



Charles Town Utility Board

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NOTICE REGARDING MUNICIPAL PUBLIC UTILITY SERVICE TAX CHARGES EFFECTIVE APRIL 2019

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In accordance with the City of Charles Town Codified Ordinance Article 749, Public Utility Service Tax and the City of Ranson Code of Ordinances, Article III. Utility Excise Tax, the Charles Town Utility Board must begin assessing Public Utility Service Taxes for those customers who may not have been previously taxed on their water and sewer bills.

CUSTOMERS WHO WILL SEE THIS ASSESSMENT BEGINNING WITH THE APRIL 2019 UTILITY BILL:

- Customers in the City limits of Charles Town and Ranson who were formerly Jefferson County Public Service District customers will be assessed a 2% Public Utility Service Tax on sewer charges.
- Customers in the City limits of Ranson receiving water service from the Charles Town Utility Board will also be charged a 2% Public Utility Service Tax on water charges.

ADDITIONAL INFORMATION

Included with this Notice are:

- The City Ordinances that require the assessment of the Public Utility Service Tax with the City limits of Charles Town and Ranson.
- Examples of the amount of tax a customer will be assessed.

If you have any questions, please call 304-725-2316.

749.01 DEFINITIONS.

The following words and phrases when used in this article shall for the purposes of this article have the following respective meanings:

- (a) "Person" includes individuals, firms, partnerships, associations, corporations and combinations thereof, of whatever form or character;
- (b) "Public utility service" means all services and tangible personal property purchased within this Municipality from a seller, as hereinafter in this section defined, namely telephone service; electric service; gas service, including bottled or liquid gas, if the seller thereof is classified as a public utility subject to the jurisdiction of the Public Service Commission of West Virginia; water service and sanitary sewer service; if purchased, used or consumed within the corporate limits of this Municipality;
- (c) "Purchaser" includes every person who purchases, uses or consumes a public utility service;
- (d) "Seller" includes every person, whether a public service corporation, a municipality or private corporation, classified as a public utility and subject to the jurisdiction of the Public Service Commission of West Virginia, who sells, furnishes or supplies a public utility service; and
- (e) "User" means the owner or tenant of private residential property or the owner or tenant of property used for commercial or industrial purposes, and every combination thereof, of every kind or description.

(Passed 4-1-74)

749.02 IMPOSITION AND LEVYING OF TAX; AMOUNT OF TAX.

There is hereby imposed and levied upon each and every purchaser of a public utility service an excise tax upon the privilege of purchasing, using or consuming, within the corporate limits of this Municipality, such public utility service. Such tax shall be in the amount of two percent (2%) of the charge (exclusive of any federal or state tax thereon imposed upon the purchaser) made by the seller against the purchaser with respect to each public utility service, which tax in every case shall be collected by the seller and paid by the purchaser upon the amount of each periodic statement rendered such purchaser by the seller, and shall be paid by the purchaser to the seller at the time the purchase price or such charge shall become due and payable under the agreement between the purchaser and the seller. The tax imposed and levied by this article is in addition to all other taxes imposed and levied by this Municipality. In the event the amount of the charge for any single public utility service exceeds the sum of twenty thousand dollars (\$20,000) in any given calendar month, to any single purchaser, no tax shall be imposed for such additional purchase, use or consumption in excess of such amount of twenty thousand dollars (\$20,000). In the event more than one public utility shall furnish the identical public utility service to the purchaser, such purchaser shall be entitled to group the same as a single public utility service in calculating the amount of the charges in any calendar month for such public utility service.

(Passed 4-1-74)

749.03 COLLECTION; TIME OF PAYMENT; ACCOUNTING; EFFECTIVE DATE.

It shall be the duty of every seller in acting as the tax collecting medium or agency for this Municipality to collect from each purchaser for the use of this Municipality the tax hereby imposed and levied at the time of collecting the purchase price charged for its public utility service, and the amount of tax actually collected during each calendar month shall be reported by each seller to this Municipality and each seller shall remit the amount of tax shown by the report to have been collected to this Municipality on or before the last day of the second calendar month following the month in which collected, together with the name and address of any purchaser who has failed or refused to pay the tax so imposed and levied. The required reports shall be in the form prescribed by the City Treasurer.

(Passed 4-1-74)

Sec. 9-40. - Definitions.

The following words and phrases when used in this chapter shall for the purposes of this chapter have the following meaning:

Commercial or industrial user: The owner or tenant of property used for commercial, industrial or other such business purposes, who pays for utility services for such property; except that, with respect to local telephone service, such term shall mean any person furnished service classified as "business" under the tariffs filed with the state public service commission.

Public utility services: All services and tangible personal property purchased within this city from a seller, as in this section defined, to include, but not be limited to, local telephone service, electric service, gas service, including bottled or liquid gas; water service, garbage and sanitary sewer service, if purchased, used or consumed within the corporate limits of this city, if the seller thereof is classified as a public utility subject to the jurisdiction of the public service commission of the state.

Purchaser: Includes every person who purchases, uses or consumes a public utility service.

Residential user: The owner or tenant of a private residential property who pays for utility service in or for such property, except that, with respect to local telephone service, such term shall mean any person furnished service classified as "residential" under tariffs filed with the public service commission of the state.

Seller: Includes every person, whether a public service corporation, a city or private corporation, classified as a public utility and subject to the jurisdiction of the public service commission of the state, who sells, furnishes or supplies a public utility service.

(Code 1983, § 8-401)

Sec. 9-41. - Levy generally.

An excise tax upon the privilege of purchasing, using or consuming within the corporate limits of the city any public utility service and tangible personal property supplied by any public utility subject to the jurisdiction of the public service commission of the state (whether such public utility is privately or municipally owned or otherwise owned by any type of governmental entity) is hereby imposed and levied as provided in this article.

(Code 1983, § 8-400)

Sec. 9-42. - Levy specifically; amount of tax.

There is hereby imposed and levied upon each purchaser of a public utility service an excise tax upon the privilege of purchasing, using or consuming, within the corporate limits of the city, such public utility service. Such tax shall be in the amount of two percent of the charge (exclusive of any federal or state tax thereon imposed upon the purchaser) made by the seller against the purchaser upon the amount of each periodic statement rendered such purchaser by the seller under the agreement made between the purchaser and the seller, and tax shall be paid by the purchaser to the seller at the time the purchase price or such charge shall become due and payable under the agreement between the purchaser and the seller. The tax imposed and levied by this chapter is in addition to all other taxes imposed and levied by the city.

(Code 1983, § 8-402)

Sec. 9-43. - Collection; time of payment.

It shall be the duty of every seller in acting as the tax collecting medium or agency for the city to collect from each purchaser for the use of the city the tax hereby imposed and levied at the time of collecting the purchase price charged for its public utility service, and the amount of tax actually collected during each calendar month shall be reported by each seller to the city and each seller shall remit the amount of tax shown by such report to have been collected to the city on or before the last day of the second calendar month following the month in which collected, together with the name and address of any purchaser who has failed or refused to pay the tax so imposed and levied. The required reports shall be in the form prescribed by the official of the city charged with the responsibility of collecting taxes due this city.

(Code 1983, § 8-403)

Charles Town Utility Board

Municipal Utility Service/Excise Tax Assessments for March 1, 2019 Billings

		Minimum Bill		Examples of 2% Utility Tax Assessment	
		Water / Sewer Only	Tax Assessed	Assessment	
Charles Town customers (CTUB Water and CTUB Sewer)	Water	\$ 25.83	\$ 0.52	No change	
	Sewer	\$ 28.14	\$ 0.56	No change	
Charles Town Water customers		Water	\$ 25.83	\$ 0.52	No change
Charles Town Water & JCPSD Sewer Rate		Sewer	\$ 33.22	\$ 0.66	JCPSD (former) SEWER ONLY
Ranson customer (CTUB Water and CTUB Sewer)	Water	\$ 25.83	\$ 0.52	\$ 0.52	WATER TAX ONLY
	Sewer	\$ 29.58	\$ 0.59	No change	
Ranson customer		Water	\$ 25.83	\$ 0.52	No Change
Charles Town Water & JCPSD Sewer Rate		Sewer	\$ 33.22	\$ 0.66	CTUB WATER & JCPSD (former) SEWER
Average Bill					
Charles Town customers (CTUB Water and CTUB Sewer)		Water	\$ 46.49	\$ 0.93	No change
		Sewer	\$ 53.44	\$ 1.07	No change
Charles Town Water customers		Water	\$ 46.49	\$ 0.93	No change
Charles Town Water & JCPSD Sewer Rate		Sewer	\$ 74.76	\$ 1.50	JCPSD (former) SEWER ONLY
Ranson customer (CTUB Water and CTUB Sewer)	Water	\$ 46.49	\$ 0.93	\$ 0.93	WATER TAX ONLY
	Sewer	\$ 56.18	\$ 1.12		
Ranson customer		Water	\$ 46.49	\$ 0.93	No change
Charles Town Water & JCPSD Sewer		Sewer	\$ 74.76	\$ 1.50	WATER & JCPSD (former) SEWER

- Notes:
1. Jefferson Utilities Water customers in the City of Ranson have been properly assessed the Municipal Utility Excise Tax.
 2. The above taxes assessed in **RED** above are examples of charges for minimum and average users that will be applied to bills effective March 1, 2019.
 3. Based on the recent acquisition of the JCPSD by CTUB, those former JCPSD customers within the Corporate limits of Charles Town will now be assessed both the required water and sewer taxes. The tax collections will included on bills after March 1, 2019 and the applicable taxes will be remitted to the City of Charles Town.
 4. Based on the recent acquisition of the JCPSD by CTUB, those former JCPSD customers within the Corporate limits of Ranson will now be assessed both the required water and sewer taxes. The tax collections will included on bills after March 1, 2019 and the applicable taxes will be remitted to the City of Ranson.