CITY OF CHARLES TOWN
FINANCE COMMITTEE
AGENDA • OCTOBER 27, 2026

Committee Meeting **COUNCIL CHAMBERS** **12:00 PM**
101 E Washington Street, Charles Town, WV 25414

1. CALL TO ORDER

2. UNFINISHED BUSINESS

: **2026-2067:** CIP/Budget Update

: **2026-2068:** Financial Policy Update

: **2026-2069:** TIF District Discussion

3. NEW BUSINESS

: **2026-2070:** License Fee Waiver Request - Possible Executive Session

: **2026-2071:** B&O Waiver Request - Possible Executive Session

: **2026-2072:** Salary Study Discussion

4. FINANCE DIRECTOR REPORT

: **2026-2074:** HdL Update
HDL Administrative Services Summary.pdf
Charles-Town-WV-HdL-Administrative Services Proposal-DRAFT.pdf

: **2026-2075:** September 2026 General Fund Budget Update

: **2026-2076:** September 2026 Capital Fund Budget Update

: **2026-2023:** September 2026 P&R Fund Budget Update

: **2026-2078:** September 2026 Account Balance Update

5. ADJOURNMENT

6. NOTICE: The Public May View the Meeting Live by Clicking on the Event Link at: https://www.charlestownwv.us/government/agendas_minutes.php

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 10/27/26
Department: Finance Committee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-2067: CIP/Budget Update

ATTACHMENTS:

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 10/27/26
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AGENDA ITEM (ID #)

2026-2068: Financial Policy Update

ATTACHMENTS:

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101 East Washington Street
Charles Town, WV 25414

Meeting: 10/27/26
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Category: Report
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2026-2069: TIF District Discussion

ATTACHMENTS:

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101 East Washington Street
Charles Town, WV 25414

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AGENDA ITEM (ID #)

2026-2070: License Fee Waiver Request - Possible Executive Session

ATTACHMENTS:

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 10/27/26
Department: Finance Committee
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AGENDA ITEM (ID #)

2026-2071: B&O Waiver Request - Possible Executive Session

ATTACHMENTS:

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Charles Town, WV 25414

Meeting: 10/27/26
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2026-2072: Salary Study Discussion

ATTACHMENTS:

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Charles Town, WV 25414

Meeting: 10/27/26
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AGENDA ITEM (ID #)

2026-2074: HdL Update

ATTACHMENTS:

- HDL Administrative Services Summary.pdf
- Charles-Town-WV-HdL-Administrative Services Proposal-DRAFT.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

HDL Administrative Services

Overview

HDL will provide administrative support, tax and license administration, auditing, collections, and customer service across multiple city revenue programs. These services will expand the City's collection capabilities, improve compliance, and provide access to resources and technology beyond what the City could reasonably maintain in-house.

1. Business and Occupation (B&O) Tax and Business License Administration

- **Annual Mailings and Collections:** Administer annual business license and B&O tax return mailings, collect payments, and coordinate information with the City.
- **HDL Flex File Website:** Provide an online platform that mirrors the City's web pages and allows businesses to:
  - Pay online.
  - Renew business licenses.
  - File B&O tax returns.
- **License Compliance:** Follow current City Business license renewal policies and coordinate with Zoning when new businesses within the City limits are opening.
- **State Threshold Requirements:** Implement the new State policies regarding the $2,500 threshold for business licenses and B&O taxes.
- **Delinquent Account Follow-Up:** Make up to six collection attempts for delinquent accounts. Accounts with no response after the sixth attempt will be referred to the collections department, at which point the 50% collection fee will apply.
- **Auditing and Accuracy:** Review B&O tax filings and business licenses for accuracy and compliance.
- **Business Visits:** Conduct in-person visits to businesses within City limits as needed.
- **Contractor Reviews:** Regularly review general contractor subcontractors to identify potential unreported business activity and improve compliance.
- **Existing Enforcement Procedures:** Incorporate the City's current collection process, including assessments and subpoenas, into the delinquent account follow-up process.
- **Legal Enforcement Support:** Assist the City with filing injunctions through the Jefferson County Circuit Court when necessary.

2. Hotel/Motel Tax Administration

- **Monthly Tax Administration:** Administer monthly hotel/motel tax returns and payments.
- **Online Payments:** Provide online filing and payment through HDL Flex File.
- **Auditing:** Review returns for accuracy and compliance to help ensure the City receives the revenue due.

3. Short-Term Rental Tax Administration

- **Monthly Tax Administration:** Administer monthly short-term rental tax returns and payments through the online platform.
- **Online Payments:** Provide a convenient online payment process for short-term rental operations.
- **Compliance Auditing:** Crosscheck City addresses against publicly available short-term rental websites to identify potential unregistered or noncompliant rentals.
- **Code Enforcement Coordination:** Coordinate with the City's Code Enforcement Officer regarding rental registration and compliance.

4. Utility Tax Administration

- **Monthly Administration:** Administer monthly utility tax returns and payments.
- **Online Payments:** Use HDL Flex File to provide an online filing and payment option.
- **Accuracy Reviews:** Check returns for accuracy and compliance.

5. Court Payment Plan Collections

- **Existing Delinquent Balances:** The City currently has more than $100,000 in delinquent court payment plans.
- **Skip Tracing Resources:** HDL can use skip tracing resources to help locate individuals who have moved without leaving a forwarding address.
- **Expanded Collection Capabilities:** Provide collection resources and processes beyond what the City currently has available.
- **Improved Recovery Potential:** Support efforts to recover outstanding court-related balances and improve collection follow-through.

6. Customer Service and Technology

- **Business-Friendly Approach:** HDL emphasizes customer service and educating taxpayers and businesses about their obligations.
- **Centralized Database:** HDL's database can generate reports and queries to support City operations.
- **Revenue Reporting:** Generate reports to monitor payments, collections, and other revenue activity.
- **Community Outreach:** Use the database to identify businesses for targeted notifications. For example, the City could notify businesses that paving work is scheduled on their street on a specific date.
- **FOIA Assistance:** Provide assistance with Freedom of Information Act requests.

7. Financial Considerations

Estimated HDL Cost:

- **Current Quote:** Approximately $47,000 annually.
- **Additional Services:** The current quote is expected to increase because short-term rental administration and court payment plan collections have not been calculated.
- **Software Savings:** the City anticipates savings of approximately $7,000 annually in software cost.
- **Payment Processing Fees:** Pass credit card processing fees on to the customer.

Cost of an In-House Collections Clerk:

- **Estimated Annual Salary and Benefits:** Approximately $80,000.
- This cost would cover one employee and would not provide the full range of technology, auditing, skip-tracing, administrative support, and collection resources available through HDL.

8. Overall Benefits to the City

- **Expanded Revenue Collection:** Improve the City's ability to identify delinquent accounts, enforce compliance, and collect taxes and fees owed.
- **Increased Compliance:** Strengthen oversight of businesses, contractors, hotel/motel operators, and short-term rental operators.
- **Improved Court Collections:** Addresses more than $100,000 in delinquent court payment plans through additional collection resources.
- **Greater Efficiency:** Reduce administrative demands on City staff through outsourced processing, reporting, and follow up.
- **Enhanced Customer Service:** Offer convenient online services while maintaining a business-friendly approach.
- **Technology and Reporting:** Access a centralized database and reporting capabilities to support both revenue collection and community outreach.
- **Potential Cost Savings:** Reduce software expenses and avoid the cost of hiring a full-time collections clerk while gaining a broader range of services.

Conclusion

HDL offers the city an opportunity to expand administrative capacity, strengthen revenue collection and compliance, and improve customer service across multiple revenue programs. Although the final contract costs will exceed the current $47,000 quote if additional services are included, the anticipated software savings and cost of an in-house collections clerk provide important financial comparisons. HDL’s broader resources and technology may provide the City with substantially greater capabilities than a single additional employee could provide.

Prepared for: Charles Town, WV

Tax & Fee Administration Services

October 2026

HdL Companies

SUBMITTED BY
HdL Companies
120 S. State College Blvd., Suite 200
Brea, CA 92821
hdlcompanies.com

CONTACT
Jason Portt
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Thank you for the opportunity to present this proposal for HdL's Services:

- HdL Business & Occupation (B&O) Tax and Business License Administration Services
- HdL Hotel/Motel (Lodging) Tax Administration and Rolling Audit Services
- HdL Short-Term Rental Administration Services
- HdL Short-Term Rental Identification & Monitoring Services
- HdL Utility Tax Administration Services
- HdL Court Payment Plan Collection Services
- HdL B&O Tax Discovery/Compliance Services

Please be advised that we maintain a busy implementation schedule throughout the year. Your position in the implementation schedule will be determined when a signed agreement is received. Implementation typically takes 60 to 90 days from project kickoff to go-live.

This proposal is valid if signed by **December 31, 2026.** Should you have any questions, please contact me at 678.371.1252 or by email at jportt@hdlcompanies.com.

Tax and Fee Services

Service	Compensation
B&O Tax and Business License Administration (approx. 1,200 accounts)	$15.00 per processed account + CPI
Hotel/Motel (Lodging) Tax Administration (includes rolling audits; approx. 3–5 establishments)	$1,000.00/hotel/year + CPI
Short-Term Rental Administration	$15.00 per processed account + CPI
Short-Term Rental Identification & Monitoring	$5,000 + CPI
Utility Tax Administration (approx. 25–30 active accounts)	$15.00 per processed account + CPI
Court Payment Plan Collections	$15.00 per processed account + CPI
B&O Tax Discovery/Compliance	40% contingency of newly discovered revenue
Implementation Fee	$15,000 (waived if all services are signed by December 31, 2026)

Estimated Annual Cost

Service	Basis	Estimated Annual Cost
Hotel/Motel (Lodging) Tax Administration, audits included	$1,000/hotel/yr x approx. 3-5 hotels	$3,000 - $5,000 + CPI
B&O Tax and Business License Administration	$15/processed account x 2 processings/yr ($30/account/yr) x approx. 1,200 accounts	$36,000 + CPI
Utility Tax Administration	$15/processed account x approx. 25-30 accounts	$375 - $450 + CPI
Short-Term Rental Identification & Monitoring	flat annual	$5,000 + CPI
Short-Term Rental Administration	$15/processed account	To be determined once account counts are confirmed
Court Payment Plan Collections	$15/processed account	To be determined once account counts are confirmed
Estimated Annual Recurring Total (items with counts)		**$44,375 - $46,450 + CPI**
B&O Tax Discovery/Compliance	40% contingency on newly discovered revenue	Contingency only
Implementation Fee	one-time	$15,000 (waived if all services are signed by December 31, 2026)

Estimates are based on approximate account counts provided by the City and will be finalized once exact counts are confirmed.

Payment transactions are subject to typical payment processing and return payment fees. HdL supports both agency-funded (fees paid by City) and convenience fee (fees paid by taxpayer) models. Consistent with the City's stated preference, this proposal assumes a convenience fee model, under which card and payment service fees are passed through to the customer and are not charged to the City. Three (3) year agreement term. ***The rates listed above are based on all services being selected. Any adjustments to the selection of services would result in a new price proposal.***

HDL B&O TAX AND BUSINESS LICENSE ADMINISTRATION SERVICES
General Scope of Services

Business & Occupation (B&O) Tax and Business License Administration

The B&O Tax and Business License Administration Service provides a turnkey approach for local governments that need assistance with administering B&O taxes and business licenses. Our team of experts can manage all or parts of the business tax operations conducted by the City. When combined with the Compliance Management services, the City receives the benefit of increased revenues and superior customer service, while reducing internal costs and gaining efficiencies.

HdL will transfer the City's existing databases as they relate to B&O tax and business license into HdL's internal administration tools, including a load of the City's available historical account data. HdL will serve as the system of record for the City's B&O tax and business license registry, will maintain the data, and will provide access to and copies of data or reports at the City's request. While access to online systems will be available for the City to use at their discretion, the City will not be required to use or maintain any software in-house for managing the B&O tax and business license registry.

Renewal Processing – Send active B&O tax and business license accounts a renewal notice within 45 days of the renewal period ending. Renewal and filing mailings will be aligned with the City's current collection periods (May and December). Accounts will receive all applicable forms necessary to complete the renewal process.

New Account Processing – HdL will process any new business license applications and B&O tax registrations and complete the new account registration process in a timely fashion. HdL will also facilitate intra-City departmental approvals such as zoning, code compliance, fire inspection, and other regulatory-related functions.

New Business Concierge – HdL will serve as a single point of contact for new businesses, guiding them through the City's business license and B&O tax requirements, assisting with the completion of required forms, and coordinating any required City departmental approvals so that new businesses can open with confidence.

Delinquent Account Processing – HdL will endeavor to collect delinquent accounts through a series of City-approved processing methods. This will include at minimum two follow-up delinquent notices and up to two telephone calls. Delinquent accounts will be collected with full penalties as allowed by the Municipal code or through current City practices. Accounts that remain delinquent will be processed through the City-approved processes established in HdL's collections component of the Compliance Management Program.

On-Line Filing & Payment Processing – HdL registers a City-approved domain name which will serve as the starting point for all web-based activities. This City specific site is designed to look and feel like the City's own web pages and ensures a level of continuity between the business community, the City, and HdL.

With HdL Flex File, businesses can choose to file their new business registration, renew their license, file B&O tax returns, and make payments via our on-line filing portal. In addition to filing and paying for taxes, businesses can obtain copies of applications, general support and FAQs, schedule appointments and request copies of their tax registration all with the click of a button. Our on-line services underscore HdL's commitment to excellence in customer service and education by continually improving the registration and payment experience for the business community.

Payment Posting/Processing – HdL will process all payments received in an expedited manner. Accounts will be updated daily with payment information and revenues to be disbursed to the City net applicable fees at an interval to be agreed to during the project planning phase. Disbursements typically occur monthly but can be remitted as often as weekly depending on volumes and City needs. HdL's payment acceptance process accepts the following payment types:

- Check / Money Order / Cashier's Check
- E-Check
- Debit Cards
- Credit Cards (Visa, Mastercard, Discover, & American Express)
- Check by Phone

HdL currently utilizes multiple payment gateway providers for on-line payment acceptance. HdL will work with the City to determine which provider, rate structures, and card types meet the City's needs. HdL can also utilize the same provider and process used by the City's current on-line functionality.

Business Support Center – HdL will provide businesses with multiple support options for registering, renewing, making payments and for general inquiries. A toll-free number will be provided to businesses in order to access one of our license specialists Monday-Friday 8:00am to 5:00pm Pacific. Businesses will also have access to support via e-mail, fax, and via the Business Support Center On-Line. HdL constantly monitors quality control points to ensure courteous customer service, minimal hold times under 2 minutes, and the return of voice messages the same business day.

Walk-In Support – Taxpayers who visit City Hall in person will be assisted at the City's counter by City staff. HdL supports the City's counter through its call center, providing City staff and walk-in taxpayers with phone and online assistance, including access to HdL's online portal and a direct connection to an HdL license specialist by phone. HdL services are delivered remotely; HdL does not provide on-site staff.

Monthly Reports – HdL will provide the City with monthly reports demonstrating account activity, payments and disbursements, delinquencies, and filing trends. During service implementation HdL will work with the City to identify reporting requirements and frequency/method of delivery and will supplement our standard reports with custom reports as needed to meet the City's requirements.

Public Records Requests – HdL will assist the City in responding to public records requests, including requests made under the West Virginia Freedom of Information Act, related to B&O tax and business license records maintained by HdL, providing requested data and documentation to the City in a timely manner and in accordance with applicable confidentiality requirements.

HOTEL/MOTEL (LODGING) TAX ADMINISTRATION
General Scope of Services

Ongoing Administration and Rolling Audits

HdL's hotel tax administration (HTA) service goes beyond scheduled cyclical audits, providing compliance monitoring of each return as it is filed while unburdening the City from the day-to-day administration of the HTA revenue program. Continual monitoring of returns is the optimal way to increase compliance while maintaining positive relations with the City's lodging providers.

For the City of Charles Town, HdL's HTA service includes both (1) the ongoing, day-to-day administration of the City's hotel/motel tax and (2) a rolling program of compliance audits under which each lodging establishment in the City is audited on a rolling three-to-five-year cycle. Both components are included in the annual per-hotel fee.

The program is education focused, ensuring that lodging providers are clear on reporting requirements and methodology. HdL's tax administration professionals are available as needed to support both the City's team and the City's lodging providers. The City is kept up to date, with 24x7 online access to HdL's client portal containing real time access to registration and filing data, and management reporting. HdL's HTA administration service incorporates all of the following:

Tax Registration Database Management – HdL will transfer the City's existing databases as they relate to HTA into HdL's internal administration tools. HdL will maintain the data, software, online filing portal for lodging providers, and online client portal for the City.

Return Processing – HdL will process HTA filings within 5 days of submission. Accounts will receive all applicable forms necessary to complete the filing process.

New Account Processing – HdL will process any new HTA registrations for lodging establishments that change hands or newly offered properties.

Payment Posting / Processing – HdL will process all payments made for new and existing lodging providers. Accounts will be updated with payment information and revenues will be remitted to the City net HdL's fees on no less than a monthly basis.

On-Line Filing & Payment Processing – With input from the City, HdL crafts a customized website and domain for the City's taxpayers to submit online forms, returns, and payments along with other customer support related items.

Compliance Monitoring & Rolling Lodging Provider Audits – HdL will ensure accurate filings of HTA returns by consistently monitoring returns and educating lodging providers on filing requirements. HdL will also conduct rolling compliance audits of each lodging establishment in the City, scheduled as mutually agreed to by the City and HdL, ensuring every establishment is audited at least once every three to five years. Each lodging provider audit includes the following steps:

- **Audit Notification and Scheduling –** Lodging establishments selected under the approved audit schedule are notified in writing of a scheduled compliance audit. A detailed description of the requirements and relevant documentation required for the audit is provided 2 weeks in advance of the proposed audit date, and every effort is made to accommodate rescheduling requests.

- **Compliance Analysis and Audit –** HdL reviews the establishment's financial records, including reported room revenue and any exemptions claimed, to determine compliance with the City's hotel/motel tax.
- **Audit and Compliance Report –** Upon completion of the audit, and prior to additional actions, a compliance report indicating the results of the review, recommended future actions, and supporting documentation is generated and reviewed with the City.
- **Deficiency and Commendation Notification –** Establishments found to have deficiencies are notified of the findings as well as the payment and appeal processes, and HdL educates them on proper future filing procedures. Establishments found compliant are sent a commendation letter thanking them for their compliance.
- **Invoicing and Collections –** Underreported amounts are invoiced through the standard City-approved collections process, and balances are collected and remitted to the City along with supporting documentation.

Reports – HdL's HTA administration service includes a variety of standard reports demonstrating account activity and filing trends. During service implementation HdL will work with the City to identify reporting requirements and frequency/method of delivery and will supplement our standard service with custom reports as needed to meet the City's requirements.

Progress Payments – HdL's HTA administration service, including rolling audits, is billed monthly based on activity completed during the prior month.

Customer Support Center – HdL will provide lodging providers with multiple support options for registering, filing returns, making payments and for general inquiries. A toll-free number will be provided to businesses in order to access one of our tax specialists. Lodging providers will also have access to support via e-mail, fax, and the online Business Support Center.

Annual Audit Plan – During implementation, HdL gathers all the historical data available from the City and leverages internal data sources and expertise to provide an analysis of all lodging providers, along with a recommended rolling audit schedule covering every lodging establishment over a three-to-five-year cycle. This allows HdL to work cooperatively with the City to identify the entities that require attention first. HdL works directly with the City to ensure consensus on the audit schedule for the program.

SHORT-TERM RENTAL ADMINISTRATION
General Scope of Services

The Short-Term Rental (STR) Program provided by HdL takes a unique approach in ensuring compliance and educating lodging providers, including short-term rental hosts (STR Hosts), in hotel/motel (lodging) tax regulations and filing procedures, regulatory permits and licensing, and other City specific goals and objectives. HdL's program involves a modular, customer service centric approach, which reduces City administrative costs and provides the City with assurances of future compliance and reporting practices from the City's short-term rental lodging industry.

HdL's modular approach starts with a detailed analysis of STR listings on a variety of published methods, including Airbnb, HomeAway, VRBO, etc. This process creates a full inventory of short-term rentals within the City's prescribed geographic boundary, including the full name of the owner and the physical address of the unit. Each STR is tracked and updated nightly with valuable data that can include items such as number of nights rented, average occupancy rates, room rates, as well as trend and usage reporting.

Following identification, HdL conducts a targeted education and compliance campaign designed to inform STR Hosts of their obligations to file and remit taxes and other requisite licenses and permits as may be needed. Each lodging provider is provided a full overview of the requirements and how to best comply both in the present and the future. During the registration process, HdL offers a variety of support options to the community including online filing, file-by-phone, email, and registration via standard mail. HdL tax and license specialists are available throughout the process to provide support to the STR community and to assist in the registration process.

Once registered, accounts move into a standard administration process. HdL manages the filing of tax returns and other prerequisites on a quarterly or monthly basis, depending on City requirements. This includes mailing of tax returns, processing of payments, customer support, delinquency follow up, and the development and management of an online portal for registration, filing, payments, and other support related needs.

Charles Town Short-Term Rental Policy Direction

The City's ordinance currently prohibits short-term rentals, while West Virginia state code allows them. HdL's STR administration program is designed to support whichever policy direction City Council selects:

- **Registration and Collection –** Should the City elect to permit short-term rentals, HdL will register STR operators and administer the filing, remittance, and collection of applicable taxes through the standard administration process described above.
- **Enforcement Support –** Should the City maintain its current prohibition, HdL will use back-tax billing of identified STR activity to support the City's enforcement efforts, and will provide documentation and reporting to City staff.

HdL will configure the program to the direction selected by City Council during implementation.

SHORT-TERM RENTAL IDENTIFICATION AND MONITORING
General Scope of Services

HdL compiles a list of all actively posted short-term rentals available from a wide array of sources. Lists are compiled and aggregated to accommodate duplicate listings from various sites. Identification and monitoring data will support either the registration and collection or the enforcement approach described in the Short-Term Rental Administration section of this proposal. During the identification and monitoring process, HdL will:

- Scan over 20 different rental sites, including global aggregators like HomeAway/VRBO, Airbnb, Turnkey.com, and Booking.com, national aggregators like Vacasa and small, local property management firms.
- Match listings to specific parcels using GIS and property tax assessor data.
- Create comparison reports to determine which properties may already be compliant or registered and paying taxes.
- Provide a visual map of all listings within the City.
- Record listing details such as start date, various sites linked to, and other information necessary for documenting evidence of STR activity.
- Continually monitor activity to identify and record new listings and closures to ensure accurate real-time identification and monitoring.

Education, Registration, and Compliance

Using the list of active STR listings, HdL conducts a series of City-approved education-based programs ranging from mailers to direct phone contacts. Each packet contains all the information necessary to obtain registration and comply with local requirements. HdL assists STR hosts throughout the program with information and support with all aspects of becoming compliant. During this program, HdL will:

- Validate listings to ensure proper identification and filter out records that may lead to erroneous contacts.
- Notify non-compliant entities with a series of education-based packets designed to garner compliance.
- Provide a support center for assistance with general questions, support, and assistance with filing and paying returns.
- Provide an online portal with links to FAQs, education packets, and support for registering, filing returns, and making payments online.
- Follow up with non-compliant accounts to obtain registration.
- Work with the City to identify additional requirements and ensure collection of data necessary to enforcement procedures.
- Establish optional implementation items such as amnesty programs, back tax and penalty provisions, and other pre-registration programs.

UTILITY TAX ADMINISTRATION
General Scope of Services

The Utility Tax Administration Service provides a turnkey approach for local governments that need assistance with administering utility taxes. Our team of experts can manage all or parts of the utility tax operations conducted by the City, allowing City staff to focus on core responsibilities while HdL handles day-to-day administration, taxpayer support, and reporting. Compensation is based only on active accounts processed; inactive accounts are not billed.

Registration and Account Setup – HdL will establish and maintain a registry of all utility providers subject to the City's utility tax, including account setup for each active provider, verification of contact and remittance information, and the processing of any new utility tax registrations.

Historical Data Conversion – HdL will convert the City's existing utility tax account and payment history from the City's current systems, Tyler and PSI, into HdL's internal administration tools. Successful conversion will require the City's cooperation, and the cooperation of the City's current vendors as needed, in exporting historical data in a usable format. HdL will validate converted data with City staff prior to go-live. While access to online systems will be available for the City to use at their discretion, the City will not be required to use or maintain any software in-house for managing the utility tax registry.

Filing and Remittance Processing – HdL will process utility tax returns and remittances on the filing schedule established by City ordinance. Returns will be reviewed for completeness and accuracy, and accounts will be updated with filing and payment information. Revenues will be disbursed to the City net applicable fees at an interval to be agreed to during the project planning phase.

On-Line Filing & Payment Processing – Utility providers will have access to HdL's City specific online portal to file returns, make payments, and obtain copies of forms and filing history. HdL accepts the payment types described in the B&O Tax and Business License Administration Services section of this proposal.

Delinquency Notices – HdL will identify late, missing, and underpaid filings and will follow up with delinquent accounts through a series of City-approved notices and telephone contacts. Delinquent accounts will be collected with full penalties as allowed by the Municipal code or through current City practices.

Reporting – HdL will provide the City with standard reports demonstrating account activity, filings, payments, delinquencies, and revenue trends by provider. During service implementation HdL will work with the City to identify reporting requirements and frequency/method of delivery and will supplement our standard reports with custom reports as needed to meet the City's requirements.

Taxpayer Support – HdL will provide utility providers with multiple support options for registering, filing returns, making payments and for general inquiries, including a toll-free number to access one of our tax specialists, e-mail, and the online Business Support Center.

COURT PAYMENT PLAN COLLECTIONS
General Scope of Services

HdL's Court Payment Plan Collections service assists the City with court payment plan accounts that have become delinquent or non-paying. The City will continue to establish and administer its court payment plans; HdL will support the City by pursuing past-due balances on accounts referred by the City. The City currently has approximately $146,000 outstanding across its payment plans, with approximately one to five new plans established each month.

Account Referral and Onboarding – During implementation, HdL will work with the City to establish a process for referring delinquent and non-paying payment plan accounts to HdL, including the information required for each account (contact information, plan terms, payments to date, and balance owed). Referred accounts will be loaded into HdL's internal administration tools and reconciled with City records.

Notices and Outreach – HdL will contact referred accounts through a series of City-approved communication methods, including mailed notices, telephone calls, and email, to inform them of their outstanding balance, the terms of their payment plan, and their options for bringing the account current. HdL will make every effort to ensure that all communications are kept at a professional level, maintaining a careful balance between collection, tactfulness, and sensitivity.

Payment Processing – HdL will process payments received on referred accounts through mail, online, and phone payment options. Accounts will be updated with payment information, and collected revenues will be remitted to the City net applicable fees at an interval to be agreed to during the project planning phase, along with payment detail the City can use to update its court records.

Reporting – HdL will provide the City with regular reports showing referred accounts, contacts made, payments received, balances outstanding, and any accounts returned to the City.

Customer Support – Individuals with referred accounts will have access to HdL's toll-free support line and online portal for questions about their balances and payment options.

Collection Remedies – Collection remedies will be limited to those permitted by West Virginia law and City ordinance. HdL is currently researching the availability of liens on delinquent court payment plan balances; wage garnishment is likely not permitted. HdL will review available remedies with the City and will pursue only those approved by the City.

HDL B&O TAX DISCOVERY/COMPLIANCE SERVICES
General Scope of Services

HdL offers robust solutions for managing compliance of municipal B&O Taxes and their related functions. HdL is ever mindful of the important role that customer service plays in the successful implementation of a compliance and revenue collection program. Therefore, HdL will make every effort to ensure that all communications with the City's business community are kept at a professional level maintaining a careful balance between compliance, revenue collection, tactfulness, sensitivity, and taxpayer education.

B&O Tax – Revenue Discovery

Enriched Data Portfolio / Lead Identification – Utilizing data provided by the City, as well as the HdL Enriched Data Portfolio (EDP), HdL's team builds an enhanced listing of entities subjected to licensure or taxation including, but not limited to, those businesses physically located in the City, itinerant businesses, and entities participating in the sharing economy such as short-term rentals (STRs), drive sharing services and others. These entities are electronically matched to the existing files of the City using advanced data matching algorithms, allowing HdL staff to identify which entities are compliant and which entities require follow up.

Exception Resolution – Records are reviewed by our skilled team members, filtering out records that may lead to erroneous contacts. This extra step allows staff to find additional revenues not otherwise identifiable through electronic means and assists in reducing potential complaints levied at City staff and management from pursuit of false positives.

Compliance Communication and Outreach – Upon exception resolution, HdL staff initiates contact with the identified entities through a series of City-approved communication methods. HdL makes every effort to simplify the process for taxpayers and utilizes a variety of mediums for communication including mail, telephone, email, and web-site access. Potential non-compliant entities are notified of their options to comply or dispute their non-compliant status. Initial notification packets include everything a business needs to become compliant and multiple methods of resolving their accounts.

Business Support Center – HdL operates a business support and service center where the business community can access expert staff during normal business hours. Businesses calling our toll-free line can expect minimal hold times along with access to a variety of options which include filing support, payment options, resolution of specific tax issues and other services designed to reduce the burden of registering and filing taxes. Our team of experts, including our resident Certified Revenue Officers (CRO), implements a business friendly and education centric approach to supporting the business community in all aspects of the management and compliance process.

Business Support Center – Online – Businesses are encouraged to take advantage of the range of services available on-line, 24 hours a day, seven days a week. With HdL Flex File, businesses can choose to file their new business registration as well as make payments via our on-line filing portal. In addition to filing and paying for taxes, businesses can obtain copies of applications, general support and FAQs, schedule appointments and request copies of their tax registration all with the click of a button. Our on-line services underscore HdL's commitment to excellence in customer service and education by continually improving the registration and payment experience for the business community.

Document Submission / Processing – Whether the taxpayer chooses to respond by mail, email or our online filing website, each application submission is reviewed for completion and accuracy

prior to processing. Any additional documentation needed to complete the approval of a submission, such as a home occupation permit, can also be requested or forwarded to other City departments either as a pre-requisite or as a courtesy to the business. All submissions are filed and stored electronically and made available to the City via standard reporting processes or upon request.

Invoicing – Once an application is approved, invoices are forwarded to the taxpayer indicating detailed tax calculations and balances owed. Taxpayers are provided the opportunity to pay their balances via mail, online, or over the phone services. Taxpayers will also have continued access to our Business Support Center for any questions or disputes arising from the invoice process.

Registry Update – Upon collection of all requirements which may include the payment, application and/or other documentation, HdL will prepare a Registry Update package to include payment as well as copies of all taxpayer correspondence and other relevant information. Data in the City registry file stored in the HdL Prime Software Suite is updated daily with packages from the Compliance Management Services. Once completed, the business will be processed through the standard processes approved through the HdL Operations Management Component.

Pricing – The fee for B&O Tax Discovery/Compliance services is 40% contingency of newly discovered revenue.

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 10/27/26
Department: Finance Committee
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-2075: September 2026 General Fund Budget Update

ATTACHMENTS:

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 10/27/26
Department: Finance Committee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-2076: September 2026 Capital Fund Budget Update

ATTACHMENTS:

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 10/27/26
Department: Finance Committee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-2023: September 2026 P&R Fund Budget Update

ATTACHMENTS:

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 10/27/26
Department: Finance Committee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-2078: September 2026 Account Balance Update

ATTACHMENTS: