

TOWN OF MAN

*P.O. Box 70 Man, WV 25635
Phone 304-583-9631 Fax 304-583-2741*

Mayor Jim Blevins
Recorder Cindy Meade

Council

Roger Muncy

Mavis Toler

John Fekete

David Brooks

Anthony Britt Gibson

Police Chief Joseph D. Brown
Fire Chief Bill Weese

Attorney Kendal Partlow
Accountant Jeff Vallet



TOWN OF MAN

HOME RULE APPLICATION PLAN

SECTION I: APPLICANT INFORMATION	
Type of Submission: Initial Plan	
Name of Municipality: Town of Man	
Certifying Official: Jim Blevins	Title: Mayor
Contact Person: Jim Blevins	Title: Mayor
Address: P.O. Box 70 Man, WV 25635	
Telephone Number : 304-583-9631	
Fax Number: 304-583-2741	
E-Mail Address: townofman@frontier.com	
Municipal Class: Class IV	

SECTION II: NARRATIVE
<p>Specific state laws, policies, acts, resolutions, rules or regulations that are preventing the municipality to carry out duties in the most cost effective, efficient, and timely manner.</p> <p>Specific problem(s) created by above stated laws, policies, acts, resolutions, rules or regulations.</p> <p>Proposed solution(s) to the perceived problem(s), including all proposed changes to law, policies, acts, resolutions, rules or regulations.</p>

SECTION III: ATTACHMENTS
<ol style="list-style-type: none"> 1. Completed Plan and Amendment Checklist. 2. Affidavit of legal advertisement providing notice of public hearing. 3. Copy of adopted ordinance authorizing submission of plan or amendment of Municipal Home Rule Board 4. Fiscal Statement demonstrating municipality's ability to manage costs or liabilities associated with proposal. 5. Affidavit of authorized municipality representative that municipality owes no outstanding States fees. 6. Attorney opinion letter stating that application and plan or amendment complies with applicable State law.

TOWN OF MAN

SECTION II

NARRATIVE



HOME RULE APPLICATION FOR TOWN OF MAN, WEST VIRGINIA

1. Impose a 1% Sales Tax and Reduce or Eliminate Selected Business and Occupation Tax Categories

Issue Category: Tax

The Town of Man seeks to restructure its business tax structure, reducing and eliminating some classes of the Business and Occupation Tax and instituting a 1% sales tax in order to increase revenues for public safety operations. This new business tax structure will be fairer and more standardized, and similar to those in adjacent communities in neighboring states.

Specific Legal Barrier

9-13C-4

Problem caused by Legal Barrier

The Town of Man has a very small residential tax base and yet, being a town on a busy highway, provides service to a much larger population including the neighboring state of Kentucky and also contains trailheads for the Hatfield & McCoy Trail that attracts residents from all different areas in Southern, WV. Presently, the Town is only able to generate revenue via taxation by imposing a municipal business (B&O) tax or by imposing a sales tax; WV State Code requires that the two taxes be mutually exclusive. WV 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. WV Code 8-13C-4(b).

Proposed Solution

The Town of Man proposes to impose a municipal sales tax of up to 1% on all taxable sales under the West Virginia Code within the Town. At the same time, it will eliminate B&O tax on selected categories – primarily retailers and restaurants – that would be subject to the sales tax. The increase in annual revenue based on this plan would be \$51,609.20. (see Section III-D: Fiscal Impact Worksheets and Formulas).

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

- **Town of Man having the ability to hire additional Policemen.**
- **Town of Man infrastructure development and demolition of abandoned structures deemed unsafe; and**
- **Town of Man matching grants program to enhance the Town of Man as a whole on various projects that require a partial match, which the Town cannot afford out of current operational funds; and**
- **Town of Man Fairs, Festivals and Tourism events; and**
- **Growth and financial security for the Town of Man employees to aide in earned raises and funding of Health Insurance.**

The vast majority of WV 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.

D. Fiscal Impact Worksheets and Formulas

Issue 1: New Sales Tax and Business and Occupation Tax Restructuring

Prepared by Town Accountant Jeff Vallet using samples of our largest vendors.

Business Taxes Collected by Business, using samples of our largest vendors and our 2018 FY Estimates. Four must be eliminated by State Code.

In the proposed Home Rule Plan for the Town of Man, Business and Occupation (B&O) would be either eliminated and or reduced as follows:

- *Completely eliminated in manufacturing. We feel by eliminating the manufacturing tax, we will be in the position to attract industry to our area and create much needed opportunities for employment.*
- *A reduction in Retailers and Restaurants (from .45 to .43) creating a \$4,500.00 drop in revenue based on our samples. We feel that by reducing this tax, we are giving our valued businesses room to grow, hire expand, market and allow additional revenue for them to engage employment.*
- *A reduction in Wholesalers (from .14 to .07) creating a \$15.00 drop in revenue, based on our samples. We feel that by giving wholesalers a reduction, we are allowing a wider range of selection for our businesses to distribute more desired products – therefore, creating a larger market.*
- *A reduction in Services and All Other Business and Rental Income for Rental Properties (from .90 to .87) creating a \$1,700.00 drop in revenue, respectively for each, based on our samples. This overall reduction will help so many of our independent contractors and independent business people, such as beauticians and independent contractors – which are some of our hardest working and most valued people a reduction to grow and maintain their services and be able to expand their business.*

An additional 1% Sales and Use Tax would be implemented on those categories currently affected by the 6% WVa. State Sales and Use Tax. NOTE: Estimates below are based on samples from our largest vendors and 2018 FY Estimates.

A total of \$6,215.00 drop in revenue.

TOWN OF MAN

HOME RULE APPLICATION, PLAN AND AMENDMENT CHECKLIST

Class II legal advertisement of Public Hearing

Logan Banner

Dates: November 20th, and 27th

Notice of Public Hearing to Municipal Home Rule Board and Cabinet Secretary of each State Department.

Date Mailed: November 18th, 2019

Plan available for public inspection 30 days prior to Public Hearing.

Hearing: December 23rd, 2019

Ordinance authorizing plan or amendment.

First Reading: November 12, 2019

Second Reading: December 23, 2019

Date of adoption: December 23, 2019

Required narrative

ATTACHMENTS

1. Completed Plan and Amendment Checklist.
2. Affidavit of legal advertisement providing notice of public hearing.
3. Copy of adopted ordinance authorizing submission of plan or amendment of Municipal Home Rule Board
4. Fiscal Statement demonstrating municipality's ability to manage costs or liabilities associated with proposal.
5. Affidavit of authorized municipality representative that municipality owes no outstanding States fees.
6. Attorney opinion letter stating that application and plan or amendment complies with applicable State law.

**AN ORDINANCE BY THE TOWN OF MAN, WEST VIRGINIA
PURSUANT TO THE PROVISIONS OF W.VA. CODE § 8-1-5a,
AUTHORIZING THE TOWN OF MAN, WEST VIRGINIA TO
SUBMIT A WRITTEN HOME RULE PROPOSAL TO THE
MUNICIPAL HOME RULE BOARD IN ORDER TO PERMIT
PARTICIPATION BY THE TOWN OF MAN, WEST VIRGINIA
IN THE MUNICIPAL HOME RULE PROGRAM**

WHEREAS, in 2007, the West Virginia Legislature enacted WV Code 8-1-5a, known as the Municipal Home Rule Pilot Program; and

WHEREAS, in 2019, the Municipal Home Rule Pilot Program was made a permanent program, with provisions to add four Class IV municipalities to the program each year; and

WHEREAS, the participation in the Home Rule Program by The Town of Man, a Class IV municipality, would give the Town unique flexibility to apply local solutions to local problems, benefitting the greater community, including residents, visitors and businesses.

NOW, THEREFORE, BE IT ENACTED BY THE TOWN OF MAN THAT the Mayor is hereby authorized and directed to submit a Home Rule proposal to the Municipal Home Rule Board on December 23, 2019, in accordance with WV Code 8-1-5a in order for the Town of Man to be considered for inclusion in the program as a Class IV municipality during the Fiscal Year 2019-2020.

This Ordinance shall become effective upon passage after second reading and public hearing.

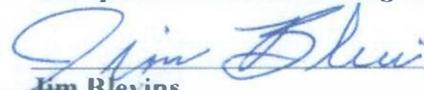
Passed on first reading, November 12th, 2019.

FIRST READING	FOR	AGAINST	ABSTAIN	ABSENT
Councilwoman Mavis Toler				
Councilman Roger Muncy				
Councilman John Fekete				
Councilman David Brooks				
Councilman Anthony Britt Gibson				

Passed on second reading and public hearing, December 23rd, 2019

SECOND READING	FOR	AGAINST	ABSTAIN	ABSENT
Councilwoman Mavis Toler				
Councilman Roger Muncy				
Councilman John Fekete				
Councilman David Brooks				
Councilman Anthony Britt Gibson				

The undersigned Mayor of the Town of Man does hereby certify that the foregoing amendment was adopted by the majority of Council on the first reading on November 12, 2019 and upon the second reading and public hearing on December 23, 2019.



Jim Blevins
Mayor of Town of Man



Kendal Partlow
Attorney for Town of Man

**FIRST READING OF AMENDMENT TO THE TOWN OF MAN
BUSINESS AND OCCUPATION TAX ORDINANCE
CONCERNING GROSS SALES VALUE OF MANUFACTURED
PRODUCTS; GROSS SALES FROM RETAILERS AND
RESTAURANTS; GROSS INCOME OF WHOLESALERS;
GROSS INCOME FROM RENTAL ACTIVITY; AND SERVICE
& ALL OTHER BUSINESS GROSS INCOME TO REFLECT
PERCENTAGE CHANGES TO ALIGN WITH HOME RULE
SALES AND USE TAX REDUCTION AND IMPLEMENTATION**

The sole purpose of the above specified Amendment to the above specified Ordinance by the Town of Man is to:

1. Eliminate the Gross Sales Value Manufactured Products Entirely.
2. Reduce Gross Sales of Retailers & Restaurants from .45 to .43.
3. Reduce Gross Income of Wholesalers from .14 to .07, reducing it in half.
4. Reduce Gross Income from Rental Activity from .90 to .87.
5. Reduce Service and All Other Business from .90 to .87.

The balance of the Town of Man Business & Occupation Tax Ordinances, and any other prior amendments to the same, are left unaffected by the Amendment herein.

This Ordinance shall become effective upon passage after second reading and public hearing.

Passed on first reading, November 12th, 2019

FIRST READING	FOR	AGAINST	ABSTAIN	ABSENT
Councilwoman Mavis Toler	<i>Mavis Toler</i>			
Councilman Roger Muncy	<i>Roger Muncy</i>			
Councilman John Fekete	<i>John Fekete</i>			
Councilman David Brooks	<i>David Brooks</i>			
Councilman Anthony Britt	<i>Anthony Britt</i>			

Gibson				
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Passed on second reading, December 23rd, 2019

FIRST READING	FOR	AGAINST	ABSTAIN	ABSENT
Councilwoman Mavis Toler	<i>Mavis Toler</i>			
Councilman Roger Muncy	<i>Roger Muncy</i>			
Councilman John Fekete	<i>John Fekete</i>			
Councilman David Brooks	<i>David Brooks</i>			
Councilman Anthony Britt Gibson	<i>Anthony Britt Gibson</i>			

The undersigned Mayor of the Town of Man does hereby certify that the foregoing amendment was adopted by the majority of Council on the first reading on November 12th, 2019 and upon the second reading and public hearing on December 23, 2019.

Jim Blevins

 Jim Blevins
 Mayor of Man

Kendal Partlow

 Kendal Partlow
 Attorney for Town of Man

Affidavit of Legal Publication and Posting

STATE OF WEST VIRGINIA

COUNTY OF Logan, TO-WIT

I Shirley Watson, Classified Advertising

Representative of The Logan Banner, a newspaper published in the county of Logan, West Virginia, hereby

certify that the annexed publication was inserted in said newspaper _____

The cost of publishing said annexed advertisement

as aforesaid was \$ 28.71

Commencing On: 11/20/2019

Ending On: 11/27/2019

Given under my hand this day 11/27/2019

Sworn to and subscribed before me 11/27/2019
at Logan, Logan County, West Virginia

Constant Rappold

Notary Public of, in and for Logan County, West Virginia

MY COMMISSION EXPIRES: June 4, 2022

Shirley Watson



NOTICE

Notice is hereby given that a Public Hearing will be held at the regular meeting of the Town Council of Man, West Virginia at Man Town Hall on December 23, 2019, at 5:00 p.m. concerning the Home Rule Ordinance authorizing submission of the Town's Home Rule Plan to the West Virginia Municipal Home Rule Board. Interested parties may appear at the Public Hearing and be heard in relation to the Town's Home Rule Plan. A copy of the Town's Home Rule Ordinance and Plan is available for inspection at Man Town Hall beginning November 14, 2019, between the hours of 8:30 a.m. through 4:30 p.m. Monday through Friday.

**LH-83006
11-20;2019**

Acc.Id: 50473
Name: TOWN OF MAN
Phone: 304-583-9631
Address: PO BOX 70
City: MAN
State: WV
Postcode: 25635

Class: 9010 Legal Notices
Edition: LOG LOG
Start: 11/20/2019
Stop: 11/27/2019
Issues: 2
Units: 34.00
Order ID: HC 83006
TFN: C
TFN cycle:
Rep: CRAPPOLD
Status: CF
Source: EM
Paytype: BI
Rate: LG
Cost EXC GST: 28.71
Tax: 0.00
Total Charge: 28.71
Printed on: 11/14/2019 13:31:25
Printed by: CRAPPOLD



General/Misc Employment

City of Logan Police Civil Service Commission will be conducting a written examination for police officer(s) on December 7th, 2019 at 11am at Logan City Hall.

Candidates must be at least 18 years of age and not older than 40 years of age at the time of appointment, must be a resident of West Virginia at the time of employment, possess a valid West Virginia Drivers License and must have high school diploma or GED certificate. Candidates will also be required to submit to drug screening, background investigation and be able to successfully complete a physical agility test.

Applications will be available at Logan City Hall. Applications can be picked up prior to the test date and submitted, or you will also have the option to apply the day of testing.

City of Logan is an equal opportunity employer dedicated to a policy of non-discrimination in employment on any basis including race, color, age, sex, religion, handicap, or national origin.

Don't be clueless! Keep up with all the local news in The Herald-Dispatch and on www.herald-dispatch.com

Processing 2 and 3 Bedroom applications For low income housing units Water, sewer and garbage included Contact Michele for more information at Laurelwood Apartments 317 Laurelwood Lane Box 45 Logan WV 25601 (304) 946-2411 M,T,Th, and F Between 10 am and 3 pm TDD 1 (800) 982-8772 189laurelwood@gmail.com This institution is an Equal Opportunity Provider



Health/Medical

Pro Careers is seeking in home care givers. Free training provided. Call 304-836-5505 EOE



Condos/Townhouses

1 and 2 Bedroom apartments, townhouses Chapmanville and Logan area. \$350 to \$600 per month. No pets EOH. Also have HUD approved housing 304-855-4774

RENTALS

Furnished Apartments

1 Br. furnished, utilities included. Located Logan area. \$475. No pets. 304-752-5411

House For Rent West Virginia

2 BR Apt for Rent in McConnell: Call 304-417-0088; 304-972-2789

Finished with that furniture? Turn it to cash in the classifieds. Call 304-526-4002

LET THE CLASSIFIEDS WORK FOR YOU The Herald-Dispatch 304-526-4002 Wayne County News 304-526-4002



Auctions

Online Only Business Liquidation Auction

Lots begin closing Thurs., 11/21 @ 7 PM Preview Thurs. 11/21 4-6 PM

Pick-Up Day: Sat. 11/23 9AM-5PM (Cooler and Shelving pickup 12N - 5PM only)

Items located @ 5442 Coal Heritage Rd, laeger, WV

Total Liquidation of the remaining inventory of Legato's Store!

Canned foods, cigarettes, tobacco, batteries, pet supplies, cleaning supplies, Christmas décor, office supplies and more!

* NOTE: Certain restrictions apply on tobacco products. Check our website for terms.

Bid online via ProxiBid

www.JOERPYLE AUCTIONS.com

Terms: 15% BP. Major CC accepted. Full terms online.

Joe R. Pyle Auction Service WV 212 304-592-6000

Misc For Sale

18' Bridge Steel I-Beam \$100 304-687-8671

BUCK STOVE \$100 304-687-8671

Pets

Miniature poodle, miniature poodle/bichon cross, Cavapoo, Pekingese, Yorkie, Mini Daschunds, Persian & Mane Coon Cats. Cockatiels. Free shots/worming for a year. Parrots, Parakeets, Cockatoos. 606-928-7543; Home 606-385-0265 Cell

Legal Notices

ESTATE NOTICE

Notice is hereby given that proceedings in the following estates are pending before the county commission of Logan County, West Virginia. The Logan County Clerk has granted letters testamentary or administration to the personal representatives named below. Any claims against the Estate must be filed in accordance with the provisions of chapter 44, article 2 of the West Virginia code as amended. Any interested person(s) to the validity of the will must make a complaint in accordance with the provisions of section eleven, twelve or thirteen, article five, chapter forty one of the West Virginia code. Any interested person(s) objecting to the qualifications of the personal representative or the venue or jurisdiction of the court shall file such objections with John A. Turner, Clerk of the Logan County Commission, room 101, Logan County Courthouse on or before January 12, 2020 which is within (60) days after the date of the first publication, or within thirty (30) days of service of the notice, which is later. This notice is first being published on 11/13/2019 & 11/20/2019

Decedent: Steven Jame Bodnar, Jr. Personal Representative: Stephen George Bodnar Address: 2042 Weberwood Dr., S Charleston WV 25303

Decedent: Raymond Fleming Personal Representative: Mary Fleming Address: PO Box 344, Whitman WV 25652

Decedent: Gabriel Mobley Personal Representative: Jeffrey Edward Mobley Address: 158 Ed Stone Branch Rd. Chapmanville, WV 25508

Decedent: Timothy Joe Smith Personal Representative: Susan Smith Address:

Legal Notices

PO Box 404, Chapmanville, WV 25508

Decedent: Charles Clarence Spaulding Personal Representative: Denise Ann Spaulding Akers Address: PO Box 222, Omar, WV 25638

LH-11-13,20;2019

NOTICE

Notice is hereby given that a Public Hearing will be held at the special meeting of the City Council on December 19th 2019 at 12 noon in City of Logan City Hall to hear the Ordinance Implementing the Sales and Use Tax following the City of Logan's acceptance in the Home Rule Program. Interested parties may appear at the Public Hearing and be heard. A copy of the Sales & Use Tax Ordinance plan may be inspected in the City Clerk's Office beginning November 13th between the hours of 1pm-3pm Monday through Friday.

LH-83041 11/20/19

NOTICE

Notice is hereby given that a Public Hearing will be held at the regular meeting of the Town Council of Man, West Virginia at Man Town Hall on December 23, 2019, at 5:00 p.m. concerning the Home Rule Ordinance authorizing submission of the Town's Home Rule Plan to the West Virginia Municipal Home Rule Board. Interested parties may appear at the Public Hearing and be heard in relation to the Town's Home Rule Plan. A copy of the Town's Home Rule Ordinance and Plan is available for inspection at Man Town Hall beginning November 14, 2019, between the hours of 8:30 a.m. through 4:30 p.m. Monday through Friday.

LH-83006 11-20;2019

REQUEST FOR ATTORNEY BIDS

The Logan County Commission, through the State and Federal Hazard Mitigation Grant Program, is seeking sealed bids for the services of an attorney (or attorneys) to prepare all the legal docu-

Legal Notices

mentation necessary to transfer the ownership of two (2) properties in the Logan and Cora areas to the Logan County Commission. This includes title search, certifications and deed preparation. All interested attorneys in Logan County are invited to submit proposals on a per-unit basis. Proposals should be mailed (or delivered) to the Logan County Commission, HMGP, 325 Stratton Street, Logan, WV 25601, no later than Thursday, November 21, 2019. All bids will be opened and read aloud at that time. All paperwork should be completed and submitted to the Logan County Commission no later than December 23, 2019. Questions may be directed to Ray Perry, 304-792-6265. The Logan County Commission reserves the right to reject any and all bids.

LH-82576 11/13/20/19

STATE OF WEST VIRGINIA DEPARTMENT OF ENVIRONMENTAL PROTECTION DIVISION OF MINING AND RECLAMATION

PUBLIC NOTICE OF BLASTING OPERATIONS

Notice is hereby given that Lexington Coal Company, LLC., P.O. Box 299, Sidney, KY 41564. (606) 353-5100 intends to conduct blasting activities on Surface Mine Permit/Application Number S-5013-06 located 2.6 miles Southeast of Dingess in Harvey District of Mingo County, WV and Island Creek District of Logan County, WV in accordance of State and Federal Laws and as approved by the Department of Environmental Protection.

Blasting activities will occur Monday through Saturday from 'sunrise to sunset'. No blasting shall be conducted on Sunday. Blasting is to commence on Nov. 20, 2019 and continue through Nov. 20, 2020.

Ten minutes prior to and immediately after each blast, all access to the specific area will be safeguarded from unauthorized entry. The warning signal prior to each blast shall be

City Clerk
Mavis Toloz
Ph. 304-583-9631

Town of Man

P.O. Box 70
105 Market Street
Man, West Virginia 25635

Mayor
Jim Blevins
Fax 304-583-2741

NOTICE OF PUBLIC HEARING

November 18, 2019

Department of Revenue
Chairman of the Home Rule Board
Dave Hardy, Secretary
West Virginia Municipal Home Rule Board
1900 Kanawha Blvd. East
Building 1, W-300
Charleston, WV 25305

Dear Secretary Hardy,

Notice is hereby given that a Public Hearing will be held at the Regular Meeting of the Town Council of Man, West Virginia at Man Town Hall on December 23, 2019 at 5:00p.m. concerning the Home Rule Ordinance authorizing submission of the Town's Home Rule Plan to the West Virginia Municipal Home Rule Board. Interested parties may appear at the Public Hearing and be heard in relation to the Town's Home Rule Plan. A copy of the Town's Home Rule Ordinance and Plan is available for inspection at Man Town Hall beginning November 14, 2019 between the hours of 8:30am-4:30pm, Monday-Friday.

Legal Code for published advertisement in the legal section of the Logan Banner is:
LH83006/11-20, 27

Thank you for your dedication to the State of West Virginia and your commitment to stronger cities and towns for our state.

Sincerely,


Jim Blevins, Mayor
Town of Man

City Clerk
Maais Toler
Ph. 304-588-9631

Town of Man

P.O. Box 70
105 Market Street
Man, West Virginia 25635

Mayor
Jim Blevins
Fax 304-588-2741

NOTICE OF PUBLIC HEARING

November 18, 2019

Department of Transportation
West Virginia Department of Transportation
Byrd E. White, III, Secretary
1900 Kanawha Blvd East
Building 5
Charleston, WV 25305

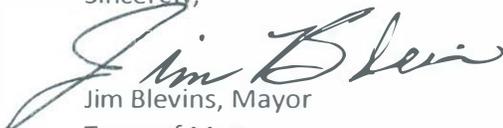
Dear Secretary White,

Notice is hereby given that a Public Hearing will be held at the Regular Meeting of the Town Council of Man, West Virginia at Man Town Hall on December 23, 2019 at 5:00p.m. concerning the Home Rule Ordinance authorizing submission of the Town's Home Rule Plan to the West Virginia Municipal Home Rule Board. Interested parties may appear at the Public Hearing and be heard in relation to the Town's Home Rule Plan. A copy of the Town's Home Rule Ordinance and Plan is available for inspection at Man Town Hall beginning November 14, 2019 between the hours of 8:30am-4:30pm, Monday-Friday.

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LH83006/11-20, 27

Thank you for your dedication to the State of West Virginia and your commitment to stronger cities and towns for our state.

Sincerely,


Jim Blevins, Mayor
Town of Man

City Clerk
Mavis Tolson
Ph. 304-588-9631

Town of Man

P.O. Box 70
105 Market Street
Man, West Virginia 25635

Mayor
Jim Blevins
Fax 304-588-2741

NOTICE OF PUBLIC HEARING

November 18, 2019

Department of Administration
West Virginia Department of Administration
Allan McVey, Secretary
1900 Kanawha Blvd East
Building 1, E-119
Charleston, WV 25305

Dear Secretary McVey,

Notice is hereby given that a Public Hearing will be held at the Regular Meeting of the Town Council of Man, West Virginia at Man Town Hall on December 23, 2019 at 5:00p.m. concerning the Home Rule Ordinance authorizing submission of the Town's Home Rule Plan to the West Virginia Municipal Home Rule Board. Interested parties may appear at the Public Hearing and be heard in relation to the Town's Home Rule Plan. A copy of the Town's Home Rule Ordinance and Plan is available for inspection at Man Town Hall beginning November 14, 2019 between the hours of 8:30am-4:30pm, Monday-Friday.

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LH83006/11-20, 27

Thank you for your dedication to the State of West Virginia and your commitment to stronger cities and towns for our state.

Sincerely,


Jim Blevins, Mayor
Town of Man

City Clerk
Mavis Tolco
Ph. 304-588-9631

Town of Man

P. O. Box 70
105 Market Street
Man, West Virginia 25635

Mayor
Jim Blevins
Fax 304-588-2741

NOTICE OF PUBLIC HEARING

November 18, 2019

Department of Commerce
West Virginia Department of Commerce
C. Edward Gaunch, Secretary
1900 Kanawha Blvd East
Building 3, Suite 600
Charleston, WV 25305

Dear Secretary Gaunch,

Notice is hereby given that a Public Hearing will be held at the Regular Meeting of the Town Council of Man, West Virginia at Man Town Hall on December 23, 2019 at 5:00p.m. concerning the Home Rule Ordinance authorizing submission of the Town's Home Rule Plan to the West Virginia Municipal Home Rule Board. Interested parties may appear at the Public Hearing and be heard in relation to the Town's Home Rule Plan. A copy of the Town's Home Rule Ordinance and Plan is available for inspection at Man Town Hall beginning November 14, 2019 between the hours of 8:30am-4:30pm, Monday-Friday.

Legal Code for published advertisement in the legal section of the Logan Banner is:
LH83006/11-20, 27

Thank you for your dedication to the State of West Virginia and your commitment to stronger cities and towns for our state.

Sincerely,


Jim Blevins, Mayor
Town of Man

City Clerk
Mavis Tolson
Ph. 304-588-9631

Town of Man

P.O. Box 70
105 Market Street
Man, West Virginia 25635

Mayor
Jim Blevins
Fax 304-588-2741

NOTICE OF PUBLIC HEARING

November 18, 2019

Department of Veterans Assistance
West Virginia Department of Veterans Assistance
Dennis Davis, Secretary
1900 Kanawaha Blvd. East
Building 5, Room 205
Charleston, WV 25305

Dear Secretary Davis,

Notice is hereby given that a Public Hearing will be held at the Regular Meeting of the Town Council of Man, West Virginia at Man Town Hall on December 23, 2019 at 5:00p.m. concerning the Home Rule Ordinance authorizing submission of the Town's Home Rule Plan to the West Virginia Municipal Home Rule Board. Interested parties may appear at the Public Hearing and be heard in relation to the Town's Home Rule Plan. A copy of the Town's Home Rule Ordinance and Plan is available for inspection at Man Town Hall beginning November 14, 2019 between the hours of 8:30am-4:30pm, Monday-Friday.

Legal Code for published advertisement in the legal section of the Logan Banner is:
LH83006/11-20, 27

Thank you for your dedication to the State of West Virginia and your commitment to stronger cities and towns for our state.

Sincerely,


Jim Blevins, Mayor
Town of Man

City Clerk
Mavis Tolson
Ph. 304-583-9631

Town of Man

P.O. Box 70
105 Market Street
Man, West Virginia 25635

Mayor
Jim Blevins
Fax 304-583-2741

NOTICE OF PUBLIC HEARING

November 18, 2019

Department of Military Affairs and Public Safety
West Virginia Department of Military Affairs and Public Safety
Jeff Sandy, Secretary
1900 Kanawha Blvd East
Building 1, W-400
Charleston, WV 25305

Dear Secretary Sandy,

Notice is hereby given that a Public Hearing will be held at the Regular Meeting of the Town Council of Man, West Virginia at Man Town Hall on December 23, 2019 at 5:00p.m. concerning the Home Rule Ordinance authorizing submission of the Town's Home Rule Plan to the West Virginia Municipal Home Rule Board. Interested parties may appear at the Public Hearing and be heard in relation to the Town's Home Rule Plan. A copy of the Town's Home Rule Ordinance and Plan is available for inspection at Man Town Hall beginning November 14, 2019 between the hours of 8:30am-4:30pm, Monday-Friday.

Legal Code for published advertisement in the legal section of the Logan Banner is:
LH83006/11-20, 27

Thank you for your dedication to the State of West Virginia and your commitment to stronger cities and towns for our state.

Sincerely,


Jim Blevins, Mayor
Town of Man

City Clerk
Mavis Tolson
Ph. 304-583-9631

Town of Man

P.O. Box 70
105 Market Street
Man, West Virginia 25635

Mayor
Jim Blevins
Fax 304-583-2744

NOTICE OF PUBLIC HEARING

November 18, 2019

Department of Health and Human Resources
West Virginia Department of Health and Human Resources
Bill J. Crouch, Secretary
One Davis Square, Suite 100 East
Charleston, WV 25301

Dear Secretary Crouch,

Notice is hereby given that a Public Hearing will be held at the Regular Meeting of the Town Council of Man, West Virginia at Man Town Hall on December 23, 2019 at 5:00p.m. concerning the Home Rule Ordinance authorizing submission of the Town's Home Rule Plan to the West Virginia Municipal Home Rule Board. Interested parties may appear at the Public Hearing and be heard in relation to the Town's Home Rule Plan. A copy of the Town's Home Rule Ordinance and Plan is available for inspection at Man Town Hall beginning November 14, 2019 between the hours of 8:30am-4:30pm, Monday-Friday.

Legal Code for published advertisement in the legal section of the Logan Banner is:
LH83006/11-20, 27

Thank you for your dedication to the State of West Virginia and your commitment to stronger cities and towns for our state.

Sincerely,


Jim Blevins, Mayor
Town of Man

City Clerk
Mavis Tolson
Ph. 304-583-9631

Town of Man

P.O. Box 70
105 Market Street
Man, West Virginia 25635

Mayor
Jim Blevins
Fax 304-583-2741

NOTICE OF PUBLIC HEARING

November 18, 2019

Department of Environmental Protection
West Virginia Department of Environmental Protection
Austin Caperton
601 57th Street SE
Charleston, WV 25304

Dear Secretary Caperton,

Notice is hereby given that a Public Hearing will be held at the Regular Meeting of the Town Council of Man, West Virginia at Man Town Hall on December 23, 2019 at 5:00p.m. concerning the Home Rule Ordinance authorizing submission of the Town's Home Rule Plan to the West Virginia Municipal Home Rule Board. Interested parties may appear at the Public Hearing and be heard in relation to the Town's Home Rule Plan. A copy of the Town's Home Rule Ordinance and Plan is available for inspection at Man Town Hall beginning November 14, 2019 between the hours of 8:30am-4:30pm, Monday-Friday.

Legal Code for published advertisement in the legal section of the Logan Banner is:
LH83006/11-20, 27

Thank you for your dedication to the State of West Virginia and your commitment to stronger cities and towns for our state.

Sincerely,


Jim Blevins, Mayor
Town of Man

City Clerk
Mavis Tolson
Ph. 304-588-9681

Town of Man

P.O. Box 70
105 Market Street
Man, West Virginia 25635

Mayor
Jim Blevins
Fax 304-588-2741

NOTICE OF PUBLIC HEARING

November 18, 2019

Municipal Home Rule Board

P.O. Box 963
Charleston, WV 25305

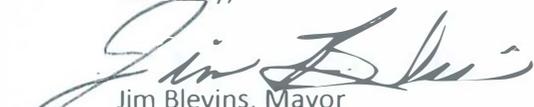
Dear Municipal Home Rule Board,

Notice is hereby given that a Public Hearing will be held at the Regular Meeting of the Town Council of Man, West Virginia at Man Town Hall on December 23, 2019 at 5:00p.m. concerning the Home Rule Ordinance authorizing submission of the Town's Home Rule Plan to the West Virginia Municipal Home Rule Board. Interested parties may appear at the Public Hearing and be heard in relation to the Town's Home Rule Plan. A copy of the Town's Home Rule Ordinance and Plan is available for inspection at Man Town Hall beginning November 14, 2019 between the hours of 8:30am-4:30pm, Monday-Friday.

Legal Code for published advertisement in the legal section of the Logan Banner is:
LH83006/11-20, 27

Thank you for your dedication to the State of West Virginia and your commitment to stronger cities and towns for our state.

Sincerely,


Jim Blevins, Mayor
Town of Man

**TOWN OF MAN
COUNCIL MEETING
NOTICE OF
PUBLIC HEARING
DECEMBER 23, 2019
5:00 P.M.**

NOTICE OF PUBLIC HEARING

Notice is hereby given that a Public Hearing will be held at the Regular Meeting of the Town Council of Man, West Virginia at Man Town Hall on December 23, 2019 at 5:00 p.m. concerning the Home Rule Ordinance authorizing submission of the Town's Home Rule Plan to the West Virginia Municipal Home Rule Board. Interested parties may appear at the Public Hearing and be heard in relation to the Town's Home Rule Plan. A copy of the Town's Home Rule Ordinance and Plan is available for inspection at Man Town Hall beginning November 14, 2019 between the hours of 8:30 a.m. – 4:30 p.m., Monday – Friday.

Legal Code for published advertisement in the legal section of the Logan Banner is: LH83006/11-20, 27

JIM BLEVINS
JIM BLEVINS, MAYOR

HOME RULE HEARING
SIGN IN SHEET
DECEMBER 23, 2019

1. Jim Blain

2.

3. ~~John G. Parth~~

4. ~~Raymond, Gray~~

5. ~~Joseph Brown~~

6. Art Brown

7. Andy Meade

8. John Teketo

9. Misty Morgan

10. Jeff Vell

11. Don Brooks

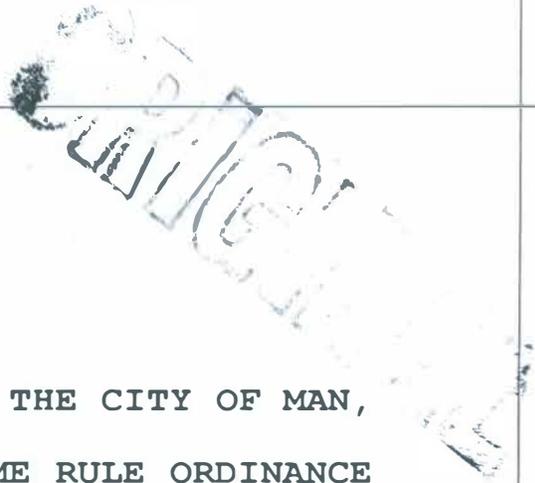
12. ~~Maureen Valeri~~

13. ~~AK~~

14. Corey Destru

15. Dylan Vidovich

16.



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IN THE MATTER OF:

**SPECIAL PUBLIC MEETING FOR THE CITY OF MAN,
WEST VIRGINIA REGARDING HOME RULE ORDINANCE
PROPOSAL.**

THIS MATTER came on for Public Hearing on this
the 23rd day of DECEMBER, 2019 at about the hour of
5:00 p.m. in council chambers, before City Council,
City of Logan, West Virginia.

APPEARANCES:

- JIM BLEVINS, Mayor
- MAVIS TOLER, COUNCILWOMAN
- ROGER MUNCY, COUNCILMAN
- JOHN FEKETE, COUNCILMAN
- DAVID BROOKS, COUNCILMAN
- ANTHONY BRITT GIBSON, COUNCILMAN
- CINDY MEADE, RECORDER
- KENDALL PARTLOW, CITY ATTORNEY
- JEFF VALLET, CITY ACCOUNTANT

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(IN OPEN SESSION)

5:00 p.m.

AND THEREUPON

MAY BLEVINS: It being just past 5:00 o'clock now I call this meeting to order.

For the record, Larry Coffindaffer, Circuit Judge O'Briant's Court Reporter will be taking down our minutes for the hearing so we can make this legal tonight.

It doesn't look like we have anyone here tonight so we will waive 15 minutes to see if anyone shows up to speak.

MR. PARTLOW: Mr. Mayor, you can do what you like and you can go ahead and conduct certain Town business but we can't read the Ordinances as of yet, until the Meeting is Officially Started. You can conduct regular Town Business or whatever.

MAYOR BLEVINS: Okay. Let's do the Invocation.

(Invocation)

(Pledge of Allegiance)

(Brief Pause)

MAYOR BLEVINS: Can I get a Motion to

Larry K. Coffindaffer

CERTIFIED REPORTER
SEVENTH JUDICIAL CIRCUIT OF WEST VIRGINIA
LOGAN, WEST VIRGINIA 25601

PHONE: 304-792-8573
CHARLESTON: 304-792-2630

1 Open the Public Hearing?

2 (Motion Made and Seconded)

3 MAYOR BLEVINS: Motion is carried.

4 MR. PARTLOW: You have stated
5 previously that there is no one here in the audience.

6 MAYOR BLEVINS: Correct.

7 MR. PARTLOW: You were waiting the 15
8 minute period to discuss the matter relating to the
9 Town's Business. It could be stopped at any time
10 should members of the public come in and have any
11 questions to ask, other than sitting here twiddling
12 your thumbs for 15 minutes.

13 MAYOR BLEVINS: We'll take a recess at
14 this time.

15 (Recess at 5:05 p.m.)

16 (Reconvened at 5:20 p.m.)

17 MAYOR BLEVINS: Okay, we are back open
18 on our Hearing for this evening.

19 MR. PARTLOW: Jeff, can you show us
20 the discussion of matters here? When will this go
21 into effect?

22 MR. VALLET: Yes, what has to happen
23 is first, the hearing done. Our Attorney will tell us
24 and then we will forward the packet to the Home Rule

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LOGAN, WEST VIRGINIA 25601

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1 Board after today's hearing. Once this goes to the
2 Home Rule Board they will in turn schedule us a
3 meeting, unless it is a regional special meeting.

4 In that time we have to get all of our ducks
5 ready for the sales tax part. The sales tax part is
6 more detailed than what you have seen in the packet
7 that Kendall has been working on. That is the biggest
8 thing that we heard in Logan and it will be the same
9 problem here.

10 You have to identify each house by Map. It is
11 usually an aerial map showing to here is Man and to
12 here is outside of Man. That is the difficult thing.
13 The City of Logan had to hire an Engineering Firm to
14 do that very thing.

15 MR. PARTLOW: We're looking at that as
16 well.

17 MAYOR BLEVINS: You talked to me about
18 the Post Office.

19 MR. PARTLOW: Ideally we will have it
20 by July 30th and the best case scenario I could have
21 it in tomorrow but from January 1 to January 30th, you
22 are looking at a six month period.

23 MR. VALLET: In six months, even if
24 we could get everything done now and they have

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1 meeting in March, it would not go into effect until
2 the following year. They only allow four (4) Class IV
3 Cities per year to be accepted into the Home Rule
4 System.

5 Our job is to get our ducks in a row and when it
6 does go into effect, it will not go into effect until
7 July 1, 2021 at the earliest.

8 MAYOR BLEVINS: So we'll be here a
9 little over a year.

10 MR. VALLET: Right. And the Town has
11 made the decision it needs to do to make it physically
12 sound before then. This will be additional funding
13 that you will do for additional things.

14 MR. PARTLOW: A couple individuals
15 have some in now. We are holding a public hearing. I
16 didn't know what was the purpose.

17 VOICE FROM REAR: I'm just here to listen.

18 MR. PARTLOW: If you would go ahead
19 and sign in.

20 (Brief Pause)

21 COUNCILMAN FEKETE: This is one of our
22 former council members, Jimmy Justice.

23 MAYOR BLEVINS: I thought that was
24 you Jimmy.

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1 MR. PARTLOW: Mr. Mayor, part and
2 parcel to this are matters you and council have
3 charged me with doing which is the Reduction of B&O as
4 well as the Ordinance authorizing you to submit the
5 Plan which tonight we will have the potential to
6 finalize and submit to the Home Rule Board.

7 At the close of the hearing council will take up
8 the second reading to authorize you to submit the
9 Plan.

10 MR. JUSTICE: Have you outlined the
11 B&O?

12 MR. VALLET: It is right around
13 \$3100.00. We want manufacturing in our town badly,
14 have none now and we want that back, and we have
15 rolled back the rate on the retail and rental. We
16 have looked to roll the rates back to about a \$3100.00
17 reduction, about a 3 percent rollback.

18 MAYOR BLEVINS: Do you think this is
19 still \$51,000.00 a quarter?

20 MR. VALLET: Mr. Mayor, using what we
21 followed, fifty grand (\$50,000.00) for the year. My
22 gut tells me and again, I have a size able gut. My
23 gut tells me approximately \$120,000.00 to \$130,000.00
24 a year. Then the issue comes into play and that is

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1 why we are notifying all of the specific places in
2 town. That things that are delivered to a Box in Man
3 will be charged the 1 percent. Again, I told this at
4 Logan.

5 My wife has all of our stuff delivered to my
6 office and that is good and dandy. But I live in
7 Chapmanville. My stuff is delivered to the Office.
8 Guess what, Honey, the dog food that you ordered, the
9 paper goods you ordered, gifts you ordered, the City
10 of Logan will be appreciative.

11 MAYOR BLEVINS: Once it is approved it
12 will be about a year before we charge it?

13 MR VALLET: Yes. We won't even have
14 our first check from the sales tax until October.
15 Once a quarter they will remit it, as they remit it to
16 all the others.

17 MAYOR BLEVINS: Then we have to be
18 paying about \$2,000.00 per year?

19 MR. VALLET: The fees are \$2,000.00
20 and we have to do an accounting of where the money
21 came in and where the money went.

22 MAYOR BLEVINS: Do we start that when
23 the application is ----

24 MR. VALLET: It didn't go with the

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1 application. It is when they accept the application.

2 COUNCILMAN MUNCY: We put that in a
3 separate checking account?

4 MR VALLET: I would. You want to be
5 able to track it. I want to be able to track it
6 easily. Granted, let's say we have a second police
7 officer, third police officer. We pay that out of the
8 General Fund and we can transfer the money out of a
9 Home Rule Fund to do that. But I would rather have it
10 in a Home Rule Fund so I knew where it came from.

11 COUNCILMAN MUNCY: The Home Rule Bank
12 Account is separate?

13 MR. VALLET: Yes.

14 MAYOR BLEVINS: The Home Rule covers the
15 things that we can use the money for?

16 MR. VALLET: That is what we have
17 addressed.

18 MAYOR BLEVINS: Giving police officers a
19 raise?

20 MR. VALLET: Yes, helping the Town
21 remodel, do things in town.

22 MAYOR BLEVINS: Just different things we
23 can use it for.

24 MR. VALLET: Yes. That is what we

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1 were saying when we did the application. A police
2 officer, a car.

3 MAYOR BLEVINS: How long before we can
4 get to Charleston and get it approved?

5 MR. PARTLOW: That is hard to tell.

6 MR. VALLET: The next meeting will be
7 in January. So the chances are we are not getting
8 into the January Meeting. We will probably get into
9 the April Meeting.

10 MR. PARTLOW: They can call a Special
11 Meeting if the powers at be want to see it happen.
12 Jeff is right to the actual dates.

13 Now they did that for Logan.

14 MR. VALLET: And Montgomery. What
15 also has to occur with this process is all of the
16 Ordinances dealing with the Sales Tax have to be pre-
17 approved at the State Tax Level before it is
18 diminished.

19 MR. PARTLOW: A trial within a trial.

20 MR. VALLET: They say, no, that is
21 not right. Correct it before you submit it.

22 MR. PARTLOW: At least you get all of
23 the glitches out and say you looked at it too.

24 Can we have the second reading then Mr. Mayor?

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PHONE 304-792-8573
CHARLESTON 304-792-2630

1 MAYOR BLEVINS: Yes.

2 Well, it is 23 minutes after 5:00. Do I hear a
3 motion to close the hearing?

4 MR. PARTLOW: Before we do that, I'd
5 note for the record that we have kept the record open
6 and there have been no additional attendees to the
7 meeting other than those referenced who had no
8 questions of counsel, no members of the audience or
9 anyone at large were present with any questions.

10 I am with that, satisfied that the meeting has
11 been legally held and I believe then that you can
12 entertain a motion to close the meeting.

13 MAYOR BLEVINS: Is there a motion to
14 close the meeting?

15 COUNCILMAN MUNCY: I make the motion.

16 COUNCILMAN BROOKS: Second.

17 MAYOR BLEVINS: Motion carried.

18 MR. PARTLOW: With that being said,
19 there are two other things to be taken up and they
20 can't be taken up until the public hearing was held.
21 That is the second reading of the Ordinances to see
22 what Council would like to do.

23 First the eliminating of the manufacturing tax.
24 We feel this will put us in a better position to

Larry K. Coffindaffer

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LOGAN, WEST VIRGINIA 25601

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1 attract industry to our area and much needed
2 employment.

3 A reduction in Retailers and Restaurant from
4 .45 to .43 creating a \$4500.00 drop in revenue based
5 on our samples. We feel by reducing this tax we are
6 giving our businesses room to grow, hire and expand
7 markets and allow additional revenue for them to
8 engage employment.

9 A reduction in Wholesalers from .14 to .07,
10 creating a \$15.00 drop in revenue based on our
11 samples. We feel by giving wholesalers a reduction,
12 we are allowing a wider range of selection for our
13 businesses to distribute more desired products,
14 therefore, creating a larger market.

15 A reduction in Services and All Other Business
16 and Rental Income for Rental Properties from .90
17 to .87 creating a \$1700.00 drop in revenue
18 respectively, for each based on our samples. This
19 overall reduction will help so many of our independent
20 contractors and independent business people, such as
21 beauticians and independent contractors, which are
22 some of our hardest working and most valued people, a
23 reduction to growth and maintain their services and be
24 able to expand their business.

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1 MR. PARTLOW: Mr. Mayor, you would
2 have to have a motion on the reading of the second
3 meeting?

4 MAYOR BLEVINS: Can I have a motion.

5 (MOTION MADE AND CARRIED UNANIMOUSLY)

6 MR. PARTLOW: We now have on the table
7 a second reading of the ordinance authorizing you to
8 submit the Home Rule Proposal to permit the Town of
9 Man to participate in the Home Rule Program.

10 No additions, modifications or adjustments have
11 been made to this as it was when passed by the first
12 reading on November 12, 2019.

13 MAYOR BLEVINS: Do I hear a motion to
14 approve?

15 (MOTION MADE AND CARRIED UNANIMOUSLY)

16 MR. PARTLOW: Both of these will
17 require original signatures preferably in Blue Ink. If
18 you can approve these now for signature.

19 Now there is no requirement these be delivered by
20 Fed Ex tonight or tomorrow, anything of that nature.
21 I have a letter attesting to the legal legitimacy to
22 everything that has happened and a letter attesting
23 the financial things.

24 There is no sense in delaying this and I would

Larry K. Coffindaffer

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SEVENTH JUDICIAL CIRCUIT OF WEST VIRGINIA
LOGAN, WEST VIRGINIA 25601

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1 anticipate the first part of next week they will be
2 looking at getting this down with appropriate copies
3 and composition to the Home Rule.

4 By the way, there was no snafu with publishing in
5 no way shape or form. The last time we just dropped
6 the ball since they usually just go ahead and run the
7 ads. But for some reason they didn't. We do have the
8 application for publication that will go along and
9 with that there is nothing further to do with the
10 process unless you all have something further.

11 MAYOR BLEVINS: Any questions?

12 Any Comments Jimmy?

13 MR. JUSTICE: I'll talk to you after
14 we are off the record.

15 (NO AFFIRMATIVE RESPONSE)

16 MAYOR BLEVINS: All right, anyone have
17 any comments or anything?

18 (NO AFFIRMATIVE RESPONSE)

19 MAYOR BLEVINS: Motion to Adjourn?

20 (MOTION MADE CARRIED UNANIMOUSLY)

21 (WHEREUPON, there being nothing further to be
22 done in the matter at this time, the hearing was
23 closed.)

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STATE OF WEST VIRGINIA
COUNTY OF LOGAN, to-wit:

I, **LARRY K. COFFINDAFFER, REPORTER**, do hereby
certify that the foregoing is a true and correct
record of the proceedings held at the time and place
set forth and for the purpose specified in the action
herein captioned.

Given under my hand this 28th day of
JANUARY, 2020.


LARRY K. COFFINDAFFER
Reporter

Partlow Law Offices
27519 East Lynn Road
Wayne, WV 25570



Phone: (304) 688-1449
Fax: (304) 362-9829
kpartlowlawoffice@gmail.com

PARTLOW LAW OFFICES, PLLC
Kendal E. Partlow, Attorney at Law

December 23, 2019

The Hon. Jim Blevins
Mayor, Town of Man
105 Market Street
Man, WV 25635

RE: Compliance with Home Rule Application

Dear Mayor Blevins:

Please allow this correspondence to serve as the response of the undersigned regarding your request that I perform a review of the Home Rule Application the Town of Man, West Virginia, is making to ensure it is fully and legally compliant with any and all legal requirements.

After review of the Home Rule Application referenced above, the undersigned is of the opinion that upon information and belief, the said Application is fully legally compliant with the statutory requirements set forth in W.V. Code § 8-1-5(a) et seq. governing the request for Municipal Pilot Program.

Should you require any additional information and/or have any questions/concerns regarding the contents of this letter, please so advise.

Sincerely,
PARTLOW LAW OFFICES, PLLC

A handwritten signature in blue ink, appearing to read "Kendal E. Partlow".

BY: Kendal E. Partlow, Esq.



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



Dale W. Steager, State Tax Commissioner

MAN TOWN OF
PO BOX 70
MAN WV 25635-0070

Letter Id: L1987084320
Issued: 02/21/2020

00043801010000



West Virginia State Tax Department

Statement of Good Standing

EFFECTIVE DATE: February 21, 2020

A review of tax accounts indicates that MAN TOWN OF is in good standing as of the effective date of this document. Please note, this Statement of Good Standing expires on **May 21, 2020**.

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

C. Jeffrey Vallet, CPA

Vallet Tax and Accounting Service, AC

401 Cole Street
Logan, WV 25601
(P) 304-752-1272
(F) 304-752-3254

601 E Street
South Charleston, WV 25303
(P) 304-768-6730
(F) 304-768-6031

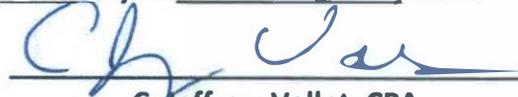
AFFIDAVIT

STATE OF WEST VIRGINIA
COUNTY OF LOGAN, to-wit:

I, C. Jeffrey Vallet, having been duly sworn, do hereby state and affirm the following:

1. That I am the Treasurer/CPA of the Town of Man, having served from July 1, 2006 to the present; and
2. That as Treasurer, I am familiar with all of the financial affairs for the Town of Man; and
3. That I hereby certify that the Town of Man is not delinquent in, nor does it have any outstanding payments due to the State of West Virginia.

This affidavit is sworn by me and submitted this 7 day of May, 2020.

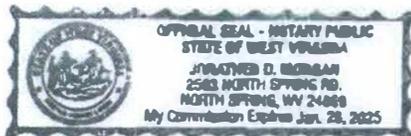


C. Jeffrey Vallet, CPA
Town of man
P. O. Box 80
Man, WV 25635
cjvallet@vallettax.com

STATE OF WEST VIRGINIA
COUNTY OF LOGAN, to-wit:

I, Jonathen Morgan, a Notary Public in and for the County and State aforesaid, do hereby certify that C. Jeffrey Vallet, known and known to me, did swear to and subscribe before me the above affidavit.

Given under my hand and this 7th day of May, 2020.
My commission expires 1-28-25.




Signature
Jonathen Morgan
Notary Public