CITY OF CHARLES TOWN

FINANCE COMMITTEE
AGENDA • AUGUST 7, 2024

Finance Committee **COUNCIL CHAMBERS** **10:00 AM**
101 E Washington Street, Charles Town, WV 25414

1. CALL TO ORDER

2. UNFINISHED BUSINESS

2.1 : **2024-827:** B&O Tax Waiver Requests
B&O Waiver Requests.pdf
HDL SPREADSHEET.pdf

2.2 : **2024-828:** Article 745 - Business and Occupation Tax - Possible Revisions
Suggested Ordinance Change for B&O Penalty.pdf

2.3 : **2024-829:** Article 741 - Municipal License Tax - Possible Revisions
Suggested Ordinance Change for Business License Penalty.pdf

3. NEW BUSINESS

4. FINANCE DIRECTOR REPORT

5. CHAIRMAN'S REPORT

6. ADJOURNMENT

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

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

Finance Committee
101 East Washington Street
Charles Town, WV 25414

Meeting: 08/07/24
Department: Finance Committee
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2024-827: B&O Tax Waiver Requests

This agenda item needs to be removed from the table.

ATTACHMENTS:

- B&O Waiver Requests.pdf
- HDL SPREADSHEET.pdf

B&O Waiver Requests

COMPANY	BUSINESS LICENSE EXPIRATION DATE	FILING PERIOD	MONTHS IN ARREARS	TAXABLE INCOME	TAXES OWED	12% INTEREST	25% PENALTY	$50/MONTH PENALTY	TOTAL DUE	TOTAL PAID	BALANCE DUE	OUTCOME	NOTES
UNFINISHED BUSINESS													
Charles Town Pharmacy	2024	6/30/2023 12/31/2023							Unknown		Unknown		No update on financial records.
FN Flatbread	2024	12/31/2023							Unknown		Unknown		Has not filed
MANNA	2025	12/31/2023							Unknown		Unknown		Has not filed
Alfredo's Mediterranean	2024	6/30/2023	11	$229,616.00	$413.31	$31.35	$103.33	$550.00	$1,097.99	$547.99	$550.00		Has not paid penalties.
		12/31/2023	5	$278,611.00	$501.50	$56.83	$125.38	$250.00	$933.71	$683.71	$250.00		
Amaya Ent.	2024	6/30/2023	11	$19,800.00	$9.90	$1.36	$2.48	$550.00	$563.74	$13.74	$550.00		Has not paid penalties.
		12/31/2023	5	$16,200.00	$8.10	$0.50	$2.02	$250.00	$260.62	$10.62	$250.00		
Chris Mao	2025	12/31/2023	5	$0.00	$0.00	$0.00	$0.00	$250.00	$250.00	$0.00	$250.00		Has not paid penalties.
Go METRO	2025	12/31/2023	5	$26,810.00	$13.41	$0.84	$3.35	$250.00	$267.60	$17.60	$250.00		Has not paid penalties.
E&A Pediatrics	2025	12/31/2023	5	$0.00	$0.00	$0.00	$0.00	$250.00	$250.00	$0.00	$0.00		$265 - paid for license as well.
NEW BUSINESS			0										
Strosnyder Inc	2025	6/30/2021	35	$0.00	$0.00	$0.00	$0.00	$1,750.00	$1,750.00	$1,750.00	$1,750.00		

JULY 2024 CITY OF CHARLES TOWN HDL PAYMENT TRACKING

DATE RECEIVED	ACCOUNT #	COMPANY NAME	HDL INVOICED AMOUNT	AMOUNT PAID	ACCOUNT BALANCE	COMMENTS
6/18/2024		Rite Rug	$22,161.18	$22,161.18	$0	Paid in full
6/28/2024		CSI Leasing	$13,045.66	$45.66	$13,000	Requesting a waiver
6/28/2024		Ever Bank	*currently being invoiced*	$45		Only paid licenses
6/28/2024		HallMark	$22,148.19	$298	$21,850	Requesting a waiver
6/28/2024		ABC Supply Company	$22,208.57	$22,223.57	($15)	Paid in Full
6/28/2024		CSC Service Works	*currently being invoiced*	$471.99		Paid licnese & taxes
6/28/2024	8366	Pace Analyical	$22,410.09	$22,410.09	$0	Paid in full
6/28/2024		Pitney Bowes Global	$22,933.25	$22,933.25	$0	Paid in full
6/28/2024		McGrath RentCorp	$2,768.46	$2,768.46	$0	Paid in full
6/28/2024		Motorolla Solutions	$20,117.37	$352.40	$19,765	Requesting a waiver
6/28/2024		Pitney Bowes Inc	$21,512.49	$21,512.49	$0	

Total Collected: $137,833.08
Total Owed to HDL: $68,916.54

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2024-828: Article 745 - Business and Occupation Tax - Possible Revisions

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ATTACHMENTS:

- Suggested Ordinance Change for B&O Penalty.pdf

Suggested Ordinance Change for B&O $50.00 Penalty

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. This penalty shall be no less than $50.00 and no more than $250.00. 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 after all tax, penalty and interest has been collected, except for the $50.00 per month penalties. City Manager may waive $50 penalties on returns with zero balances for a $50.00 administrative fee. Repeat waive requests may be denied by the City Manager.

(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.)

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2024-829: Article 741 - Municipal License Tax - Possible Revisions

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ATTACHMENTS:

- Suggested Ordinance Change for Business License Penalty.pdf

741.99 PENALTY.

(a) Whoever engages in any activity contrary to the provisions of this article, whether without obtaining a license required therefor before commencing the same or by continuing the same after the termination of the effective period of any such license, shall, in addition to paying the license tax, be subject to a penalty of fifty dollars ($50.00) for each month or fraction thereof during which he has been in default of the license tax. This penalty shall be no less than $50.00 and no more than $250.00. It shall be the duty of the City Treasurer to collect the full amount of the license tax and penalty imposed. Any waiver of the penalty herein provided for shall have the approval of the Finance Committee. Repeat waive requests may be denied by the City Manager.

(b) In addition to the foregoing and except as may herein be otherwise expressly provided, whoever violates any provision under this article during any one twelve month period shall be fined not less than fifty dollars ($50.00) nor more than five hundred dollars ($250.00), and whoever shall commit multiple violations of this article during more than one twelve month period, whether or not said periods shall be consecutive and whether or not said person shall have been previously convicted thereof, shall be fined not less than five hundred dollars ($250.00) nor more than one thousand dollars ($1,000) and imprisoned not more than thirty days or both. Each day or part thereof that any violation continues shall be deemed to constitute a distinct and separate offense and be punishable accordingly.

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

(Ord. 97-003. Passed 4-21-97.)