

# Home Rule Plan & Amendment Template

<b>SECTION I: APPLICANT INFORMATION</b>	
Type of Submission:	<input checked="" type="checkbox"/> Initial Plan <input type="checkbox"/> Proposed Amendment
Name of Municipality:	Town of Reedsville
Certifying Official: Jason Titus	Title: Mayor
Contact Person: Danielle Spiker	Title: Municipal Clerk
Address:	PO Box 397
City, State, Zip:	Reedsville, WV 26547
Telephone Number: 304.864.3437	Fax Number: 304.864.3427
E-Mail Address:	townofreedsville@frontiernet.net
Municipal Classification:	
<input type="checkbox"/> Class I <input type="checkbox"/> Class II <input type="checkbox"/> Class III <input checked="" type="checkbox"/> Class IV	

<b>SECTION II: NARRATIVE (proposed plan or plan amendment)</b>
<ol style="list-style-type: none"> <li>1. Identify the specific state laws, policies, acts, resolutions, rules, or regulations that prevent the municipality from carrying out specific duties in the most cost effective, efficient, and timely manner.</li> <li>2. Describe the specific problem(s) created by above stated laws, policies, acts, resolutions, rules, or regulations.</li> <li>3. Define each proposed solution to the above described problem(s), including all proposed changes to law, policies, acts, resolutions, rules, or regulations.</li> <li>4. See State Tax Department website for instructions regarding municipal sales and use tax (Business, Sales and Use Tax):  <a href="https://tax.wv.gov/Business/SalesAndUseTax/MunicipalSalesAndUseTax/Pages/MunicipalSalesAndUseTax.aspx">https://tax.wv.gov/Business/SalesAndUseTax/MunicipalSalesAndUseTax/Pages/MunicipalSalesAndUseTax.aspx</a>.</li> </ol>

<b>SECTION III: ATTACHMENTS</b>
<ol style="list-style-type: none"> <li>1. Completed Plan and Amendment Checklist.</li> <li>2. Affidavit of legal advertisement providing notice of the public hearing.</li> <li>3. Minutes of public hearing, including comments (if any).</li> <li>4. Copy of adopted ordinance authorizing submission of plan or amendment to Municipal Home Rule Board.</li> <li>5. Fiscal statement demonstrating municipality's ability to manage costs or liabilities associated with proposal (if proposal is revenue related).</li> <li>6. Affidavit of authorized municipality representative that municipality owes no outstanding State fees.</li> <li>7. Attorney opinion letter stating that application and plan or amendment complies with applicable State law.</li> </ol> <p><b>NOTE:</b> Submit eight originals and one electronic copy of initial plan or amendment to the Municipal Home Rule Board a minimum of 30 days before a Board meeting.</p>

## HOME RULE APPLICATION, PLAN AND AMENDMENT CHECKLIST

- Class II legal advertisement of Public Hearing  
Dates March 23 + 26, 2021 + April 2, 2021
- Notice of Public Hearing to Municipal Home Rule Board (MHRB) and Cabinet Secretary of every State department
- Plan available for public inspection 30 days prior to Public Hearing
- Hearing  
Date April 26, 2021
- Ordinance authorizing plan or amendment  
1<sup>st</sup> reading date April 12, 2021  
2<sup>nd</sup> reading date April 26, 2021  
Date of adoption April 26, 2021
- Required narrative presentation of each separate proposal (see Sample Form Application)

### **ATTACHMENTS**

- Affidavit of legal notice of Public Hearing
- Minutes of Public Hearing, including comments (if any)
- Certified copy of ordinance authorizing plan or amendment
- Fiscal statement demonstrating municipality's ability to manage costs or liabilities associated with proposals
- Affidavit that municipality owes no outstanding State fees
- Attorney opinion letter that application and plan or amendment complies with applicable State law
- Submit eight (8) originals and one (1) electronic copy of application plan or amendment to the MHRB



**West Virginia Municipal Home Rule Program**  
**Application of the**  
**Town of Reedsville**

**Prepared: March 23, 2021**

# West Virginia Municipal Home Rule Program 2021 Application of the Town of Reedsville

## Table of Contents

<b>Section I: Application Information</b> .....	1
General Information	
Municipal Classification	
Categories of Issues to Be Addressed	
<b>Section II: Narrative</b>	
Introduction and Executive Summary.....	2-3
Issue 1: Impose a 1% Sales Tax and Reduce A Selected Business and Occupation Tax Category.....	4-5
<b>Section III: Affidavits</b> .....	6-17
A. Publication Mandate Verification	
B. Hearing Mandate Verification	
1. Public Hearing Agenda and Minutes	
C. Ordinance Authorizing Submission of Plan	
D. Fiscal Impact Worksheets and Formulas	
1. Exhibit 1	
2. Exhibit 2	
3. Exhibit 3	
E. Attorney Opinion	
F. State of West Virginia Fees Statement and Affidavit	

**Section I: Applicant Information**

**A. General Information**

Name of Municipality: Town of Reedsville  
Certifying Official: Jason Titus, Mayor  
Contact Person: Danielle Spiker, Municipal Clerk  
Address: PO Box 397 – 207 S. Robert Stone Way  
City, State, Zip: Reedsville, WV 26547  
Telephone: 304.864.3437  
Fax: 304.864.3427  
Email Address: townofreedsville@frontiernet.net  
2010 Census Pop.: 593

**Reedsville Town Council**

Britney Titus	Richard Williams
Gregory Burke	Beverly Stone
Terry Stone	Sandra Kisner, Recorder
Jason Titus, Mayor	

**B. Municipal Classification**

Class IV

**C. Categories of Issues to Be Addressed**

Tax    Organization    Administrative    Personnel    Other

## **Section II: Narrative**

### **Introduction and Executive Summary**

The Town of Reedsville was incorporated by the state of West Virginia in 1906. Reedsville is a Class IV town in Preston County in-between the Northern and Eastern Panhandles.

Reedsville's center is located at the intersection of two (2) well-traveled highways, Route 7 East & West (Veterans Memorial Highway) and Route 92 South (South Robert Stone Way).

Reedsville's most recent population data of 593 has grown from 208 in 1910. Reedsville was named after James Reed who owned most of the land in Reedsville. Reed was born in 1798, moved to the area in 1827 and named the village Reedsville in 1856. Reed passed in 1880 and was buried in the Reedsville Cemetery.

Although our town may not be a large city or a tourist attraction, Reedsville sees many visitors on the Decker's Creek Rail Trail that runs through our community. The rail trail was once a very busy railroad used to transport coal from our mines or transporting visitors to and from our community. One of the most important historical figures that came to Reedsville was President Franklin D. Roosevelt and First Lady Eleanor Roosevelt. First Lady Eleanor rode the M&K Junction (Morgantown and Kingwood Junction) frequently on her visits to check the progress of the New Deal Project (Arthurdale). Many visitors to the Decker's Creek Rail Trail see the beautiful scenery but do not know the history that once ran across the ground they walk on. The M&K Junction traveled between Rowlesburg and Morgantown and stopped in every little community in between. The M&K Junction depot in Reedsville was the thread to the outside world of our little community.

While in town, First Lady Eleanor would stay in the one and only hotel Reedsville ever had next to the train depot. First Lady Eleanor began a project that was dear to her heart, the "New Deal" homestead which they called Arthurdale. Arthurdale is approximately 1 mile from Reedsville. The New Deal project built homes for miners and their families living during the depression. Its 1933, imagine each day overlooking a project building 50 homes that came with indoor plumbing, electric, working refrigerator, furniture and linens. At night, the first lady would retire to her hotel room in Reedsville to write in her journal of her visits to the homestead. As you look at present day Reedsville, only a parking lot exists where the hotel once stood.

The Town of Reedsville is a small community with big dreams. Those dreams come at a high cost but our small tax base can only accomplish small projects. Reedsville continues each year to update small areas of our park as we have funds available. Over a twelve year span, we have been able to update the swings, install a new merry-go-round and two ADA compliant toys, and build an ADA accessible restroom. The Decker's Creek Rail Trail directs visitors to our park to enjoy the toys and use the restroom facilities. There are future plans to continue connecting

**Town of Reedsville  
2021 Home Rule Application**

the rail trail to the center of Reedsville directing visitors to our restaurants and stores. Reedsville's hopes are to help businesses expand revenues so our community will continue to grow.

Reedsville's roads have a lot to be desired. As you can imagine, doing any kind of paving entails a very large budget that Reedsville does not have beyond normal operating expenses. Very few of our municipal roads have been paved, which means many are graveled. As you may know, being a town in West Virginia means unlevel ground and changes in weather conditions. These things together create havoc on gravel roads. We spend an immense amount of time and money fixing them all year round. Being able to pave the roads would reduce our long-term cost spent on gravel and payroll.

Another problem area for our town is dilapidated buildings. Unsightly buildings reduce the property values and the beauty of Reedsville. Future residents are deterred from purchasing a home because who wants to live next door to a home falling in, riddled with snakes, rats, raccoons or any other wildlife that has made it their home. Reedsville cannot afford to remove or demolish these structures. Most have asbestos siding, which adds a tremendous cost to the demolition. We would love to apply for grants for the removal of dilapidated buildings, but most are 50/50 match and we do not have it in our budget to go through the process. We have been successful in the past at getting two (2) structures removed. Thankfully, the property owners were able to incur the 50/50 match so Reedsville did not.

By becoming a part of the West Virginia Home Rule Program, Reedsville will be able to continue to do a great deal with just a little help. The issue detailed in the application will increase our annual revenue and let us fund capital improvement on infrastructure; encourage new businesses to come to town and make it easier on them to do business here; and simply encourage visitors and future residents to enjoy the beauty and charm of our little community.

While small and lacking tourism, Reedsville has maintained its growth and has attracted countless fitness enthusiasts to our park facilities and businesses. Home Rule will allow the Reedsville Town Council to prosper in a challenging but exciting era of change.

The Town of Reedsville seeks Home Rule authority in one area. It is:

1. impose a 1% sales tax and reduce a selected business and occupation tax category.

<b>1.     Impose a 1% Sales Tax and Reduce A Selected Business and Occupation Tax Category</b>
--

*Issue Category: Tax*

Reedsville seeks to restructure its business tax structure, reducing a class of the Business and Occupation Tax and instituting a 1% sales tax in order to increase revenues for capital improvements inside the Town of Reedsville. This new business tax structure will be fairer and more standardized, and similar to those in adjacent communities in neighboring states.

**Specific Legal Barrier**

§8-13C-4

**Problem Caused by Legal Barrier**

Reedsville has a small residential tax base and yet, being a town at the center of two major highways through our county, provides service to a much larger population. Presently, the Town is only able to generate revenue via taxation by imposing a municipal business and occupation (“B&O”) tax or by imposing a sales tax; W.Va. state code requires that the two taxes be mutually exclusive.

W.Va. Code §8-13C-1 et seq. contemplates the imposition of a sales tax by municipalities either for pension relief or as an “alternative municipal sales tax” at a rate not to exceed one percent. However, a municipality may only impose such a sales tax if it completely eliminates its B&O tax. W.Va. Code §8-13C-4(b).

The Town currently imposes a B&O tax on businesses, but the B&O tax is neither a wholly fair tax on some categories nor does it provide adequate revenue to support community needs.

Under W.Va. Code §8-1-5a(i)(14), municipalities participating in the Municipal Home Rule Program do not have the authority to pass an ordinance under Home Rule pertaining to taxation, except that a participating municipality may enact a municipal sales tax up to one percent if it reduces or eliminates its municipal B&O tax. However, a sales tax alone without the B&O tax would exempt certain critical town businesses (banks, rentals, real estate agents, manufacturing) from paying a municipal tax.

**Proposed Solution**

The Town proposes to impose a municipal sales tax of up to 1% on all taxable sales under the West Virginia Code within the city. At the same time, it will reduce B&O tax on a selected category - retailers and restaurants - that would be subject to the sales tax.

In this way, most business classes would pay some form of municipal tax. The increase in annual revenue based on this plan would be approximately \$22,500 (see **Section III-D: Fiscal Impact Worksheets and Formulas**).



**Town of Reedsville  
2021 Home Rule Application**

Increased revenues would go to provide key municipal services, including (but not limited to):

- support for grant funding to remove dilapidated structures (residential & commercial) that require partial local match; which the Town cannot afford out of current operational funds;
- support for expansion of walking trail to downtown Reedsville, which the Town cannot afford out of current operational funds; and
- capital improvement on municipal roads and sidewalks inside of Reedsville.

The vast majority of W.Va. municipalities accepted into the Home Rule Program have proposed this business tax restructuring in one form or another, and it appears to be meeting with widespread acceptance and success.

### **Section III: Affidavits**

- A. Publication Mandate Verification**
- B. Hearing Mandate Verification**
  - 1. Public Hearing Agenda and Minutes**
- C. Ordinance Authorizing Submission of Plan**
- D. Fiscal Impact Worksheets and Formulas**
  - 1. Business and Occupation Tax Reduction and Municipal Sale Tax**
    - Exhibit 1: B&O Tax Current & Future Tax Rates**
    - Exhibit 2: B&O Tax Summary Report & Projections**
    - Exhibit 3: B&O Tax Reduction and Municipal Sales Tax Projections**
- E. Attorney Opinion**
- F. State of West Virginia Fees Statement and Affidavit**

**A. Publication Mandate Verification**

**PUBLISHER'S CERTIFICATE**

I, Anna Cantrell,  
Classified Manager of THE PRESTON COUNTY  
JOURNAL, a newspaper of general circulation  
published in the city of Kingwood, County and state  
aforesaid, do hereby certify that the annexed:

was published in THE PRESTON COUNTY  
JOURNAL 3 time(s) commencing on 03/23/2021  
and ending on 04/02/2021 at the request of

**TOWN OF REEDSVILLE.**

Given under my hand this 04/21/21.

The publisher's fee for said publication is: \$52.19.

Anna Cantrell  
Classified Manager of

THE PRESTON COUNTY JOURNAL

Subscribed to and sworn to before me this 04/21/21

Beatrice L. Charnoplosky  
Notary Public in and for Preston County, WV

My commission expires on

The 30 day of November 2021

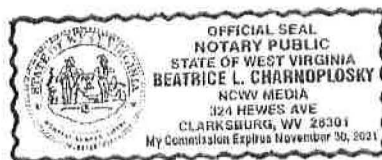
**PUBLIC HEARING NOTICE  
TOWN OF REEDSVILLE,  
WEST VIRGINIA  
HOME RULE PROGRAM**

Notice is hereby given by the Town of Reedsville, W. Va., that will conduct a public hearing on Monday, April 26, 2021 at 5:30p.m. at the Reedsville Volunteer Fire Department 291 Kingwood Street, Reedsville to discuss the Town's proposed Home Rule written plan and application.

Information from the hearing will be used by Council in its application to the West Virginia Municipal Home Rule Program.

The Town of Reedsville's proposed Home Rule Program and application is available for public inspection in the Office of the Town Clerk, Reedsville Town Hall, 207 S. Robert Stone Way, Reedsville, WV 26547 beginning on March 23, 2021, Mon.-Fri., 7:30a.m. to 4:00p.m.

All interested citizens are invited to attend the public hearing scheduled on Monday, April 26, 2021 at 5:30p.m. and to present oral or written comments concerning the Town's proposed Home Rule plan and application at that time. Written comments may be addressed to the Town of Reedsville, PO Box 397, Reedsville, WV 26547.



**B. Hearing Mandate Verification**

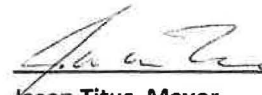
**AFFIDAVIT**

**STATE OF WEST VIRGINIA  
COUNTY OF PRESTON, to-wit:**

I, Jason Titus, having been duly sworn, do hereby state and affirm the following:

- 1. That I am the elected Mayor of the Town of Reedsville, West Virginia, from July 1, 2017 to the present; and
- 2. That a copy of the Town of Reedsville’s proposed Home Rule Plan, contained within its application to the West Virginia Municipal Home Rule Program, was made available for the public inspection at Reedsville Town Hall, 207 S. Robert Stone Way, WV 26547, each business day during regular business hours from March 23, 2021, up to and including April 26, 2021; and
- 3. That a public hearing was properly noticed and held at the Reedsville Volunteer Fire Department, 291 Kingwood Street, Reedsville on the Town of Reedsville’s Home Rule Plan on April 26, 2021.


This affidavit is sworn by me and submitted this 27 day of April, 2021.

  
 \_\_\_\_\_  
**Jason Titus, Mayor**  
 Town of Reedsville  
 PO Box 397  
 Reedsville, WV 26547  
 townofreedsville@frontiernet.net

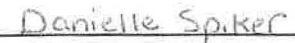
**STATE of WEST VIRGINIA  
COUNTY of PRESTON, to-wit:**

I, Danielle Spiker, a Notary Public in and for the County and State aforesaid, do hereby certify that Jason Titus, know and known to me, did swear to and subscribe before me the above affidavit.

Given under my hand this 27 day of April, 2021.  
My commission expires July 15, 2025.

  
 \_\_\_\_\_  
 Signature



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

**Town of Reedsville**  
**Public Hearing Agenda**  
held at the Reedsville Volunteer Fire Department

April 26, 2021

Call to order at 5:30pm.

**Attending:** Mayor Jason Titus; Council Members – Scott Williams, Greg Burke, Jeff Stone

**Excused Absence:** Recorder Sandy Kisne, Council Members – Britney Titus, Renee Stone

**Guest:** Theresa Marthey (Preston Co. News & Journal)

**Purpose of Business:**

- Public hearing relating to the submission of a written Home Rule Plan for the Town of Reedsville.
- Public Comment
- Adjournment

Town of Reedsville  
Public Hearing Minutes  
Held at the Reedsville Volunteer Fire Department

April 26, 2021

Mayor Jason Titus called the meeting to order at 5:30pm.

Attending: Mayor Jason Titus, Council Members – Greg Burke, Scott Williams, Jeff Stone

Excused Absences: Recorder Sandy Kisner, Council Members – Britney Titus, Renee Stone,

Guest: Theresa Marthey (Preston County News & Journal), No public attended

Purpose of Business:

Mayor Jason Titus read the Ordinance Authorizing Submission of the Home Rule Plan Ordinance Article 750.


Public Comment:

Public hearing for comments relating to the submission of a written Home Rule Application – no discussion was held, as no public was in attendance.

Greg Burke made a motion to adjourn the meeting; Jeff Stone seconded the motion; all approved.

Meeting ended at 5:45pm.

Respectfully Submitted:

  
Greg Burke

**C. Ordinance Authorizing Submission of Plan**

**Ordinance Authorizing Submission of Home Rule Plan  
Article 750**

**AN ORDINANCE OF THE COUNCIL OF THE TOWN OF REEDSVILLE ADOPTED PURSUANT TO THE PROVISIONS OF WEST VIRGINIA CODE 8-1-5A AUTHORIZING THE TOWN OF REEDSVILLE TO SUBMIT A WRITTEN HOME RULE PLAN TO THE MUNICIPAL HOME RULE BOARD IN ORDER TO PERMIT THE TOWN OF REEDSVILLE'S PARTICIPATION IN THE MUNICIPAL HOME RULE PROGRAM.**

**WHEREAS**, in 2019, the West Virginia Legislature has made the Municipal Home Rule Pilot Program a Permanent Program created pursuant to the provisions of West Virginia Code 8-1-5a to allow participation by all municipalities; and


**WHEREAS**, the Town of Reedsville desires to participate in said program and has prepared a written home rule plan, which plan complies with the provisions of the aforementioned code section; and


**WHEREAS**, a public hearing on the said plan was scheduled for April 26, 2021 at 5:30 p.m., or as soon thereafter as the matter could be heard at 219 Kingwood Street, Reedsville, West Virginia and a notice of said public hearing was published by a Class II legal advertisement in the Preston County News and the Preston County Journal, a newspaper in general circulation in Preston County, West Virginia on March 23, 2021, March 26, 2021, and April 2, 2021, all as required by the aforementioned code section; and

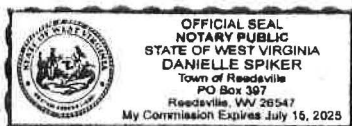
**WHEREAS**, all other general notice requirements relating to said public hearing were satisfied; and


**NOW, THEREFORE, THE COUNCIL OF THE TOWN OF REEDSVILLE, WEST VIRGINIA, HEREBY ORDAINS** that the Mayor is hereby authorized and directed to submit a home rule proposal to the Municipal Home Rule Board in accordance with West Virginia Code 8-1-5a in order for the Town of Reedsville to be included in this program. A copy of said proposal and application is attached hereto.

EFFECTIVE DATE: This Ordinance shall take effect immediately after adoption.

  
Jason Titus – Mayor

Attest:   
Greg Burke, Council Member



Given under my hand this 10, day of May, 2021.  
My commission expires July 15, 2025.  


**Town of Reedsville  
2021 Home Rule Application**

First reading, set for April 12, 2021.

First Reading	FOR	AGAINST	ABSTAIN	ABSENT
Gregory Burke, Councilor	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Beverly (Renee) Stone, Councilor	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Terry (Jeff) Stone, Councilor	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Britney Titus, Councilor	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Richard (Scott) Williams, Councilor	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sandra Kisner, Recorder	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Second reading set for April 26, 2021.

Second Reading	FOR	AGAINST	ABSTAIN	ABSENT
Gregory Burke, Councilor	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Beverly (Renee) Stone, Councilor	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Terry (Jeff) Stone, Councilor	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Britney Titus, Councilor	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Richard (Scott) Williams, Councilor	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sandra Kisner, Recorder	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>



**D. Fiscal Impact Worksheets and Formulas**  
**Issue 1: Business and Occupation Tax Reduction and Municipal Sales Tax**

**Exhibit 1**

**Current and Proposed B&O Tax Rates**

Item Description	Current Rate Per \$100 of Sales	Reedsville Proposed Rate
Natural Gas / Resource Product	0.30%	0.30%
Manufactured Product	0.18%	0.18%
<b>Retailers</b>	<b>0.50%</b>	<b>0.30%</b>
Wholesalers	0.15%	0.15%
Public Utilites	3.00%	3.00%
Contracting	2.00%	2.00%
Amusements	0.50%	0.50%
Rentals, Royalties	1.00%	1.00%
Service, Not Otherwise Specifically	0.55%	0.55%
Banking Institutions	1.00%	1.00%

With the reduction of Retailers tax rate, The Town of Reedsville will decrease B&O Collections by an average of \$15,688.64 per year.

**B&O COLLECTION SUMMARY REPORT & PROJECTIONS**  
**B&O COLLECTIONS 5 YEARS - JANUARY 1, 2016 THRU DECEMBER 31, 2020**

Category	01/01/2016 thru 12/31/2016	01/01/2017 thru 12/31/2017	01/01/2018 thru 12/31/2018	01/01/2019 thru 12/31/2019	01/01/2020 thru 12/31/2020	Total Collections 5 Years	Avg. Annual Collections at Current Rate	Projected Avg. Annual Coll. at Reduced Retail Rate
Contracting	\$6,599.82	\$701.68	\$7,499.19	\$2,604.17	\$993.12	\$18,397.98	\$3,679.60	\$3,679.60
Banks and Financial	\$13,300.19	\$11,892.97	\$7,805.96	\$5,616.26	\$10,913.37	\$49,528.75	\$9,905.75	\$9,908.75
Utilities	\$24,663.74	\$25,977.95	\$22,642.55	\$18,635.78	\$16,954.95	\$108,874.97	\$21,774.99	\$21,774.99
Rentals	\$2,789.81	\$3,054.93	\$3,009.25	\$2,761.73	\$3,613.71	\$15,229.43	\$3,045.89	\$3,045.89
Not Otherwise Specifically Taxed	\$2,702.15	\$3,393.85	\$5,282.33	\$10,553.11	\$12,353.30	\$34,284.74	\$6,856.95	\$6,856.95
Retail	\$38,624.73	\$38,619.45	\$38,084.33	\$37,936.97	\$42,879.98	\$196,145.46	\$39,229.09	\$23,537.45
Manufactured Products	\$39,342.47	\$42,230.56	\$48,183.90	\$47,884.65	\$44,617.14	\$222,258.72	\$44,451.74	\$44,451.74
Amusements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Wholesale	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total</b>	<b>\$128,022.91</b>	<b>\$125,871.39</b>	<b>\$132,507.51</b>	<b>\$125,992.67</b>	<b>\$132,325.57</b>	<b>\$644,720.05</b>	<b>\$128,944.01</b>	<b>\$113,255.37</b>

**Exhibit 2**

**Exhibit 3**

**Business & Occupational Tax Collection History (FY)**

2016	\$128,022.91
2017	\$125,871.39
2018	\$132,507.51
2019	\$125,992.67
2020	\$132,325.57
Average	\$128,944.01

**Business & Occupational Tax Projections (FY)**

2021	\$128,787
2022 (based on adjusted B&O Rates effective July 1, 2022)	\$113,255.37

**Municipal Sales Tax Projections**

FY 2020 Retail B&O sales tax collected	\$42,879.98
Divided by 0.5% to determine gross receipts	\$8,575,996.00
Less non-taxable sales (49%)	<u>\$4,202,238.04</u>
Estimated retail taxable sales sub-total	\$4,373,757.96
Multiplied by 1% tax rate	\$43,737.58
Less 5% state administrative fee	<u>\$2,186.88</u>
Estimated sales tax revenue	\$41,550.70

**Combined Revenue Projections for FY 2022**

Total B&O tax collection	\$113,255.37
Addition of municipal sales tax revenue	<u>\$41,550.70</u>
Estimated total revenue	\$154,806.07

**E. Attorney Opinion**



**GAYDOS & TURNER,  
PLLC**

MARK E. GAYDOS  
TELEPHONE: (304) 329-0773  
FACSIMILE: (304) 329-0595  
E-MAIL: MGAYDOS@GAYDOSANDTURNER.COM

17548 Veterans Memorial Highway, Suite A • P. O. Box 585 • Kingwood, WV 26537

May 3, 2021

West Virginia Municipal Home Rule Board  
1900 Kanawha Blvd. East  
Charleston, WV 25305

RE: Town of Reedsville, WV, Municipal Home Rule Program

Dear Board Members:

Gaydos & Turner, PLLC serves as general counsel for the Town of Reedsville, WV. This office reviewed the Municipal Home Program documents prepared by the Town in conjunction with W.Va. Code 8-1-5a (2019), the Application Guidelines for Participation in the Municipal Home Rule Program, and the Town's Application to participate in the Program, along with the attachments thereto.

Based on our review of the documentation provided and our understanding of the Application, it is our opinion that the Proposed Plan complies with W. Va. Code 8-1-5a (2019). The Board may rely on this opinion going forward. If you have any questions or concerns, please contact me at my office and I will be happy to discuss this further.

Very truly,

Mark E. Gaydos

**F. State of West Virginia Fees Statement and Affidavit**



STATE OF WEST VIRGINIA  
State Tax Department, Taxpayer Services Division  
P.O. Box 885  
Charleston, WV 25323-0885



Matthew R. Irby, Acting Tax Commissioner

TOWN OF REEDSVILLE  
PO BOX 397  
REEDSVILLE WV 26547-0397

Letter Id: L0110539296  
Issued: 04/23/2021

**West Virginia State Tax Department**

**Statement of Good Standing**

**EFFECTIVE DATE: April 23, 2021**

A review of tax accounts indicates that TOWN OF REEDSVILLE is in good standing as of the effective date of this document. Please note, this Statement of Good Standing expires on **July 22, 2021**.

The issuance of this Statement of Good Standing shall not bar any audits, investigations, assessments, refund or credits with respect to the taxpayer named above and is based only on a review of the tax returns and not on a physical audit of records.

Sincerely,

Nicole Grant, Tax Unit Supervisor  
Taxpayer Services Division