



Status: Draft

Advertise

More



### Attachment List

Downloadable attachments that you provide, for the bidder, as part of the solicitation.

### Bid Bond

A bid bond form that provides surety verification.

### Build Your Own

This is a custom 'Build Your Own' component.

### Envelope

The information supplied in this component will be available to the owner-agency immediately after the bid deadline, but before the bid is opened.

### Item List

A list of biddable items. You define the quantity, description and units

## General Info

Edit

### Number

E405/23-149U- Resurfacing City Streets

### Deadline

05/09/2023 10:00 AM EDT

### Auto Advertise

04/19/2023 09:00 AM EDT

### Description

The City of Charleston is seeking bids for This contract shall be for the resurfacing of various city streets for an estimated total of 223,000 Square Yards of Milling, 21,000 Tons of HLBC Wearing Course and 300 Tons of HLBC Base Course material. The work shall consist of the Vendor furnishing all materials, equipment and labor necessary for the satisfactory completion of this project. All materials, equipment, and workmanship shall be in accordance with the West Virginia Department of Transportation, Division of Highways, Standard Specifications for Roads and Bridges, 2023, as amended.

### Allow zero unit prices and labor?

Yes

### Allow negative unit prices and labor?

Yes

### Allow Electronic Signatures?

Yes

### Allow vendors to ask questions?

Yes

### Restricted?

No

### Mark solicitation as an RFP?

No

**Pre-bid Meeting:**

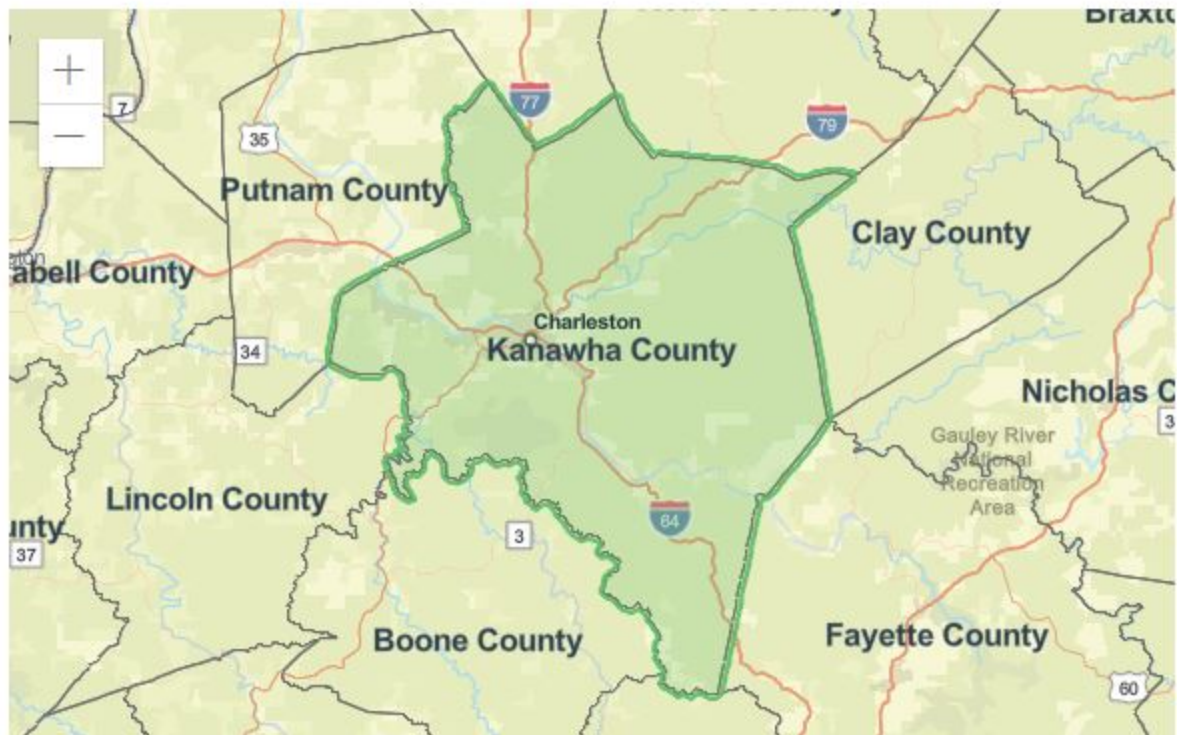
A mandatory pre-bid conference for the purpose of discussing and clarifying the project drawings and specifications will be held at Charleston City Engineering office at 114 Dickinson Street, Charleston WV 25301 at 10:00 a.m., Thursday, May 04, 2023.

**State**

West Virginia

**County**

Kanawha



## Q & A

[Edit](#)[Print](#)

### Deadline

05/05/2023 04:00 PM EDT


### Remarks

All questions pertaining to the specifications shall be submitted in writing to Purchasing Director, Jamie Bowles via email to [bids@cityofcharleston.org](mailto:bids@cityofcharleston.org) no later than 4:00pm, Friday, May 5, 2023. The City of Charleston will not be held responsible for oral interpretations of the specifications given by any of its employees, representatives, or others. The issuance of a written addendum is the only official method whereby interpretation, clarification, or additional information pertaining to this RFP can be given. If any addenda are issued to this RFP, the Purchasing Director will attempt to notify all prospective bidders who have secured the original RFP document. However, it will be the responsibility of each vendor, prior to submitting their proposal, to contact the Purchasing Director via phone at (304) 348-8014, by email to [bids@cityofcharleston.org](mailto:bids@cityofcharleston.org), or by checking the City of Charleston Website at <https://charlestonwv.gov/bids-purchasing/current-bids>.

 No questions have been asked.

## ATTACHMENT LIST

[Edit](#)[More](#)

Order	Name	Description
1	<a href="#">INTENT- Resurfacing City Streets.pdf</a> (133 KB)	
2	<a href="#">Appendix A - 2023 Paving.pdf</a> (108 KB)	
3	<a href="#">INFORMATION FOR BIDDERS-Resurfacing City Streets.pdf</a> (169 KB)	
4	<a href="#">Terms and Conditions.pdf</a> (149 KB)	
5	<a href="#">GENERAL CONDITIONS- For Construction Projects.pdf</a> (112 KB)	
6	<a href="#">COC Purchasing Affidavit.pdf</a> (60.2 KB)	
7	<a href="#">Drug-Free_Workplace_Affidavit.pdf</a> (78.1 KB)	
8	<a href="#">Local Vendor Purchasing Affidavit - City of Charleston.pdf</a> (137 KB)	 OPTIONAL

8 Attachments

## ADDENDUM ACKNOWLEDGMENT

Edit More

Click "+" to add addenda. If no addendum, type "N/A."

Addendum Number:\*

Date of Acknowledgment:\*

## EXCEPTIONS AND DEVIATIONS

Edit More

! Optional: Vendor is not required to complete.

Bidder shall fully describe every variance, exception and/or deviation. Please include with your bid form. Additional sheets may be used if required.

Enter exceptions and deviations below:\*

## BID AND PROPOSAL FORM (1 OF 3)

Edit More

I agree to supply the materials and perform the services as detailed in this solicitation, including accepting the terms and conditions associated with it.

required

I acknowledge that I have read the solicitation carefully and agree to its terms.\*

▢ BID AND PROPOSAL FORM (2 OF 3)

[Edit](#) [More](#)

Search for Item Code or Description



[Reset Search](#)

Order	Description	Unit	Quantity	Alternate	Optional	Fixed (Unit Cost)	Unit Cost	Item Total
<p><b>!</b> Alternates are not included in bid total.</p>								
1	Item 3.01- HLBC Base Course	TON	300.00	✘	✘	✘		
2	Item 3.02- HLBC Wearing Course - 1-1/2"	TON	21,000.00	✘	✘	✘		
3	Item 3.03 (1 1/2") Removing Bituminous Concrete	SY	223,000.00	✘	✘	✘		

3 Items

## ▣ BID AND PROPOSAL FORM (3 OF 3)

[Edit](#)[More](#)

- Local Vendor Preference: - - By checking this box and signing below, I hereby certify and attest I have read the Local Vendor Preference statement found on the "Information for Bidders" document attached to this solicitation. \*\*
- Business & Occupation Tax: - - By checking this box and signing below, I hereby certify and attest I have read the Business & Occupation Tax statement found on the "Information for Bidders" document attached to this solicitation. \*\*
- Equal Employment Opportunities: - - I acknowledge and agree that, in the performance of any City contract, the vendor will not discriminate against any employee or applicant for employment because of race, color, religion, age, sex, sexual orientation, gender identity, disability, or national origin. \*\*

**Authorized Bidder's Signature:\***

**Title:\***

**Printed/Typed Bidder's Name:\***

**Date:\***

**Company Name:\***

**Address:\***

**Telephone Number:\***

**Fax Number:**

**Email Address:\***

## ▣ MANDATORY PRE-BID MEETING

[Edit](#)[More](#)

- A mandatory pre-bid conference for the purpose of discussing and clarifying the project drawings and specifications will be held at the City of Charleston Charleston Engineering department at 114 Dickinson Street, Charleston WV 25301 at 10:00 a.m. on Thursday May 4, 2023. (Bidder acknowledges the pre-bid meeting requirement.)\*

## ▣ BID BOND

[Edit](#)[More](#)

Bidder acknowledges that a 5% bid bond is required for submission.\*

## ▣ LIST OF STOCKHOLDERS

[Edit](#)[More](#)

Provide a list of all stockholders by name and address owning 5% or more of the bidder's current stock must be submitted with the bid. In the case of partnerships or sole proprietorships, those receiving a 5% or more share of the company's net profit must be listed.

If attaching PDF copy of List of Stockholders, type "Attached" in the fields below.

Click "+" to add Stockholders. If none, type "N/A."

**Stockholder Name:\***

**Stockholder Address:\***

## ▣ VENDOR PROTESTS

[Edit](#)[More](#)

In the event that any vendor desires to protest City's selection, such vendor (hereinafter "Protestor") shall submit its protest in writing, which must be received by City within seven (7) calendar days of after City Council approves of the award. Provided that the City Manager reserves the right to extend the time for submission of the protest if he determines it is reasonable under the circumstances.

The written protest must be submitted to the **City Manager's Office, Attention: Jonathan Storage 501 Virginia Street East, Room 101; Charleston, WV 25301.**

Only vendors who have submitted a timely and responsive proposal may protest City's selection. No protest may be filed if the RFP is withdrawn or if all proposals received in response to the RFP are rejected.

Protests shall include the following information:

1. The Protestor's name, address, telephone number, and fax number;
2. The solicitation number;
3. A detailed statement of the legal and/ or factual grounds for the protest;
4. Copies of all relevant and supporting documentation, if necessary; and
5. A statement as to the form of resolution or relief sought.

### **FAILURE TO SUBMIT THIS INFORMATION SHALL BE GROUNDS FOR REJECTION OF THE PROTEST.**

The City Manager may refuse to review any protests when the matter involved is the subject of litigation before a court of competent jurisdiction; if the merits have previously been decided by a court of competent jurisdiction; or if it has been decided by the City Manager in a previous protest.

At the time of submitting the written protest, Protestor shall submit a certified check in the amount of one thousand dollars (\$1,000.00) or bond equal to five percent (5%) of the price of the selected proposal, whichever is greater. In the event the proposal being protested is for contracted services, an estimated average of the contract value will be determined in order to calculate the five percent (5%) bond value. This bonding requirement is designed to protect against frivolous claims and unnecessary expenditures of public funds and to allow City to offset any and all costs, fees, expenses or damages of any kind whatsoever incurred by City as the result of an unsuccessful protest.

In the event the protest is unsuccessful, the certified check or bond will be used by City to recoup any and all costs, fees, expenses, or damages of any kind whatsoever incurred by City and related in any way to the unsuccessful protest. Costs, fees, expenses, and damages shall include, but shall not be limited to, increased costs of labor, materials or services resulting from any delay, professional fees, including, but not limited to, attorney fees, and all costs, fees or expenses of any kind whatsoever related in any way to the unsuccessful protest. By signing this document, Protestor waives the right to receive any money retained by City as set forth herein. If there are any funds remaining after City has recouped amounts as permitted herein, the remaining funds will be returned to Protestor. In the event Protestor is successful, the full amount of the certified check or bond will be returned to Protestor.



Upon receipt of a timely written protest, City shall provide notice of the protest to vendor selected as the successful bidder (hereinafter "Selected Vendor") and provide Selected Vendor with a copy of the written protest and any documents related thereto. **Selected Vendor will have two (2) business days to file a written response to the protest.** A hearing may be held within five (5) business days of the **date of receipt of the written response to the protest by Selected Vendor**; provided that, City may, in its sole discretion, set the date of the hearing beyond the five (5) day time period specified herein if deemed necessary or convenient to do so by City. If a hearing is held, both Protestor and Selected Vendor will have an opportunity to appear and present evidence and testimony in support of their positions. The hearing will be held before the City Manager or his designee. The department head of the department seeking the RFP and the City Attorney shall be in attendance.

A decision will be made by City within five (5) business days of the hearing. Upon a decision having been made, both Protestor and Selected Vendor will be notified in writing of City's decision.

In the event City's selection is reversed, City will reevaluate all proposals which were originally and timely submitted, in accordance with state and city laws and regulations. During the reevaluation, issues addressed during the protest proceedings may be considered.

Once a written protest is filed, no work will be performed by Selected Vendor until such time as City has rendered a final decision on the protest; provided that, if City, in its sole discretion, determines time is of the essence regarding receipt of the goods or completion of the services to be performed, City may permit Selected Vendor to proceed pursuant to its proposal and any Agreement with City, until/unless the protest is successful.

**By submitting a proposal, each vendor agrees that the procedure outlined herein is the exclusive remedy available to challenge/protest the award of a contract to a successful bidder. The decision of the city manager is final and is not appealable. Each vendor further agrees that, in the event any qualified vendor fails to submit a written protest and certified check or bond within the time period specified, that vendor thereby forever waives its right to any further claim, action, or remedy, including, but not limited to, the right to bring an action before any administrative agency or any court of competent jurisdiction.**

Vendor Signature:\*

Date:\*

## Required Document List

[Edit](#)[More](#)

Name	Description	Omission Terms
List of Stockholders	<a href="#">+</a> Please upload a copy of Bidder's List of Stockh...	<a href="#">+</a> I have no Stockholders or have provided my Lis...
Drug-Free Workplace Conformance Affidavit	<a href="#">+</a> Please upload a signed and notarized copy of B...	
City Purchasing Affidavit	<a href="#">+</a> Please upload a signed and notarized copy of B...	
Bid Bond (5% of bid price)	<a href="#">+</a> Please upload a copy of a fully executed 5% bi...	
Local Vendor Preference	<a href="#">+</a> (Optional)	
5 Required Documents		

## Local Vendor Preferenec (Optional)

[Edit](#)[More](#)

**!** Optional: Vendor is not required to complete.

**Please upload a completed Local Vendor Preference Affidavit if you believe your firm meets the applicable standards.**

## **INTENT**

### **CITY OF CHARLESTON PROJECT NARRATIVE RESURFACING CITY STREETS May 2023**

This contract shall be for the resurfacing of various city streets for an estimated total of 223,000 Square Yards of Milling, 21,0000 Tons of HLBC Wearing Course and 300 Tons of HLBC Base Course material. The work shall consist of the Vendor furnishing all materials, equipment and labor necessary for the satisfactory completion of this project. All materials, equipment, and workmanship shall be in accordance with the West Virginia Department of Transportation, Division of Highways, Standard Specifications for Roads and Bridges, 2023, as amended.

## **3.0 DETAIL SPECIFICATIONS**

### **3.01 HLBC Base Course**

#### 3.01.01 Description

#### **300 Tons** of HLBC Base Course

#### 3.01.02 Construction Methods

This work includes, but is not limited to, construction and installation of bituminous pavement. Refer to SECTION 401 ASPHALT BASE, WEARING, AND PATCHING AND LEVELING COURSES of the WVDOT Specifications for detailed information

#### 3.01.03 Method of Measurement and Payment

Materials, installation and other items incidental to proper construction will be measured and paid on a unit basis for Items 3.01.

### **3.02 HLBC Wearing Course**

#### Description

#### **21,000 Tons** of Wearing Course

#### 3.02.02 Construction Methods

This work includes, but is not limited to, construction and installation of bituminous pavement. Refer to SECTION 401 ASPHALT BASE, WEARING, AND PATCHING AND LEVELING COURSES of the WVDOT Specifications for detailed information.

#### 3.02.03 Method of Measurement and Payment

Materials, installation and other items incidental to proper construction will be measured and paid on a unit basis for Items 3.02.

The City of Charleston and utility companies will provide rings, risers, and lids as necessary on the job. The Contractor shall place risers and rings as needed to match utility features with finished grade. No valves or manholes will be permitted to be paved over unless directed by the City Engineer.

The Contractor will construct asphalt curbing (minimum 4" high, 6" width) in all locations where curbs currently exist or where directed by the City Engineer. All curbing shall be compacted with the use of a hand tamper, at a minimum. All driveway aprons shall not exceed 1-1/2" in height at the edge of roadway and gradually slope into existing driveway. Costs for all curbing and driveway aprons are considered incidental to the project and no separate pay item will be provided. Curbing shall be placed parallel to the longitudinal direction of the roadway and not in a meandering fashion. Any "ponding" areas within newly paved surfaces shall be removed and replaced in full lane widths as directed by the City Engineer. Milling and resurfacing areas of "ponding" shall be completed at no additional cost to the owner.

It is expected that all downtown streets shall be paved at a rate not less than 500 tons per working day. If the Contractor is unable to maintain minimum production, Liquidated Damages will be assessed as detailed in 108.7.2 – INTERIM COMPLETION DATE of the WVDOT Specifications. Liquidated Damages will be assessed at a minimum of \$500 per calendar day charge.

#### 3.02.03 Method of Measurement and Payment

Materials, installation and other items incidental to proper construction will be measured and paid on a unit basis for Items 3.02.

### **3.03 Removing Bituminous Concrete Surface**

#### 3.03.01 Description

**223,000 Square Yards** Removing Bituminous Concrete Surface, One and one-half inches (1.5).

#### 3.03.02 Construction Methods

This work shall consist of preparing the existing pavement for the placement of additional courses of pavement as shown on the plans. Refer to SECTION 415 - MILLING OF ASPHALT PAVEMENT SURFACES of the WVDOT Specifications for detailed information. Milled streets shall be paved within 48 hours of milling operation. In the event of inclement weather (section 2.5) this time may be extended. If milling operations exceed 48 hours prior to paving, a \$500.00/day fine will imposed on the contractor.

### 3.03.03 Method of Measurement and Payment

Materials, installation and other items incidental to proper construction will be measured and paid on a unit basis for Items 3.03.

When directed by the City Engineer the Contractor shall construct a milled heel-in joint at the ends of an overlay section, cross streets, side roads, driveways, etc. to provide a smooth transition of surfaces. A resurfacing Heel-in Detail is included in the specification package. **Heel-in construction shall be incidental to the contract and no separate pay item will be provided.**

### **Contract and Contract Documents**

The Contract includes the invitation for bids, proposal, contract form, contract bond, specifications, special provisions, plans, notice to proceed, any change orders and other supplemental agreements that are required to complete the construction of the work in an acceptable manner

Specifications shall include applicable sections of the West Virginia Department of Transportation Division of Highways Standard Specifications for Roads and Bridges, Adopted 2023 (WVDOH Specifications), including the most recent supplemental specifications and the Standard Details Book, Volume 1, Drainage, Guardrail, Pavement, Fence, and Markers, Issue Date: May, 2016 (WVDOH Standard Details).

**The quantities listed in the contract documents are estimates. The City will pay for quantities actually in place. The City reserves the right to vary the quantities up to 50 % with no change in unit price, except for optional items that may or may not be completed as part of this project.**

### **Receipt and Opening of Bids**

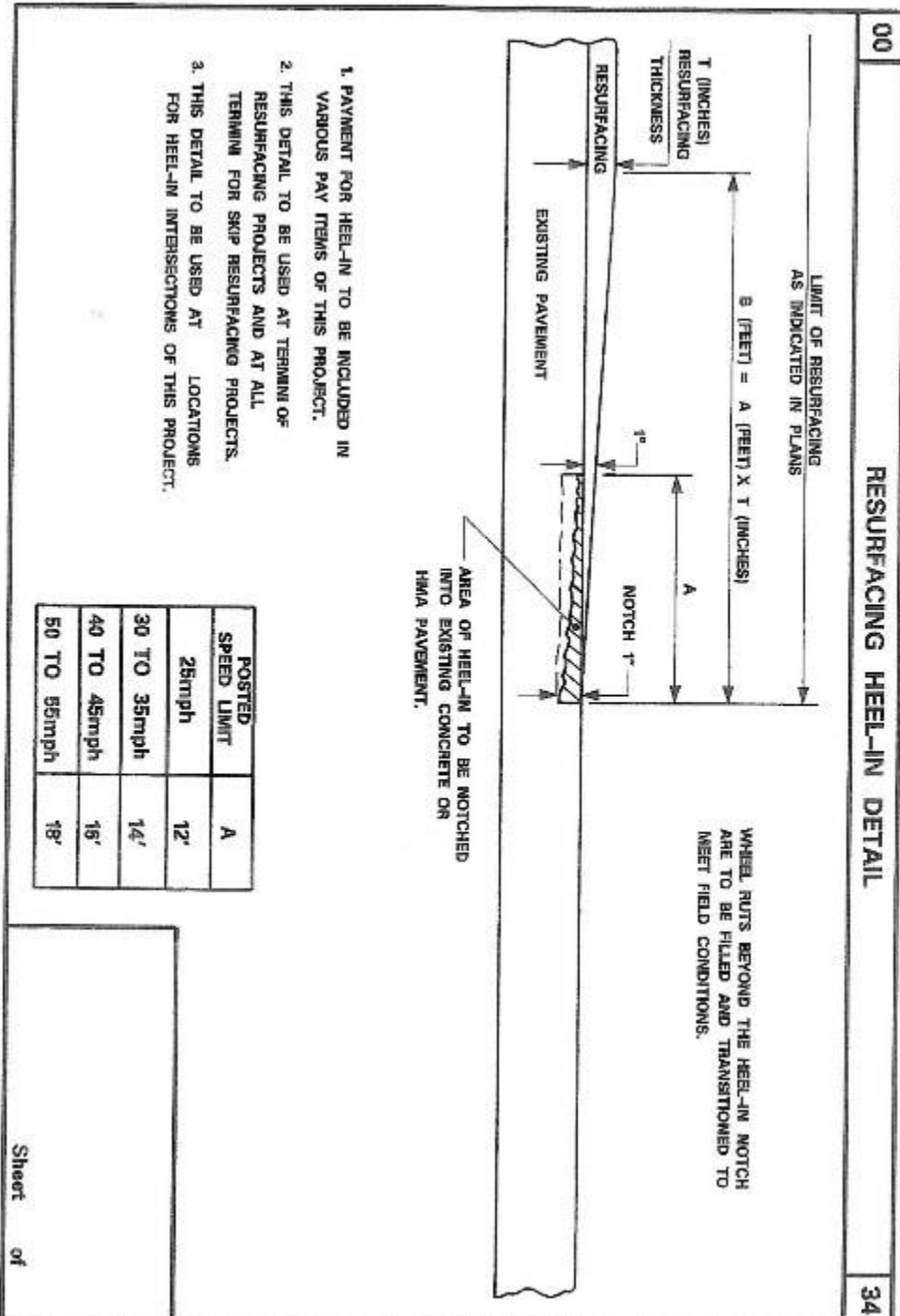
The bid opening will be held immediately after the bids are closed.

The City will consider incomplete any bid not prepared and submitted in accordance with the provisions herein outlined and may reject any or all bids. Any bid may be withdrawn prior to the above scheduled time for the opening of bids or authorized postponement thereof. Any bid received after the time and date specified will not be opened. No bidder may withdraw a bid after the actual bid opening.

## **Preparation of Bid**

Each bid must be submitted in a sealed envelope bearing on the outside the name of the bidder, his/her address and **name of the project** for which the bid is submitted with the **bid opening date and time**. The bid must be submitted to the City Manager's Office located at 501 Virginia Street East, Room 101, Charleston, WV 25301. Vendors may hand deliver or mail their submissions to the aforementioned address. Bid packages shall contain one (1) original and one (1) copy of the vendor's entire bid submission. All documents in bid packet must be signed, dated and notarized where applicable or bid may be disqualified.

## Appendix B Heel-In Detail





# Appendix A

# 2023 PAVING List

Street Name	Ward	To and From	Length	Width	Est. SY	Est. Tons	Milled
5th Ave W	1	26th to 29th St	950	20	2111	176	TRUE
North Arthur Dr	1	Washington to Libby	1950	22	4767	397	TRUE
Washington St W	1	26th St to North Arthur	2950	22	7211	601	TRUE
Kemp Ave	1	Patrick to End	550	24	1467	122	TRUE
Cliffview Ave	1	Michael to End	820	15	1367	114	TRUE
Rebecca St	1	7th Ave to 6th Ave	360	11	440	37	FALSE
Sugar Creek Dr	2	1558 to End	1100	18	2200	183	FALSE
Sugar Creek Dr	2	Rt. 21 to Falcon	580	20	1289	107	TRUE
Craze Dr	2	Sugar Creek to Aliff	385	19	813	68	FALSE
Beech Ave	3	West Ave to Edgewood	1500	21	3500	292	TRUE
Stephen Ave	3	Beech to Ferguson	375	17	708	59	TRUE
Garden St	3	Garvin to Hunt	570	20	1267	106	TRUE
Viewmont Dr	3	Gilbert to End	350	20	778	65	TRUE
Summit Dr	3	Fairview to Somerset	1420	20	3156	263	TRUE
Park Ave	3	Washington to Beech	1310	20	2911	243	TRUE
Madison St	4	Florida to Russel	1400	17	2644	220	TRUE
Adam St	4	7th Ave to Madison	330	24	880	73	TRUE
Hunt Ave	4	7th Ave to Madison	300	19	633	53	TRUE
Russel St	4	Washington to 7th Ave	285	16	507	42	TRUE
4th Ave	4	Stockton to Florida	1150	32	4089	341	TRUE
Lower Chester	5	Chester to Chester	1170	19	2470	206	TRUE
Highland Rd	5	1100 & 1200 Block	1610	20	3578	298	TRUE
Cleveland Ave	5	Edgewood to Somerset	700	20	1556	130	TRUE
Somerset Dr	5	Highland to Summit	500	20	1111	93	TRUE
Couch St	6	Randolph to Virginia	280	30	933	78	TRUE
Tennessee Ave	6	Randolph to Washington	1300	40	5778	481	TRUE
Virginia St	6	Beuhring to Delaware	750	40	3333	278	TRUE

Crescent Rd	7	Watts to Buchanan	530	21	1237	103	TRUE
Aelthea St	7	Pennsylvania to End	220	32	782	65	TRUE
Beulah St	7	Pacific to End	2000	15	3333	278	FALSE
Jane St	7	Claire to Albert	250	21	583	49	TRUE
Westmoreland Rd	7	Bigley to Odell	165	32	587	49	TRUE
Preston St	7	Whitney to Elmore	780	22	1907	159	TRUE
Hudson St	7	Monroe to Hillsdale	650	20	1444	120	TRUE
Albert St	7	Jane to Woodbine	430	22	1051	88	TRUE
Woodbine Ave	7	Albert to the slip repair	420	22	1027	86	TRUE
West Summit Dr	7	Summit Dr to End	1200	19	2533	211	TRUE
Summit Dr	7	White Oak to 1550 Summit	700	24	1867	156	TRUE
Hillsdale Dr	7	Claire to Preston	280	22	684	57	TRUE
Whitney St	7	Hudson to Claire	675	20	1500	125	TRUE
Charmac Dr	7	Garrison to End	680	13	982	82	FALSE
Hinton Terrace	8	North Dr to Sunset	600	23	1533	128	TRUE
Sunset Dr	8	Hinton Terr. to Hinton Terr.	2100	18	4200	350	TRUE
North Dr	8	Hinton Terr. to Hinton Terr.	300	19	633	53	TRUE
Morris St	9	Bldv to Virginia	450	30	1500	125	TRUE
Brooks St	9	Bldv to Quarrier	1000	30	3333	278	TRUE
Mcfarland St	9	Quarrier to Blvd	750	30	2500	208	TRUE
Dickinson St	9	Quarrier to Virginia	330	31	1137	95	TRUE
Laidley St	9	Bldv to Quarrier	680	54	4080	340	TRUE
Hale St	9	Bldv to Virginia	375	26	1083	90	TRUE
1200 Block Alley	9	Between Virginia and Quarrier	650	13	939	78	TRUE
Thompson St	10	Wahington to Jackson	300	20	667	56	TRUE
Dixie St	10	Nancy to Thompson	700	30	2333	194	TRUE
Jackson St	10	Thompson to Nancy	700	33	2567	214	TRUE
Ariel Heights	11	Andover to End	1750	20	3889	324	TRUE
Bench Rd	11	Oakridge to Bench Way	680	21	1587	132	FALSE
Bakers Fork Rd	11	Oakridge to Bench Rd	2280	22	5573	464	FALSE
Oakridge Dr	11	Eastview to Wertz	310	21	723	60	TRUE
Townsend Dr	11	Oakridge to End	230	20	511	43	TRUE
Pinnacle Dr	11	Pinnacle Woods to End	920	20	2044	170	TRUE
Dalton Way	12	Chelsea to Private Dr	160	15	267	22	TRUE

Chelsea Dr	12	Suncrest Pl. to Suncrest Dr.	520	17	982	82	TRUE
Suncrest Rd	12	`Daverton to End	1400	20	3111	259	TRUE
Churchill Dr	12	Wilkie to Maefair	1810	21	4223	352	TRUE
Lucado Rd	13	Rt 119 to Smith Rd	1500	24	4000	333	TRUE
Kinser Rd	13	Green Meadow to End	600	20	1333	111	FALSE
Shamrock Rd	13	Londonderry to End	980	24	2613	218	TRUE
Woodside Circle	13	Huber to Huber	700	20	1556	130	TRUE
Woodside Circle Alley	13	Woodside to Woodside	500	14	778	65	TRUE
Linden Rd	14	Holly to 601 Linden	600	16	1067	89	FALSE
Druid Place	14	Oakmont to End	375	18	750	63	TRUE
Oakmont Rd	14	Hazel to Hazel	1925	18	3850	321	TRUE
Walnut Rd	14	Oakmont to Locust	350	19	739	62	TRUE
Locust Rd	14	Circle Rd to End	550	20	1222	102	TRUE
Chestnut Rd	14	Walnut to Comstock	850	21	1983	165	TRUE
Lookout Rd	14	Bridge to Abney	760	20	1689	141	TRUE
Bridge Rd	14	Dickinson to Cedar Rd	2075	24	5533	461	TRUE
Bridge Rd	14	Walnut to Birch	1310	24	3493	291	TRUE
Bedford Rd	15	End to End	4200	21	9800	817	TRUE
Tennis Club Rd	15	Oakwood to Presidential	2050	25	5694	475	TRUE
Presidential Dr	15	Tennis Club to John Adams	2300	22	5622	469	TRUE
Louden Hts. Rd	16	Dudley to Olson	1150	22	2811	234	TRUE
Staunton Rd	16	Louden Hts. to End	1325	20	2944	245	FALSE
Louden Hts. Rd	16	Dickinson to Staunton	3120	21	7280	607	TRUE
Louden Hts. Circle	16	Louden Hts to 1856	1450	19	3061	255	TRUE
Sunview Rd	16	Louden Hts. to End	480	12	640	53	TRUE
Hampton Rd	16	Louden Hts. to Stonehenge	3700	23	9456	788	TRUE
Bendview Dr	16	Porter to 586 Bendview	950	22	2322	194	FALSE
Staunton Ave	17	46th St to Dead End	310	16	551	46	TRUE
Staunton Ave	17	34th to 35th St	375	24	1000	83	TRUE
45th St SE	17	MacCorkle to Staunton	610	20	1356	113	TRUE
Noyes Ave	17	51st to 53rd St	925	21	2158	180	TRUE
Staunton Ave	17	42nd to 43rd St	500	20	1111	93	TRUE
3900 Block Alley	18	Between Lancaster and Washington	640	12	853	71	TRUE
Lancaster Ave	18	50th to 53rd St	1450	18	2900	242	TRUE

Venable Ave	18	51st to 53rd St	970	22	2371	198	TRUE
35th St SE	18	MacCorkle to Venable	250	23	639	53	TRUE
41st St SE	18	MacCorkle to Venable	300	24	800	67	TRUE
Venable Ave	18	39th to 41st St	720	23	1840	153	TRUE
45th St SE	18	Venable to Lancaster	625	19	1319	110	TRUE
Cambridge Point	19	Yorktowne to End	520	22	1271	106	TRUE
Cornwall Lane	19	Nottingham to End	1540	22	3764	314	TRUE
Foxchase Rd	20	Chatwood to End	5400	21	12600	1050	TRUE

## INFORMATION FOR BIDDERS

- **Local Vendor Preference**

A local vendor may qualify for a competitive advantage applied to its bid when certain conditions are met. Such as, the vendor has marked on its bid submission that it is requesting to be considered a local vendor for bid evaluation purposes; the vendor provides documentation evidencing that it has the right to conduct business in the State of West Virginia; and the vendor submits an affidavit confirming that it has paid all applicable business taxes to the city or has a non-delinquent payment plan with the city and has had an active and current business and occupation tax account with the city collector during the entire preceding one-year period.

Competitive advantages shall be applied in the following manner:

- (1) A competitive advantage of 4% shall be applied to the local vendor's bid when, prior to applying the competitive advantage, the apparent lowest responsible bidder submits a bid that is greater than \$25,000 but does not exceed \$125,000.
- (2) The competitive advantage of \$5,000 shall be applied to the local vendor's bid when, prior to applying the competitive advantage, the apparent lowest responsible bidder submits a bid that is greater than \$125,000.

- **Business & Occupation Tax**

The City of Charleston broadly imposes a Business & Occupation Privilege Tax for the act or privilege of engaging in business activities within the City of Charleston. Business & Occupation Tax is measured by the application of rates against gross receipts or gross income of the business. All business activities are classified, and the classifications are significant inasmuch as the tax liability varies based on the different rates established for the specific types of business activities.

Individuals or businesses who do not have a physical location or office located in the City of Charleston are also subject to Business & Occupation Tax if they: 1) lease tangible personal property to lessees in Charleston, or 2) perform construction or installation contracts in Charleston or 3) render services in Charleston. Additionally, anyone who sells and/or delivers goods or products in Charleston may also be subject to Business & Occupation Tax.

Business & Occupation Tax should be considered when preparing your bid. If you are uncertain as to your business activity or how your business should properly calculate the tax when preparing your bid, please contact us at [botax@cityofcharleston.org](mailto:botax@cityofcharleston.org).

**NOTE: No contract or purchase of materials or equipment will be awarded to a company whose Business & Occupation Tax status is delinquent.**

- **Paper Bidding**

*Electronic bid submission is preferred, but the City will also accept paper bids.*

Receipt and Opening of Bids

Sealed bids will be received by the City Manager until **Tuesday, April 9, 2023, 10:00 a.m.** The bid opening will be held immediately following in the City Manager's office.

Preparation of Bid

Each bid must be submitted in a sealed envelope with the following information marked on the outside: **name of bidder, address, project name, and bid opening date and time.**

For the bid to be considered timely, it must be received by the City Manager's Office located at 501 Virginia Street East, Room 101, Charleston, WV 25301, by the established deadline. Vendors may hand deliver or mail their submissions to the aforementioned address. All documents in bid packet must be signed, dated and notarized where applicable or the bid may be disqualified.

Questions regarding the submission of paper bids should be directed to Jamie Bowles, Purchasing Director, at [Jamie.Bowles@cityofcharleston.org](mailto:Jamie.Bowles@cityofcharleston.org) or by calling 304-348-8014.

**GENERAL TERMS AND CONDITIONS  
FOR  
SERVICE AGREEMENTS**

These General Terms and Conditions apply to Service Agreements entered into between the City and Vendor and dominate over any competing terms made a part of the Service Agreement.

1. **DISPUTE RESOLUTION, JURISDICTION AND VENUE** – Any references to arbitration contained in the Agreement are hereby deleted, as is any requirement to waive a jury trial. If any breach, default, or other dispute arises out of this Agreement, the Parties agree that they will exercise good faith and commercially reasonable efforts to resolve said breach, default or other dispute through negotiation and/or mediation. If the parties cannot resolve the matter without litigation, the Parties acknowledge and agree that either the Circuit Court of Kanawha County, West Virginia or the Federal District Court for the Southern District of West Virginia shall have exclusive jurisdiction to resolve the breach, default or other dispute giving rise to the litigation. Any language requiring or permitting disputes under the Agreement to be resolved in any other court is deleted. Vendor acknowledges and agrees that resolution agreements reached through consultation and negotiation, or any other form of dispute resolution, may be subject to approval by City's governing body during a public meeting.
2. **NO INDEMNITY** – Any clause requiring the City to indemnify, defend or hold harmless any party is hereby deleted in its entirety. Any language requiring the City to agree to, or be subject to, any form of equitable relief not authorized by the Constitution or laws of the State of West Virginia is deleted.
3. **GOVERNING LAW** – The Agreement shall be deemed to be executed in the City of Charleston, State of West Virginia, and shall be governed by the laws of the State of West Virginia. This provision replaces any references to any other State's governing law.
4. **TAXES** – Provisions in the Agreement requiring the City to pay taxes are deleted. As a political subdivision of the State, the City is exempt from Federal, State, and local taxes and will not pay taxes for Vendor or any other party, including individuals, nor will the City file any tax returns or reports on behalf of Vendor or any other party.
5. **PAYMENT** – Any references to prepayment are deleted. Payments for goods or services will be in arrears only upon receipt of a proper invoice, detailing the goods or services provided or receipt of the goods or services, whichever is later. Notwithstanding the foregoing, payments for software licenses, subscriptions, or maintenance may be paid monthly or annually in advance.
6. **INTEREST** – Any language imposing any interest or charges due to late payment are deleted.

7. **RECOUPMENT** – Any language in the Agreement waiving the City’s right to set-off, counterclaim, recoupment, or other defense is hereby deleted.
8. **FISCAL YEAR FUNDING** – Services performed or goods provided under the Agreement may be continued in succeeding fiscal years for the term of the Agreement, contingent upon funds being appropriated by City Council or otherwise being available for the goods or services. In the event funds are not appropriated or otherwise available for the goods or services, the Agreement shall terminate without penalty on the next occurring June 30. After that date, the Agreement becomes of no effect and is null and void. However, the City agrees to use its best efforts to have the amounts contemplated under the Agreement included in its budget. Non-appropriation or non-funding shall not be considered an event of default.
9. **STATUTE OF LIMITATION** – Any clauses limiting the time in which the City may bring suit against Vendor or any lessor, individual, or other party are deleted.
10. **SIMILAR SERVICES** – Any provisions limiting the City’s right to obtain similar services or equipment in the event of default or non-funding during the term of the Agreement are hereby deleted.
11. **ATTORNEY FEES AND OTHER COSTS** – The City shall not be responsible for payment of attorney’s fees, costs of collection, or court costs of Vendor or of any lessor, individual or other party. Any different or conflicting provisions in the Agreement are invalid, null and void, and are deleted.
12. **ASSIGNMENT** – Notwithstanding any clause to the contrary, the City reserves the right to assign the Agreement to another City agency, board or commission upon thirty (30) days written notice to the Vendor. Vendor agrees not to assign the Agreement to any person or entity without the City’s prior written consent, which will not be unreasonably delayed or denied.
13. **LIMITATION OF LIABILITY** – Any provision limiting the Vendor’s liability for direct damages to person or property or limiting the Vendor’s liability under a warranty to a certain dollar amount or to the amount of the Agreement is hereby deleted. In addition, any limitation of Vendor’s liability is null and void to the extent that it precludes any action for injury to persons or for damages to personal property.
14. **RIGHT TO TERMINATE** – City shall have the right to terminate the Agreement upon thirty (30) days written notice to Vendor.
15. **TERMINATION CHARGES** – Any provision requiring the City to pay a fixed amount or liquidated damages upon termination or cancellation of the Agreement is hereby deleted. The City may only agree to reimburse Vendor for actual costs incurred or losses sustained



during the current fiscal year due to termination by the City prior to the end of any current agreement term.

16. **RENEWAL** – Any reference to automatic renewal, modification, or extension of the Agreement is hereby deleted. The Agreement may be renewed only upon authorized and mutual written agreement of the parties.
17. **INSURANCE** – Any provision requiring the City to insure equipment or property of any kind and name the Vendor as beneficiary or as an additional insured is hereby deleted.
18. **RIGHT TO NOTICE** – Any provision for repossession of equipment without notice is hereby deleted. However, the City does recognize a right of repossession upon default and with notice.
19. **NO WAIVER** – City does not waive and expressly preserves its right to due process and any and all immunities afforded the City under West Virginia State law. Any provision requiring the City to waive any rights, claims or defenses is hereby deleted.
20. **ACCELERATION** – Any reference to acceleration of payments in the event of default or non-funding is hereby deleted.
21. **DELIVERY** – All deliveries under the Agreement will be FOB destination unless the City expressly and knowingly agrees otherwise. Any contrary delivery terms are hereby deleted.
22. **CONFIDENTIAL INFORMATION** – Vendor acknowledges that City is a public entity and is subject to mandatory disclosure of certain information upon request under W.Va. Code § 29B-1-1 *et seq.* (the “Freedom of Information Act”) and W.Va. Code § 6-9A-1 *et seq.* (the “Open Governmental Proceedings Act”). Any provisions regarding confidential treatment or non-disclosure of the terms and conditions of the Agreement are hereby deleted. City contracts are public records under the Freedom of Information Act and public procurement laws. This Agreement and other public records may be disclosed without notice to the Vendor at the City’s sole discretion. Any provision regarding confidentiality or non-disclosure related to contract performance are only effective to the extent they are consistent with the Freedom of Information Act and incorporated into the Agreement through a separately approved and signed non-disclosure agreement.
23. **WARRANTIES** – Any reference to the waiver or exclusion of any specific or general warranties of merchantability or warranties of fitness or any other warranties are hereby deleted.
24. **PRICING ADJUSTMENTS** – To the extent the Agreement contains any provision allowing Vendor to escalate or otherwise increase prices or costs for services as set forth in the Agreement, no such provision shall be valid or enforceable. No prices or costs may be

increased by Vendor until and unless notice of proposed increase is provided to City by Vendor and agreed to in writing by City.

25. **THIRD-PARTY SOFTWARE** – If this Agreement contemplates or requires the use of third-party software, the vendor represents that none of the mandatory click-through, unsigned, or web-linked terms and conditions presented or required before using such third-party software conflict with any term of these General Terms and Conditions or that it has the authority to modify such third-party software’s terms and conditions to be subordinate to these General Terms and Conditions. The Vendor shall indemnify and defend the City against all claims resulting from an assertion that such third-party terms and conditions are not in accord with, or subordinate to, these General Terms and Conditions.
  
26. **AMENDMENTS** – All amendments, modifications, alterations or changes to the Agreement shall be by mutual agreement, in writing, and signed by both parties. Any language to the contrary is deleted. No amendment, modification, alteration or change may be made to these General Terms and Conditions without the authorized and express written approval of the Mayor of the City of Charleston.
  
27. **LIABILITY OF INDIVIDUALS** – The Parties agree that the Agreement shall be not construed to extend any personal liability to individuals executing or administering the Agreement on behalf of City or Vendor. Notwithstanding, this provision shall not be construed to prevent Vendor or City from taking any and all legal action against any individual who commits fraud related to this Agreement.

## GENERAL CONDITIONS

- **Equipment Delivery Information if needed.**
- Only new equipment will be accepted. No factory refurbished, display or used equipment is allowed. All manuals, warranties and agreements must arrive at the time the equipment is delivered.
- **Only one bid will be accepted from each vendor.**
- Equipment will not be accepted by the City if all specifications and any other requirements have not been met. Return of the equipment, if necessary, will be at the expense of the bidder.
- Any deviations from the bid specifications must be included on a separate sheet and attached to the bid form.
- Enclose with this bid proposal all manufacturer brochures, all warranty agreements on equipment proposed, a list of the company's stockholders, the city's Purchasing Affidavit and any other documents as required by the City and described in this document. Firms must acknowledge the City's protest process, attached herein, by submitting a signed copy with their bid proposal. **Firms may not be considered, at the City's discretion, if any of the listed enclosures are not included with the bid submission.**
- Per City Code, facsimile, telephonic or oral bids will not be accepted.
- Debarred vendors may not submit bids or be awarded contracts.
- The City of Charleston is exempt from state and local taxes.
- The City Council or the City Manager reserves the right to reject any and all bids.
- Contract and Contract Documents

The Contract includes the invitation for bids, proposal, contract form, contract bond, specifications, special provisions, plans, notice to proceed, any change orders and other supplemental agreements that are required to complete the construction of the work in an acceptable manner.

The quantities listed in the contract documents are estimates. The City will pay for quantities actually in place. The City reserves the right to vary the quantities up to 50 % with no change in unit price, except for optional items that may or may not be completed as part of this project.

- Materials, Services, and Facilities

The Contractor shall provide and pay for all materials, labor, tools, equipment, and all other services and supplies to complete the project in the specified time except as noted in the Contract Documents.

- Surveys, Permits, and Regulations

Survey information is provided for informational purposes only. The Contractor shall verify existing information and obtain additional information, as necessary. The Contractor shall establish horizontal and vertical control as necessary for proper layout of the work. The Contractor shall obtain a building permit from the City of Charleston Building Commission. There will be no fee for the City's building permit. All other permits will be the Contractor's responsibility.

- Contractor's Obligations and Retainage

The Contractor agrees to indemnify, defend and hold the City harmless against any property damage or personal injury claim as a result of any activity resulting from this project. The Contractor shall carry general liability insurance in amounts equal to or in excess of \$1,000,000 per occurrence/claim and shall name the City as an additional insured on its liability policy.

The Contractor shall remove all debris and leave the site in a clean and orderly condition following the completion of the work. The City will hold a 10% retainage pending final acceptance of the job.

The Contractor shall guarantee that his work is free from defects for one (1) year after acceptance of the project by the City.

- Weather Conditions

In the event of temporary suspension of work due to inclement weather, or whenever the Engineer shall direct, the Contractor shall, and then cause his subcontractors to carefully protect their work and materials against damage or injury. If, in the opinion of the Engineer, any work or materials have been damaged or injured by reason of failure on the part of the Contractor or his Subcontractors to protect their work, such materials shall be removed and replaced at the expense of the Contractor.

- Responsibility of Avoiding Structures

The Contractor shall assume full responsibility for the protection of all property in the vicinity of the project. The Contractor shall notify the Engineer if their work encroaches on structures in the area of the project. The Contractor shall replace or repair anything damaged as a result of the Contractor's work at no additional cost to the City. The Contractor shall be responsible for notifying all utility companies prior to any construction and shall also be responsible for having any utility lines, valves, meters, manholes, etc. relocated or adjusted that may interfere with the completion of this project. The cost and scheduling of utility relocations shall be included in the base bid and shall be performed at no additional cost to the City.

- Traffic Control

A minimum of one lane of traffic is to be maintained on all streets whenever possible. The Contractor shall provide adequate cones, signs, and if necessary flag persons with appropriate clothing and equipment to control traffic during all phases of the operation. It

shall be the responsibility of the Contractor to notify the City Traffic Department, the City Engineer and the local residents of traffic and parking disruptions prior to beginning work.

Costs for all traffic control is incidental to the project.

- Cleanup

It shall be the responsibility of the contractor to keep the construction area clean from trash and debris at all times. The final cleanup shall be reviewed by the City Engineer prior to final payment.

- Superintendence by Contractor

The Contractor shall provide a superintendent or foreman who shall have full authority to act for the Contractor.

- Changes in Work

No changes in the work will be allowed without prior approval of the City. Changes will be accounted for by unit bid prices, an agreed lump sum, or the actual cost of labor, materials, rental costs, and other applicable costs.

- Time of Completion

The project shall be substantially complete within 6 months after the Notice to Proceed is issued.

- Payment and Performance Bonds

At the time of the execution of this contract, the successful bidder shall execute and deliver to the City Payment and Performance Bonds payable to the City of Charleston, both in the amount of **one hundred percent (100%)** of the contract price. As an alternate, the successful bidder may furnish cash bonds or U.S. Government Bonds in the amount of **one hundred percent (100%)** of the contract price for each of the Payment and Performance Bonds. Firms may also elect to provide the City with an irrevocable standby Letter of Credit in the amount of **two hundred percent (200%)** of the contract price, with the City as beneficiary, issued by a reputable lending institution with terms satisfactory to the City and its legal counsel in lieu of performance and payment bonds.

- Licenses

Bidders must be licensed contractors by the State of West Virginia.

## CITY OF CHARLESTON PURCHASING AFFIDAVIT

### **VENDOR OWING A DEBT TO THE STATE OR POLITICAL SUBDIVISION:**

**West Virginia Code § 5A-3-10a** provides that: No contract or renewal of any contract may be awarded by the state or any of its political subdivisions to any vendor or prospective vendor when the vendor or prospective vendor or a related party to the vendor or prospective vendor is a debtor and the debt owed is an amount greater than one thousand dollars (\$1,000) in the aggregate.

### **PUBLIC IMPROVEMENT CONTRACTS & DRUG-FREE WORKPLACE ACT:**

If this is a solicitation for a public improvement construction contract, the vendor, by its signature below, affirms that it has a written plan for a drug-free workplace policy in compliance with Article 1D, Chapter 21 of the **West Virginia Code**. The vendor **must** make said affirmation with its bid submission. Further, public improvement construction contracts may not be awarded to a vendor who does not have a written plan for a drug-free workplace policy in compliance with Article 1D, Chapter 21 of the **West Virginia Code** and who has not submitted that plan to the appropriate contracting authority in a timely fashion. For a vendor who is a subcontractor, compliance with Section 5, Article 1D, Chapter 21 of the **West Virginia Code** may take place before their work on the public improvement is begun.

### **ANTITRUST:**

In submitting a bid to any agency for the State of West Virginia, the bidder offers and agrees that if the bid is accepted, the bidder will convey, sell, assign or transfer to the state of West Virginia all rights, title and interest in and to all causes of action it may now or hereafter acquire under the antitrust laws of the United States and the State of West Virginia for a price fixing and/or unreasonable restraints of trade relating to the particular commodities or services purchased or acquired by the state of West Virginia. Such assignment shall be made and become effective at the time the purchasing agency tenders the initial payment to the bidder.

I certify that this bid is made without prior understanding, agreement or connection with any corporation, firm, limited liability company, partnership or person or entity submitting a bid for the same materials, supplies, equipment or services and is in all respects fair and without collusion or fraud. I further certify that I am authorized to sign the certification on behalf of the bidder or this bid.

### **LICENSING:**

Vendors must be licensed and in good standing in accordance with any and all state and local laws and requirements by any state or local agency of West Virginia, including, but not limited to, the West Virginia Secretary of State's Office, the West Virginia Tax Department, the West Virginia Insurance Commission or any other state agencies or political subdivision. Furthermore, the vendor must provide all necessary releases to obtain information to enable the Director or spending unit to verify that the vendor is licensed and in good standing with the above entities.

### **CONFIDENTIALITY:**

The vendor agrees that he or she will not disclose to anyone, directly or indirectly, any such personally identifiable information or other confidential information gained from the agency, unless the individual who is the subject of the information consents to the disclosure in writing or the disclosure is made pursuant to the agency's policies, procedures and rules. Vendor further agrees to comply with the Confidentiality Policies and Information Security Accountability Requirements, set forth in <http://www.state.wv.us/admin/purchase/privacy/noticeConfidentiality.pdf>.

Under penalty of law for false swearing (**West Virginia Code § 61-5-3**), it is hereby certified that the vendor affirms and acknowledges the information in this affidavit and is in compliance with the requirements as stated.

Vendor's Name: \_\_\_\_\_

Authorized Signature: \_\_\_\_\_ Date: \_\_\_\_\_



**State of West Virginia  
DRUG FREE WORKPLACE CONFORMANCE AFFIDAVIT  
West Virginia Code §21-1D-5**

I, \_\_\_\_\_, after being first duly sworn, depose and state as follows:

1. I am an employee of \_\_\_\_\_; and,  
(Company Name)
2. I do hereby attest that \_\_\_\_\_  
(Company Name)

maintains a written plan for a drug-free workplace policy and that such plan and policy are in compliance with **West Virginia Code** §21-1D.

The above statements are sworn to under the penalty of perjury.

Printed Name: \_\_\_\_\_

Signature: \_\_\_\_\_

Title: \_\_\_\_\_

Company Name: \_\_\_\_\_

Date: \_\_\_\_\_

STATE OF WEST VIRGINIA,

COUNTY OF \_\_\_\_\_, TO-WIT:

Taken, subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

By Commission expires \_\_\_\_\_

(Seal)

\_\_\_\_\_  
(Notary Public)



CITY OF CHARLESTON, WEST VIRGINIA

# LOCAL VENDOR AFFIDAVIT

Pursuant to § 2-480 of the Charleston City Code, a Local Vendor may qualify for a competitive advantage applied to its bid when certain conditions are met. One condition requires the vendor to submit this affidavit confirming that **(1)** the vendor has paid all applicable business taxes to the City or has a non-delinquent payment plan with the City, and **(2)** the vendor must state that it has had an active and current business & occupation tax account with the City Collector during the entire one-year period prior to the bid opening.

**AFFIRMATION:** By signing this form, the vendor's authorized signer affirms and acknowledges under the penalty of law for false swearing (W. Va. Code § 61-5-3) that **(1)** the vendor has paid all applicable business taxes to the City or has a non-delinquent payment plan with the City, and **(2)** the vendor has had an active and current business & occupation tax account with the City Collector during the entire one-year period prior to the scheduled bid opening for the procurement listed below.

WITNESS THE FOLLOWING SIGNATURE:

Vendor's Corporate Name: \_\_\_\_\_

Authorized Signature: \_\_\_\_\_ Date: \_\_\_\_\_

\_\_\_\_\_  
(Printed Name and Title)

State of \_\_\_\_\_

County of \_\_\_\_\_, to wit:

Taken, subscribed, and sworn before me this \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_\_.

[SEAL]

\_\_\_\_\_  
Notary Public

My Commission expires \_\_\_\_\_, 20 \_\_\_\_\_.

\*\*\*\*\*

Name of Procurement: \_\_\_\_\_ Bid Opening Date: \_\_\_\_\_





# Construction Projects Handbook

Office of the City Collector  
915 Quarrier Street, Suite 4  
Charleston, WV 25301  
(304)348-8024 | (304)347-1810 fax  
Website: [www.charlestonwv.gov](http://www.charlestonwv.gov)  
Email: [constructionprojects@cityofcharleston.org](mailto:constructionprojects@cityofcharleston.org)





## Office of the City Collector

915 Quarrier St., Suite 4 | Charleston, WV 25301 | (304) 348-8024 | (304) 348-0734 (fax)  
[www.charlestonwv.gov](http://www.charlestonwv.gov)  
[constructionprojects@cityofcharleston.org](mailto:constructionprojects@cityofcharleston.org)

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#### Appendix:

- (A) Business Registration Application
- (B) Business & Occupation Tax Return and Instructions
- (C) City Service Fee Return and Instructions
- (D) Subcontractor/Supplier/Installation & Service Provider Information Form
- (E) Subcontractor/Supplier/Installation & Service Provider Payment Notification Form
- (F) Example of a Release Letter



## **INTRODUCTION TO THE CITY OF CHARLESTON MUNICIPAL BUSINESS AND OCCUPATION TAX FOR CONSTRUCTION PROJECTS**

Before starting any contracting work in the City of Charleston, all contractors must be registered with the Office of the City Collector (“City Collector”), and be current on all city taxes and fees. The Office of the City Collector is responsible for tracking and collecting all taxes and fees due on any and all construction projects in Charleston. If you are not currently registered with our office, but intend to perform construction work in the city, please complete a *Business Registration Application* and return it to our office.

The purpose of this Project Handbook is to educate individuals performing contracting activities in the City of Charleston of their Business and Occupation (“B&O”) Tax responsibilities, as outlined in Chapter 110, Article II of the Code of the City of Charleston. Included in this handbook are pertinent sections of the state and city code regarding B&O taxes as they relate to contracting activities. In addition, we have also included examples of various forms and documents utilized by our office in our continuing effort to monitor and track your project throughout the construction process.

Any construction project with an estimated cost of \$50,000 or more will be monitored and tracked by our Tax Compliance staff. A Tax Compliance Officer will work closely with you throughout the duration of the project. In order to determine the proper amount of taxes and fees due, we will request complete lists of payments you received during the course of the project, as well as any and all payments made to subcontractors, service providers (architects, engineers, etc.), and suppliers, if applicable.

If you employ, utilize, or enter into a separate contract with any subcontractors, you should withhold at least two percent (2%) of the final contract amount from all subcontractors until a release is issued from the Collectors Office certifying that all taxes and fees due, including final payment/retainage, on this project have been reported/paid. Although the final payment/retainage may not have been issued to the subcontractor, the 2% B&O Tax on the final payment/retainage must be paid prior to the issue of an authorization to release funds. Please complete a *Subcontractor/Supplier/Installation & Service Provider Information Form* (see appendix D) for each contractor, supplier, installation & service provider you will be using.

We will make every effort to collect the taxes and fees due from your subcontractors. If they fail to report/pay their taxes and fees, you will be held responsible for their liability. Therefore, it is in your best interest as a general contractor, to make sure that all subcontractors that you hire are made aware of their B&O Tax liability to the City.

In addition to registering with the City Collector, all contractors must register with and obtain a contractor’s license from the City Building Department. If you have any questions regarding your contractor license, please contact the Building Department at 348-6833.

The City Collector and Building Department are located in City Service Center at 915 Quarrier Street, Suite 4. Their offices are open daily Monday through Friday, 8 a.m. until 5 p.m., except holidays. Both departments are ready to assist you with any questions you may have regarding your city responsibilities and obligations.



## BUSINESS & OCCUPATION TAX OVERIEW

The City of Charleston broadly imposes a Business & Occupation (“B&O”) Privilege Tax upon all persons for the act or privilege of engaging in business activities within the City. The term “business” shall include all activities engaged in or caused to be engaged in with the object of gain or economic benefit, either direct or indirect. In determining whether a business is engaged in for “direct or indirect economic gain or benefit”, the lack of profit suffered in said activity is not relevant; nor is it material that the business was engaged in without profit as the primary motivation.

B&O Tax is measured by the application of rates against values of products, gross proceeds of sale, or gross income of the business, as the case may be. All persons engaging in business activities in Charleston are subject to the B&O Tax unless specifically exempted by Chapter 110, Article II, Section 110-63 of the Code of the City of Charleston.

Certain occupations and business activities are classified, and the classifications are significant inasmuch as the tax liability varies because of the different rates established for the types of business activities engaged in by the taxpayer. The business activity usually determines the taxable classification, and where different business activities are conducted, the taxpayer is liable for tax under each taxable classification involved. If you are uncertain as to your business activity or how your business should properly calculate the tax, please contact our office.

B&O Tax returns are due within one month following the end of the taxable quarter. Quarterly payments are due in April, July, October and January. Penalty and interest will be applied against any return that is received after these months. If you did not conduct business activity during a particular reporting period, you still **must file a “zero” return.**





## **BUSINESS & OCCUPATION TAX CONSTRUCTION FREQUENTLY ASKED QUESTIONS (FAQ'S)**

### **Q. WHO IS REQUIRED TO FILE?**

A. All persons who are engaged in business within the City of Charleston are required to file B&O Tax returns. Persons domiciled outside the city limits who (a) lease tangible personal property to lessees in the municipality, or (b) **perform construction or installation contracts in the municipality**, or (c) render services to others therein, are doing business in the municipality, irrespective of the domicile of such persons, and irrespective of whether or not such persons maintain a permanent place of business in Charleston.

### Construction, Supplier, Installation or Service Contracts in the City of Charleston:

When the business involves a construction, supplier, installation or service contract in the City of Charleston, no deduction from the measure of the tax is permitted, even though the contractor is domiciled outside Charleston, and maintains a place of business outside the municipality.

### Construction, Supplier, Installation or Service Contracts Outside the City of Charleston:

When the business involves a construction, supplier, installation or service contract outside the City of Charleston, the tax does not apply to any part of the income derived therefrom, even though the contractor is domiciled in Charleston, and maintains a place of business therein, which may contribute to the contract performed outside the municipality.

### **Q. I WAS HIRED BY A GENERAL CONTRACTOR ON A PROJECT, AM I STILL REQUIRED TO PAY B&O TAXES ON THIS PROJECT?**

A. Yes. You are responsible for B&O Tax on any and all gross receipts you receive for performing contracting activities Charleston. This includes any and all work performed for a general contractor. The revenue received must be reported and the taxes due must be paid to the City in the quarter that the funds are received.

### **Q. MY BUSINESS IS ALREADY REGISTERED WITH THE STATE OF WEST VIRGINIA. DO I STILL NEED TO REGISTER WITH THE CITY OF CHARLESTON?**

A. Yes. The City is a separate and distinct entity from the State of West Virginia.

### **Q. WHAT IS GROSS INCOME?**

A. Gross income means the gross receipts of the taxpayer, without any deduction on account of the cost of property sold, the cost of materials used, labor costs, taxes, royalties paid in cash or in kind or otherwise, interest or discount paid or any expense whatsoever.

### **Q. WHAT IS THE CONTRACTING TAX RATE?**

A. Any and all gross receipts from contracting activities are taxed at two percent (2%).

### **Q. WHEN ARE B&O TAX RETURNS DUE?**

A. The returns are due within one month following the end of the taxable quarter. Quarterly payments are due in April, July, October and January. Penalty and interest will be applied against any return that is received after these months.



**Q. WHAT ARE THE PENALTY & INTEREST RATES?**

A. The tax, if not paid when due, shall bear interest at the rate of 8% per annum from the date the return is due. The penalty shall be 5% for the first month, or fraction thereof, and 1% of the tax for each succeeding month or fraction thereof.

**Q. AM I REQUIRED TO FILE EVEN IF I HAD NO INCOME DURING A PERIOD?**

A. Yes. If you registered with the City, but have no business activity during a particular reporting period, you still must file a “zero” return.

**Q. CAN I USE MY CREDIT OR DEBIT CARD TO PAY THE TAX?**

A. Yes. Payments can be made on-line at <https://charlestonwvpayments.com>

**Q. IS THERE A FEE FOR PAYING ON LINE?**

A. Yes. The City of Charleston utilizes the services of Govolution, a third-party provider to process credit card, branded debit card and ACH payments via this website. Govolution will charge a non-refundable convenience fee per transaction. The convenience fee will vary, depending on the payment type and method of payment. The convenience fee is separate from the primary obligation you are paying and will appear on your statement as a charge to ‘Govolution’. For a complete list of fees please visit our website: <https://charlestonwvpayments.com/payment-fees>

**Q. WHAT IF I OVERPAID THE TAX, CAN I RECEIVE A REFUND?**

A. Yes. Any taxpayer claiming to have overpaid any tax, interest, or penalty shall file a claim in writing to the City Collector within three years after the due date of the return or within two years from the date the tax was paid, whichever such period expires the later, or if no return was filed by the taxpayer, within two years from the time the tax was paid.

**Q. WHAT IF I UNDERPAY OR FAIL TO PAY THE TAX?**

A. If you underpay or fail to pay the tax, the City Collector may, at any time, issue an assessment. Upon receiving an assessment, you have thirty (30) days to: (1) remit the assessment balance due, or (2) contest the assessment and file a Petition for Reassessment, either in person or via certified mail. If you fail to comply with either number (1) or (2) above, the assessment will become final and conclusive, and a lien will be filed against you.



# STATE OF WEST VIRGINIA CODE

## FOR

### CONSTRUCTION PROJECTS

WEST VIRGINIA CODE: TITLE 110, SERIES 26

Title 110-26-2	Imposition of privilege tax
Title 110-26-11	Doing business within and without the municipality
Title 110-26-1a.20	Definitions
Title 110-26-2e	Contracting

#### **West Virginia Code Title 110-26-2. IMPOSITION OF PRIVILEGE TAX**

2.1 The municipal business and occupation tax is a tax imposed upon persons for the act of privilege of engaging in business activities. The tax is measured by the application of rates against values of products, gross proceeds of sale or gross income of the business, as the case may be.

2.1.1 All persons engaging in business activities in a municipality which has ordinances providing for a municipal business and occupation tax pursuant to the authority granted by the Legislature in W.Va. Code §8-13-5 are subject to the municipal business and occupation tax unless specifically exempted by statute or by these rules and regulations.

2.1.2 Certain occupations and business activities are classified, and the classifications are significant inasmuch as the tax liability varies because of the different rates established for the types of business activities engaged in by the taxpayer. The business activity usually determines the taxable classification, and where different business activities are conducted, the taxpayer is liable for tax under each taxable classification involved.

#### **West Virginia Code Title 110-26-11. DOING BUSINESS WITHIN AND WITHOUT THE MUNICIPALITY**

11.1 Persons domiciled outside a municipality who (a) lease tangible personal property to lessees in the municipality, or (b) perform construction or installation contracts in the municipality, or (c) render services to others therein, are doing business in the municipality irrespective of the domicile of such persons and irrespective of whether or not such persons maintain a permanent place of business in the municipality.

11.2 Persons domiciled outside a municipality who sell tangible personal property to persons in the municipality, may be doing business in the municipality, irrespective of the domicile of such persons and irrespective of whether or not such persons maintain a permanent place of business in the municipality.



11.3 Persons domiciled in and having a place of business in a municipality, who (a) sell or lease personal property to buyers or lessees outside the municipality, or (b) perform construction or installation contracts outside the municipality, or (c) render services to others outside the municipality, are doing business both within and without the municipality. Whether or not such persons are subject to municipal business and occupation tax under the law depends upon the kind of business and the manner in which it is transacted. The following general principles govern in determining tax liability under the municipal business and occupation tax.

11.3.1 When the business involves a construction or installation contract in the municipality, no deduction from the measure of the tax is permitted, even though the contractor is domiciled outside the municipality and maintains a place of business outside the municipality which may contribute to the contract performed in the municipality.

11.3.2 When the business involves a construction or installation contract outside the municipality, the tax does not apply to any part of the income derived therefrom (except such part of the income as may be applicable to the manufacturer in the municipality by the contractor or articles used or incorporated in such construction or installation), even though the contractor is domiciled in the municipality and maintains a place of business therein which may contribute to the contract performed outside the municipality.





# CODE OF THE CITY OF CHARLESTON

## BUSINESS & OCCUPATION PRIVILEGE TAX

### CODE OF THE CITY OF CHARLESTON: SECTION 110

Section 110-63	Computation of tax; quarterly payments; exemptions; return and remittance: extensions of time/payment plans: records, statements and investigations
Section 110-35	Revocation of Licenses and Permits
Section 110-145	Interests and penalties
Section 110-148	Final settlement with contractors; user personally liable.

#### Code of the City of Charleston Section 110-31. DEFINITIONS

*Gross income* means the gross receipts of the taxpayer, other than a banking or financial business, received as compensation for personal services and the gross receipts of the taxpayer derived from trade, business, commerce or sales and the value proceeding or accruing from the tangible property (real or personal) or service, or both, and all receipts by reason of the investment of the capital of the business engaged in, including rentals, royalties, fees, reimbursed costs or expenses or other emoluments, however designated, and including all interest, carrying charges, fees or other like income, however denominated, derived by the taxpayer from repetitive carrying of accounts, in the regular course and conduct of his business, and extension of credit in connection with the sale of any tangible personal property or service, and without any deduction on account of the cost of property sold, the cost of materials used, labor costs, taxes, royalties paid in cash or in kind or otherwise, interest or discount paid or any other expense whatsoever. "Gross income" of a banking or financial business is specified in section 110-60.

*Contracting* means to include the furnishing of work, or both materials and work, in the fulfillment of a contract for the construction, alteration, repair, decoration or improvement of a new or existing building or structure, or any part thereof, or for the alteration, improvement or development of real property.

*Prime contractor* means a person engaged in the business of performing for others, contracts for the construction, repairing, decorating or improving of new or existing buildings or other structures under, upon or above real property either for the work or for a specific portion thereof. The terms "prime contractor" and "subcontractor" include, but are not limited to, persons performing labor and services in respect to the moving of earth or clearing of land, razing or moving existing buildings or structures even though such services may not be done in connection with a contract involving the constructing, repairing, or altering of a new or existing building or structure.

*Subcontractor* means a person engaged in the business of performing a like or similar service for persons other than consumers, either for the entire work or for a specific portion thereof.

*Buildings or structures* means and includes, but is not limited to, everything artificially built up or composed of parts joined together in some definite manner and attached to real property. It includes not only buildings in the general and ordinary sense, but also tanks, fences, conduits, culverts, railroad tracks, overhead and underground transmission systems, tunnels, monuments,



retaining walls, bridges, trestles, parking lots and pavement for foot or vehicular traffic. *Contracting, repairing, decorating or improving* means of a new part of an existing building or structure or any part thereof, in addition to its ordinary meaning includes, but is not limited to, the installing or attaching of any article of tangible personal property in or to real property, whether or not such personal property becomes a part of the realty by virtue of such installation.

### **Code of the City of Charleston Section 110-56. BUSINESS OF CONTRACTING**

(a) Upon every person engaging or continuing within the city in the business of contracting, the tax shall be equal to two percent of the gross income of the business. A person performing any contracting activity shall report his/her gross income therefrom under the contracting classification of the municipal business and occupation tax return and shall receive no deduction from gross income on the account of any expenses incurred. All income derived from said activity shall be reported under the contracting classification, and the form of contract entered into by the parties shall not be determinative of taxable classification.

(b) Form of contract. Persons engaged in the contracting business shall report the entire gross income under the contracting classification, regardless of whether the contract is a turnkey contract, lump sum contract, per unit contract, cost plus fixed fee contract, or other contract having a similar basis. Gross income received from a contracting activity must be reported under the contracting classification and the manner of performance, basis of determining cost, fee or income or form of contract shall not alter the definition of contractor or of contracting and shall not change the taxability of such income from the contracting classification to another classification. A contracting activity remains a contracting activity regardless of what the parties may name it and regardless of the manner in which the parties may make payment and perform work.

(c) Costs. The measure of the tax under the contracting classification is gross income and includes all items of cost where the contractor has incurred liability. The cost of materials and labor can only be exempted from the measure of the tax in those cases where the contractor is not liable to vendors or workmen for payment. In those cases where the contractor contends that he/she has not incurred a municipal business and occupation tax liability because he/she acted solely as an agent for the owner, the burden of proving alleged principal-agency relationship shall be upon the contractor.

(d) Separate contracts for labor and materials. In cases where the contractor enters into a separate contract for the furnishing of materials by the contractor and a separate contract for erection of such materials by the contractor, the gross income from both contracts is taxable under the contracting classification, unless it can be provided by the contractor that passage of title of the materials was not dependent upon the erection of the materials by the contractor and that the sale of such materials is, in fact, a separate and distinct transaction, taxable under the municipal business and occupation tax law, as a retail or wholesale sale, as the case may be. The contract to furnish materials shall not be considered a separate and distinct transaction from the contract to erect the same, unless it is established by the contractor to be a complete arm's length transaction with no dependency existing between the contract for materials and the contract for erection. The burden of proving any alleged arm's length transaction shall be upon the contractor.

(e) Separate purchase orders. A separate purchase order for the furnishing of work or labor and a separate purchase order for the furnishing of materials which constitutes the contract(s) between the parties shall be treated in the same manner as set forth in the paragraph above.

(f) Prime and subcontractors. A prime contractor, one who furnishes work or both materials and work under a written or oral contract, for the construction, alteration, repair, decoration or improvement of a new or existing building or structure or any part thereof, or for the alteration,



improvement or development of realty, must report his/her gross income under the contracting classification without any deduction on account of any expenses incurred. If the prime contractor executes a contract with another for a portion of the job or project, the prime contractor receives no deduction from gross income on account of any payment made to the subcontractor. The subcontractor will also be taxed on his/her gross income under the contracting classification.

(g) Contract entered into with government. Gross income received by a person for contracting activities performed for the State of West Virginia, the federal government or any of their instrumentalities, agencies, boards, commissions or political subdivisions, etc., or performed for nonprofit organizations is taxable and shall be reported under the contracting classification. The fact that the owner is a governmental unit or a non-profit organization does not relieve the contractor, subcontractor, supplier or any other person from liability for municipal business and occupation tax on the full amount of gross income.

### **Code of the City of Charleston Section 110-63. EXEMPTIONS**

(a) The provisions of this article shall not apply to:

(1) Insurance companies which pay the state a tax upon premiums; provided, that such exemption shall not extend to that part of gross income of insurance companies which is received for the use of real property, other than property in which any such company maintains its office or offices, in the city, whether such income is in the form of rentals or royalties;

(2) Nonprofit cemetery companies organized and operated for the exclusive benefit of their members;

(3) Fraternal societies, organizations and associations organized and operated for the exclusive benefit of their members and not for profit; provided, that this exemption shall not extend to that part of gross income arising from the sale of alcoholic liquor, food and related services of such fraternal societies, organizations and associations which are licensed as private clubs under the provisions of W. Va. Code Ch. 60, Art. 7;

(4) Corporations, associations and societies organized and operated exclusively for religious or charitable purposes;

(5) Production credit associations, organized under the provisions of the federal Farm Credit Act of 1933; provided, that the exemptions of this section shall not apply to corporations or cooperative associations organized under the provisions of W. Va. Ch. 19, Art. 4;

(6) Any credit union organized under the provisions of Chapter 31 or any other chapter of the Code of West Virginia; provided, that the exemptions of this section shall not apply to corporations or cooperative associations organized under the provisions of W. Va. Ch. 19, Art. 4;

(7) Gross income derived from advertising service rendered in the business of radio and television broadcasting;

(8) The gross income or gross proceeds of sale of a gasification or liquefaction of coal project in the demonstration, pilot or research states; provided, that prior to the commencement of operation of any such project, the tax commissioner of the state shall have first certified the project as eligible for such exemption; provided, further, that such exemption shall expire seven years from the date the project first receives gross income or gross proceeds from sales; and

(9) The gross income or gross proceeds of sale derived from sales or services by an itinerant vendor or a street vendor in cases where no itinerant vendor license or street vendor license is required by City Code Sections 18-613 or 18-1033.

(b) An organization is "charitable" for purposes of (4) above it satisfies both of the following criteria: (1) it is exempt from Federal Tax, under 26 U.S.C. § 501(c)(3), and (2) its purposes include relief of poverty, advancement of education, advancement of religion, promotion of health, governmental or municipal purposes, or other purposes that are beneficial to the community.



## **Code of the City of Charleston Section 110-81. TAX CUMULATIVE**

(a) The tax imposed by this article shall be in addition to all other licenses and taxes levied by law as a condition precedent to engaging in any business, trade, calling or activity. A person exercising a privilege taxable under this article, subject to the payment of all licenses and charges which are a condition precedent to exercising the privilege tax, may exercise the privilege for the current tax year upon the condition that he shall pay the tax accruing under this article.

(b) Computation of tax.

(1) The taxes levied hereunder shall be due and payable in quarterly installments on or before the expiration of one month from the end of the quarter in which they accrue. The taxpayer shall, within one month from the expiration of each quarter, make a return reporting the tax for which he/she is liable for such quarter; sign it and mail it, together with any remittance due, in the form required by Section 110-82 of the amount of the tax to the office of the city collector. When the total tax for which any person is liable under this article does not exceed the sum of \$200.00 in any year, the taxpayer may pay the tax quarterly as aforesaid or, with the consent in writing of the city collector, at the end of the month next following the close of the tax year.

(2) The city collector, if he deems it necessary, based upon past experience with a taxpayer, based on the past practices of a taxpayer, based on the financial condition of the taxpayer, or based on the size of the contract, in order to insure payment of the taxes levied hereunder, may require return and payment under this section for other than quarterly periods. Furthermore, if the city collector deems it necessary to insure payment of the business and occupation tax, he may require a deposit to be paid by the taxpayer prior to when the taxes accrue and are otherwise payable. The amount of the deposit shall be determined and/or based upon the taxpayer's projected gross income or gross proceeds of sale for the applicable tax period. This deposit shall be paid to the office of the city collector, at a date and time, and in a manner determined by the city collector.

(3) Every contractor whose principal business location is outside of the city, shall register with the city collector prior to engaging in the performance of a contract in this city, and the city collector, if he deems it necessary, based on the past experience with a taxpayer, based on the past practices of a taxpayer, based on the financial condition of the taxpayer, or based on the size of the contract, in order to insure payment of the taxes levied hereunder, may also require the following:

(a) At the time of registration, each contractor shall deposit with the city collector six percent of the amount the contractor is to receive for the performance of the contract, which sum shall be held within a contractor's use tax fund pending the completion of the contract.

(b) In lieu of the six percent deposit, each contractor may request the approval of the city collector to provide, in the alternative, a corporate surety bond to be approved by the city collector as to form, sufficiency, value, amount, stability, and other features necessary to provide a guarantee of payment of the tax due the city.

## **Code of the City of Charleston Section 110-82. RETURN AND REMITTANCE; TAX YEAR**

(a) On or before 31 days after the end of the tax year, each person liable for the payment of a tax under Section 110-51 shall make a fourth quarter return, showing the gross proceeds of sale or gross income of business, trade, calling or activity, computing the amount of tax chargeable against him in accordance with the provisions of this article and transmit with his report a remittance in the sum required by this section, covering the remainder of the tax chargeable against him, in the office of the city collector. Such returns shall be verified by the oath of the taxpayer, if made by an individual, or by the oath of the president, vice president, secretary or





treasurer of a corporation, if made on behalf of the corporation. If made on behalf of a partnership, joint venture, association, trust or any other group or combination acting as a unit, any individual delegated by such firm, group or unit shall take the oath on behalf of the taxpayer.

(b) The assessment of taxes herein made and the returns required therefore shall be for the year ending December 31. If the taxpayer, in exercising a privilege taxable under this article, keeps the books reflecting the same on the basis other than the calendar year, he may with the written consent of the city collector, make his annual returns and pay taxes for the year covering his accounting period, as shown by the method of keeping his books.

(c) All remittances of taxes imposed by this article shall be made to the city collector, in lawful money of the United States or by bank draft, certified check, cashier's check, money order or certificate of deposit, who shall pay the money into the city treasury, to be kept and accounted for as provided by law.

#### **Code of the City of Charleston Section 110-83. EXTENSIONS OF TIME; PAYMENT PLANS**

(a) The city collector, upon approval from city manager, may grant a reasonable extension of time for payment of tax or any installment, or for filing the fourth quarter return or quarterly return required pursuant to this article, on such terms and conditions that he may require. No such extensions shall exceed six months.

(b) The city collector, upon approval from city manager, may extend the time for payment of an amount determined as a deficiency for a period not to exceed 12 months from the date designated for payment of the deficiency. An extension of this time may be granted only where it is clearly established to the satisfaction of the city collector that the payment of a deficiency upon the date designated for payment would result in undue hardship.

(c) If any extension of time is granted for payment of any tax or deficiency, the city collector may require the taxpayer to furnish a bond or other security, in an amount not exceeding twice the amount for which the extension of time for payment is.

#### **Code of the City of Charleston Section 110-84. RECORDS, STATEMENTS AND INVESTIGATIONS**

(a) For the purpose of ascertaining the correctness of a tax return or an assessment for the purpose of making an estimate of any taxpayer's liability for the tax administered under this article, the city collector shall have the power to examine or cause to be examined, by any agent or representative designated by the city collector, any books, papers, records, memoranda or other documents bearing upon the matters required to be included in the return and may require the attendance of the person rendering the return or the attendance of any other person having knowledge of the matters contained therein. In connection therewith, the city collector may take testimony and shall have the power to administer an oath to such person.

(b) The city collector may prescribe rules and regulations as to the keeping of records, the content and form of returns and the filing of copies of city business and occupation tax returns and determinations. The city collector may require any person, by notice served upon such person, to make such returns and keep such records as the city collector may deem sufficient to show whether or not such person is liable under this article for such tax.

#### **Code of the City of Charleston Section 110-35. REVOCATION OF LICENSES AND PERMITS**

(a) The city collector has the authority to revoke any and all licenses and permits issued by the



city in the event a licensee/permittee fails to file any city tax return or fails to pay any delinquent taxes, fees or any interest or penalty thereon due and owing to the city. The city collector has the authority to deny and prevent any and all licenses and permit privileges to those persons who are delinquent in paying taxes, fees or any interest or penalty thereon due and owing the city.

(b) In the event of revocation, the city collector will provide written notice to the licensee/permittee at least five days prior to the contemplated revocation and such notice shall be served by certified mail. The notice shall indicate the time and the place of the revocation review meeting, the general grounds of said contemplated revocation, and shall advise the licensee/permittee of his/her rights to appear at said hearing in person and represented by legal counsel, and to be heard orally upon the merits of his/her defense. The city collector may request legal advice from the city attorney's office, and adopt such procedures for its decorum and the dispatch of business at such hearings as he/she may regard advisable. The revocation decision of the city collector will be final; provided, that those licensees/permittees who are subject to administrative or judicial appeals, pursuant to Sections 110-113 through 110-115, may utilize these procedures in accordance with the Code, but will not be grounds to delay the revocation process.

(c) Each license or permit that has been revoked pursuant to this section may be re-issued upon payment of all delinquent B&O taxes, fees or any interest or penalty thereon due and owing to the city.

#### **Code of the City of Charleston Section 110-145. INTEREST AND PENALTIES**

(a) The tax imposed by this article, if not paid when due, shall bear interest at the rate of at least eight percent per annum from the due date of the return until paid. The city collector may charge an interest rate equal to the adjusted rate charged by commercial banks to large business, in the manner described in W. Va. Code § 11-10-17a.

(b) If any taxpayer fails to make the return or any quarterly installment required by this article, or make his return but fails to remit, in whole or in part, the proper amount of tax, there shall be added to the amount of tax unpaid, from the date such tax should have been paid, a penalty in the amount of five percent of the tax for the first month, or fraction thereof, of delinquency, and one percent of the tax for each succeeding month, or fraction thereof of delinquency provided, that if such failure is due to reasonable cause, the city collector may waive, with final approval from the city manager, in whole or in part, these penalties. Additionally, if the failure to pay is due to fraud or intent to evade any such tax there shall be added an additional penalty of 25 percent of the tax owed, exclusive of penalties.

(c) Interest and penalties may be collected in the same manner as the tax imposed by this article.

#### **Code of the City of Charleston Section 110-148. FINAL SETTLEMENT WITH CONTRACTORS; USER PERSONALLY LIABLE**

(a) Any person contracting with a person engaged in a business or service taxed under this article shall withhold payment, in sufficient amount to cover taxes assessed by this article, in the final settlement of such contracts until the receipt of a certificate from the city collector to the effect that all taxes levied and accrued under this article against the contractor have been paid.

(b) If any person shall fail to withhold as provided herein, he shall be personally liable for the payment of all such taxes, and the same shall be recoverable by the city collector by appropriate legal proceedings.



**PROCEDURES FOR  
AUTHORIZATION TO RELEASE  
FINAL PAYMENT/RETAINAGE**

1. The general/prime contractor is the only one that may request an authorization to release final payment/retainage for their subcontractors.
  
2. A written request must be submitted to the Office of City Collector containing the following information:
  - a) The final contract amount(s) plus any amount(s) not under contract.
  - b) The date(s) and amount(s) of each payment made to all subcontractors.
  - c) The amount(s) held as final payment/retainage.
  
3. Upon receiving the aforementioned information from the general contractor, the Office of City Collector will request the following information from each subcontractor:
  - a) The final amount paid to you by the general/prime contractor (final contract amount, final paid to date and final payment/retainage).
  - b) The date(s) and amount(s) of each payment you received from the general/prime contractor, and the quarter the Business and Occupation Tax was reported/paid.
  - c) The names and addresses of any subcontractor(s) utilized, if applicable.

**EXAMPLE:**

<u>Date Received</u>	<u>Amount Received</u>	<u>Qtr. Reported</u>
1/06/04	\$2,000.00	1/04
6/10/04	\$3,000.00	2/04
Retainage	\$ 500.00	Not Reported

4. After receiving the requested information from the subcontractor(s), the Office of City Collector will send the general/prime contractor a *RELEASE APPROVAL* letter stating **all** B & O taxes have been reported/paid on the project, or a *RELEASE DENIAL* letter stating the tax, penalty and interest due on the project. A copy of this letter will also be sent to the subcontractor.



RTS ACCOUNT #: \_\_\_\_\_

B&O: Yes / No

CSF: Yes / No

BL: Yes / No

License Fees: \_\_\_\_\_

Penalty: \_\_\_\_\_

TOTAL PAID: \_\_\_\_\_

City Official Use Only

# BUSINESS REGISTRATION

City of Charleston  
915 Quarrier St., Suite 4  
Charleston, WV 25301  
Phone: (304)348-8024  
Fax: (304)347-1810  
www.charlestonwv.gov



**IMPORTANT:** This is a four-page application. All applicable questions must be answered in order to properly classify business activities. Incomplete forms will delay the processing of your application.

## Section I. General Information:

1. Company Name: \_\_\_\_\_

2. DBA: \_\_\_\_\_

3. Federal Employer ID/Social Security Number\*: \_\_\_\_\_

4. Physical Address of Business: \_\_\_\_\_

5. City: \_\_\_\_\_ 6. State: \_\_\_\_\_ 7. Zip Code: \_\_\_\_\_

8. Physical Location Phone Number: \_\_\_\_\_

9. Contact Name: \_\_\_\_\_ Contact Email: \_\_\_\_\_

10. Contact Phone Number: \_\_\_\_\_ Fax: \_\_\_\_\_ Mobile: \_\_\_\_\_

11. Mailing Address: \_\_\_\_\_

12. City: \_\_\_\_\_ 13. State: \_\_\_\_\_ 14. Zip Code: \_\_\_\_\_

15. Ownership Type:

\_\_\_\_\_ Proprietorship \_\_\_\_\_ Partnership \_\_\_\_\_ Corporation \_\_\_\_\_ Non-Profit \_\_\_\_\_ Other  
(Include copy of 501(c)(3))

16. Description of Business: \_\_\_\_\_

17. Date Business Began Operation in Charleston: \_\_\_\_\_

18. Do you have an employee(s) working out of their home that is located within the city limits of Charleston? Yes / No

If you answered yes to question # 18, please provide a description of the employee(s) job duties including whether or not the job functions generate revenue for the business: \_\_\_\_\_

\_\_\_\_\_

RTS ACCOUNT # : \_\_\_\_\_

City Official Use Only

19. Does this business own the property on which it is located? Yes / No

If not, who is the owner? \_\_\_\_\_

Owner's address \_\_\_\_\_

Owner's phone ## \_\_\_\_\_

20. Does your business contain vending machines? \_\_\_\_\_ If so, who is the owner and their address?

\_\_\_\_\_

\*\*\*\*\*If you answer **YES to Any** of the questions below **complete Pages 1 - 4** of this application\*\*\*\*\*  
If you answer **NO to All** of the questions below only **complete Pages 1 & 2**

21. Do you have a physical location in Charleston? Yes / No

22. Will you set-up a vending booth or bring in a motorized/non-motorized vending cart or vehicle in order to sell food or merchandise?: Yes / No

23. Is this a Home Based Business: Yes / No **Home Based Business-** A business that is operated out of a personal residence.

24. Do you own more than 1 rental unit in the City of Charleston? Yes / No If Yes, how many units: \_\_\_\_\_

**Please attach a sheet listing all rental property that you own in the City of Charleston and indicate for each if the rental is for short term (less than 30 days) or long term.**

List all principle officers, proprietors, partners or any individual owning more than 25% of the business:

Name \_\_\_\_\_ Social Security # \_\_\_\_\_

Address \_\_\_\_\_ Telephone # \_\_\_\_\_

Name \_\_\_\_\_ Social Security # \_\_\_\_\_

Address \_\_\_\_\_ Telephone # \_\_\_\_\_

Name \_\_\_\_\_ Social Security # \_\_\_\_\_

Address \_\_\_\_\_ Telephone # \_\_\_\_\_

**\*Privacy Act Statement**

Disclosure of a Social Security Number (SSN) to the City of Charleston is voluntary. If you do not wish to disclose your SSN, you may provide an alternative identification number. The City of Charleston solicits this information pursuant to West Virginia Code § 8-13-13 and the Charleston City Code. The City of Charleston will not disclose your SSN or any other information you provide to any other entity or party.

**Authorized Signature of Business:** By signing below, I do hereby certify and declare, under penalty of perjury, that the information furnished in this application is true, complete and accurate to the best of my knowledge.

\_\_\_\_\_  
Signature of Business Owner or Authorized Agent

\_\_\_\_\_  
Date

\_\_\_\_\_  
Title

RTS ACCOUNT # : \_\_\_\_\_

City Official Use Only



**Section II. Business License Category:** (Only complete this section if you answered yes to Question #21, #22, #23, or #24)

1. Select the appropriate license(s) for your business in **Part A**. All businesses with a storefront or a physical location within the City of Charleston are required to purchase a General Business License. Sales of beer or liquor require an additional license. If your business intends to sell beer or liquor, you **must** attach a copy of your WV ABCC License. If your business desires to engage in street vending, you **must** obtain a Vendor License and a separate Street Vending Permit.

2. Complete **Part B** in its entirety. If your business intends to sell or serve prepared food, you **must** attach a copy of your Kanawha County Health Permit. If your business desires to purchase gold, silver or other precious metals, jewels or other products, you **must** comply with the requirements of §18-863 of the Charleston Municipal Code to report your purchases to the Charleston Police Department. If your business intends to conduct door-to-door sales or engage in home solicitation, a \$3,000 surety bond **must** be posted for **each** sales representative. If you are an Itinerant Vendor, a \$5,000 surety bond **must** be posted and you must enter into a Hold Harmless Agreement with the City.

3. Sign and date the application in Part C.

**Part A:**

**General Business:**

**0. GENERAL BUSINESS (\$20.00)**

**Liquor - Must attach valid WV ABCC License**

- 6. Private Club Less than 1000 members (\$500.00)
- 7. Private Club More than 1000 members (\$1,250.00)
- 8. Fraternal, Veterans or Non -Profit Social Clubs (375.00)

**Beer - Must attach valid WV ABCC License**

- 1. Distributor (\$250.00)
- 2. Dispenser (\$100.00)
- 4. Class A Retail (\$100.00)
- 5. Class B Retail (\$15.00)

**Street/Itinerant Vendor – (Per calendar year)**

- 9. Street/Itinerant Vendor (\$20.00)

**Part B:**

- A. Does your business purchase gold, silver or other precious metals, jewels or products? Yes / No  
If yes, see City Code §18-863
- B. Does your business sell? Beer: Yes / No Liquor: Yes / No If Yes, you Must attach your ABCC license.
- C. Does your business sell or serve prepared food? Yes / No If Yes, you Must attach a copy of your Kanawha County Health Permit.
- D. Does your business conduct home solicitations or door-to-door sales? Yes / No  
If Yes, you Must post a \$3,000 surety bond for each sales representative.
- E. Does your business qualify as an itinerant vendor? Yes / No  
If Yes, you Must enter a Hold Harmless Agreement and post a \$5,000 surety bond.

**Part C: Authorized Signature of Business:** By signing below, I do hereby certify and declare, under penalty of perjury, that the information furnished in this application is true, complete and accurate to the best of my knowledge.

\_\_\_\_\_  
Signature of Business Owner or Authorized Agent Date Title

RTS ACCOUNT # : _____ City Official Use Only
---

### Section III. Planning/Zoning & Property Certification:

It is the responsibility of each applicant upon an **initial** application for a city business license/registration to first ascertain inspection and approval for occupancy of the premises from the Planning/Zoning, Building and Fire Departments. **The information in the box below is for a new business, an existing business with a new owner, or an existing business in a new location within the City of Charleston.**

**\*\*\*Do Not Write Inside This Box—For City Official Use Only\*\*\***

**TO BE COMPLETED BY: ZONING/PLANNING DEPARTMENT**

**Phone Number: (304)348-8105**

1. Was the business location previously occupied?  Yes  No
2. Is the proposed business a continuation of that previous type of business?  Yes  No
3. Has the applicant confirmed the zoning of this location?  Yes  No
4. Does this business conform to the current zoning code?  Yes  No
5. What is the Zoning District of this proposed business: \_\_\_\_\_
6. Applicable Section of the Zoning Ordinance: \_\_\_\_\_
7. Has the Planning Office approved the proposed business?  Yes  No

If no, the reasons are as follows: \_\_\_\_\_

Approved By: \_\_\_\_\_  
Planning Official

Date: \_\_\_\_\_

**TO BE COMPLETED BY: BUILDING DEPARTMENT**

**PHONE NUMBER: (304)348-6833**

Approved By: \_\_\_\_\_  
Building Official

Date: \_\_\_\_\_

**TO BE COMPLETED BY: FIRE DEPARTMENT**

**PHONE NUMBER: (304)348-8058**

Approved By: \_\_\_\_\_  
Fire Department Official

Date: \_\_\_\_\_



# BUSINESS AND OCCUPATION TAX RETURN CITY OF CHARLESTON

P.O. Box 7786

CHARLESTON, WV 25356

Phone: (304)348-8024 Fax: (304)347-1810

Pay online at: [www.charlestonwvpayments.com](http://www.charlestonwvpayments.com)



(Appendix B)

## THIS SECTION MUST BE COMPLETED

ACCOUNT #: \_\_\_\_\_ TAX QUARTER: \_\_\_\_\_

BUSINESS NAME: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

PHONE#: \_\_\_\_\_

SEE REVERSE  
FOR INSTRUCTIONS



Revised 2/2018

### COMPUTATION OF QUARTERLY TAX

CLASS CODE	BUSINESS CLASSIFICATION	GROSS AMOUNT	RATE MULTIPLIER	TAX DUE
1	Value of Production of Natural Resources (1%)		0.01	
3	Retailers (1/2 of one percent)		0.005	
4	Wholesalers (15/100 of one percent)		0.0015	
5	Electric Power Companies (4%) <small>(sales &amp; demand charges domestic purposes &amp; commercial lighting)</small>		0.04	
6	Electric Power Companies (3%) <small>(all other sales &amp; demand charges)</small>		0.03	
7	Natural Gas Companies (3%)		0.03	
8	Water Companies (4%)		0.04	
9	All Other Public Utilities (2%)		0.02	
10	Contracting* (2%) <small>(totals from worksheet on back)</small>		0.02	
11	Amusement (1/2 of one percent)		0.005	
12	Service & All Other Business (1%)		0.01	
13	Rents & Royalties (1%)		0.01	
14	Banking & Other Financial Institutions (1%)		0.01	
<b>TOTAL TAX DUE</b>				

\*If you are reporting contracting income, you must complete worksheet A on back of form.

PLEASE CHECK BOX IF ADDRESS HAS CHANGED.

UNDER PENALTIES OF PERJURY, I DECLARE THAT I HAVE EXAMINED THIS RETURN AND TO THE BEST OF MY KNOWLEDGE AND BELIEF, IT IS TRUE, CORRECT AND COMPLETE.

A SERVICE FEE WILL BE CHARGED FOR ALL RETURNED CHECKS.

THIS RETURN WITH PAYMENT TO COVER TAX DUE MUST BE RECEIVED WITHIN ONE MONTH FROM END OF PERIOD COVERED.

TYPE OR PRINT NAME AND TITLE OF PREPARER

**X**  
PREPARER'S SIGNATURE AND DATE

**SIGNATURE REQUIRED**

OFFICE USE ONLY

# INSTRUCTIONS

(Appendix B)

1. Determine your Business Classification(s) and corresponding rate(s) from the tax table.
2. Determine you Charleston B&O taxable gross income for each of the classifications and enter it in the appropriate box. (Contracting class instructions are listed below.)
3. Determine your taxes due by multiplying the rate by the taxable income. (example: \$10,000 in gross taxable income times a service rate of 1.00% or .01 equals a B&O tax due of \$100). **Failure to complete this form in its entirety and/or enclose your remittance will result in your return being sent back to you.**
4. **Sign the return. THIS RETURN IS INVALID UNLESS IT IS SIGNED.**
5. If your name and/or address printed on the form is incorrect, please mark through the incorrect information and write the correct information in the open space.
6. **If your business or rental property has been closed or sold, please send a written statement detailing the status of the business, the date of the change, and requesting the account be closed or put on our inactive list.**
7. If your return is received after the due date, you will be sent a letter for penalties and interest due.
8. Please make checks payable to: City of Charleston
9. Mail payments and/or correspondence to: City Collectors Office, P.O. Box 7786, Charleston, WV 25356
10. If you have any questions, please call us at (304) 348-8024 or via email at [www.charlestonwv.gov](http://www.charlestonwv.gov)

**Our office is open daily, Monday through Friday from 8:00 a.m. to 5:00 p.m., except holidays.**

## **TO BE COMPLETED BY CONTRACTORS ONLY**

	PROJECT NAME	GROSS TAX AMOUNT	TAX RATE	TAX DUE
			2%	
			2%	
			2%	
			2%	
			2%	
			2%	
			2%	
			2%	
			2%	
<b>TOTALS</b>				

## CONTRACTING INSTRUCTIONS

1. Please complete one line for each project that you received payment (if additional lines are needed please attach an additional letter).
2. List the name of the project, the gross amount received and calculate the tax amount due.
3. Transfer the total tax amount due to the front of the return in the contracting (class code 10) tax due field.

### **Privacy Statement Act**

Disclosure of a Social Security Number (SSN) to the City of Charleston is voluntary. If you do not wish to disclose your SSN, you may provide an alternative identification number. The City of Charleston solicits this information pursuant to West Virginia Code § 8-13-13 and the Charleston City Code. The City of Charleston will not disclose your SSN or any other information you provide to any other entity or party. The City of Charleston requests this information to facilitate the verification of withholding and payment of service fees.



# CITY SERVICE FEE RETURN

## CITY OF CHARLESTON, WV

P.O. Box 7786

CHARLESTON, WV 25356

Phone: (304)348-8024 Fax: (304)347-1810

[www.charlestonwv.gov](http://www.charlestonwv.gov)

Email: [citycollector@cityofcharleston.org](mailto:citycollector@cityofcharleston.org)

### THIS SECTION MUST BE COMPLETED

ACCOUNT #: \_\_\_\_\_ FEE QUARTER: \_\_\_\_\_

Business Name: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

### CSF REMITTANCE FORM

Form **CSF-2**

See instructions on the reverse side of this form ►

(Rev.2/2018)

Basis of Computation (choose one)	Weekly <input type="checkbox"/> \$3.00	Bi-Weekly <input type="checkbox"/> \$6.00	Semi-Monthly <input type="checkbox"/> \$6.50	Monthly <input type="checkbox"/> \$13.00
--------------------------------------	--	---	--	--

	A	B	C
	Pay Period or Week Ending Date	Number of Employees/Self-Employed in Charleston	Fee Due
a			
b			
c			
d			
e			
f			
g			
h			
i			
j			
k			
l			
m			

## Total Fee Due:

PLEASE CHECK BOX IF ADDRESS HAS CHANGED.

FOR OFFICE USE ONLY

UNDER PENALTIES OF PERJURY, I DECLARE THAT I HAVE EXAMINED THIS RETURN AND TO THE BEST OF MY KNOWLEDGE AND BELIEF, IT IS TRUE, CORRECT AND COMPLETE.

TYPE OR PRINT NAME AND TITLE OF PREPARER

X

PREPARER'S SIGNATURE AND DATE

**SIGNATURE REQUIRED**

A SERVICE FEE WILL BE CHARGED FOR ALL RETURNED CHECKS.

# CSF Instructions for Employer and Self-Employed Remittance Form

1. Complete, sign and date this return. **Failure to complete this form in its entirety and/or enclose your remittance will result in your return being returned to you.**
2. This return must be accompanied by the required remittance no later than the last day of the month succeeding the close of each calendar quarter.
3. Employers must use this form to remit amounts withheld from employees and amounts received from certain self-employed persons who are members or partners of the Employer. Self-employed persons who are not members or partners of an Employer must use this form to remit the amount of City Service Fee due.
4. This form must be completed based on the **Basis of Computation Method** chosen by the Employer and disclosed on the front of this return, as explained in the administrative regulations.
5. The dates entered in lines "a" through "m", Column A shall be the ending dates for each weekly, bi-weekly, semi-monthly, or monthly pay period, depending on the period used and elected by the Employer, throughout the entire reporting period.
6. Enter the total number of employees/self-employed in Charleston during the pay period or week in Column B lines "a" through "m".
7. Multiply the number of employees/self-employed listed in Column B lines "a" through "m" by the appropriate rate (depending upon the Basis of Computation withholding method chosen) and list the total \$ amount in Column C lines "a" through "m".
8. Add the fee due amount in lines "a" through "m" Column C and enter the amount in the Total Fee Due line. This is the amount owed for the quarter.
9. **Sign the return. THIS RETURN IS INVALID UNLESS IT IS SIGNED.**
10. If your name and/or address printed on the form is incorrect, please mark through the incorrect information and write the correct information in the open space.
11. **Returns received after the due date will be assessed penalty and interest due. An invoice for penalty & interest will be mailed to you.**
12. Please make checks payable to: City of Charleston
13. Mail payments and/or correspondence to: City Collector's Office, P.O. Box 7786, Charleston, WV 25356
14. For additional information, please refer to the City Service Fee Administrative Regulations available at [www.charlestonwv.gov](http://www.charlestonwv.gov) or call the Charleston City Collector's Office at (304)348-8024.

Our office is open daily, Monday through Friday from 8:00 a.m. to 5:00 p.m., except holidays.

**Please note that only this remittance form will be accepted. Any change or modification to this form will also result in your return being returned to you.**

## Privacy Statement Act

Disclosure of a Social Security Number (SSN) to the City of Charleston is voluntary. If you do not wish to disclose your SSN, you may provide an alternative identification number. The City of Charleston solicits this information pursuant to West Virginia Code § 8-13-13 and the Charleston City Code. The City of Charleston will not disclose your SSN or any other information you provide to any other entity or party. The City of Charleston requests this information to facilitate the verification of withholding and payment of service fees.

QUARTER	PERIOD	DUE DATE
1st qtr.	January 1st - March 31st	April 30th
2nd qtr.	April 1st - June 30th	July 31st
3rd qtr.	July 1st - September 30th	October 31st
4th qtr.	October 1st - December 31st	January 31st



**OFFICE OF CITY COLLECTOR**

915 Quarrier St., Suite 4 | Charleston, WV 25301 | (304) 348-8024 | (304) 348-0734 (fax)|  
constructionprojects@cityofcharleston.org

**SUBCONTRACTOR/SUPPLIER/INSTALLATION & SERVICE PROVIDER  
INFORMATION FORM**

Please Print or Type

Company Name: \_\_\_\_\_  
(Name of Subcontractor/Supplier/Installation or Service Provider)

Federal Employer Identification Number (FEIN): \_\_\_\_\_

Address: \_\_\_\_\_  
\_\_\_\_\_

Telephone: \_\_\_\_\_ Fax: \_\_\_\_\_ Cell: \_\_\_\_\_

Email: \_\_\_\_\_ Contract Amount \$ \_\_\_\_\_

General Contractor: \_\_\_\_\_

Project: \_\_\_\_\_

Brief Description of Work to be Performed: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Contract Date: \_\_\_\_\_ Start Date: \_\_\_\_\_

Do You Anticipate Change Orders? Yes\_\_\_ No\_\_\_ Don't Know\_\_\_

Name and Phone Number of Contact Person Regarding This Contract:

Name \_\_\_\_\_ Phone \_\_\_\_\_

\_\_\_\_\_  
Signature of Person Completing This Form

**\*\*Please Return to the Above Physical Address, Fax Number or Email Address\*\***





# SUBCONTRACTOR/SUPPLIER/INSTALLATION & SERVICE PROVIDER PAYMENT NOTIFICATION FORM

[COMPLETE QUARTERLY]

General

Contractor: \_\_\_\_\_ Quarter: \_\_\_\_\_

Name/Address of Project: \_\_\_\_\_ (Appendix E)

Name, Address & Contact Information of the Subcontractor/Supplier/Installation or Service Provider: \_\_\_\_\_ Total Contract Amount (\$): \_\_\_\_\_ Total Payment(s) Paid this Quarter (\$): \_\_\_\_\_ Total Payments Paid to Date (\$): \_\_\_\_\_

Name:			
Address:			
City, State, Zip:			
Contact Name & #:			
Name:			
Address:			
City, State, Zip:			
Contact Name & #:			
Name:			
Address:			
City, State, Zip:			
Contact Name & #:			
Name:			
Address:			
City, State, Zip:			
Contact Name & #:			
Name:			
Address:			
City, State, Zip:			
Contact Name & #:			

City of Charleston | City Collector's Office | Phone: (304)348-8026 x377 | Fax: (304)348-0734 | email: constructionprojects@cityofcharleston.org

(This form can be emailed to you upon request for online completion)

Revised 5/31/2017





(Appendix F)

## OFFICE OF THE CITY COLLECTOR

915 Quarrier St., Suite 4 | Charleston, WV 25301 | (304) 348-8024 | (304) 348-0734 (fax)

September 18, 2015

John Doe Construction  
Attn: Tax Department  
1234 High Street  
Charleston, WV 25302

RE: State Bank Building Project

Dear Mr. Doe:

This is to certify that as of September 18, 2015, the City of Charleston Business and Occupation Privilege Tax accrued on the gross income of \$80,000.00 for the aforementioned project against the hereinafter named taxpayer has been paid in full, based on returns filed by the taxpayer.

Jane Doe Construction  
5678 River Road  
Charleston, WV 25302

The execution of this letter is not based on an audit of the taxpayer's records, but only upon information available from a review of the taxpayer's file. If you have any questions, please feel free to contact City Employee, Tax Compliance Officer at (304) 348-8000, ext. 377 or via email at [constructionprojects@cityofcharleston.org](mailto:constructionprojects@cityofcharleston.org).

Sincerely,

City Employee  
Tax Compliance Office  
Office of the City Collector  
City Of Charleston

CC: Jane Doe Construction Company