ORDINANCE NO. 1654

AN ORDINANCE OF THE COUNCIL OF THE CITY OF FAIRMONT ENACTED, IN PART, PURSUANT TO THE PROVISIONS OF WEST VIRGINIA CODE §8-1-5a MUNICIPAL HOME RULE PILOT PROGRAM, AND THE CITY OF FAIRMONT'S HOME RULE PLAN APPROVED OCTOBER 6, 2014, TO PROVIDE RELIEF FROM THE PROVISIONS OF WEST VIRGINIA CODE §8-13-5 WHICH LIMIT THE CITY OF FAIRMONT'S AUTHORITY TO OFFER TAX CREDITS FROM ITS BUSINESS AND OCCUPATION TAX TO BUSINESS EXPANSION CREDITS AND TO PROVIDE AUTHORITY FOR EXPANDED AND ADDITIONAL TAX CREDITS FROM SAID TAX TO PROMOTE THE RE-OCCUPATION OF VACANT OR DILAPIDATED STRUCTURES THROUGHOUT THE CITY, TO FOSTER THE REHABILITATION AND PRESERVATION OF CONTRIBUTING STRUCTURES IN THE CITY'S DOWNTOWN HISTORIC DISTRICT; AND TO ENCOURAGE LONGEVITY OF BUSINESS OPERATION IN THE CORPORATE LIMITS BY PROVIDING AN ANNIVERSARY CREDIT.

WHEREAS, in 2013, the West Virginia Legislature expanded the Municipal Home Rule Pilot Program created pursuant to the provisions of West Virginia Code §8-1-5a,"the Home Rule Statute" to allow participation by additional municipalities;

WHEREAS, the City of Fairmont submitted its Home Rule Plan, "the City's Home Rule Plan" to the Home Rule Board, which plan was approved by the Board on October 6, 2014;

WHEREAS, on April 14, 1987, the Council for the City of Fairmont enacted Ordinance No. 742, to provide for the business and occupation taxes authorized by the provisions of West Virginia Code §8-13-5, which ordinance is codified as Article 761 Business and Occupation Tax of Part Seven Business and Taxation Code of the Fairmont City Code;

WHEREAS, West Virginia Code §8-13-5(f) provides that "[w]here the governing body of a municipality imposes a tax authorized by §8-13-5, such governing body shall have the authority to offer tax credits from such tax as incentives for new and expanding businesses located within the corporate limits of the municipality";

WHEREAS, pursuant to the aforementioned authority, the City of Fairmont enacted legislation authorizing and permitting certain incentives and tax credits for new and expanding business, which legislation is codified as Section 761.12 of the Fairmont City Code;

WHEREAS, the City of Fairmont desires to provide for different and additional tax credits which are unrelated to new and/or expanding business, which tax credits include credits for:

1. Re-occupancy of vacant or dilapidated structures;
2. Longevity of business operations; and
3. Rehabilitation and preservation of contributing historic structures in the City's Downtown Historic District.

WHEREAS, West Virginia Code §8-13-5 stands as an impediment to said credits;

WHEREAS, the proposed enlarged and expanded tax credits bear a real and substantial relationship to the legitimate government objectives of revitalization and renewal of the City of Fairmont; the elimination of blighted and dilapidated structures; diversification of the City's economy in an effort to avoid the boom/bust economy associated with its former manufacturing and industrial base; and the preservation of historic structures, among others;

WHEREAS, the proposed tax credits are in the public interest and will promote the general welfare of the City and her citizens;

WHEREAS, the proposed tax credits are uniform and equal within the various classifications herein created and the classifications bear some real and substantial relationship to the aforementioned government objectives sought to be accomplished. United Fuel Gas Company v. Battle, 167 SE 2d. 890 (W.Va. 1969); Town of Burnsville v. Cline, 188 W.Va. 510, 425 S.E.2d 186 (1992); and

WHEREAS, this ordinance is, in part, adopted pursuant to the authority of the Home Rule Statute and in furtherance of the City's Home Rule Plan.

761.12[JOB-RELATED] BUSINESS AND OCCUPATION TAX CREDITS: The following Business and Occupation tax credits are hereby created for taxpayers in the City of Fairmont. For purposes of this Section "Taxpayer" means any person liable for tax under this article exercising any of the privileges taxable under Section 761.03, 761.04, 761.05, 761.06, 761.07, 761.08, 761.09, and 761.10 .

761.12.1 NEW BUSINESS, BUSINESS EXPANSION & JOB CREATION RELATED TAX CREDITS

Subsection (a) Purpose: In order to encourage the location of new industry and business within this City and the expansion of existing industry and business within this City and thereby increase employment and create jobs, there is hereby provided a new business, business [and] expansion and job creation related tax credit for business expansion resulting in new jobs within the City limits.

Subsection (b) Definitions: When used in this section:

[(1) "Taxpayer" means any person liable for tax under this article exercising any of the privileges taxable under Section 761.03, 761.04, 761.05, 761.06, 761,07, 761.08, 761.09, and 761.10].

[(2)] (1) "Employees" means any person or persons other than the principle(s), managing member(s), owner(s), or officer(s), constructively working for wage, salary or commission at or based out of the Fairmont business site.

[(3)] (2) "Full-time" means one person employed at least forty hours per week; provided however, full time equivalent shall be [that] three persons each working at least twenty hours per week shall constitute one person working full time.

[(4)] (3) "New Business" means a commercial entity which has not previously conducted business within the corporate limits of the City. No commercial entity which changes its name and/or changes its business structure shall be considered a new business under this section. Additionally, the acquisition and continued operation of an existing commercial entity by another entity subject to the business and occupation tax of the City, whether such acquisition is by purchase or lease, shall not be considered a new business.

(4) "Payroll Costs" means wages, tips and other compensation reported for a 12 month period to the United States Internal Revenue Service on line two of Form 941 or similar form used to report wages and approved by the Collector. Payroll costs as used in this subsection do not include benefits paid to or on behalf of employees.

[(4)] (5) Any other term used in this sub-section shall have the same meaning as when used in comparable context in this article, unless a different meaning is clearly required by the context or by definition in this section.

Subsection (c). Amount of Credit Allowed:

There shall be allowed to taxpayers a credit against the business and occupation tax imposed by this Article for business expansion and job creation. The allowable credit will be measured by the number of new and additional full time jobs provided in the City.

(1) Prerequisite. The following prerequisites must be met before a credit will be allowed: [The taxpayer must show to the collector that the business will have a reasonable capability of enduring for at least seven years and that the minimum number of new and additional employees will be working full-time during that entire seven year period] The taxpayer must apply for the credit on forms provided by the Collector together with all necessary documentation to support the credit and to permit the Collector to make a determination that all prerequisites have been satisfied; The taxpayer must be current in the payment of all municipal fees, charges, and taxes; The taxpayer must demonstrate that all necessary permits and licenses have been issued and are current.

(2) Amount of the Credit. The amount of the credit will be a set percentage of the taxpayer's total City tax obligation under this article provided as follows:

(A) That for new businesses the total credits allowed, however, for a single year or cumulatively, shall not exceed the total cost of the taxpayer's qualified investment or the tax obligation for that year.

(B) That for existing businesses the total credits allowed, however, for a single year or cumulatively, shall not exceed the total cost of the taxpayer's qualified investment or the tax obligation due on the revenues deemed generated by the qualified investment for that year, whichever is less. The revenues deemed generated by the qualified investment will be the increase in revenues above the average of the taxable revenues for the three years immediately preceding the year of the qualified investment or for all years the business has been located within the City, if less than three years.

Credit excess of tax liability in one estimate period may be applied to the tax liabilities in other estimate periods in the same taxable year. The life or length of the credit and the percentage of credit received by the taxpayer or allowable is based upon the number of jobs created or provided as defined by Section (c)(3) of this article.

(3) Measuring the Credit. The length of time that the credit is to be allowed and the percentages of the credit and therefore the total credit allowable is to be measured by the minimum number of new and additional full time jobs provided in the corporate city limits. As set forth below, the period of years and percentages for which a credit will be allowed is directly related to the minimum number of said jobs guaranteed by the taxpayer. The period of the credit will not be extended if the taxpayer hires more employees than he has guaranteed the City unless there is an additional qualified investment to expand the business. The extension of time granted for such an expansion will be based only on the number of new and additional full-time jobs created by the expansion, not by the total number of employees.

NEW JOBS CREATED	PERIOD OF B&O TAX CREDIT	PERCENTAGE OF CREDIT
2-10	1 year	100%
11-20	2 years	Year 1 100% Year 2 50%
21-50	4 years	Year 1 100% Year 2-4 50%

51-99	5 years	Year 1 100% Year 2-5 50%
100 and over	10 years	Year 1 100% Year 2 100% Year 3 75% Year 4 50% Year 5 50% Year 6 40% Year 7 30% Year 8 20% Year 9 10% Year 10 10%

The allowable tax credit year(s) are calculated upon the business's operational year(s), beginning with the first taxable period after the commencement or expansion of business operations.

If a taxpayer should expand operations and provide at least two new jobs while operating under a pre-existing credit period there is no carryover of the new credit allowance to the expiration date of the existing credit. It is possible for two or more credits to operate concurrently; however, any credit in excess of the tax liability is not refundable and cannot be carried over into the next tax year.

Subsection (d) Qualified Investments:

(1) "Qualified Investments" [means] with respect to any taxable year <u>means the greater of either: (1)</u> the aggregate of the applicable percentage of the cost of each property purchased for the purpose <u>of a new business or business</u> expansion, as defined in subsection (d)(2) hereof in the City, which is placed in service or use in this City by a taxpayer during such taxable year.[and which has a useful life, determined as of the time the property is placed in use or service in the City by the taxpayer, of at least seven years]<u>;or (2) Payroll costs related to each new job</u>

created and payable in the first twelve month period from the date the new jobs were created.

(2) "Property purchased for the purpose of a new business or business expansion" means real property and improvements thereto and tangible personal property but only if such property is constructed or purchased for use as a component part of a new or expanded business of a taxpayer and such property is located within the City. The term does not include replacement property, motor vehicles licensed by the West Virginia Department of Motor Vehicles, airplanes, off-premises transportation equipment or property that is used primarily for business outside this City, property purchased or contracted for prior to the operative date of this section as defined in subsection [(f)]761.12.5(a) hereof, property acquired or purchased incident to the purchase of the stock or assets of a taxpayer which had been used by the transferor or seller in such business in this City, nor such property which had previously designated property purchased for expansion and so used to qualify for the tax credit provided by this section.

(3) "Cost" when used in relationship to property shall not include the value of any property given in trade or exchange for such new property purchased for expansion.

(4) Property acquired by capital lease, as that term is defined by the Internal Revenue Code, [lease for a term of seven years or longer] if used as a component part of a new or expanded business of a taxpayer shall be considered property purchased for expansion and the cost of such property shall be one hundred percent (100%) of the rent reserved for the primary term of the lease not to exceed seven years. Lease renewals subleases, or assignments shall not be considered property purchased for expansion.

(5) The cost of property purchased for multiple business use including use as a component part of a new or expanded business of a taxpayer together with some other business or

occupation not qualifying under this section shall be apportioned between such business and occupations and the proportion shall be allocated to qualifying businesses shall be considered a qualified investment subject to the conditions and limitations of subsection (d)(1) and (2) hereof. The allocations shall be based on the percentage of square feet of the total available space allocated to each business in the case of real property and buildings. In the case of tangible personal property, the allocation should be based on the amount of time of actual use devoted to each business.

Subsection (e): Forfeiture of Credit: If during any taxable year, property with respect to which a tax credit has been allowed is disposed of or ceases to be used in a business of a taxpayer in this City, or if the taxpayer ceases operation of such business before expiration of the period of the credit, then the unused portion of such credit shall be forfeited for the taxable year in which such event occurs and all ensuing taxable years. The employment of fewer workers than guaranteed to the City will cause the credit period, dating from the first day property was placed in service, to be shortened in relation to the lowest level of employment maintained, or terminated if the applicable credit period for the decreased employment level has run out . [or if employment drops below five full-time workers.] Work stoppage and lay-offs approved by the Collector and caused by forces majeure or severe economic depressions which last less that three months will not affect the taxpayer's credit periods. However, systematic lay-offs by any taxpayer that for all essential purposes result in employment below the guaranteed level, as determined by the City Collector, will result in termination of all credit periods for that taxpayer.

761.12.2 Re-occupancy of Vacant or Dilapidated Building Tax Credit

Subsection (a) Purpose: Vacant and dilapidated buildings are inimical to the public health, safety and morals of the City, result in decreased property values and require increased expenditures of public funds. In order to encourage the re-occupancy of vacant buildings and dilapidated buildings within the City, and thereby provide for the elimination of said problem, there is hereby provided a tax credit for the re-occupancy of vacant buildings and dilapidated buildings within the City limits.

Subsection (b) Definitions:

(1)."Code Compliant" means compliance with all applicable provisions of the City Code of Fairmont West Virginia, as amended from time to time.

(2)"Demolition" means or refers to Section 110 Demolition of the International Property Maintenance Code which is from time to time adopted by the City by Ordinance.

(3)"Dilapidated Structure or Building" means a structure or building which is the subject of a notice and order issued pursuant to the provisions of Section 110 Demolition of the International Property Maintenance Code which is from time to time adopted by the City by Ordinance, which shall include a Raze or Repair Order issued under said code.

(4)"Notices and Orders" when used in this Section applies to notices and orders issued pursuant to and described in Section 110 Demolition of the International Property Maintenance Code or a Raze or Repair Order issued under said Code, which is from time to time adopted by the City by Ordinance.

(5)"Re-occupancy or re-occupied" with regard to a structure means to convert a dilapidated structure or building or a vacant structure or building into use as an income producing structure, the income from which is subject to the tax imposed by this Article, and which structure is actually physically occupied by at least one or more persons or businesses on a permanent non-transient basis.

(6)"Premises" means a lot, plot or parcel of land including any building or structure thereon.

(7)"Rental Registration Code" means Article 1767 Rental Dwelling Units of the City Code.

(8) Qualifying Structure or Building" means a structure or building that is subject to re-occupancy and is re-occupied ad defined herein.

(8)"State Building Code" means Article 1709 West Virginia State Building Code of the City Code.

(9) "Structure or building means" that which is built or constructed or any portion thereof.

(10)"Vacant" when applied to a structure or building is ascribed the same meaning as set forth in the Vacant Building Registration Ordinance which is from time to time adopted by the City; provided however, that no structure and thus no taxpayer will qualify for any credit hereunder until the structure has been properly registered under said Ordinance for a period of at least 180 days immediately preceding the date of application for any such credit.

(11) "Vacant Structure or Building" means a structure or building which is properly registered under the Vacant Building Registration Ordinance which is from time to time adopted by the City; provided however, that no structure and thus no taxpayer will qualify for any credit hereunder until the structure or building has been properly registered under said Ordinance for a period of at least 365 days immediately preceding the date of application for any such credit.

Subsection (c) Allowable Credit: There shall be allowed to taxpayers a credit against the business and occupation tax imposed by this Article for the re-occupancy of a vacant structure or building or a dilapidated structure or building. The allowable credit will be measured as a percentage of the annual tax liability generated from the re-occupied structure or building.

(1) Prerequisites: The following prerequisites must be met before a credit will be allowed:

(A)The taxpayer must show to the Collector that the structure was the subject of a Notice or Order or registered as vacant pursuant to the City's Vacant Building Registration Ordinance for a period of at least 180 days immediately preceding application for the credit and is therefore a qualifying structure;

(B)The taxpayer must show to the Collector that the qualifying structure and the entirety of the premises is code compliant and that the qualifying structure is subject to re-occupancy as evidenced by a current certificate(s) of occupancy issued by the City under the State Building Code and/or the Rental Registration Code, if the Rental Registration Code is applicable; and

(C)The taxpayer demonstrates eligibility for the credit by demonstrating that the taxpayer is the owner of the qualifying structure or that the taxpayer has leased the structure pursuant to a written lease from the owner which qualifies as a capital lease under the United States Internal Revenue Code.

(D) The taxpayer must apply for the credit on forms provided by the Collector together with all necessary documentation to support the credit and to permit the Collector to make a determination that all prerequisites have been satisfied; The taxpayer must be current in the payment of all municipal fees, charges, and taxes; The taxpayer must demonstrate that all necessary permits and licenses have been issued and are current.

(2) Amount of Credit: The taxpayer will be permitted a credit against the tax imposed by

this Article for a period of five (5) years from and after the date the qualifying structure is re-occupied. The credit will be determined as a percentage of the annual tax liability generated from the qualifying structure. The periods and the percentages of the credits shall be as follows:

PERIOD OF B & O TAX CREDIT	PERCENTAGE OF CREDIT
Year One	100%
Year Two	75%
Years Three	50%
Year Four	25%
Year Five	25%

Subsection (d) Limitations on Credit: No credit authorized hereunder shall apply to any other structure on the premises upon which the qualifying structure is situate and which may be owned or leased by the taxpayer or the income generated therefrom or the tax liability created thereby. The total credits allowed for a single year or cumulatively shall not exceed the tax obligation due on the revenues deemed generated by the qualifying structure for that year or the total tax liability of the taxpayer, whichever is less. The revenues deemed generated by the qualifying structure will be the increase in revenues above the average of the taxable revenues for the three years immediately preceding the year of the re-occupancy of the qualifying structure or for all years income has been generated from the premises, within the City, if less than three years.

Credit in excess of tax liability in one estimate period may be applied to the tax liabilities in other estimate periods in the same taxable year.

It is possible for two or more credits to operate concurrently; however, any credit in excess of the tax liability is not refundable and cannot be carried over into the next tax year.

Subsection (e): Forfeiture of Credit: If during any taxable year, property with respect to which a re-occupancy tax credit has been allowed is disposed of or ceases to be occupied in a business of a taxpayer in this City, or if the taxpayer ceases operation of such business before expiration of the period of the credit, then the unused portion of such credit shall be forfeited for the taxable year in which such event occurs and all ensuing taxable years.

761.12.3 Historic District Tax Credit:

Subsection (a) Purpose: In order to encourage rehabilitation and preservation of contributing historic structures in the City's Downtown Historic District, there is hereby provided a tax credit for cost of improvements made by a taxpayer relating to the rehabilitation and preservation of a contributing structure within the City's Downtown Historic District.

Subsection (b) Definitions: When used in this section:

(1)"Contributing Structure" means any historic structure as identified on the official Fairmont Downtown Historic District map and in existence as of the date of the adoption of this ordinance.

(2)"City Downtown Historic District and Historic District" is the City of Fairmont Downtown Historic District as designated and published by the City's Historic Landmark's Commission and Compu-Press, 1977.

(3) "Cost of Improvement" means the total cost of improvement which is set forth on page one of the Application for Building Permit/Plan Examination filed by or on behalf of the taxpayer with the City relative to the improvements or work for which the taxpayer is seeking a credit from the tax imposed by this Article for preserving or rehabilitating a contributing structure within the City's Downtown Historic District.

(4)"Qualifying Historic Building" means a contributing structure as defined herein and located within the City's Downtown Historic District.

Section (c) Amount of Credit Allowed: There shall be allowed to taxpayers a credit against the business and occupation tax imposed by this Article for preserving and/or rehabilitating a contributing structure within the City's Downtown Historic District.

(1) Prerequisites. The following prerequisites must be met before a credit will be allowed:

The taxpayer must demonstrate that the taxpayer is the owner of a contributing structure within the Historic District or a business entity domiciled in a qualifying structure within the Historic District.

The taxpayer must apply for the credit on forms provided by the Collector together with all necessary documentation to support the credit and to permit the Collector to make a determination that all prerequisites have been satisfied; The taxpayer must be current in the payment of all municipal fees, charges, and taxes; The taxpayer must demonstrate that all necessary permits, authorizations, and licenses have been issued and are current, including any r authorization that may be required by the City of Fairmont Historic Preservation Review Commission.

The taxpayer must provide evidence satisfactory to the Collector that the improvements or work described on the Application for Building Permit/Plan Examination filed by or on behalf of the taxpayer with the City of Fairmont relative to the improvements or work for which the taxpayer is seeking a credit is complete and that all costs of improvements therefor have been fully paid and satisfied.

(2)Amount of the Credit. The length of time that the credit is to be allowed and the percentages of the credit and therefore the total credit allowable is to be measured by the Cost of Improvement made to such structure.

(3)Measuring the Credit. As set forth below, the period of years and percentages for which a credit will be allowed is directly related to the Cost of Improvement made by the taxpayer

The amount of the credit will be a set percentage of the taxpayer's total City tax obligation under this article as follows; provided however that the amount of the credit cannot exceed the Cost of Improvement.

COST OF IMPROVEMENT	PERIOD OF B&O TAX CREDIT	PERCENTAGE OF CREDIT*
$10,000 to $20,000	1 year	100%
$20,001 thru $40,000	2 years	Year 1 100% Year 2 50%
$40,001 thru $75,000	4 years	Year 1 100% Year 2-4 50%
$75,001 thru $100,000	5 years	Year 1 100% Year 2-5 50%
$100,001 and over	10 years	Year 1 – 3 100% Year 4-5 50% Years 6-10 25%

Subsection (d) Limitations on Credit: No credit authorized hereunder shall apply to any other structure on the premises upon which the contributing structure is situate and which may be owned or leased by the taxpayer or the income generated therefrom or the tax liability created thereby. The total credits allowed for a single year or cumulatively shall not exceed the tax obligation due on the revenues deemed generated by the contributing structure for that year or the total tax liability of the taxpayer, whichever is less. Credit in excess of tax liability in one estimate period may be applied to the tax liabilities in other estimate periods in the same taxable year.

It is possible for two or more credits to operate concurrently; however, any credit in excess of the tax liability is not refundable and cannot be carried over into the next tax year.

Subsection (e): Forfeiture of Credit: If during any taxable year, property with respect to which an Historic District tax credit has been allowed is disposed of or ceases to be occupied in a business of a taxpayer in this City, or if the taxpayer ceases operation of such business before expiration of the period of the credit, then the unused portion of such credit shall be forfeited for the taxable year in which such event occurs and all ensuing taxable years.

761.12.4 Business Anniversary Tax Credit:

Subsection (a) Purpose: In order to encourage business longevity within the corporate limits of the City, there is hereby provided a business anniversary tax credit for taxpayers who meet certain anniversary milestones.

Subsection (b) Definitions

"Anniversary": means the yearly re-occurrence of the date that a business initially commenced operation in the City.

"Anniversary Milestone" means a scheduled anniversary signifying the completion of a set number of years that a business has continually maintained operation in the City from the date the business initially commenced operation.

"Longevity" means continued operation without interruption in the corporate limits of the City of Fairmont from the date the business initially commenced operation.

Subsection (c) Amount of Credit Allowed: There shall be allowed to taxpayers a credit against the business and occupation tax imposed by this Article for businesses which meet certain anniversary milestones for continued operation in the corporate limits of the City.

(1)Prerequisite. The following prerequisites must be met before a credit will be allowed:

This credit is authorized for a businesses which meets certain anniversary milestones for continued operation in the corporate limits of the City.

The taxpayer must apply for the credit on forms provided by the Collector together with all necessary documentation to support the credit and to permit the Collector to make a determination that all prerequisites have been satisfied; The taxpayer must be current in the payment of all municipal fees, charges, and taxes; The taxpayer must demonstrate that all necessary permits and licenses have been issued and are current.

(2)Amount of the Credit. The credit is to be allowed based upon longevity of business operations within the corporate limits

(3)Measuring the Credit. The taxpayer will be permitted a credit against the tax imposed by this Article on January 1 of the calendar year in which the business meets or will meet certain anniversary milestones and in the percentages as follows:

ANNIVERSARY MILESTONE	PERCENTAGE OF CREDIT
Year Five	5%
Year Ten	10%
Years Twenty	20%
Year Twenty-Five	25%
Year Fifty	50%

Year One Hundred 100%

Subsection (d) Limitation on Credit. Credit may be used in all estimate periods in the calendar year a business meets the applicable anniversary milestone.

Subsection (e): Forfeiture of Credit: If the taxpayer ceases business within any estimate period in the calendar year of the applicable anniversary milestone, such credit shall be forfeited for the estimate period in which such event occurs and all ensuing estimate periods, unless and until such taxpayer satisfies all the pre-requisites for such anniversary credit.

. Any taxpayer who operated a commercial entity under a different name and/or undergoes a name change or change in business structure shall be considered a new business under this section and shall not be entitled to the anniversary tax credits until such taxpayer otherwise satisfies all the pre-requisite of such anniversary credit; provided however, the acquisition of an ongoing operation or of an existing commercial entity, without a change of name or business identity by another taxpaying entity shall be entitled to consider all of the years of operation of the acquired entity for purposes of such anniversary credit.

761.12.5 Miscellaneous Provisions

Subsection (a): Savings: Nothing in this ordinance shall be construed to affect any tax credit, suit or proceeding in any court, or right acquired or liability incurred, or any cause or causes under any act or ordinance repealed, nor shall any just or legal right or remedy of any character be lost, impaired by such repeal and to that extent the provisions repealed shall be saved.

Subsection (b): Severability: If any section, sentence, clause, section or phrase of this ordinance shall be declared invalid or rendered inoperable for any reasons whatsoever, such invalidity or inoperability shall not affect the remaining portions of this Ordinance which shall continue in full force and effect, and to this end the provisions of this ordinance are hereby declared to be severable.

This ordinance shall become effective thirty (30) days after adoption.

Adopted this the 8th day of September, 2015.

Ronald J. Straight
MAYOR

ATTEST:

Paula M. Freind
INTERIM CITY CLERK

WE, the undersigned officials of the City of Fairmont, West Virginia, do hereby certify that Ordinance No. 1654:

AN ORDINANCE OF THE COUNCIL OF THE CITY OF FAIRMONT ENACTED, IN PART, PURSUANT TO THE PROVISIONS OF WEST VIRGINIA CODE §8-1-5a MUNICIPAL HOME RULE PILOT PROGRAM, AND THE CITY OF FAIRMONT'S HOME RULE PLAN APPROVED OCTOBER 6, 2014, TO PROVIDE RELIEF FROM THE PROVISIONS OF WEST VIRGINIA CODE §8-13-5 WHICH LIMIT THE CITY OF FAIRMONT'S AUTHORITY TO OFFER TAX CREDITS FROM ITS BUSINESS AND OCCUPATION TAX TO BUSINESS EXPANSION CREDITS AND TO PROVIDE AUTHORITY FOR EXPANDED AND ADDITIONAL TAX CREDITS FROM SAID TAX TO PROMOTE THE RE-OCCUPATION OF VACANT OR DILAPIDATED STRUCTURES THROUGHOUT THE CITY, TO FOSTER THE REHABILITATION AND PRESERVATION OF CONTRIBUTING STRUCTURES IN THE CITY'S DOWNTOWN HISTORIC DISTRICT; AND TO ENCOURAGE LONGEVITY OF BUSINESS OPERATION IN THE CORPORATE LIMITS BY PROVIDING AN ANNIVERSARY CREDIT

was introduced and publicly read in its entirety at the Regular Meeting of Council held August 25, 2015 and was published in the Times-West Virginian on August 31, 2015, pursuant to Charter provisions Section 2.13(d); a public hearing was held on September 8, 2015. There being no request that the proposed Ordinance be read in its entirety for a second time, the Clerk read the title only and copies were available to the public as required by Ordinance No. 499. The Ordinance was duly adopted pursuant to the Charter of the City of Fairmont and West Virginia Code; signed by the undersigned officials and filed in the office of the City Clerk.

Adopted by Council of the City of Fairmont, West Virginia, this the 8th day of September, 2015.

Ronald J. Straight

MAYOR

ATTEST:

Paula M. Freid

INTERIM CITY CLERK

A TRUE COPY:

Ronald J. Straight

MAYOR, CITY OF FAIRMONT, WEST VIRGINIA

Paula M. Freid

CLERK, CITY OF FAIRMONT, WEST VIRGINIA

APPROVED AS TO FORM:

[illegible signature]

ATTORNEY, CITY OF FAIRMONT, WEST VIRGINIA