TOWN OF BATH COUNCIL MEETING

May 21, 2024

1. Call to ORDER: @ 5:30pm by Mayor.

2. ROLL CALL: Scott Merki (X) Susan Webster (X) Elizabeth Skinner (X) Greg Schene (X) Rebecca MacLeod (X) Mary Lynn Hickey (X) Tom Hall (X) Quorum present.

3. REVIEW OF MINUTES: Minutes of the Regular Meeting of May 7, 2024 were

approved by Common Consent.

- 4. PERSONS BEFORE COUNCIL: Chamber of Commerce Executive Director Happy Rone introduced her replacement in this position, Krista Hoffman. She was welcomed by Council and wished success in her new position.
 - Rone also presented Council with a Memorandum of Understanding in regards to the annual Apple Butter Festival to be held October 12 & 13, 2024. The Chamber is not requesting any street closures on Friday October 11, but will have activities at the Ice House as last year. Potential new regulations were noted (amended MOU attached). MOTION: To approve the amended Apple Butter Festival MOU as presented-Hickey/Webster- Carried

The Berkeley Springs Volunteer Fire Department President Chaston Clatterbuck was present to describe and request approval of his Facilities Use Application (attached) for the closure of Mercer Street on June 15 from Fairfax Street to Congress. The BSVFD is having an event in the parking lot adjacent to the Courthouse which is owned by Debbie Dhayer.

MOTION: To approve the Facilities Use Application for the BSVFD as presented –

MacLeod/ Webster- Carried

5. <u>COMMUNICATION FROM MAYOR</u>: Mayor Merki explained his current inability to attend meetings and functions of Region 9 Planning & Development Council due to scheduling conflicts and time constraints. Councilwoman Hickey volunteered to be the Mayor's designated representative to the organization.

MOTION: To designate Councilwoman Hickey as the Bath representative to Region

9 Planning & Development Council - Hall/Skinner- Carried

COMMITTEE AND BOARD REPORTS

- 1. BATH DEVELOPMENT AUTHORITY (BDA): The next meeting is June 5 at 4:30 in the County Commission Room of the Courthouse. BDA Member Webster again pointed out the potential value of developing the ON Trac program with BDA as the Bath organization to administer the program.
- 2. PARKS & REC: The next meeting is June 6. No report at this time.
- 3. PLANNING COMMISSION (PC): The next meeting is June 6.
- 4. RAIL/TRAIL (NBRT): The next meeting is May 29.
- 5. STREETSCAPE: The next meeting is June 20. The committee has submitted an Intent to Apply letter for the next phase of the Streetscape project. This project will

include lighting on Independence and Wilkes Streets.

- 6. TRAIN DEPOT: The next meeting is June 20 at the Depot. 'Miss Isabella Rainsong and her Traveling Companion' has been performed twice successfully at the Depot. Donation reports have been turned into the Town office. Chairwoman Webster has given a basic lease agreement developed by the Finance Committee to Town Attorney Richard Gay for his review and development. This lease pertains to Travel Berkeley Springs leasing the Depot for a tourism Welcome Center and their administrative offices.
- 7. LANDMARK COMMISSION (HLC): No report at this time.

8. CLERK/RECORDER REPORT: No Report at this time.

- 9. FINANCE: Chairwoman Webster presented a Facilities Use Application for Ye Towne of Bath NSDAR for their Celebration of the Flag event in the Berkeley Springs State Park on June 1, 2024 (attached).
 - MOTION: To approve the Facilities Use Application for the NSDAR for three parking spaces on the south side of West Fairfax Street on June 1, 2024 with meter closure times to be arranged with the BSPD- Webster/Hickey Carried Chairwoman Webster delivered the following bills for approval:
 - (a) Town of Bath \$11,858.28- Motion to approve: Webster/MacLeod Carried

(b) BSWW \$31,121.18- Motion to approve: Webster/Hickey- Carried

- (c) Greenway Cemetery \$3,699.00- Motion to approve: Webster/Skinner-Carried
- (d) NBRT \$225.00- Motion to approve Grant reimbursement: Webster/MacLeod-Carried
- (e) Tree Board \$195.00-Motion to approve Grant reimbursement-Webster/Hall-Carried
- (f) BSWW 522 R&R \$11,100.00: Motion to approve Webster/Hall- Carried
- 10. TREE BOARD: Member Kate Lehman told Council that this board will be removing dangerous branches from the tree on Wilkes Street. The Board will be submitting 2024 bills for reimbursement. The Day of Mulching was successful.
- 11. GRANT: The next meeting is May 13. Chairwoman Hickey informed Council that her work with the WV Grant Resource Center for COPS/JAG funding will be submitted by June 6. She is working with the DAR and Foxglove for historic cemetery grant application submittal to the WV SHPO. Other grants for a Greenway arboretum, Streetscape lighting and more are in the works. She should be notified soon about the AARP Challenge Grant award for street lighting at the Depot. 12. PUBLIC SAFETY: The next meeting is June 12. BSPD Secretary Venuto has developed a new business license application form for 2024.

MOTION: To approve the new Town of Bath Business License application form as presented- Skinner/ Hickey- Carried

Applications have been received for the second Parking Enforcement Officer position and interviews will begin.

13. CEMETERY: The next meeting is May 28. Chairwoman Skinner informed all that the mausoleum repair work has begun. The WSWS has mulched the rain garden.

14. PUBLIC WORKS: Next meeting is June 4. Chairwoman MacLeod reported that the

Labor Crew is working to make Bath attractive for Memorial Day weekend and visitors.

15. ORDINANCE: The next meeting is June 20. Chairman Schene presented Ordinance 2024-04-01 relating to Festival Fees for Second Reading consideration.

MOTION: To approve for Second Reading 2024-04-01 (attached)- Hickey/Hall- Carried Chairman Schene presented Ordinance 2024-03-08 (attached) relating to Short Term Rentals for consideration. Open discussion was had on the need, implementation, administration and enforcement of this ordinance.

MOTION: To approve for Second Reading Ordinance 2024-03-08- Hickey/MacLeod-Carried

Chairman Schene presented for First Reading Town of Bath Municipal Sales Tax Ordinance 2024-05-17 (attached).

MOTION: To approve for First Reading Town of Bath Municipal Sales Tax Ordinance 2024-05-17 – Hickey/Hall- Carried

Chairman Schene presented for First Reading Town of Bath Berkeley Springs Water Works Revised Water Tariff Ordinance (attached).

MOTION: To approve for First Reading Town of Bath Berkeley Springs Water Works Revised Water Tariff Ordinance - MacLeod/ Hickey - Carried

- 16. BSWW: The next meeting is June 5. Chairman Hall reported that repairs and maintenance are continuing to stabilize and improve all equipment in the plant, office and distribution system of the BSWW. The US AID conference tour of the BSWW systems, Town of Bath and special projects was successful and good exposure for the community.
- 17 PUBLIC COMMENT: Resident Claire Schene described a recent public safety situation and the need for more policing with in the Town of Bath.
- 18. MOTION TO ADJOURN: Approved by Common Consent.

Attest:

Mayor Lott E. Mute Recorder Sen ay Web Her

MEMORANDUM OF UNDERSTANDING

This Memorandum of Understanding (MOU) is entered into by and between The Berkeley Springs — Morgan County Chamber of Commerce and the Town of Bath located in Bath/Berkeley Springs, WV. in regard to the Chamber of Commerce's Apple Butter Festival.

- A. Purpose. The purpose of this MOU is to show the agreement between both parties for the usage of the Town of Bath for the annual Apple Butter Festival. This shows agreeance for the Town of Bath to allow the festival to operate on the following streets and maintain closure during the duration of the event: Independence Street, Congress Street, Wilkes Street, Fairfax Street, and Bath Street. It is understood that the Town of Bath will assist the Festival in maintaining closure of the streets and allowance for this by utilizing resources gathered by the festival. This purpose is necessary for the festival to continue its existence and continues to benefit the town in an influx of both business license fees and tourism.
- B. Roles and Responsibilities. The Town of Bath agrees to allow the festival to operate on the above-listed streets for the duration of the festival and agrees to assist with the closure of such streets. The Town of Bath police department will be utilized for the equipment to shut down the road and any manpower would be appreciated. The festival does agree to have adequate festival insurance removing liability for injuries on those streets during the festival on the festival insurance. The festival also agrees to guarantee trash removal and clean-up after each day of the event. Necessary sanitary and restroom facilities will be provided by the festival as well. It is also understood that no parking will be permitted on 522 during the festival.
- C. Timeframe. The timeframe for this MOU will be for the duration of the festival. The initial starting time will be 5:00pm on October 11th, 2024 and will conclude at 5:00pm October 13th, 2024.

Mayor Scott Merki — Town of Bath	Krista Hoffman, Executive Director
Scott E. Merk	the BHolha
Date	Date
5-23-24	5/23/24

Town of Bath

Application for Use of Town Property

Date Application Submitted: <u>5/17/2024</u>

A. Requesting C	Group or Organization Ye Towne of Bath Chapter NSDAR
B. Name of Res	ponsible Person Helene Kerns
C. Address <u>674</u> 1	Pin Oak Road
D. Telephone Nu	mber <u>304-822-0611</u>
E. Property Requ	nested: Reserve parking meters on Fairfax Street next to Park
F. Purpose of Us	se Set up for Celebration of the Flag event in park
G. Will Admission	on be Charged or Product Sold? No
H. Date/s June 1,	2024
I. Beginning and	d Ending Time/s 10:00 a.m. to 1:00 p.m.
	Submit To Town Council
Application is:	Approved 5/21/214
	Denied
	Approved Subject to Following
	 Usage Fee Required Proof of Insurance on File

Signature of Approval

<u>Date</u>

TOWN OF BATH ORDINANCE 2024-04-01

AMENDING IN PART TOWN OF BATH MUNICIPAL CODE, CHAPTER 18, BUSINESSES AND BUSINES REGULATIONS, SEC. 18-58. FESTIVAL LICENSE

1. SEC. 18-58 FESTIVAL MUNICIPAL FEE:

- a. Any organization or individual staging a multi-day event selling food and/or merchandise within the Town of Bath corporate limits shall require council approval and shall be assessed a per-event Festival Municipal Fee of \$35.00 (thirty-five dollars) for each participating vendor across any and all sales categories including but not limited to general merchandise, hand-crafted items, food, and non-alcoholic beverages within the agreed-upon boundaries of the event.
- b. Such fee includes per-event festival vendor license and Town of Bath Municipal Fee, payable by each participating vendor to the Town of Bath within seven (7) business days of the scheduled start date of the event.
- c. Those vendors operating outside of the event boundaries, but within the Town corporate limits, shall be assessed a per-event Festival Municipal Fee of \$35.00 (thirty-five dollars) for any and all sales categories including but not limited to general merchandise, hand-crafted items, food and beverages except those excluded in this ordinance. This license is obtainable from the town hall prior to the event. Private sellers of second-hand, used and yard sale merchandise are excluded from this fee. Violators of this section will be subject to a penalty of a \$100.00 fine or immediate expulsion.
- d. Those merchants holding valid yearly business licenses from the town, and conducting routine business at their permanent business locations during any such event, shall be exempt from any additional licensing or fees payable to the town, whether inside or outside of the event boundaries.
- e. Sellers of alcoholic beverages must obtain a License Certificate directly from the ABCA Board. The License Certificate must be prominently displayed where it can be readily seen by authorities and customers.

(Ord. of 12-15-1997)

2. CONFLICTING ORDINANCES:

a. All other ordinances and parts of ordinances, or amendments thereto, of the Town of Bath in conflict with the provisions of this ordinance are hereby repealed.

3. REVIEW BY TOWN COUNCIL:

a. All fees are subject to review and change as determined by the Town of Bath, Town Council.

FIRST READING:	May	7,2024	-
SECOND READING:			
ADOPTED:			
MAYOR:	1	DATE:	
RECORDER:		DATE:	

TOWN OF BATH ORDINANCE 2024-03-8

ADDING TO CHAPTER 18. BUSINESSES AND BUSINESS REGULATIONS.
ARTICLE V. BED AND BREAKFAST FACILITIES, AIRBNB AND OTHER SHORT-TERM RENTAL FACILITIES.

Sec. 18-132. Purpose

The purpose of the regulations set forth in this ordinance is to provide a procedure to allow the rental of private residences to visitors on a short-term basis, while ensuring that such rental use does not create adverse impacts to residential neighborhoods due to excessive traffic, noise, and density. Additionally, this section is intended to ensure that the number of occupants within such rental units does not exceed the design capacity of the structure to cause health and safety concerns, and that minimum health and safety standards are maintained in such units to protect visitors from unsafe or unsanitary conditions.

Sec. 18-133. Definitions

As used in this article the following words, terms and phrases, shall have the meanings ascribed to them in this article, except where the context clearly indicates a different meaning:

"Bed and breakfast facility" includes a bed and breakfast homestay establishment or bed and breakfast inn.

"Bed and breakfast homestay establishment" shall mean a residential or commercial property where short-term lodging is provided that contains no more than five guest rooms and where breakfast service may be provided to overnight guests only. The property may be rented out to multiple short-term lodging groups at a time.

"Bed and breakfast inn" shall mean a resident managed residential or commercial property where short-term lodging is provided that contains no more than fifteen guest rooms and where breakfast service may be provided to overnight guests only. The property may be rented out to multiple short-term lodging groups at a time.

"Group" shall mean a unit of person(s) that are together under a single reservation. Licensee shall mean a person issued a bed and breakfast facility or short-term rental facility license.

"Designated operator" shall mean the operator of a bed and breakfast facility or short-term rental facility who will be available in-person or by phone at all times the rental is in use.

"Short-term rental" shall mean a residential dwelling unit(s) that is rented out for compensation on a temporary basis for a period of less than thirty consecutive days.

"Short-term rental facility" includes a short-term rental type I, short term rental type II, or short-term rental type III.

"Short-term rental type I" shall mean an owner-occupied residential property where short-term lodging is provided to only one group at a time per dwelling unit. Nonconforming single-family residential properties that contain more than one dwelling unit shall rent to only one group at a time. The owner must reside in the primary structure on the property and be present at the property for the duration of any short-term rental.

"Short-term rental type II" shall mean a single family or duplex residential property where short-term lodging is provided to only one group at a time per dwelling unit. Nonconforming single-family residential properties that contain more than one dwelling unit shall rent to only one group at a time. The property is not part of a multi-family residential use. The owner does not reside on the property or is not present at the property for the duration of any short-term rental.

"Short-term rental type III" shall mean a residential property or multi-use commercial property where short-term lodging is provided to only one group at a time per dwelling unit. The owner does not reside on the property or is not present at the property for the duration of any short-term rental.

Sec. 18-134. Bed and breakfast facility or short-term rental facility license required.

It shall be unlawful to operate a bed and breakfast facility or a short-term rental facility:

1. Without a bed and breakfast facility or short-term rental facility license; or

2. In violation of any provision of a bed and breakfast facility or short-term rental facility license, this article, or any other applicable Town ordinance or other law.

Sec. 18-135. License application and review.

- A. To obtain a license for a bed and breakfast facility or a short-term rental facility, a person must submit an application on a form provided for that purpose to the Town. The application must contain the following:
 - 1. The name, street address, mailing address, email address, and telephone number of the applicant, the owner, and the designated operator of the bed and breakfast facility or short-term rental facility. The applicant must assign a "designated operator" who shall be available at all times the rental is in use.
 - 2. If the applicant or owner is a partnership, a corporation, or limited liability company, the application shall list the names of all partners, directors, members, and officers, as applicable, of the applicant and the owner
 - 3. A scaled site plan that shall include property lines, existing structures, proposed signage, proposed and existing site improvements such as parking, fences, landscaping, etc.
 - 4. A non-refundable license fee for the amount established.
 - 5. Proof that the applicant has no delinquent hotel motel occupancy taxes due on the property.

Sec. 18-136. Length of license; renewal.

- A. A bed and breakfast facility license or short-term rental facility license shall be valid for a maximum period of one year from the date of issuance through the annual renewal date of 1, July and may be renewed at that time by applying in accordance with section 18-155.
- B. Bed and breakfast facilities or short-term rental facilities as of July 1, 2024 are required to obtain a license under the provisions of this article.

Sec. 18-137. Fees.

An annual license fee of two hundred dollars (\$200.00) will be charged at time of issuing the license and at the time of renewal. The town council shall set the fees for the license and renewal. License fee is non-refundable and will not be prorated for periods of less than 12 months.

Sec. 18-138. Operation of a bed and breakfast facility or short-term rental facility.

- A. The licensee shall comply with the noise requirements set forth in Chapter 50 of this code.
- B. The licensee shall comply with all rules and standards necessary for the safeguarding of life and property as set forth in the West Virginia State Building Ccde (WVSBC) §15A-11-5. This includes, but is not limited to, operating smoke detectors, at least one operable egress window per bedroom, an evacuation plan posted conspicuously in each sleeping area, repair of any exposed wiring, water heater inspection, required safety measures for pools (if applicable), and exterior stairwells (if applicable).
- C. Functions such as meetings, receptions, weddings and other social events provided for compensation or held by guests are not permitted as part of the bed and breakfast facility or short-term rental facility unless an events permit has been issued by the Town.
- D. The designated operator shall be available at all times the property is being rented. Contact information will be furnished to owners of real property within two hundred feet of the bed and breakfast facility or short-term rental facility by the Town. Also, a sign must be posted conspicuously in the common area of each unit and will contain the following information:
 - 1. The name and contact information of the owner and/or designated operator;
 - 2. The license number of the bed and breakfast facility or short-term rental facility; and
 - 3. The occupancy limits and requirements set forth in the license.

E. The license number shall be included on the business website and primary booking engine for the bed and breakfast facility or short-term rental facility.

Sec. 18-139. Additional requirements and restrictions for bed and breakfast facilities or short-term rental facilities.

- A. *Parking*. Operator must provide parking information for guests taking into consideration the availability of both paid and unpaid parking as well as weekend parking, reserved on-site parking (if applicable) and permitted use of private and public lots.
- B. *Signs*. The size of the sign shall not exceed six square feet in area. The maximum height shall be 3 feet. The front yard setback shall be three feet from the property line.
- C. Lighting. All lighting must be directed toward the establishment and not at adjacent properties.
- D. *Occupancy*. The maximum number of adults allowed to reside in any bed and breakfast facility or short-term rental facility is two adults per bedroom plus two additional adults per rental unit.

Sec. 18-140. Revocation, suspension or denial of a license.

The designated Town Code Enforcement Officer or Chief of the Police Department may immediately revoke or suspend the license, or deny either the issuance or renewal thereof, if it is found that:

- 1. The licensee, designated operator, or guest has violated or failed to meet any of the provisions of this article or conditions of the license;
- 2. The licensee, designated operator, or guest has violated any federal, state, or city law, or regulation pertaining to the use of the property as a bed and breakfast facility or short-term rental facility;
- 3. The Code Enforcement Officer, Chief of the Police Department or the Chief of the Fire Department has determined that the bed and breakfast facility or short-term rental facility would pose a serious threat to public health, safety, or welfare; or

4. The applicant has made a false statement of material fact on an application for a Bed and Breakfast facility license or Short-Term rental facility license.

Sec. 18-141 Tax Requirements

- A. All short-term rental operators in West Virginia are required to collect state sales tax from their guests. The collected taxes must then be remitted to the West Virginia State Tax Department. This applies to rentals of living quarters or accommodations in hotels, motels, inns, or similar places, including residential properties offered for short-term rental.
- B. In addition to state sales tax, operators are responsible for collecting and remitting local occupancy taxes on all short-term rental properties located within the Town corporate limits. All local occupancy taxes must be remitted directly to the Town of Bath.

Sec. 18-142. Notice to applicant/licensee; appeals.

- A. Upon denial, suspension or revocation, the Town Code Enforcement Officer or Chief of the Police Department shall notify the applicant or licensee in writing, either in person or by certified mail to the address listed on the application of the action taken and the reasons therefore.
- B. Any Licensee having an interest in any license so revoked and who feels aggrieved thereby may request the Town Code Enforcement Officer or Chief of the Police Department to further investigate the grounds for the revocation to reconsider his action, and if the Town Code Enforcement Officer or Chief of the Police Department accedes to such request, he may suspend or reinstate upon reconsideration. If the Town Code Enforcement Officer or Chief of the Police Department affirms his revocation of the license, the party so aggrieved may appeal to the Town Council, which shall afford such person a public hearing at which he may appear in person or by counsel, and may have the attendance of witnesses and supporting evidence in his behalf and may testify in person.
- C. Appeals shall be submitted to the Town in writing within thirty days following the date the applicant or licensee receives the decision. A hearing on the denial, suspension, or revocation will be scheduled for the next regular meeting of the Town Council that is more than six days away.

- D. The decision of the Town Council following such hearing shall be final. The licensee may seek an appeal by the Municipal Court of the Town of Bath within sixty days of the decision.
- E. When revoked, the license shall be canceled and immediately surrendered to the Town Clerk or Chief of the Police Department. Upon revocation of any license as provided in this chapter no portion of the license fee shall be returned to the licensee.

Sec. 18-143. Severability and general provisions.

- A. That all ordinances or parts of ordinances in conflict with the provisions of this article are hereby repealed.
- B. That the terms and provisions of this ordinance shall be deemed to be severable and that if any section, subsection, sentence, clause, or phrase of this article shall be declared to be invalid or unconstitutional, the same shall not affect the validity of any other section, subsection, sentence, clause, or phrase of this ordinance and the remainder of such ordinance shall continue in full force and effect the same as if such invalid or unconstitutional provision had never been a part hereof.
- C. That a violation of the provisions hereof shall be a misdemeanor and the penalty for violating this ordinance shall be a fine not to exceed two hundred dollars (\$200.00) and each day a violation exists shall constitute a separate offense and fine of twenty-five dollars (\$25.00).

FIRST READING:	17,2024
SECOND READING:	
ADOPTED:	
MAYOR:	DATE:
RECORDER:	DATE:

TOWN OF BATH ORDINANCE 2024-05-17 MUNICIPAL SALES AND USE TAXES

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§ 1. Town of Bath Findings.

(a) The Town Council of the Town of Bath, a Class IV Municipality in Morgan County, Berkeley Springs, West Virginia, hereby finds and declares that the adoption by the Town of Bath for its municipal sales and service tax and its municipal use tax provisions of the Code of West Virginia, 1931, as amended, relating to imposition, administration, collection, and enforcement of

the State consumers sales and service tax codified in W. Va. Code §11-15-1 et seq., the State use tax codified in W. Va. Code §11-15A-1 et seq., and the Streamlined Sales and Use Tax Act codified in W. Va. Code §11-15B-1 et seq. will:

- (1) simplify collection of the Municipality's sales and use taxes,
- (2) simplify preparation of municipal sales and use tax returns by taxpayers, and
- (3) improve enforcement of the Municipality's sales and use taxes.
- (b) The Town Council of the Town of Bath therefore declares that this ordinance shall be construed to accomplish the foregoing purposes.

§ 2. Definitions.

(a) Terms used in this ordinance or in the administration, collection, and enforcement of the taxes imposed by this ordinance and not otherwise defined in this ordinance shall have the meanings ascribed to them in articles 9, 10, 15, 15A, and 15B, chapter 11 of the Code of West Virginia, 1931, as amended.

(b) As used in this ordinance:

- (1) "Business" includes all activities engaged in or caused to be engaged in by any person with the object of gain or economic benefit, direct or indirect, and all activities of the state and its political subdivisions, which involve sales of tangible personal property or the rendering of services when those service activities compete with or may compete with the activities of other persons.
- (2) "Town" or "this Town" means the Town of Bath, a Class IV Municipality in Berkeley Springs, West Virginia.
- (3) "Code of West Virginia" or "W. Va. Code" means the Code of West Virginia, 1931, as amended from time to time by the West Virginia Legislature.

- (4) "Municipality" or "this Municipality" means the Municipality of the Town of Bath, Berkeley Springs, West Virginia.
- (5) "Person" means any individual, partnership, association, corporation, limited liability company, limited liability partnership, or any other legal entity, including this state or its political subdivisions or an agency of either, or the guardian, trustee, committee, executor or administrator of any person.
- (6) "Purchase" means any transfer, exchange, or barter, conditional or otherwise, in any manner or by any means whatsoever, for a consideration;
- (7) "Purchase price" means the measure subject to the taxes imposed by this ordinance and has the same meaning as sales price;
- (8) "Purchaser" means a person who purchases tangible personal property, custom software, or a service taxed by this ordinance.
- (9) "Sale," "sales," or "selling" have the meaning ascribed to those terms in article fifteen-B, chapter eleven of the Code of West Virginia.
- (10) "Sales and use taxes" means the taxes imposed by sections 3 and 4 of this ordinance.
- (11) "Sales price" has the meaning ascribed to that term in article fifteen-B, chapter eleven of the Code of West Virginia.
 - (12) "Sales tax" means the tax levied by section 3 of this ordinance.
- (13) "Service" or "selected service" have the meaning ascribed to those terms in article fifteen-B, chapter eleven of the Code of West Virginia.
- (14) "State sales tax" means the tax levied by article fifteen, chapter eleven of the Code of West Virginia, as amended.

- (15) "State use tax" means the tax levied by article fifteen-A, chapter eleven of the Code of West Virginia, as amended.
- (16) "Tax" means the taxes imposed by this ordinance and includes additions to tax, interest, and penalties levied under article 10, chapter 11 of the Code of West Virginia, 1931, as amended.
- (17) "Tax Commissioner" means the Chief Executive Office of the Tax Division of the Department of Revenue of this state, as provided in W. Va. Code §11-1-1.
 - (18) "This state" means the State of West Virginia.
- (19) "Ultimate consumer" or "consumer" means a person who uses or consumes services, tangible personal property, or custom software.
- (20) "Use" for purposes of the tax imposed by section 4 of this ordinance means and includes:
- a. The exercise by any person of any right or power over tangible personal property or custom software incident to the ownership, possession, or enjoyment of the property, or by any transaction in which possession of or the exercise of any right or power over tangible personal property, custom software, or the result of a taxable service is acquired for a consideration, including any lease, rental, or conditional sale of tangible personal property or custom software; or
- b. The use or enjoyment in this state of the result of a taxable service. As used in this definition, "enjoyment" includes a purchaser's right to direct the disposition of the property or the use of the taxable service, whether or not the purchaser has possession of the property.

The term "use" does not include the keeping, retaining, or exercising any right or power over tangible personal property, custom software or the result of a taxable service for the purpose

of subsequently transporting it outside the Town of Bath for use thereafter solely outside the Town of Bath.

- (21) "Use tax" means the tax imposed by section 4 of this ordinance.
- (22) "Vendor" means any person engaged in the Town of Bath in furnishing services taxed by this ordinance or making sales of tangible personal property or custom software. "Vendor" and "seller" are used interchangeably in this ordinance.

§ 3. Imposition of Municipal Sales and Service Tax.

For the privilege of selling tangible personal property or customer software and for the privilege of furnishing certain selected service, a vendor doing business in the Town of Bath shall collect from the purchaser the taxes imposed by this section and pay the amount of taxes collected to the tax commissioner at the same time and in the same manner as the consumers sales and service tax imposed by article 15, chapter 11 of the Code of West Virginia, 1931, as amended, are paid to the tax commissioner. The rate of tax shall be 1% of the sales price, as defined in section 2 of this ordinance of the tangible personal property, custom software, or taxable service purchased or leased.

§ 4. Imposition of Municipal Use Tax.

An excise tax is hereby levied and imposed on the use in the Town of Bath of tangible personal property, custom software, and the results of taxable services, to be collected and paid to the tax commissioner as agent for the Town of Bath in the same manner that state use tax is collected under article 15A and article 15B, chapter eleven of the Code of West Virginia, 1931, as amended, and remitted to the tax commissioner. The rate of tax shall be 1% of the purchase price,

as defined in section 2 of this ordinance, of the tangible personal property, custom software, or taxable service used within the Town of Bath.

§ 5. Calculation of Tax on Fractional Parts of Dollar.

The tax computation under section 3 and section 4 of this ordinance shall be carried to the third decimal place and the tax rounded up to the next whole cent whenever the third decimal place is greater than 4 and rounded down to the lower whole cent whenever the third decimal place is 4 or less. The vendor may elect to compute the tax due on a transaction on a per item basis or on an invoice basis provided the method used is consistently used during the reporting period but the method used shall be the same as that used for purposes of computing the state sales or use tax.

§ 6. State and Local Tax Bases.

The taxable base of the taxes imposed by sections 3 and 4 of this ordinance shall be identical to the sales and use tax base of this state except as provided in section 7 of this ordinance, unless otherwise prohibited by federal law, as required by W. Va. Code §11-15B-34.

§ 7. Exceptions.

The taxes imposed by this ordinance do not apply to:

- (1) The sale or use of motor fuel, as defined in article 14C, chapter 11 of the Code of West Virginia, 1931, as amended.
- (2) The sale or use of motor vehicles upon which the tax imposed by W. Va. Code §11-15-3c is paid.
- (3) The purchase or use of any tangible personal property, custom software, or service that the Town of Bath is prohibited from taxing under the laws of this state or of the United States.

- (4) The sales tax imposed by section 3 of this ordinance does not apply to any transaction that is exempt from the tax imposed by article 15, chapter 11 of the Code of West Virginia.
- (5) The use tax imposed by section 4 of this ordinance does not apply to any purchase upon which the sales tax imposed by section 3 has been paid.

§ 8. Credit Against Municipal Use Tax.

(a) A person is entitled to a credit against the use tax imposed by section 4 of this ordinance on the use of a particular item of tangible personal property, custom software, or results of a taxable service equal to the amount, if any, of sales tax lawfully paid to another municipality for the acquisition of that property, custom software, or service: *Provided*, that the amount of credit allowed may not exceed the amount of use tax imposed by section 4 of this ordinance on the use of the tangible personal property, custom software, or results of the taxable service in the Town of Bath.

(b) For purposes of this section:

- (1) "Sales tax" includes a sales tax or compensating use tax imposed on the sale or use of tangible personal property, custom software, or the results of a taxable service by the Town of Bath in which the sale occurred; and
- (2) "Municipality" includes municipalities of this state or of any other state of the United States.
- (c) No credit is allowed under this section for payment of any sales or use taxes imposed by this state or any other state. For purposes of this paragraph, "state" includes the fifty states of the United States and the District of Columbia but does not include any of the several territories organized by Congress.

§ 9. Tax cumulative.

The taxes imposed by this ordinance are in addition to other taxes imposed on the sale or use of tangible personal property, custom software, or taxable services including, but not limited to, the State consumers sales and service tax imposed by article 15, chapter 11 of the W. Va. Code; the State use tax imposed by article 15A, chapter 11 of the W. Va. Code; the public utility tax imposed by the Town of Bath pursuant to W. Va. Code §8-13-5a.; the amusement tax imposed by the Town of Bath pursuant to W. Va. Code §8-13-6.; the tax on sales of alcoholic liquors and wine imposed by the Town of Bath pursuant to W. Va. Code §8-13-7.; the hotel occupancy tax imposed by the Town of Bath pursuant to article 18, chapter 7 of the W. Va. Code; and the special district excise taxes imposed by a county pursuant to W. Va. Code §7-22-1 et seq. or a municipality pursuant to W. Va. Code §8-38-1 et seq.

§ 10. Local Rate and Boundary Data Base; Changes.

- (a) The tax commissioner is required by W. Va. Code §11-15B-35 to maintain a database for all jurisdictions levying a sales or use tax in this state. The Town of Bath shall furnish the tax commissioner with information the tax commissioner requires for that database that will allow the tax commissioner to maintain a database that assigns each five-digit and nine-digit zip code within the Town of Bath to the proper rate of tax. If any nine-digit zip code area includes area outside the Town of Bath, the single state and local rate assigned to that area in the tax commissioner's database will be the lowest rate applicable to that area: *Provided*, that, when sales occur at and are sourced to a physical location of the seller located in the Town of Bath in that nine-digit zip code area, the seller shall collect the tax imposed by section 3 of this ordinance.
- (b) Whenever boundaries of the Town of Bath change, whether by annexation or deannexation, the Town of Bath shall promptly notify the tax commissioner in writing of the change

in boundaries; provide the tax commissioner with the nine-digit zip code or codes for the area annexed or de-annexed; and any other information the tax commissioner may require to maintain the database. An ordinance annexing property into the Town of Bath, or an ordinance removing property from the corporate limits of the Town of Bath may not take effect any sooner than the 1st day of a calendar quarter that begins 60 days after Town of Bath provides written notice to the tax commission of a change in the boundaries of the Town of Bath.

(c) The nine-digit database shall be maintained by the Town of Bath until such time as the tax commissioner allows use of a different system to determine whether a location is within or outside the corporate limits of the Town of Bath.

§ 11. State level administration.

- (a) The tax commissioner is responsible for administering, collecting, and enforcing the taxes imposed by this ordinance as provided in W. Va. Code §8-13C-6 and §11-15B-33.
- (b) The tax commissioner may retain from collections of the taxes imposed by this ordinance the fee allowed by W. Va. Code §11-10-11c or by any other state law or legislative rule.
- (c) The tax commissioner shall deposit all the proceeds from collection of the taxes imposed by this ordinance, minus any fee for collecting, enforcing and administering taxes retained under this section, in the subaccount for the Town of Bath established in "municipal sales and services tax and use tax fund," an interest-bearing account created in the state treasury pursuant to W. Va. Code §8-13C-7. All moneys collected and deposited in the subaccount for the Town of Bath shall be remitted at least quarterly by the State Treasurer to the Town of Bath treasurer, as provided W. Va. Code §8-13C-7.

§ 12. Administrative procedures.

Each and every provision of the West Virginia Tax Procedure and Administration Act set forth in article 10, chapter 11 of the Code of West Virginia applies to the administration, collection, and enforcement of the sales and use taxes imposed pursuant to this ordinance, except as otherwise expressly provided in article 13C, chapter 8 of the Code of West Virginia, with like effect as if that act were applicable only to the taxes imposed by this ordinance and were set forth in extenso in this ordinance, as provided in W. Va. Code §8-13C-6.

§ 13. Criminal Penalties.

Each and every provision of the West Virginia Tax Crimes and Penalties Act set forth in article 9, chapter 11 of the Code of West Virginia applies to the administration, collection, and enforcement of the Town of Bath sales and use taxes imposed pursuant to this ordinance with like effect as if that act were applicable only to the taxes imposed pursuant to this ordinance and were set forth in extenso in this ordinance, as provided in W. Va. Code §8-13C-6: *Provided*, that the criminal penalties imposed upon conviction for a criminal violation of this ordinance may not exceed the maximum penalties allowed by law for a similar violation of the ordinances of the Town of Bath.

§ 14. Automatic Updating.

Any amendments to articles nine, ten, fifteen, fifteen-A and fifteen-B, chapter eleven of the Code of West Virginia shall automatically apply to the municipal sales and use tax imposed pursuant to this ordinance, to the extent they are applicable to the taxes imposed by this ordinance.

§ 15. Deposit of Taxes Collected in General Revenue Fund.

When the Town of Bath treasurer receives periodic distributions of municipal sales and use taxes from the State Treasurer, the Town of Bath treasurer shall promptly deposit the amount received in the general revenue fund or account of the Town of Bath.

§ 16. Severability and Savings Clause.

If any provision of this ordinance or the application thereof to any person or circumstances is held invalid, such invalidity shall not affect other provisions or applications of this ordinance which can be given effect without the invalid provision or application, and to this end the provisions of this ordinance are severable. The Town Council of the Town of Bath declares that it would have adopted this ordinance irrespective of the invalidity of any particular portion thereof and intends that the invalid portions should be severed and the balance of the article be enforced.

§ 17. Effective Date.

This ordinance shall become effective upon its adoption by the Town Council of the Town of Bath on (date passed by Town) _______, 2024. However, the Town of Bath hereby suspends imposition and collection of the municipal sales and use taxes imposed by this ordinance until January 1, 2025, or such later first day of January/July as required by the legislative rule codified in W. Va. Code St. R. §110-28-1 et seq.

§ 18. Notification of Tax Commissioner.

Upon adoption of this ordinance by the Town Council of the Town of Bath, the Town of Bath Recorder shall forthwith send to the tax commissioner a certified copy of this ordinance, the rate and the boundary database required by section 10 of this ordinance, a map showing the boundaries of the Town of Bath, a description of the boundaries of the Town of Bath; and such

other information as the Tax Commissioner may need to administer, collect, and enforce the taxes
imposed by this ordinance.

This Ordinance shall be effect	tive from the date of its e	nactment.	
This Ordinance is read this	day of, 2	2024 as the first reading	ng thereof.
This Ordinance is read and e	enacted this day of	, 2024 a	ifter a second
reading hereof.			
Passed, Approved and Entere	ed of record by the Town	n Council of the Town	n of Bath this
day of, 2024.			
	Town of Bath, Morgan (County, West Virginia	
	Scott Merki, Mayor		
(MUNICIPAL SEAL)			
ATTEST:			
Susan Webster, Recorder			

TOWN OF BATH (BERKELEY SPRINGS WATER WORKS)

ORDINANCE SETTING FORTH THE RATES, FEES AND CHARGES FOR SERVICE TO CUSTOMERS OF THE WATER SYSTEM OF THE TOWN OF BATH (BERKELEY SPRINGS)

WHEREAS, Chapter 24, Article 2, Section 4b of the West Virginia Code, effective July 1, 1981, as amended, provides that municipally operated public utilities have approval authority to set their own rates and charges; and,

WHEREAS, the current rates and charges for water utility service provided by the Town of Bath are insufficient to fund its current operating costs including the maintenance of the water system; and,

WHEREAS, the 2015 Legislature amended Chapter 24 of the West Virginia Code to require all municipalities to maintain a working capital reserve; and,

WHEREAS, in order to provide revenues sufficient to pay the expenses of operations and to provide working capital reserves and capacity capital cost reserves, the Town Council of the Town of Bath deems it necessary to increase the rates and charges for furnishing water utility services and to establish capacity capital cost fees.

THE COUNCIL OF THE TOWN OF BATH (BERKELEY SPRINGS) HEREBY ORDAINS: The following rules, rates, charges and fees are hereby fixed, determined and established for municipal water service provided to all general domestic, commercial and industrial users of the Town of Bath's Municipal Water System, commencing upon the effective date as hereinafter provided, and in lieu of those rates, fees and charges currently contained in the Town's Water Tariff P.S.C. W. Va. No. 14 currently on file with the Public Service Commission of West Virginia:

SECTION 1 - TARIFF

RULES AND REGULATIONS

- I. <u>Rules and Regulations for the Government of Water Utilities</u>, adopted by the Public Service Commission of West Virginia, now in effect, and all amendments there to and modifications thereof hereafter made by said Commission.
- II. Residences which have been converted into two or more separate living quarters will be supplied with service through separate meters; provided, however, that in instances where this is impracticable such residences may be supplied with service through a single meter and the owner or lessor of the residence will be billed under the applicable residential service schedule, with billing blocks increase in proportion to the number of living quarters served.
- III. The plumbing on the premises of all new customers be equipped with a shut off valve. In the event the Town is required to turn off the water to a customer not having a shut-off valve, service will not be resumed until the customer has installed a shut-off valve.

(O) DISCONNECT FOR NON-PAYMENT

MULTIPLE OCCUPANCY

On apartment buildings, or other multiple occupancy buildings, each family or business unit shall be required to pay not less than the minimum monthly charge herein established for a five-eighths inch meter. Motels and hotels shall pay according to the size of meter installed.

TRAILER COURTS

House trailer courts shall be provided with a master meter. No bill shall be rendered for less than the minimum bill herein established for a five-eighths inch meter, multiplied by the number of units situated on the court site at the time the meter is read or the actual charge for the size meter installed, whichever is greater. House trailer (as used hereinabove) shall include both mobile and immobile units.

House trailers, either mobile or immobile, located on sites other than a park or court, shall be billed in the same manner as any other family or business unit.

(O) <u>SECURITY DEPOSIT FEE</u>

APPLICABILITY

Applicable within the entire territory served.

AVAILABILITY

Available for general domestic, commercial, industrial and sale for resale service.

RATES

(I)	First	2,000 gallons used per month	\$19.36 per 1,000 gallons
(I)	Next	3,000 gallons used per month	\$13.99 per 1,000 gallons
(I,C)	Next	50,000 gallons used per month	\$11.20 per 1,000 gallons
(I,C)	All Over	150,000 gallons used per month	\$5.66 per 1,000 gallons

MINIMUM CHARGE

No bill will be rendered for less than the following amounts per month, according to the size of the meter installed:

Ì					Equivalent Gallons
	(I)	5/8	inch meter	\$38.72 per month	2,000
	(I)	3/4	inch meter	\$60.53 per month	3,385
	(I)	1	inch meter	\$100.90 per month	6,439
	(I)	1 1/2	inch meter	\$201.75 per month	15,070
	(I)	2	inch meter	\$322.80 per month	25,448
	(I)	3	inch meter	\$605.25 per month	49,640
	(I)	4	inch meter	\$1,008.75 per month	117,677
	(I)	6	inch meter	\$2,017.50 per month	344,790
	(I)	8	inch meter	\$3,228.00 per month	679,877

PRIVATE FIRE PROTECTION SERVICE

Where connections, hydrants, sprinklers, etc. on property are maintained by customer:

(I)	1-inch Service Line with hydrants, sprinklers, and/or hose connections	\$15.63 per month
(I)	2-inch Service Line with hydrants, sprinklers, and/or hose connections	\$20.83 per month
(I)	3-inch Service Line with hydrants, sprinklers, and/or hose connections	\$32.29 per month
(I)	4-inch Service Line with hydrants, sprinklers, and/or hose connections	\$43.75 per month
(I)	6-inch Service Line with hydrants, sprinklers, and/or hose connections	\$56.25 per month
(I)	8-inch Service Line with hydrants, sprinklers, and/or hose connections	\$68.75 per month

(O) PUBLIC FIRE PROTECTION SERVICE

DELAYED PAYMENT PENALTY

The above tariff is net. On all accounts not paid in full when due, a penalty in the amount of ten percent (10%) will be added to the net current amount unpaid. This delayed payment penalty is not interest and is to be collected only once for each bill where it is appropriate.

(C) WATER DISCONNECT-RECONNECT-ADMINISTRATIVE FEES

(N,C,I) Whenever water service has been disconnected for any reason, a disconnection fee of \$35.00 shall be charged. Whenever water service which has been previously disconnected for any reason is reconnected, a reconnection fee of \$35.00 shall be charged. A \$35.00 reconnection fee will be assessed for each occurrence where water service is restored after being terminated for nonpayment.

(N) EQUIPMENT TAMPERING

The property owner will be held responsible for any damage to, or otherwise tampering with the Berkeley Springs Water Works system, which includes, but is not limited to, all piping and meters used and useful in providing water service and all appurtenances thereof, is prohibited under the West Virginia Code §61-3-45. Violators shall be subject to potential termination of service, fines and penalties not to exceed \$2,000.00, in addition to the replacement cost, inclusive of material and labor, for damaged equipment.

(N) RETURNED CHECK CHARGE

A service charge equal to the actual bank fee assessed to the utility up to a maximum of \$25.00 will be imposed upon any customer whose check for payment of charges is returned by the bank due to insufficient funds.

TAP FEE

The following charge of \$850.00 is to be made whenever the utility installs a 5/8" or 3/4" new tap to serve an applicant. Time and material for any tap of 1" or greater will be charged to serve an applicant.

A tap fee of \$850.00 will be charged to customers who apply for service outside of a certificate proceeding before the Commission for each new tap to the system.

(N) METER TESTING FEE

A charge of \$35.00 will be applied for any meter test requested by the customer.

(I) LEAK ADJUSTMENT

A leak adjustment rate of \$2.34 per 1,000 gallons is to be used when the bill reflects unusual consumption in excess of 200% of the customer's historical usage that can be attributed to leakage on the customer's side of the meter.

SECURITY DEPOSITS

\$75.00 or two-twelfths (2/12) of the average annual usage of the applicant's specific customer class. Whichever is greater.

MUNICIPAL EXCISE TAX SURCHARGE

The municipality listed below having imposed a public utility tax computed on the basis of two percent of the revenues from water sales by the Berkeley Springs Water Works within the corporate limits of such municipality, said tax be billed as a "surcharge" to the customers receiving service within said corporate limits.

The water utility is required to collect the utility tax pursuant to West Virginia Code 8-13-5a.

Customers receiving water service within the corporate limits of the specified municipality shall pay a surcharge based on the following surcharge rates:

UTILITY EXCISE TAX

Municipality

Local Tax Rate

Surcharge Rate

Town of Bath

2%

(N) <u>CAPACITY CAPITAL COST FEE</u>

<u>Unit</u>	Residential Equivalent Gallons/Day	Usage <u>Equivalent</u>	Cost/Usage Equivalent 1 EDU ='s \$1,500
Industry General Industry Warehouse	15/person/shift 15/employee	0.1/person/shift 0.1/employee	\$ 150 \$ 150
Institution Hospital Nursing Homes Others Churches with kitchen Churches without kitchen	250/bed 150/bed 75/person 8/member 2/member	1.67/bed 1/bed 0.5/person 0.05/member 0.013/member	\$2,505 \$1,500 \$ 750 \$ 75
Residence Single family detached Single family attached Apartments Mobile Homes Condominium Bed and Breakfast	150/unit 150/unit 150/unit 150/unit 150/unit 150/unit	1.0/unit 1.0/unit 1.0/unit 1.0/unit 1.0/unit 1.0/unit	\$1,500 \$1,500 \$1,500 \$1,500 \$1,500 \$1,500
School Day, no cafeteria Day with cafeteria Day with cafeteria showers Boarding Dormitory	15/pupil 18/pupil 20/pupil 75/pupil 75/student space	0.1/pupil 0.12/pupil 0.133/pupil 0.5/pupil 0.5/pupil	\$ 150 \$ 180 \$ 200 \$ 750 \$ 750

(N) <u>CAPACITY CAPITAL COST FEE</u>

	Residential Equivalent	Usage	Cost/Usage Equivalent	
<u>Unit</u>	Gallons/Day	Equivalent	1 EDU ='s !	\$1,500
Commercial				
Service Station	500/set of pumps	3.33/set of pumps	\$4,99)5
Shopping Center	16/100 sf of sales	0.12/100 sf of sale	s \$ 18	80
Swimming Pool	10/swimmer	0.067/swimmer de	esign \$ 10	00
Theatre	3/seat	0.02/seat	\$ 3	0
Fast Food Restaurant	35/seat	0.23/seat	\$ 34	5
Bowling Alley	200/alley	1.33/alley	\$1,99	5
Food Service	32/seat	0.213/seat	\$ 32	20
Laundry Self Service	250/washer	1.67/washer	\$2,50	15
Bar & Cocktail Lounge	2/seat	0.013/seat	\$ 19	5
Tavern – little or no food	l 2/seat	0.013/seat	\$ 19)5
Retail Stores	400/restroom	2.67/restroom	\$4,00)5
Hotel/Motel	120/room	0.8/room	\$1,20	0

SECTION 2 - EFFECTIVE DATE

The effective date of the tariff set forth herein shall be forty-five (45) days from passage of this ordinance.

SECTION 3 - SEVERABILITY; REPEAL OF CONFLICTING ORDINANCES

The provisions of this Ordinance are severable, and if any clause, provision or section hereof be held void or unenforceable by the Public Service Commission or any court of competent jurisdiction, such holding shall not affect the remainder of this Ordinance. Upon the effective date hereof, all ordinances, resolutions, orders or parts thereof in conflict with the provisions of this Ordinance are, to the extent of such conflicts, hereby repealed, and to the extent that the provisions of this Ordinance do not touch upon the provisions of prior ordinances, resolutions, orders or parts thereof, the same shall remain in full force and effect.

SECTION 4 - STATUTORY NOTICE AND PUBLIC HEARING

Upon introduction hereof, the Recorder shall cause to be published notice of this Ordinance in the Morgan Messenger, a qualified newspaper of general circulation in the Town of Bath (Berkeley Springs), as a Class I publication at least five (5) days before the meeting of the Town Council at which a final reading and vote on the ordinance will be held. Said notice shall state that this Ordinance has been introduced, and that any person interested may appear before Council on the 4th day of June 2024, at 5:30 p.m., and present comments or protests, if any. At such hearing, all objections and suggestions shall be heard and thereafter the Counsil shall take such action as it shall deem proper. Further, said Notice shall advise the public that a copy of this ordinance is available for public inspection at the Office of the Recorder, Town of Bath, Bath (Berkeley Springs), West Virginia.

First Reading:

Final Reading and Public H	earing:
	TOWN OF BATH (BERKELEY SPRINGS), a municipal corporation
	Mayor:
	Recorder: