P		
939	Bread/Donut/Bagel Shop w/o Drive-Through Window			P	P	P	P	

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ITE Code	**Land Use**	**R-3**	**R-15**	**NR**	**NC**	**GC**	**OT-MUC**	**OT-R**
940	Bread/Donut/Bagel Shop with Drive-Through Window			S	P	P		
941	Quick Lube Vehicle Shop					P	P	
942	Automobile Care Center					P	P	
943	Automobile Parts and Service Center					P	P	
944	Gasoline/Service Station				P	P	P	
945	Gasoline/Service Station with Convenience Market			P	P	P	P	
946	Gasoline/Service Station with Convenience Market and Car Wash				P	P	P	
947	Self-Service Car Wash					P	P	
948	Automated Car Wash					P	P	
960	Dry Cleaners			S	P	P	P	
*	Funeral Home/Crematory				P	P	P	
*	Kennel				S	P		
*	Tattoo Parlor			P	S	P	P	
*	Self-Storage Facility				S	P		
*	Outdoor Café				P	P	P	
MISCELLANEOUS USES								
*	Parking Facility		PA		PA	P	P	PA
*	Wireless Telecommunication Facilities	S	S	S	S	S	S	
*	Essential Utilities and Equipment	P	P	P	P	P	P	

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 09/16/24
Department: City Council
Category: Information Only
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2024-964: Charles Town Utility Board Meeting Minutes - August 28, 2024

ATTACHMENTS:

- 2024.08.28 UB MINUTES .pdf

Charles Town Utility Board
Regular Board Meeting
August 28, 2024

The Charles Town Utility Board held a regular meeting on August 28, 2024 at 4:00 P.M. Members of the Board present were John Nissel, Chairman; Tommy Stocks, Treasurer; Heidi Parker, Board Member; and John Maxey, new appointed Board Member. Also present were Kristen Stolipher, Utility Manager; April Shultz, Assistant Utility Manager; Ashley Stottlemyer, Secretary; and Robert Rodecker, Legal Counsel.

Duke Pierson, Vice Chairman, was absent, with notice, from the meeting.

CALL TO ORDER

The Chairman called the meeting to order at 4:00 P.M.

APPROVAL OF MINUTES

Approval of August 28, 2024 Regular Meeting Minutes

The Chairman called for changes or corrections to the August 28, 2024 regular meeting minutes. Mrs. Parker suggested an amendment to the minutes.

Action: **Motion made by Mr. Stocks, second by Mrs. Parker, the Board unanimously approved the August 28, 2024 minutes as amended.**

Mrs. Parker rescinded her complaint she put on record at the last board meeting against Mrs. Stolipher.

PUBLIC COMMENT

Public comment was received from Jacquelyn Milliron and Mike Tolbert.

NEW BUSINESS

Stone Spring Alternate Mainline Extension Agreements

Mrs. Stolipher included the water and sewer Alternate Mainline Extension Agreements for the Stone Spring development for 325 single family and townhome units. Mr. Rodecker reviewed the agreements. Mr. Maxey suggested a small grammatical correction.

Action: **Motion made by Mr. Maxey, second by Mrs. Parker, the Board unanimously approved the water and sewer alternate mainline extension agreements for Stone Springs.**

Collection System Project Resolution and Bidding Schedule

Mrs. Stolipher informed the Board of the final authorization from WVDEP and WDA to bid the project, which they approved the option to list the Flowing Springs pump station upgrade as a bid alternate. She recommended the Board propose a resolution for City Council to initiate the bond ordinance process for the project. Bid documents will be opened on October 8th with selection of the contractor at the October 9th Board meeting. Mrs. Stolipher provided the resolution recommends issuing a bond not to exceed $5,000,000 with the understanding there may be last minute changes when final bids come in. The Board provided discussions.

Action: **Motion made by Mrs. Parker, second by Mr. Stocks, the Board unanimously approved Resolution No. 2024-03 Combined Waterworks and Sewerage System Revenue Bonds, Series 2024 A and Series 2024 B not to exceed $5,000,000.**

MANAGER REPORTS

Utility Manager Report

Mrs. Stolipher provided Collection Project documents in the packet as information updates. She mentioned the Locust Hill pond discussion will take place at the September 11th board meeting.

Action: **No action required by the Board.**

Chairman Report

The Chairman had no updates to report.

Action: **No action required by the Board.**

APPROVAL OF BILLS

August 28, 2024

Action: **Motion made by Mr. Stocks, second by Mr. Maxey, the Board unanimously approved the payment of the bills.**

ADJOURNMENT

There being no further business at this time, the Board adjourned the meeting at 4:23 P.M.

INFORMATION ONLY

The next meeting is scheduled for Wednesday, September 11, 2024 at 4:00 P.M. at 661 S. George Street.

John Nissel
Chairman

Ashley Stottlemyer
Secretary