



Frank A. Mullens Jr.  
Mayor

# City of South Charleston

## AGENDA

### REGULAR COUNCIL MEETING

July 3, 2025

1. ROLL CALL
2. PRAYER
3. PLEDGE OF ALLEGIANCE TO OUR FLAG
4. MINUTES OF PREVIOUS MEETING: Regular Meeting: 06-18-2025
5. CITY'S MONTHLY FINANCIAL STATEMENT
6. PETITIONS, COMMUNICATIONS AND PUBLIC HEARINGS

a. Approve appointment of Carla Finch to library board (Mayor)
b. An Ordinance amending Section 737.19.1 of Article 737 regarding new manufacturing business tax credit (First Reading) (Mayor)
c.
d.
e.
f.
g.
h.
i.
j.
k.
j

7. CONSIDERATION OF BIDS
8. REPORT OF RECREATION COMMITTEE
9. REPORT OF FIRE CHIEF
10. REPORT OF POLICE CHIEF
11. REPORT OF SANITARY BOARD MANAGER/ENGINEER
12. REPORT OF CITY MANAGER
13. REPORT OF PUBLIC WORKS DIRECTOR
14. REPORT OF CITY ATTORNEY
15. REPORT OF CITY TREASURER
16. COMMITTEE REPORTS
17. MISCELLANEOUS BUSINESS
18. ADJOURNMENT

**JOURNAL OF THE COUNCIL**  
**CITY OF SOUTH CHARLESTON**

The council met in its chambers in City Hall on June 18, 2025 at 7:30 p.m., DST for the second meeting and was called to order by Mayor Mullens.

Margie Spence, City Clerk, called the role and the following members were present:

Tommy Spurlock  
Kent Rymer  
David DiFilippo  
Kathleen Walker

Bob Lilly  
Adam Strider  
Laura Marker  
Mayor Mullens

Absent was: Westley Smolder

**PRAYER**

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Given by Kent Rymer

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**PLEDGE OF ALLEGIANCE**

Led by Margie Spence, City Clerk.

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**ALSO IN ATTENDANCE**

Hunter Moles, Recreation Director  
Virgil White, Chief, Fire Department  
Brad Rinehart, Chief, Police Department  
Steve DeBarr, City Engineer  
Rick Atkinson, City Manager  
Gerald Burgy, City Building Inspector  
Jake Arnold, Director, Public Works Department  
Michael Moore, City Attorney  
Hannah Parsons, City Treasurer

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**MINUTES OF PREVIOUS MEETING**

It was moved by Mrs. Walker; seconded by Mr. DiFilippo to approve the minutes of the June 5, 2025 council meeting. This passed by a unanimous voice vote.

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**FINANCIAL REPORT**

It was moved by Mr. DiFilippo; seconded by Mrs. Walker to approve the financial report. This passed by a unanimous voice vote.

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**PETITIONS, COMMUNICATIONS AND PUBLIC HEARINGS**

**AN ORDINANCE TO AMEND SECTIONS 167.30 AND 167.31 OF ARTICLE 167 OF THE CITY CODE OF THE CITY OF SOUTH CHARLESTON CONCERNING HOLIDAYS AND EMPLOYEE LEAVE (SECOND READING) (MAYOR)**

It was moved by Mrs. Walker; seconded by Mr. Lilly to adopt the ordinance. This passed unanimously by voice vote.

**PUBLIC HEARING REGARDING RESOLUTION APPROVING ASSIGNMENT OF CELL TOWER LEASE (MAYOR)**

Mayor Mullens opened the floor to a public hearing. As there was no one to speak for or against, Mayor Mullens closed the public hearing.

**RESOLUTION APPROVING AND AUTHORIZING THE MAYOR TO EXECUTE A LETTER OF INTENT FOR THE PURCHASE OF THE INTEREST OF THE LAND LEASE BY AND BETWEEN CITY OF SOUTH CHARLESTON AND CELLCO PARTNERSHIP D/B/A VERIZON WIRELESS TO WIRELESS PROPCO, LLC, GRANT OF AN EXCLUSIVE EASEMENT AND GRANT OF A NON-EXCLUSIVE ACCESS AND UTILITY EASEMENTS**

It was moved by Mrs. Marker; seconded by Mrs. Walker to approve the resolution. This passed by a unanimous voice vote.

**RESOLUTION OF THE SOUTH CHARLESTON CITY COUNCIL APPROVING INVOICES RELATING TO DESIGN, CONSTRUCTION AND OTHER SERVICES FOR THE LIBERTY STREET LIFT STATION REHABILITATION PROJECT (MAYOR)**

It was moved by Mr. Strider; seconded by Mr. Spurlock to approve the resolution. This passed by a unanimous voice vote.

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**BIDS****FIRE PUMPER – FIRE DEPARTMENT**

It was moved by Mr. DiFilippo; seconded by Mr. Rymer to award the bid to Atlantic Emergency Solutions for a 7010 Pierce Enforcer Pumper in the amount of \$1,709,307.00 This passed by a unanimous roll call vote.

**PROPERTY, CASUALTY AND LIABILITY INSURANCE PACKAGE FOR FISCAL YEAR 2026**

It was moved by Mr. DiFilippo; seconded by Mrs. Walker to award the bid to Assured Partners – WV Corp (WV Municipal League Pool) in the amount of \$498,645.00. This passed by a unanimous roll call vote.

**CHANGE ORDER SITE DEVELOPMENT PARCEL 1A – PARK PLACE**

It was moved by Mr. DiFilippo; seconded by Mr. Spurlock to award the bid to JF Allen for site development work on Parcel 1A to the contract in the amount of \$1,085,536.00. This passed by a unanimous roll call vote.

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**REPORT OF RECREATION DIRECTOR** – No written report.

**REPORT OF FIRE CHIEF** – No written report.

**REPORT OF POLICE CHIEF** – No written report.

**REPORT OF SANITARY BOARD MANAGER/ENGINEER** – No written report.

**REPORT OF CITY MANAGER** – No written report.

**REPORT OF PUBLIC WORKS DIRECTOR** – No written report.

**REPORT OF CITY ATTORNEY** – No written report.

**REPORT OF CITY TREASURER** – No written report.

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**COMMITTEE REPORTS**

None.

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**MISCELLANEOUS BUSINESS**

None.

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**ADJORNMENT**

It was moved by Mr. DiFilippo; seconded by Mr. Spurlock to adjourn the meeting. The meeting was adjourned at 7:45 pm.

**APPROVAL**

Approved this \_\_\_\_ day of \_\_\_\_, 2025.

\_\_\_\_\_  
Frank A. Mullens, Jr., Mayor

ATTEST:

\_\_\_\_\_  
Margie Spence, City Clerk

**INTRODUCED BY:**

Frank A. Mullens, Jr., Mayor

**ORDINANCE NO:**

**REFERRED TO:**

**APPROVED ON:**

**AN ORDINANCE TO AMEND SECTION 737.19.1 OF ARTICLE 737 OF THE CITY CODE OF THE CITY OF SOUTH CHARLESTON CONCERNING THE NEW MANUFACTURING BUSINESS TAX CREDIT**

**WHEREAS**, the City of South Charleston encourages economic development and has been offering tax credits to businesses within the City for many years; and

**WHEREAS**, City Code Section 737.19.1 provides a tax credit against the business and occupation tax liability for specified new business of a manufacturing business, thereby encouraging new business activity within the City, growth of the City's tax base, and additional employment; and

**WHEREAS**, Section 737.19.1 of the South Charleston City Code, entitled "New Manufacturing Business Tax Credit," should be amended to reward manufacturing businesses that make a major investment and increase employment opportunities in the City;

**NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF SOUTH CHARLESTON, WEST VIRGINIA, THAT ARTICLE 737, SECTION 737.19.1 BE AMENDED TO READ AS FOLLOWS:**

**737.19.1 NEW MANUFACTURING BUSINESS TAX CREDIT.**

(a) New Manufacturing Business Tax Credit. Any manufacturing business taxable under Section 737.10 which, after the passage of this section, commences manufacturing activities taxable within the corporate limits of the City, which constitute a new business, which commencement within the City is not merely by reason of annexation by the City, which meets the qualifying conditions set forth herein, and which business is subject to the City's business and occupation tax, shall be eligible to make application with the City Treasurer's office for a tax credit against the normal business and occupation tax liability as follows:

- (1) 0% tax credit during the first calendar year after issuance of business license.
- (2) 0% tax credit during the second calendar year after issuance of business license.
- (3) 0% tax credit during the third calendar year after issuance of business license.
- (4) 0% tax credit during the fourth calendar year after issuance of business license.
- (5) 50% tax credit during the fifth calendar year after issuance of business license.
- (6) 50% tax credit during the sixth calendar year after issuance of business license.
- (7) 50% tax credit during the seventh calendar year after issuance of business license.
- (8) 50% tax credit during the eighth calendar year after issuance of business license.
- (9) 25% tax credit during the ninth calendar year after issuance of business license.
- (10) 25% tax credit during the tenth calendar year after issuance of business license.
- (11) 25% tax credit during the eleventh calendar year after issuance of business license.
- (12) 25% tax credit during the twelfth calendar year after issuance of business license.
- (13) 25% tax credit during the thirteenth calendar year after issuance of business license.



- (14) 25% tax credit during the fourteenth calendar year after issuance of business license.
- (15) 25% tax credit during the fifteenth calendar year after issuance of business license.
- (16) 25% tax credit during the sixteenth calendar year after issuance of business license.
- (17) 25% tax credit during the seventeenth calendar year after issuance of business license.
- (18) 25% tax credit during the eighteenth calendar year after issuance of business license.
- (19) 25% tax credit during the nineteenth calendar year after issuance of business license.
- (20) 25% tax credit during the twentieth calendar year after issuance of business license.
- (21) Extension after Additional Capital Investment. If a new manufacturing business makes a capital investment in the City of \$80 million or more for a single project and increases base employment by 75 employees or more at any time during the tenth through twentieth calendar year after issuance of business license, the New Manufacturing Business Tax Credit for that business may be extended at a rate of 25% for a period of 20 years from the date of certification of the investment and employment if it meets the qualifying conditions set forth in this section. If the new manufacturing business creates a separate legal entity to operate the business that results from the additional capital investment, that separate legal entity is entitled to the same New Manufacturing Business Tax Credit as the new manufacturing business that made the capital investment.

(b) Definitions.

- (1) "New business" means a new business as defined in Section 737.01.
- (2) "Gross income" means gross income as defined in Section 737.01.
- (3) "Gross income from manufacturing" means gross income as defined in Section 737.01 but limited to income from manufacturing. Income from sources other than manufacturing is not defined as gross income from manufacturing.
- (4) "Issuance of business license" means the issuance of certificate or license as defined and stipulated in Article 733.
- (5) "Manufacturing" means producing a new, different or useful substance or article of tangible personal property for sale, or commercial, or industrial use.
- (6) "Calendar year" means from January 1 through December 31.
- (7) "Industrial zone" means district zoned by the City carrying the designation of I-2 or I-4 and the use restricted to those permitted in Section 1329.01.
- (8) "Employee" means a person working at the manufacturing business at the location of the facility in the City not less than 40 hours per week and subject to federal and state income tax and Social Security tax withholding.
- (9) "Normal tax liability for manufacturing business" means \$0.30 per \$100 of gross income.
- (10) "Tax credit" or "New Manufacturing Business Tax Credit" means a reduction according to a stipulated percent that may be subtracted from the normal tax liability owed to the City.

(c) Qualifying Conditions. All of the following conditions shall be met by the new manufacturing business in order to qualify for the tax credit.

- (1) Located in industrial zoned property. The new manufacturing business shall be located on industrial zoned property.
- (2) The industrial zoned property where the new manufacturing business is located shall have generated zero dollars business and occupation tax to the City for a period of



two calendar years prior to the issuance of business license for a new manufacturing business.

- (3) Minimum tax liability. The new manufacturing business shall have an annual gross income from manufacturing of not less than the following:
- A. \$100,000,000 during the fourth calendar year after issuance of a business license.
  - B. \$100,000,000 during calendar fifth through seventh calendar years after issuance of business license.
  - C. \$200,000,000 during the eighth calendar year after issuance of a business license.
  - D. \$250,000,000 during the ninth through eleventh calendar years after issuance of business license.
  - E. \$300,000,000 during the twelfth calendar years after issuance of business license.
  - F. \$300,000,000 during the thirteenth through twentieth calendar years after issuance of business license, as well as any subsequent year during any extension pursuant to subdivision (a)(21) of this section.

- (4) Employees. The new manufacturing business shall have at least the following number of employees:

- A. 250 on payroll at the conclusion of the fourth calendar year after the issuance of business license.
- B. 250 average and not less than 200 at any time during the fifth through seventh calendar years after issuance of business license.
- C. 275 average on payroll at the conclusion of the eighth calendar year after the issuance of business license.
- D. 300 average and not less than 250 at any time during the ninth through eleventh calendar years after issuance of business license.
- E. 400 average on payroll at the conclusion of the twelfth calendar year after the issuance of business license.
- F. 400 average and not less than 350 at any time during the twelfth through twentieth calendar years after issuance of business license.
- G. 450 average and not less than 400 at any time during any subsequent year during any extension pursuant to subdivision (a)(21) of this section.

(d) Documentation. The new manufacturing business shall submit written documentation prepared by a certified public accountant showing a true and accurate number of employees on the payroll as of the last day of said quarter.

(e) Tax Cap. The business and occupation tax of a manufacturing business that meets the qualifying conditions set forth in this section for the New Manufacturing Business Tax Credit shall be capped and not exceed \$360,000 per calendar year during the life of the tax credit.

(f) Other Conditions.

- (1) Any time during the life of the New Manufacturing Business Tax Credit that the new manufacturing business fails to file a return or pay the full amount of business and occupation tax, interest, and penalties due the City within three (3) calendar months of the due date for such tax, then the tax credit will be terminated, and the tax shall be the normal tax liability for manufacturing business. Furthermore the new manufacturing business that received the benefits of the tax credit shall be liable for and pay to the City all tax credits received from the date of receiving the first tax credit through the date of tax credit termination.
- (2) Any time during the life of the New Manufacturing Business Tax Credit that the new manufacturing business fails to submit the required documentation within 30 calendar

days of designated date to show proof of number of employees, then the tax credit shall be terminated, and the tax shall be the normal tax liability for manufacturing business. Furthermore the new manufacturing business that received the benefits of the tax credit shall be liable for and pay to the City all tax credits received from the date of receiving the first tax credit through the date of tax credit termination.

- (3) Any time during the life of the tax credit that the new manufacturing business fails to meet any of the qualifying conditions stipulated herein, then the New Manufacturing Business Tax Credit shall be terminated and the tax shall be the normal tax liability for manufacturing business. Furthermore the new manufacturing business that received the benefits of the tax credit shall be liable for and pay to the City all tax credits received from the date of receiving the first tax credit through the date of tax credit termination.
- (4) Any new manufacturing business that has the tax credit terminated for failure to meet the qualifying conditions as stipulated herein shall be granted a resumption of the tax credit at such time as all of the qualifications are met and the new manufacturing business has submitted written documentation certifying the qualifying conditions. Resumption of tax credit will not be granted if more than twelve calendar years have elapsed since the issuance of business license.
- (5) Pay back to the City resulting from termination of the New Manufacturing Business Tax Credits shall occur in full within six months of the date of termination.
- (6) Businesses receiving the New Manufacturing Business Tax Credit shall not be eligible to receive any other City business and occupation tax credit.
- (7) Any time during the life of the New Manufacturing Business Tax Credit that the new manufacturing business fails to provide the documentation required in Section 1713.01(f) to the City Treasurer for contractors and vendors providing services to the new manufacturing business, then the tax credit shall be terminated, and the tax shall be the normal tax liability for manufacturing business. Furthermore the new manufacturing business that received the benefits of the tax credit shall be liable for and pay to the City all tax credits received from either the date of receiving the first tax credit or the effective date of this subdivision, whichever is later, through the date of tax credit termination.

This ordinance shall take effect immediately upon passage.

ATTEST:

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Margie Spence, City Clerk

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Frank A. Mullens, Jr., Mayor

This ordinance was prepared by Moore & Biser PLLC, City Attorney.

## **FINANCE COMMITTEE**

**July 3, 2025**

The South Charleston Finance Committee will meet at **7:15 P.M.** We will meet in the Finance Room at South Charleston City Hall.

### **APPROVAL OF MINUTES:**

- Approval of minutes for regular meeting June 18, 2025.

### **OLD BUSINESS:**

### **NEW BUSINES:**

- Monthly Collections- Rick Atkinson

### **BUDGET PERFORMANCE:**

### **MISCELLANEOUS:**

### **EXCUTIVE SESSION:**

### **ADJOURNMENT:**



# Monthly Collections - Fiscal Year 25

	FY25	FY24	FY23	FY22	Average 24-21	% of Total	Compare to Avg	Increase	Estimate FY25	Compare to Est	Increase
July	4,499,576.44	3,318,691.05	3,471,088.89	2,886,757.68	3,086,168.11	9.74%	1,413,408.33	31.41%	3,288,813.40	1,210,763.04	26.91%
Aug	2,370,202.27	2,040,907.03	2,309,012.54	2,078,372.53	2,088,236.84	6.59%	281,965.43	11.90%	2,225,355.53	144,846.74	6.27%
Sept	3,999,502.14	3,174,824.60	3,939,232.70	3,881,111.14	3,473,135.48	10.96%	526,366.66	13.16%	3,701,189.98	298,312.16	7.57%
Oct	5,056,080.47	5,481,247.34	3,644,834.15	3,535,668.56	4,165,836.57	13.15%	890,243.90	17.61%	4,439,375.51	616,704.96	16.92%
Nov	1,821,498.09	2,363,344.19	1,739,730.58	1,744,223.98	1,812,219.19	5.72%	9,278.90	0.51%	1,931,213.90	-109,715.81	-6.31%
Dec	1,490,765.85	1,645,987.19	1,618,305.96	1,431,595.63	1,494,288.79	4.72%	-3,522.93	-0.27%	1,592,407.41	-101,641.56	-6.28%
Jan	4,459,041.91	3,622,230.02	3,694,705.99	3,508,275.81	3,430,047.54	10.83%	1,028,994.37	35.54%	3,655,272.79	803,769.12	21.75%
Feb	1,840,638.58	1,868,725.22	1,747,798.51	1,835,932.32	1,734,805.80	5.48%	105,832.79	7.12%	1,848,717.35	-8,078.77	-0.46%
Mar	3,467,592.47	3,332,958.17	3,024,632.26	3,035,944.25	3,035,822.95	9.58%	431,769.52	15.70%	3,235,162.45	232,430.02	7.68%
Apr	4,093,328.40	4,172,269.48	4,357,278.32	3,504,560.84	3,804,933.01	12.01%	288,395.39	9.05%	4,054,774.14	38,554.26	0.88%
May	2,335,438.67	2,082,072.41	2,291,122.07	2,080,846.64	2,005,063.25	6.33%	330,375.42	21.09%	2,136,720.56	198,718.11	8.67%
June	1,550,562.67	1,546,481.04	1,626,122.84	1,391,087.35	1,545,983.92	4.88%	4,578.75	0.28%	1,647,496.97	-96,934.30	-5.96%
Total	36,984,227.96	34,649,737.74	33,463,864.81	30,914,376.73	31,676,541.44	100.00%	5,307,686.52	15.32%	33,756,500.00	3,227,727.96	
YTD	36,984,227.96	34,649,737.74	33,463,864.81	30,914,376.73	31,676,541.44	100.00%	5,303,107.77	14.34%	33,756,500.00	3,227,727.96	8.73%