CITY OF CHARLES TOWN
ORDINANCE COMMITTEE
AGENDA • JULY 24, 2025

Committee Meeting **COUNCIL CHAMBERS** **6:00 PM**
101 E Washington Street, Charles Town, WV 25414

1. CALL TO ORDER

2. UNFINISHED BUSINESS

: **2025-802:** Review and Suggested Recommendations on the Pending Ordinance List
Ordinance Meeting Minutes April 22, 2025.pdf

3. NEW BUSINESS

: **2025-803:** Article 745 Business and Occupation Tax - Referral from City Council
Ord. #2024-005 Article 745 Business and Occupation Tax - signed.pdf

: **2025-804:** Article 365 Charles Town Parking District - Referral from City Council
Ord. #2024-008 Article 365 Charles Town Parking District - signed.pdf

: **2025-805:** Article 522 Private Outdoor Designated Area (PODA) - Referral from City Council
2025-002 - Article 522 Private Outdoor Designated Areas (PODA) - signed March 3rd.pdf

4. ADJOURNMENT

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

Ordinance Committee
101 East Washington Street
Charles Town, WV 25414

SCHEDULED

Meeting: 07/24/25
Department: Ordinance Committee
Category: Ordinance
Initiator:

AGENDA ITEM (ID #)

2025-802: Review and Suggested Recommendations on the Pending Ordinance List

ATTACHMENTS:

- Ordinance Meeting Minutes April 22, 2025.pdf

City of Charles Town Ordinance Committee Report - April 22, 2025

Call to Order:
18:00

Committee Members In Attendance:
Kevin Tester (Chair), Julie Philabaum
Also in attendance: Stephanie Groove: City Attorney
Not Present: Andie Sugrue

Agendda / Discussions:

2025-476: Review and Suggested Recommendations on the pending Ordinance List

Discussion on Which referred Ordinances on our outstanding list should be recommended to drop.

- Reviewed current outstanding Ordinance referral list to make recommendations on which to keep or remove per direction of the Council

Recommendation to City Council:

List of those to remove:

- 155: Creation of an Ordinance creating Article 155 Conversion Therapy
- 156: Creation of an Ordinance creating Article 156 Diversity, Equity, and Inclusion Committee
- 1102: Article 1102 Animals and Fowl, Chapters 1102.11 Dogs generally and 1102.13 Dangerous or vicious animals
- 349: Miscellaneous Rules
- 509: Disorderly Conduct and Peace Disturbance
- Section 22: Sidewalks deferred to Charter

List of those to keep:

- 771: Municipal Service Fee for Yard Waste Pickup
- 741: expanding to include several activities currently not included in exsisting Ordinance
- 951: Garbage Collection

List of those to research:

- 1101: Nuisances - Light Pollution - Research other ordinances statewide to see what if anything can be done
- 1102 (recent referred): Research possibility to work with county Animal Control on cat colony issues
- Outdoor Dining Part 2: Continued research and possible Pilot program

2025-475: Zoning Inspection Section of Charles Town Zoning Code

- Discussed the need to update language to lay out inspections when properties change owners or in business. We already do these but are looking to codify in code.
- Looking at a possible seperate section next to vacant structures/Rental Registrations.

Adjourn and Next Meeting:
Adjourn at 19:10
Next meeting scheduled for
May 15th 2025

Ordinance Committee
101 East Washington Street
Charles Town, WV 25414

SCHEDULED

AGENDA ITEM (ID #)

Meeting: 07/24/25
Department: Ordinance Committee
Category: Ordinance
Initiator:

2025-803: Article 745 Business and Occupation Tax - Referral from City Council

ATTACHMENTS:

- Ord. #2024-005 Article 745 Business and Occupation Tax - signed.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 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 businesses and/or facilities operating in the City.

(Passed 6-03-24.)

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/taxpayer-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&O 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 *retail, 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 annually for 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 annually for 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 *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.

(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.

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.

(a) 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.

(b) 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.

(c) 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 fails to make the return or any semi-annual installment required by this article, or makes its return but fails to remit, in whole or in part, the proper amount of tax, there shall be added to the amount of tax 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. Such tax and penalty shall bear interest at the rate of twelve percent (12.00%) per annum from the due date of the payment until paid. Additionally, whoever engages in any activity contrary to the provisions of this article shall, in addition to paying the tax imposed by this article, penalty and interest, be subject to an additional penalty of fifty dollars ($50.00) for each month or fraction thereof during which he has been in default of said tax. It shall be the duty of the treasurer to collect the full amount of the tax, penalty and interest imposed. 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.)

First Reading: 6 May, 2024

Passed on Second Reading: 3 June, 2024

City of Charles Town

Robert M. Trainor
Mayor

John Nissel
City Manager/City Clerk

Ordinance Committee
101 East Washington Street
Charles Town, WV 25414

SCHEDULED

Meeting: 07/24/25
Department: Ordinance Committee
Category: Ordinance
Initiator:

AGENDA ITEM (ID #)

2025-804: Article 365 Charles Town Parking District - Referral from City Council

ATTACHMENTS:

- Ord. #2024-008 Article 365 Charles Town Parking District - signed.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 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 through 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 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, 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.

First Reading: August 19, 2024

Second Reading: September 16, 2024

Changes Effective: November 28, 2024

Robert M. Trainor
Mayor

John Nissel
City Manager/Clerk

Ordinance Committee
101 East Washington Street
Charles Town, WV 25414

SCHEDULED

AGENDA ITEM (ID #)

Meeting: 07/24/25
Department: Ordinance Committee
Category: Ordinance
Initiator:

2025-805: Article 522 Private Outdoor Designated Area (PODA) - Referral from City Council

ATTACHMENTS:

- 2025-002 - Article 522 Private Outdoor Designated Areas (PODA) - signed March 3rd.pdf

Article 522
Private Outdoor Designated Areas

522.01 Purpose and Intent

Pursuant to the provisions of West Virginia Code §§ 8-12-26 and 60-7-8g, one or more private outdoor designated areas may be created within the City.

522.02 Definitions

(a) PODA Permit means the permit issued by the City to Class A or Class B Licensees allowing them to participate in the Private Outdoor Designated Area and to apply for an S4 license from the West Virginia Alcohol Beverage Control Administration (WVABCA).

(b) Private Outdoor Designated Area means public property that has become a legally demarcated area established by a municipal ordinance as set forth in W. Va. Code § 8-12-26 for the consumption of liquor, wine, nonintoxicating beer, and nonintoxicating craft beer.

522.03 Permit Required

(a) Any Class A or Class B license holder under W. Va. Code § 60-7-1 et seq. that operates within the boundaries of a private outdoor designated area may apply for a PODA Permit to participate in the Private Outdoor Designated Area by submitting an application to the City Manager on such forms as he shall prescribe. The City Manager shall review the application to ensure it is complete and meets the following requirements:

(1) The applicant is located in an established private outdoor designated area, pursuant to this article, with a front door in compliance with all building and fire codes for the safe ingress and egress of members, patrons, and guests to and from the private outdoor designated area.

(2) The applicant has a valid City and state business license and is in good standing with the City.

(3) The applicant has a valid Class A private club license under W. Va. Code § 60-7-1 et seq.

(b) Once the PODA Permit is granted by the City Manager, , the license holder may apply to the West Virginia Alcohol Beverage Control Administration ("WVABCA") for a special Class S4 permit, as detailed in W. Va. Code § 60-7-8g, to participate in a private outdoor designated area, as further detailed in this article, in the West Virginia Code, and in any applicable rules of the WVABCA. Upon approval by the WVABCA, the Class S4 permit holder shall notify the city manager's office. Any business that receives the approval of the City Manager and a Class S4 permit from the WVABCA may participate in a private outdoor designated area.

(c) Participation in a private outdoor designated area does not provide a business with any authority to operate outdoor dining on the public right-of-way. Any business interested in participating in outdoor dining shall follow the requirements the requirements of Article 907 and 909 of this Code. A business with an approved outdoor dining area that is within a private outdoor designated area may operate its outdoor dining area simultaneously with its participation in a private outdoor designated area.

522.04 Containers

All beverages served from valid Class S4 permit holders for consumption in a private outdoor designated area shall be served in a non-glass container not greater than 16 fluid ounces, which has been approved by the City Manager and the WVABCA.

522.05 Signage and prohibitions

(a) Prior to the operation of a private outdoor designated area, the City shall erect conspicuous signage. The signs shall be located at every reasonable point where a pedestrian may exit the private outdoor designated area by way of a public sidewalk. The signs shall clearly state "No alcohol beyond this point." and provide clear notice that a person is leaving the private outdoor designated area.

(b) A person may not leave a private outdoor designated area while possessing an open container of liquor, wine, nonintoxicating beer, or nonintoxicating craft beer.

(c) Nothing in this Article shall be construed to permit a person to possess an open container of liquor, wine, nonintoxicating beer, or nonintoxicating craft beer, that contains liquid while being in, on, or operating a motor vehicle within a private outdoor designated area.

(d) Businesses in the private outdoor designated area may choose to allow or prohibit alcohol consumption in their business. Liquor, wine, nonintoxicating beer, or nonintoxicating craft beer may only be brought into structures or businesses that have indicated by a posted sign that they are participating in the private outdoor designated area, whether or not they hold a Class A license from the WVABCA Commissioner.

(e) Special event sponsors that have been granted a special event permit to operate on a City Street that is included in the PODA area may choose to allow or prohibit alcohol consumption on that portion of the City street during the special event.

522.06 Public health, safety, and sanitation

(a) All private outdoor designated areas shall be operated in a manner consistent with all state and municipal laws. The Charles Town Police Department shall be responsible for ensuring compliance and may issue citations within the private outdoor designated areas as necessary. The Charles Town Police Department shall provide a copy of any citation issued within a private outdoor designated area to the WVABCA.

(b) In addition to any public restrooms in a private outdoor designated area, participating Class S4 permit holders shall make available adequate restroom facilities, whether permanent or portable, to serve their members and guests during all hours of operation of the private outdoor designated area.

(c) All businesses operating within a private outdoor designated area shall comply with all requirements of the Jefferson County Health Department.

(d) All S4 permit holders, when they are open for business and serving customers within a private outdoor designated area, shall make waste receptacles available during the operating hours of the private outdoor designated area in a number sufficient to contain the waste generated within the area and which are emptied regularly by each participating business as needed to ensure availability.

522.07 Revocation of City Manager Approval; and General Policy Authority

(a) The City Manager or Mayor may revoke the letter of approval of any Class S4 permit holder when doing so is in the interest of public safety by sending a revocation letter to both the permit holder and the WVABCA.

(b) The City Manager is authorized to create policies and procedures as necessary for the efficient operation of the private outdoor designated areas, including, but not limited to, signage language approval, container approval, identification of participating businesses and non-participating businesses, review of security plans proposed to the WVABCA, the interaction and interplay between a fair or festival and the private outdoor designated areas, and the duties and responsibilities of all participating businesses with respect to clean up and other sanitation matters.

522.08 Suspension of Private Outdoor Designated Area

(a) The City Manager or Mayor has the authority to suspend the operation of a private outdoor designated area immediately when in the interest of public safety by providing notice to all Class S4 permit holders within the private outdoor designated area, City Council, any business association participating in the marketing or advertising of the private outdoor designated area, and the WVABCA.

522.09 Penalties

(a) An individual who violates any provision of this article relating to private outdoor designated areas is guilty of a misdemeanor and, upon conviction, shall be fined not more than $100.00.

(b) Any person who owns or operates a business that is a PODA permittee or is employed by such a business and who violates any provision of this article is guilty of a misdemeanor and, upon conviction, shall be fined not less than $5.00 and not more than $1,000.00. Any owner, operator, or employee who violates a provision of this article and is convicted of a third such offense, upon conviction, may be confined for up to 30 days. These penalties for owners, operators, and employees of private outdoor designated areas are in addition to any penalty from the WVABCA.

522.10 Creation and Boundaries

(a) City Council for the City of Charles Town hereby establishes a private outdoor designated area known as "City Center PODA," which shall have the boundary as stated in subsection (b) of this section and which shall meet all of the requirements of this article and applicable West Virginia Code.

(b) The City Center PODA shall begin at the southwestern corner of the intersection of S. West Street and W. Washington Street, then continue along West Street in a northerly direction to W. Liberty Street, then continue in an easterly direction along Liberty Street to N. Goerge Street, including the 200 block of N Charles Street and Opera House Way., then continue north to a point perpendicular with the intersection of N. Samuel Street and Bell Place, then east along that perpendicular line to the intersection of Bell Place and N. Mildred Street then south to the intersection of N. Mildred Street and E. Washington Street, continue westerly to the southwestern corner of the intersection of S. West Street and W. Washington Street.

(c) The attached map of the City Center PODA is incorporated by reference herein and made a part of this article.

(d) The area within the City Center PODA is in a zoning area that allows for the sale and consumption of liquor, wine, nonintoxicating beer and nonintoxicating craft beer, and is in compliance with the City's zoning ordinance.

522.11 Days and Hours of Operation

The City Center PODA may operate year-round on any Saturday and Sunday from 10:00 a.m. until 10:00 p.m., and Monday through Friday from 5:00 p.m. until 10:00 p.m.. Drinks may not be sold in PODA cups or consumed within the City Center PODA outside of the hours of operation.

522.12 Personnel Needed

The PODA district is regularly patrolled by the Charles Town City Police Department, and the City Council anticipates that these police officers will be working their regular shifts.

522.13 Appeals Process

a) Any S4 permit holder may appeal to the City Council the suspension the entire PODA district or the permit holder's individual suspension.

b) Any denial of a PODA permit application may be appealed to the City Council.

c) Any appeal must be filed in writing with the City Clerk within 15 calendar days of the adverse action.

d) Suspensions lasting less than 7 calendar days are not subject to appeal.

e) The City Manager shall place consideration of the appeal on the City Council's agenda within 30 days after receipt of an appeal.
f) The City Council will issue a decision within 30 days after consideration of appeal.

g) All decisions of the City Council will be final and not subject to further appeal.

First Reading: February 3, 2025

Second Reading: March 3, 2025

Changes Effective: From Passage

Robert M. Trainor
Mayor

John Nissel
City Manager/Clerk