

Fire Chief, Scott Beckett Police Chief, PD Clemens Street Commission, Kevin Marcum Sanitary Board, Herbert Staten Code Enforcement, Scott Beckett Assistant City Clerk, Stephanie Avis Water Board, Carol Conley City Accountant, Jeff Vallet

219 Dingess Street Logan, WV 25601 ~ Phone: (304) 752-4044 Mayor Serafino J. Nolletti HOME RULE PLAN



Thank you for considering the City of Logan for inclusion in the Home Rule Program.

Mayor: Serafino J. Nolletti

Council: Donna Willis, Josh Muncy, Jay Mullins, Ken Lee, Howard Jemerison City Clerk: Amber Miller Staff: Jenny Vance, Stephanie Avis, Anna Butcher Attorney: Kendal Partlow Accountant: Jeff Vallet



Fire Chief, Scott Beckett Police Chief, PD Clemens Street Commission, Kevin Marcum Sanitary Board, Herbert Staten Code Enforcement, Scott Beckett Assistant City Clerk, Stephanie Avis Water Board, Carol Conley City Accountant, Jeff Vallet

219 Dingess Street Logan, WV <u>25601 ~ Phone:</u> (304) 752-4044 Mayor Serafino J. Nolletti HOME RULE APPLICATION PLAN CHECKLIST

Class II Legal advertisement of Pubic Hearing Dates: October 2nd, 9th and 16th – in the Logan Banner, Section 3.

Notice of Public Hearing to Municipal Home Rule Board (MHRB) and Cabinet Secretary of every State Department. <u>Mailed September 26th, 2019. Please see attachment of copies of all letters. Section 3.</u>

Plan available for public inspection 30 days prior to public hearing. Done.

Hearing: November 12th, 2019 - <u>Minutes attached, Sign In Sheet attached.</u> No public comments made. Professional transcriptionist provided minutes. Section 3.

Ordinance authorizing plan or amendment. <u>First Reading: October 3rd, 2019</u> <u>Second Reading: November 12th, 2019</u> <u>Date of Adoption: November 12th, 2019, Section 2.</u>

Required narrative presentation: See attached, section 2.

ATTACHMENTS - ALL INCLUDED IN SECTION 3

- Affidavit of legal notice of Public Hearing
- Minutes of Public Hearing
- Certified copy of ordinance authorizing plan or amendment
- Fiscal statement demonstrating municipality's ability to manage costs of liabilities associated with proposals
- Affidavit that municipality owes no outstanding State fees
- Attorney opinion letter that application and plan or amendjment complies with applicable State Law



Fire Chief, Scott Beckett Police Chief, PD Clemens Street Commission, Kevin Marcum Sanitary Board, Herbert Staten Code Enforcement, Scott Beckett Assistant City Clerk, Stephanie Avis Water Board, Carol Conley City Accountant, Jeff Vallet

219 Dingess Street Logan, WV 25601 ~ Phone: (304) 752-4044 MAYOR SERAFINO J. NOLLETTI **HOME RULE PLAN SECTION 2** NARRATIVE



Fire Chief, Scott Beckett Police Chief, PD Clemens Street Commission, Kevin Marcum Sanitary Board, Herbert Staten Code Enforcement, Scott Beckett Assistant City Clerk, Stephanie Avis Water Board, Carol Conley City Accountant, Jeff Vallet

219 Dingess Street Logan, WV 25601 ~ Phone: (304) 752-4044 Mayor Serafino J. Nolletti

HOME RULE APPLICATION

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

Issue Category: Tax

The City of Logan 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 City of Logan 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 we also house the Fountainplace Mall that attracts residents from all different areas in Southern, WV. Presently, the City 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 impost such a sales tax if it completely eliminates it's B&O tax. WV Code 8-13C-4(b).

Proposed Solution

The City of Logan 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 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 \$980,000.00. (see Section III-D: Fiscal Impact Worksheets and Formulas).

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

- City of Logan Fire and Police Pension funding.
- City of Logan infrastructure development and demolition of abandoned structures deemed unsafe; and
- City of Logan matching grants program to enhance the City of Logan as a whole on various projects that require a partial match, which the City cannot afford out of current operational funds; and
- City of Logan Fairs, Festivals and Tourism events; and
- Growth and financial security for the City of Logan 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 City 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 City of Logan, Business and Occupation (B&O) would be eliminated:

- 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 \$15,400.00, 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 \$3,200.00 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 (.90 to .87) creating a \$4,500.00 drop in revenue, 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 \$24,000.00 drop in revenue.



Fire Chief, Scott Beckett Police Chief, PD Clemens Street Commission, Kevin Marcum Sanitary Board, Herbert Staten Code Enforcement, Scott Beckett Assistant City Clerk, Stephanie Avis Water Board, Carol Conley City Accountant, Jeff Vallet

219 Dingess Street Logan, WV 25601 ~ Phone: (304) 752-4044 Mayor Serafino J. Nolletti HOME RULE ORDINANCE

An Ordinance pursuant to the provisions of the W.Va. Code 8-1-5a, authorizing the City of Logan to submit a written Home Rule proposal to the Municipal Home Rule Board in order to permit participation by the City of Logan in the Municipal Home Rule Program.

AUTHORIZATION TO SUBMIT A WRITTEN HOME RULE PROPOSAL

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 City of Logan, a Class IV municipality, would give the City 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 CITY OF LOGAN THAT the Mayor is hereby authorized and directed to submit a Home Rule proposal to the Municipal Home Rule Board on November 13th, 2019, in accordance with WV Code8-1-5a in order for the City of Logan 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, October 4th, 2019.

FIRST READING	FOR	AGAINST	ABSTAIN	ABSENT
Councilman	120			
Josh Muncy	John Stup	-		
Councilwoman	To 2 dela	j		
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Ken Lee	Pin Ster			
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Passed on second reading and public hearing, November 12th, 2019

SECOND READING	FOR	AGAINST	ABSTAIN	ABSENT
Councilman Josh Muncy				
Councilwoman Donna Willis	Donna Wille	à		
Councilman Jay Mullins	Del-la	4		
Councilman	11/1			
Ken Lee	Lan he			
Councilman	Andre	•		
Howard Jemerison	Howard Amor	eson		

The undersigned Mayor of the City of Logan does hereby certify that the foregoing amendment was adopted by the majority of Council on the first reading on October 4th, 2019 and upon the second reading and public hearing on November 12th, 2019.

Serafino d. Noffetti Mayor of Logan

Amber Miller

City Clerk/Preparer of Home Rule Ordinance & Application

Kendal Partio

City of Logan Attorney

Motion 1st

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Fire Chief, Scott Beckett Police Chief, PD Clemens Street Commission, Kevin Marcum Sanitary Board, Herbert Staten Code Enforcement, Scott Beckett Assistant City Clerk, Stephanie Avis Water Board, Carol Conley City Accountant, Jeff Vallet

FIRST READING OF AMENDMENT TO THE CITY OF LOGAN CITY CODE, B&O TAX RATES SECTION 14

AMENDMENT TO THE LOGAN CITY CODE SECTION 14 CONCERNING GROSS SALES VALUE OF MANUFACTURED PRODUCTS; GROSS INCOME OF WHOLESALERS; SERVICE & ALLOTHER BUSINESS GROSS INCOME TO REFLECT PERCENTAGE CHANGES TO ALIGN WITH HOME RULE SALES TAX REDUCTION AND IMPLEMENTATION

- 1. Eliminating the Gross Sales Value Manufactured Products Entirely.
- 2. Gross Income Of Wholesalers from .14 to .07, reducing it in half.
- 3. Service and All Other Business from .90 to .87

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

Passed on first reading, November 4th, 2019

FIRST READING	FOR	AGAINST	ABSTAIN	ABSENT
Councilman	1000			
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Ken Lee	Kindel			
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Serafing J. Nolletti Mayor of Logar Amber Miller

City Clerk/Premarer of Home Rule Ordinance & Application

Kendal Partlow

City of Logan Attorney



Fire Chief, Scott Beckett Police Chief, PD Clemens Street Commission, Kevin Marcum Sanitary Board, Herbert Staten Code Enforcement, Scott Beckett Assistant City Clerk, Stephanie Avis Water Board, Carol Conley City Accountant, Jeff Vallet

SECOND READING LOGAN CITY CODE, B&O TAX RATES SECTION 14

AMENDMENT TO THE LOGAN CITY CODE SECTION 14 CONCERNING GROSS SALES VALUE OF MANUFACTURED PRODUCTS; GROSS INCOME OF WHOLESALERS; SERVICE & ALLOTHER BUSINESS GROSS INCOME TO REFLECT PERCENTAGE CHANGES TO ALIGN WITH HOME RULE SALES TAX REDUCTION AND IMPLEMENTATION. THIS SECOND READING WILL REFLECT THAT THIS AMENDMENT DOES NOT GO INTO EFFECT UNTIL JULY1, 2020.

- 1. Eliminating the Gross Sales Value Manufactured Products Entirely.
- 2. Gross Income Of Wholesalers from .14 to .07, reducing it in half.
- Service and All Other Business from .90 to .87

This Ordinance shall become effective upon passage after second reading and public hearing and go into effect July 1, 2020.

Passed on second reading November 12th 2019

SECOND	FOR	AGAINST	ABSTAIN	ABSENT
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Councilman				
Josh Muncy				
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Seran Mal Serafino J. Nolletti Mayor of Logan Amber Miller

City Clerk/Preparer of Home Rule Ordinance & Application

Kendal Partlow City of Logan Attorney

Motion And-Donna



Fire Chief, Scott Beckett Police Chief, PD Clemens Street Commission, Kevin Marcum Sanitary Board, Herbert Staten Code Enforcement, Scott Beckett Assistant City Clerk, Stephanie Avis Water Board, Carol Conley City Accountant, Jeff Vallet

219 Dingess Street Logan, WV 25601 ~ Phone: (304) 752-4044 MAYOR SERAFINO J. NOLLETTI

HOME RULE PLAN SECTION 3

- 1. Completed Plan & Checklist
- 2. Affidavit of legal advertisement providing notice of public hearing
- 3. Minutes of public hearing, including comments (if any).
- 4. Copy of adopted ordinance authorizing submission of plan to Municipal Home Rule Board.
- 5. Fiscal statement demonstrating municipality's ability to manage costs or liabilities associated with proposal.
- 6. Affidavit of authorized municipality representative that municipality owes no outstanding State fees.
- 7. Attorney opinion letter stating that application and plan complies with applicable State Law.



Affidavit of Legal Publication and Posting

STATE OF WEST VIRGINIA

COUNTY OF Logan, TO-WIT

1<u>Shilley Watson</u> 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 Legan-Banner

The cost of publishing said annexed advertisement

as aforesaid was <u>\$ 37.20</u>

Commencing On: 10/02/2019

Ending On: 10/16/2019

Given under my hand this day 10/16/2019

Sworn to and subscribed before me 10/16/2019 At Logan, Logan County, West Virginia

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

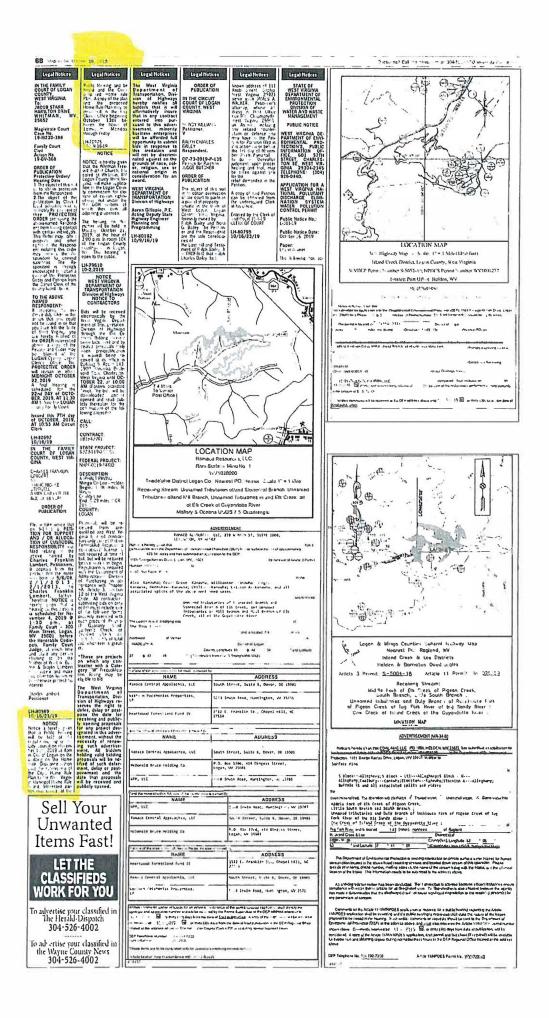
MY COMMISSION EXPIRES



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NOTICE Notice is hereby given that a Public Hearing will be held at the regular meeting of the City Council on Novem-ber 12th, 2019 at 4pm in City of Logan on the Building on the Home Rule Ordinance-authori ling the submission of the City's Home Rule Plan to the West Virgin-ia Municipal Home Rule Board. Interested par-ties may appear at the Board. Interested par-ties may appear at the Public Hearing and be heard and the City's proposed Home rule Plan. A copy of the plan and the proposed Home Rule Plan may be inspected in the City Clerk's Office beginning October 13th be-tween the hours of 1 pm-3 pm Monday through Friday.) d at 1. LH-79975 10-2,9,16-19 . ${\mathbb Z}_{n}$ \mathcal{A} 1 • 1,31 } . 1 Ģ Т. .1 11, • .. ٩. 11.1 ... wd \mathbf{r}^{*} 62 1 1.0 5

Acc.Id: 50097 Name: CITY OF LOGAN Phone: 304-752-1272 Address: PO BOX 807 Clty: LÓGAN State: WV Postcode: 25601 Legal Class: 9010 Notices Edition: LOG LOG LOG Start: 10/02/2019 Stop: 10/16/2019 Issues: 3 Units 31.00 Order ID: HC 79975 TFN: C TFN cycle: Rep: SAWATSON Status: OK . Source: EΜ Paytype: BI Rate: LG Cost EXC 37.20 GST: Tax: 0.00 Total Charge: 37.20 Printed on: 10/09/2019 14:26:17 Printed by: SAWATSON



Affidavit of Legal Publication and Posting

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COUNTY OF Logan, TO-WIT

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The cost of publishing said annexed advertisement as aforesaid was \$ 37.20

Commencing On: 10/02/2019

Ending On: 10/16/2019

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Given under my hand this day 10/16/2019

Sworn to and subscribed before me 10/16/2019

at Logan, Logan County, West Virginia

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

MY COMMISSION EXPIRES

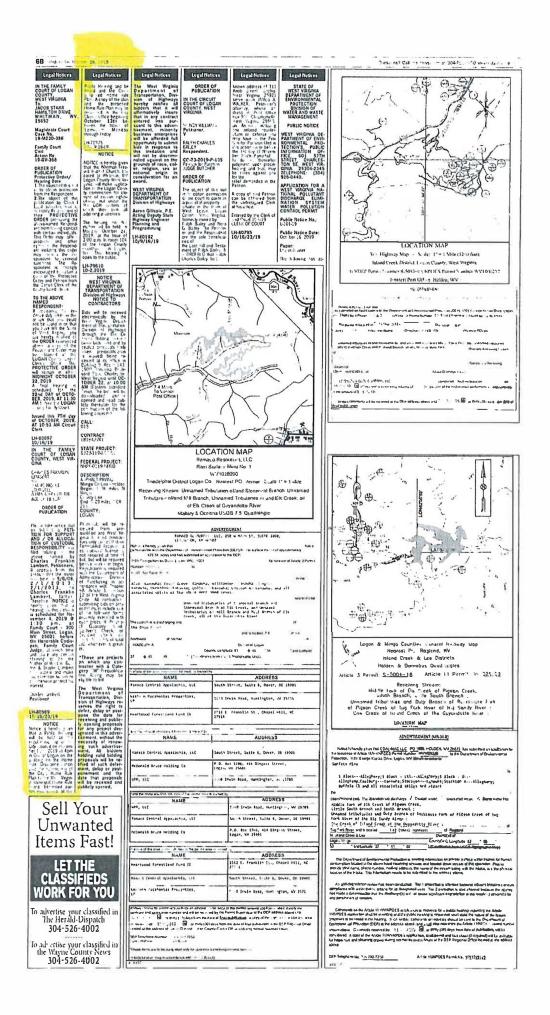
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Acc.ld: 60097 Name: CITY OF LOGAN Phone: 304-752-1272 Address: PO BOX 807 City: LOGAN State: WV Postcode: 25601 Legal Class: 9010 Notices **Edition:** LOG LOG LOG Start: 10/02/2019 Stop: 10/16/2019 Issues: 3 Units 31.00 Order ID; HC 79975 TFN: С **TFN cycle:** Rep: SAWATSON Status: 0K . Source: EM Paytype: BI Rate: LG Cost EXC 37.20 GST: Tax: 0.00 Total Charge: 37.20 Printed on: 10/09/2019 14:25:17 Printed by: SAWATSON





Fire Chief, Scott Beckett Police Chief, PD Clemens Street Commission, Kevin Marcum Sanitary Board, Herbert Staten Ode Enforcement, Scott Beckett Assistant City Clerk, Stephanie Avis Water Board, Carol Conley Ty Accountant, Jeff Vallet

219 Dingess Street Logan. WV 25601 ~ Phone: (304) 752-4044 MAYOR SERAFINO J. NOLLETTI NOTICE OF PUBLIC HEARING

September 26th, 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 City Council of Logan on November 12th 2019 at 4pm in the City of Logan Building on the Home Rule Ordinance authorizing the submission of the City's Home Rule Plan to the West Virginia Municipal Home Rule Board. Interested parties may appear at the meeting and be heard on the City's proposed Home Rule Plan. A copy of the proposed Home Rule Plan may be inspected in the City Clerk's Office beginning October 13th, 2019 between the hours of 1-3pm, Monday – Friday.

Legal Code for published advertisement in the legal section of the Logan Banner is: LH79975/10-2,9, 16-19

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

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Serafino J. Nolletti Mayor President of the WV Municipal League



Fire Chief, Scott Beckett Police Chief, PD Clemens Street Commission, Kevin Marcum Sanitary Board, Herbert Staten Ode Enforcement, Scott Beckett Assistant City Clerk, Stephanie Avis Water Board, Carol Conley City Accountant, Jeff Vallet

219 Dingess Street Logan, WV 25601 ~ Phone: (304) 752-4044 Mayor Serafino J. Nolletti NOTICE OF PUBLIC HEARING

September 26th, 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 City Council of Logan on November 12th 2019 at 4pm in the City of Logan Building on the Home Rule Ordinance authorizing the submission of the City's Home Rule Plan to the West Virginia Municipal Home Rule Board. Interested parties may appear at the meeting and be heard on the City's proposed Home Rule Plan. A copy of the proposed Home Rule Plan may be inspected in the City Clerk's Office beginning October 13th, 2019 between the hours of 1-3pm, Monday – Friday.

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Serafino (VNolletti Mayor President of the WV Municipal League



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219 Dingess Street Logan, WV 25601 ~ Phone: (304) 752-4044 MAYOR SERAFINO J. NOLLETTI NOTICE OF PUBLIC HEARING

September 26th, 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 City Council of Logan on November 12th 2019 at 4pm in the City of Logan Building on the Home Rule Ordinance authorizing the submission of the City's Home Rule Plan to the West Virginia Municipal Home Rule Board. Interested parties may appear at the meeting and be heard on the City's proposed Home Rule Plan. A copy of the proposed Home Rule Plan may be inspected in the City Clerk's Office beginning October 13th, 2019 between the hours of 1-3pm, Monday – Friday.

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Serafino J. Nolletti Mayor President of the WV Municipal League



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219 Dingess Street Logan, WV 25601 ~ Phone: (304) 752-4044 Mayor Serafino J. Nolletti NOTICE OF PUBLIC HEARING

September 26th, 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 City Council of Logan on November 12th 2019 at 4pm in the City of Logan Building on the Home Rule Ordinance authorizing the submission of the City's Home Rule Plan to the West Virginia Municipal Home Rule Board. Interested parties may appear at the meeting and be heard on the City's proposed Home Rule Plan. A copy of the proposed Home Rule Plan may be inspected in the City Clerk's Office beginning October 13th, 2019 between the hours of 1-3pm, Monday – Friday.

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, Andatt

Serafino 9. Nolletti Mayor President of the WV Municipal League



Fire Chief, Scott Beckett Police Chief, PD Clemens Street Commission, Kevin Marcum Sanitary Board, Herbert Staten Ode Enforcement, Scott Beckett Assistant City Clerk, Stephanie Avis Water Board, Carol Conley City Accountant, Jeff Vallet

219 Dingess Street Logan, WV 25601 ~ Phone: (304) 752-4044 Mayor Serafino J. Nolletti NOTICE OF PUBLIC HEARING

September 26th, 2019

Department of Veterans Assistance West Virginia Department of Veterans Assistance Dennis Davis, Secretary 1900 Kanawha 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 City Council of Logan on November 12th 2019 at 4pm in the City of Logan Building on the Home Rule Ordinance authorizing the submission of the City's Home Rule Plan to the West Virginia Municipal Home Rule Board. Interested parties may appear at the meeting and be heard on the City's proposed Home Rule Plan. A copy of the proposed Home Rule Plan may be inspected in the City Clerk's Office beginning October 13th, 2019 between the hours of 1-3pm, Monday – Friday.

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Serafino J. Nolletti Mayor President of the WV Municipal League



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219 Dingess Street Logan, WV 25601 ~ Phone: (304) 752-4044 Mayor Serafino J. Nolletti NATICE AE DURITCHEARINC

September 26th, 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 City Council of Logan on November 12th 2019 at 4pm in the City of Logan Building on the Home Rule Ordinance authorizing the submission of the City's Home Rule Plan to the West Virginia Municipal Home Rule Board. Interested parties may appear at the meeting and be heard on the City's proposed Home Rule Plan. A copy of the proposed Home Rule Plan may be inspected in the City Clerk's Office beginning October 13th, 2019 between the hours of 1-3pm, Monday – Friday.

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Sincerely, Sarpon and alt

Serafino J. Nolletti Mayor President of the WV Municipal League



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219 Dingess Street Logan, WV 25601 ~ Phone: (304) 752-4044 MAYOR SERAFINO J. NOLLETTI

NOTICE OF PUBLIC HEARING

September 26th, 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 City Council of Logan on November 12th 2019 at 4pm in the City of Logan Building on the Home Rule Ordinance authorizing the submission of the City's Home Rule Plan to the West Virginia Municipal Home Rule Board. Interested parties may appear at the meeting and be heard on the City's proposed Home Rule Plan. A copy of the proposed Home Rule Plan may be inspected in the City Clerk's Office beginning October 13th, 2019 between the hours of 1-3pm, Monday – Friday.

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Serafino J. Nolletti Mayor President of the WV Municipal League



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219 Dingess Street Logan, WV 25601 ~ Phone: (304) 752-4044 Mayor Serafino J. Nolletti NOTICE OF PUBLIC HEARING

September 26th, 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 City Council of Logan on November 12th 2019 at 4pm in the City of Logan Building on the Home Rule Ordinance authorizing the submission of the City's Home Rule Plan to the West Virginia Municipal Home Rule Board. Interested parties may appear at the meeting and be heard on the City's proposed Home Rule Plan. A copy of the proposed Home Rule Plan may be inspected in the City Clerk's Office beginning October 13th, 2019 between the hours of 1-3pm, Monday – Friday.

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Serafino J. Nolletti Mayor President of the WV Municipal League

HOME RULE PUBLIC HEARING SIGN IN SHEET

11-12-19

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11/13/2019 12:23



LARRY COFFINDAFFER LOGAN COUNTY COURTHOUSE Room 304 LOGAN, WV 25601 (304) 792-8573 Fax: (304) 792-9402

To: Amber

11/13/19 Date:

Fax #: 304752-9314

Pages:

From: LARRY COFFINDAFFER Meeting 11/12/19 - Home Ruly Subject:

COMMENTS:

Page 14

1 2 STATE OF WEST VIRGINIA COUNTY OF LOGAN, to-wit: 3 4 I, LARRY K. COFFINDAFFER, REPORTER, do hereby 5 certify that the foregoing is a true and correct 6 7 record of the proceedings held at the time and place set forth and for the purpose specified in the action 8 herein captioned as prepared by me to the best of my 9 skills and ability. 10 11 Given under my hand this /3/14 day of 12 Novenber , 2019. 13 14 15 COFFICDAFE 16 R Reporter 17 18 19 20 21 22 23 24 Larry K. Coffindaffer CERTIFIED REPORTER SEVENTH JUDICIAL CIRCUIT OF WEST VIRGINIA LOGAN, WEST VIRGINIA 25601 PHONE: 304-792-8573 CHARLESTON: 304-792-2630

From;	11/13/2019 12:23 #406 P.002/029
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2	
3	IN THE MATTER OF:
4	SPECIAL PUBLIC MEETING FOR THE CITY OF LOGAN,
5	WEST VIRGINIA REGARDING HOME RULE ORDINANCE
6	PROPOSAL.
7	
8	
9	THIS MATTER came on for public hearing on this
22 10	the 12th day of NOVEMBER, 2019 at about the hour of
11	4:00 p.m., in council chambers, before City Council,
12	City of Logan, West Virginia.
13	
14	APPEARANCES:
15	SERAFINO J. NOLLETTI, Mayor
16	HOWARD JEMERSION, Councilman
17	BASIL KEN LEE, Councilman
18	DONSIL JAY MULLINS, Councilman
19	DONNA WILLIS, Councilwoman
2,0	
21	KENDAL PARTLOW, City Attorney
22	AMBER MILLER-VIARS, City Clerk
23	STEPHANIE AVIS, Assistant City Clerk
24	JEFF VALLET, City Accountant
fritter an a die statistic van de statis	Larry K. Coffindaffer CERTIFIED REPORTER SEVENTH JUDICIAL CIRCUIT OF WEST VIRGINIA PHONE: 304-792-8573 LOGAN, WEST VIRGINIA 25601 CHARLESTON: 304-792-2630

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1	(APPEARANCES CONT'D)		
2	P.D. CLEMENS,	Police Chief	
3	KEVIN MARCUM,	Street Commissioner	
4	ANNA BUTCHER,	Committee Person.	12
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24			
	SEVENTH JUD	K. Coffindaffer BERTIFIED REPORTER NICIAL CIRCUIT OF WEST VIRGINIA NN, WEST VIRGINIA 25601 CHA	PHONE: 304-792-8573 IRLESTON: 304-792-2630

Page 3 1 2 PROCEEDINGS 3 4 (IN OPEN SESSION) 5 4:00 P.M. 6 AND THEREUPON 7 MAYOR NOLLETTI: It is 4:02 and I hereby 8 call the hearing to order. Anyone present wanting to 9 speak? 10 VOICE FROM THE REAR: I live here and I am 11 for it. 12 MAYOR NOLLETTI: Let's wait a little 13 while and see if anyone shows up. 14 (Brief Recess at 4:04 p.m.) 15 (Reconvened at 4:11 p.m.) 16 MAYOR NOLLETTI: It is 4:11 and I quess 17 we can close the public hearing. 393 18 COUNCILWOMAN WILLIS: I make a Motion. 19 COUNCILMAN LEE: I second. 20 MAYOR NOLLETTI: All in favor? 21 (Vote Unanimous) 22 MAYOR NOLLETTI: The Public Hearing is 23 now closed. 24 Larry K. Coffindaffer

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#406 P.005/029

Page 4

1	Now let's go down to the opening of the Regular
2	Meeting. We are going to switch around a little bit
3	and go down to Item 3, Second and Final Reading to
4	Amend the Current B&O Rates to Reflect Those of Home
5	Rule.
6	MS. MILLER-VIARS: I'm going to go really
7	slow and not be distracted or let anything get me off
8	path.
9	The Second and Final Reading to Amend the Current
10	B&O Rates to Reflect Those of Home Rule. These will
11	be on a separate sheet for this reason.
12	The Second Reading will reflect the limit does
13	not go into effect until July 1, 2020. Everything is
14	the same, we are eliminating the Gross Sales Value
15	Manufactured Products Entirely.
16	We are eliminating tax on Manufacturing, hoping
17	and praying we can bringing in some of those type of
18	places to the City of Logan.
19	The Gross Income of Wholesalers goes from .14
20	to .07, reducing it in half.
21	Services and All other Business goes from .90
22	to .87.
23	The Ordinance shall become effective upon passage
24	after the Second Reading and Public Hearing, which we
	Larry K. Coffindaffer CERTIFIED REPORTER SEVENTH JUDICIAL CIRCUIT OF WEST VIRGINIA PHONE: 304-792-8573 LOGAN, WEST VIRGINIA 25501 CHARLESTON: 304-792-2530

	Page 5
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1	are doing today. That will go into effect July 1,
2	2020.
3	Now if we go to our hearing on the 10 th and they
4	accept us to start January 1 st then we will Amend this
5	and do a First and Second Reading on the line of our
6	Sales Tax Ordinance. We can tackle that before the
7	1 st of the year.
8	MAYOR NOLLETTI: Any questions?
9	(NO AFFIRMATIVE RESPONSE)
10	MAYOR NOLLETTI: We need a Motion.
11	COUNCILMAN LEE: I make a Motion.
12	COUNCILWOMAN WILLIS: I second.
13	MAYOR NOLLETTI: All right then.
14	Are we ready to move down to Item 4, Second and
15	Final Reading of the West Virginia State Tax Municipal
16	Use & Sales Tax Ordinance for Cities with Authority
17	under West Virginia Code 8-1-5?
18	MS. MILLER-VIARS: Okay. This is on the
19	Second and Final Reading for this Ordinance. We are
20	going to move this. This was supposed to be the
21	second meeting but this goes into effect after
22	November 20 th .
23	This Ordinance is after we become an Authorized
24	Home Rule Municipality. After they complained in the
	Larry K. Coffindaffer CERTIFIED REPORTER SEVENTH JUDICIAL CIRCUIT OF WEST VIRGINIA SEVENTH JUDICIAL CIRCUIT OF WEST VIRGINIA
	LOGAN; WEST VIRGINIA 25601 CHARLESTON: 304-792-2630

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1	public hearing part, this is the second. There are
2	two phases. Once we go through what we are going
3	through now we get this phase next. I just about had
4	a small heart attack with Anna when I saw the Home
5	Rule Checklist. I was like, Checklist? How is a
6	Checklist so I got on the phone with the League and
7	got everything in order and we were right, didn't do
8	anything wrong.
9	This does not have to be completed until after we
1.0	submit to the Home Rule Board.
11	I have the Legal ready for the newspaper and we
12	will be 30 days until the second reading of Taxes on
13	December 19 th . The first reading of this Ordinance in
14	its completed form. I can't say enough about Anna.
15	There is a part of this where you have to be very
16	organized and make sure you are on task with the
17	postmaster everyday and that count of thing, to be
18	able to get your ducks in a row.
19	She has really handled that part. She said that
20	her fingers were hurting from entering so many postal
21	codes. Our Ordinance is complete because we have the
22	Home Rule Base, all of our information is together and
23	our Ordinance is in its completed form.
24	What we have to do before you have your First
1	Larry K. Coffindaffer CERTIFIED REPORTER
	SEVENTH JUDICIAL CIRCUIT OF WEST VIRGINIA PHONE: 304-792-8573 LOGAN, WEST VIRGINIA 25801 CHARLESTON: 304-792-2630

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24	MR. PARTLOW: We have the 30-days time
23	on December 19 th .
22	The Second reading will be at a Special Meeting
21	Regular Meeting.
20	The First reading will be December 10 th at our
19	Cities will be moved to December 10th.
18	State Tax Municipal Use and Sales Tax Ordinance for
17	The Second and Final Reading of the West Virginia
16	disguise.
15	it up but thank God it didn't. It is a blessing in
14	big. I was afraid if we did something it would mess
13	have said, the worry I have gone through. But this is
12	around it. Bless Anna's heart. The things that I
11	Second phase which is the Tax part. We have our hands
10	part we are Golden. Now we have to maneuver the
9	live it everyday but it is in two phases. The First
8	I know that this is hard to grasp if you don't
7	Municipality says we are okay. It is like two phases.
6	because we don't do that until after the Home Rule
5	because we are doing it the way we are doing it. And,
4	ad to have that completed before the First reading
3	approval and changes. So it sort of worked out. We h
2	have to submit the Ordinance to the Tax Department for
1	official reading, the part we kind of missed was, you

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

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Page 8 between where we are now and then. The Second and 1 Final Reading is moved and there will be no votes on 2 3 that. MS. MILLER-VIARS: No vote is needed. 4 5 MAYOR NOLLETTI: Let's go to Item 5. The Final Review of Home Rule Application Checklist. Do 6 7 this one more time. 8 MS. MILLER-VIARS: This is sort of like I It is good to have two sets of eyes and told you. 9 ears on that stuff. 10 The last two Legal Advertising of a Public 11 12 Hearing. Here is the document all signed off on by 13 the Banner. The costs, dates that it ran. I hi-lited where it was placed in the Banner and all Certified. 14 So we are good to go on that. 15 The Public Hearing was ran in its entirety 16 authorizing not only -- not only a Notice of Public 17 18 Hearing but also it gave information about Authorizing an Ordinance for the City of Logan to submit an 19 20 Application to the Municipal Home Rule Board. SO there is that. 21 22 The second is all Department Secretary's had to receive a letter stating that we were having a Public 23 24 Hearing today with a Copy of the Ordinance made Larry K. Coffindaffer CERTIFIED REPORTER SEVENTH JUDICIAL CIRCUIT OF WEST VIRGINIA PHONE: 304-792-8573 CHARLESTON: 304-792-2630

LOGAN, WEST VIRGINIA 25601

Page 9

available to them and to the public for public 1 2 inspection. Secretary Caperton, Secretary Crouch, Secretary 3 Davis, Secretary Gaunch, Secretary Hardy, Secretary 4 McVey and Secretary Sandy were all sent notices prior 5 to September 26, 2019 stating that we had a public 6 7 hearing tonight. I had a phone call from three that needed a copy of the Ordinance to review. Those were 8 9 submitted electronically via email to them. 10 That is what these people are. They are Cabinet Secretary's in the State Department for the State of 11 West Virginia. That was done. This is part of the 12 Checklist, the Plan had to be available for public 13 inspection 30 days prior to the public hearing. 14 The copies were available in our office for 15 public inspection and was included in the public 16 17 hearing. The minutes of the hearing will be taken care of tonight after the hearing and that is the 18 reason Larry Coffindaffer is here, to make sure the 19 20 meeting is recorded in its entirety and transcribed by a professional court reporter. 21 The next is our Plan or Amendment which is next 22 on the Application and you have a copy of that, the 23 First reading was October 3rd at the Board Meeting at 24 Larry K. Coffindaffer

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

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1	the Lodge. We have copies of that. The Second
2	reading of course is tonight.
3	The next is required Minutes of the separate
4	proposal. What that is is when you tomorrow after
5	all of this is completed and done I have to submit an
6	electronic copy of everything in front of me here to
7	the Home Rule Board prior to our hearing.
8	So tomorrow after we finish I will put in one
9	document and you will have to have the Home Rule Plan
10	and Amendment template attached to each one of those.
11	That is what that is.
12	I want to brag on everyone, it is not just me.
13	I'm the crazy one. We had to make sure it was in one
14	place and we have Affidavit, Legal Notice, Public
15	Hearings. Like I said the Minutes of the Public
16	Hearing and any Comments, Certified Copy of the
17	Ordinance Authorizing the tenure of Amendments you are
18	getting ready to pass if you think that should happen.
19	If you remember in the Workshop we did with this
20	they went through and we together decided the
21	reduction of B&O where we would make cuts because
22	those of you who do not know, legally by State Code
23	there has to be some elimination or reduction in the
24	current B&O in order to implement a 1 percent Sale Tax

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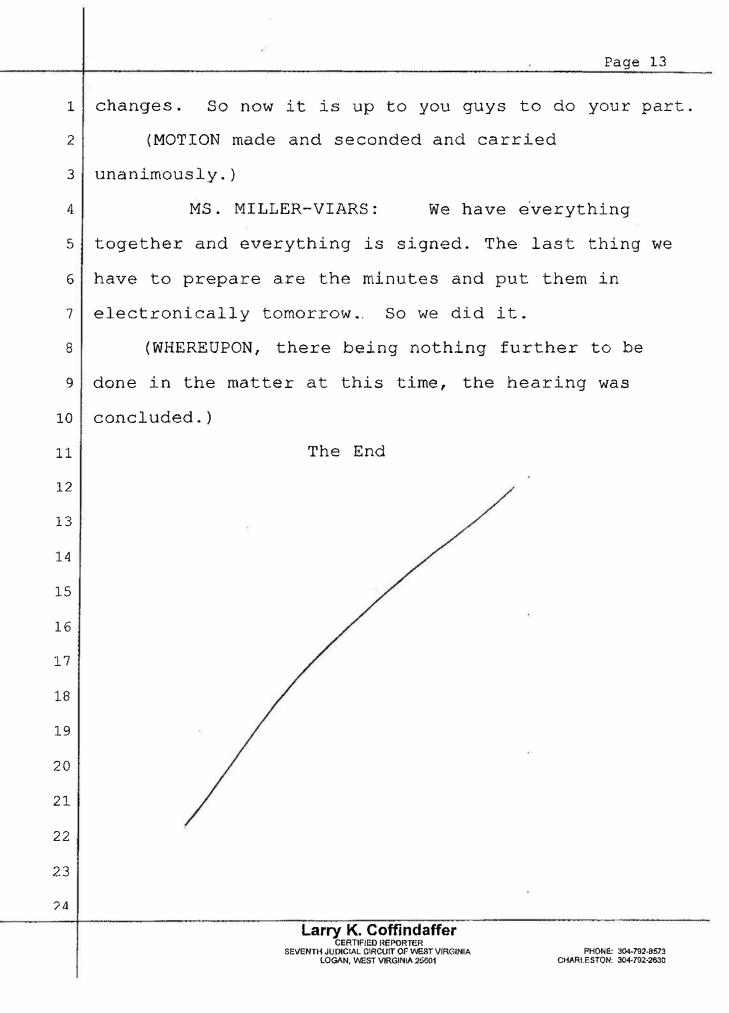
Page 11

1	and that is actually friendly t retailers. Retailers
2	don't have any tax that is a benefit to them.
3	Other people come into the municipalities and
4	give them money and things like that and we are
5	getting the benefits from it being spent inside our
6	zip code. This statement demonstrated to the
7	municipalities ability and Jeff did all that, and did
8	it all in a hurry. He has pulled some numbers
9	together and has provided an Affidavit.
10	The Municipality does not owe any outstanding
11	State Fees, he took care of that. I can show these
12	guys that. That was Jeff and not me. He took care of
13	that, him and Debbie. It is all Notarized, a
14	Statement In Good Standing with the West Virginia
15	State Tax Department, and we do not owe anything
16	outstanding.
17	Then we had to have an Attorney Opinion Letter
18	with the Application and Plan in compliance with
19	applicable State Law. Kent Osborne filed a Draft of
20	that and that will be submitted after our meeting
21	tonight. Everything was done by the book and that has
22	been completed.
23	Last but not least is after this is all finished
24	and we go before the Home Rule Board, we have to send
	Larry K. Coffindaffer CERTIFIED REPORTER SEVENTH JUDICIAL CIRCUIT OF WEST VIRGINIA PHONE: 304-792-8573 LOGAN, WEST VIRGINIA 25601 CHARLESTON: 304-792-2630

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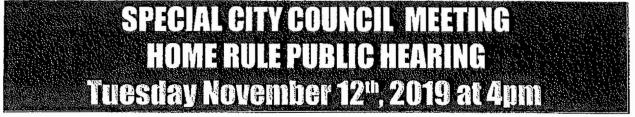
in 8 originals and 1 electronic copy. That has to be 1 submitted tomorrow to the Municipal Home Rule Board 2 and that is it. We have done that part. 3 So all of those things had to be done by the 4 We had to have every "t" crossed 5 book, by State Code. 6 and every "i" dotted and I feel like we are very lucky 7 because I feel like I have a Council that is on board and supports anything that we do. I think that you 8 all saw at the Workshop how important it was to do 9 this. You never closed down but kind of said, let's 10 11 qo forward. Anna helped, and all the others have helped and we have been able to do it. 12 It was a true labor of love. I thank you all for that. 13 So 14 everything is done, you guys, and let's hope on the 20th we can get what we deserve. 15 We deserve it. MAYOR NOLLETTI: 16 Now we are on No. 6. 17 Second and Final Reading of an Ordinance pursuant to the provisions of the West Virginia Code 8-1-5, 18 authorizing the City of Logan to submit a Written Home 19 Rule proposal to the Municipal Home Rule Board in 20 order to permit participation by the City of Logan in 21 22 the Municipal Home Rule Program. MS. MILLER-VIARS: It has been read in its 23 24 entirety at its First reading and there have been no

> Larry K. Coffindaffer CERTIFIED REPORTER SEVENTH JUDICIAL CIRCUIT OF WEST VIRGINIA LOGAN, WEST VIRGINIA 25601





Fire Chief, Scott Beckett Police Chief, PD Clemens Street Commission, Kevin Marcum Sanitary Bourd, Herbert Staten Code Enforcement, Scott Beckett Assistant City Clerk, Stephanie Avis Water Board, Carol Conley City Accountant, Jeff Vallet



Mayor, Serafino Notletti Councilman, Howard Jemersion Councilman, Basil Ken Lee Councilman, Donsil Jay Mullins Councilwoman, Donna Willis Councilman, Josh Keno Muncy Attorney, Kendal Partlow City Clerk, Amber Miller-Viars Asst. City Clerk, Stephanle Avls

 Sanitary Board, Herbert Staten
 Sanitary Board M

 Police Chief, PD Clemens
 Sanitary Board B

 Fire Chief, Scott Beckett
 Sanitary Board A

 Water Dept. Manager, Dorothy Mahaffey
 Dunn Engineers

 Street Commissioner, Kevin Marcum
 Accountant, Jeff Vallel

 News Editor, The Logan Banner
 News, WVOW Radio

 Code Enforcement, Scott Beckett
 Sanitary Board M

Sanltary Board Member, David Stillwell Sanltary Board Board Member, BJ Picklesimer Sanltary Board Attorney, Wyatt Hanne Dunn Engineers

The City of Logan will hold a official public hearing City Council Chambers in said City on the 12th of November, 2019 beginning at 4pm.

The following item will be heard:

 Public Hearing of the City of Logan Home Rule Ordinance authorizing the submission of the City of Logan's Application of their Home Rule Plan to the West Virginia Municipal Home Rule Board.

> The public is invited to attend the meeting. Sincerely,

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Serafino J. Nolletti, Mayor



Fire Chief, Scott Beckett Police Chief, PD Clemens Street Commission, Kevin Marcum Sanitary Board, Herbert Staten Code Enforcement, Scott Beckett Assistant City Clerk, Stephanie Avis Water Board, Carol Conley City Accountant, Jeff Vallet



Mayor, Serafino Nolletti Councilman, Howard Jemersion Councilman, Basil Ken Lee Councilman, Donsil Jay Mullins Councilwoman, Donna Willis Councilman, Josh Keno Muncy Attorney, Kendal Partlow City Clerk, Amber Miller-Viars Asst. City Clerk, Stephanie Avis

Sanitary Board, Herbert Staten Police Chief, PD Clemens Fire Chief, Scott Beckett Water Dept. Manager, Dorothy Mahaffey Dunn Engineers Street Commissioner, Kevin Marcum Accountant, Jeff Vallet News Editor, The Logan Banner News, WVOW Radio Code Enforcement, Scott Beckett

Sanitary Board Member, David Stillwell Sanitary Board Board Member, BJ Picklesimer Sanitary Board Attorney, Wyatt Hanna

The City Council will meet in the City Council Chambers in said City on the <u>12th of</u> November, 2019

The following items are on the agenda:

- 1. Resolution regarding release of claims against the WV Department of Transportation Division of Highways regarding location of water lines.
- 2. Christian Heritage Week Proclamation
- 3. Second & Final Reading to Amend the Current B&O Rates To Reflect Those of Home Rule.
- 4. Second & Final Reading of the WV State Tax Municipal Use & Sales Tax Ordinance for Cities with Authority Under WV Code 8-1-5
- Final Review of Home Rule Application Checklist
- 6. Second & Final Reading of an Ordinance pursuant to the provisions of the W.Va. Code 8-1-5, authorizing the City of Logan to submit a written Home Rule proposal to the Municipal Home Rule Board in order to permit participation by the City of Logan in the Municipal Home Rule Program.
- 7. Crowning of Miss Christmas Festival
- 8. Sayer Brothers Building Collapse
- 9. November/December Special Event dates
- 10. Drawdown for Police & Fire Pension
- 11. Update on FEMA
- 12. Senior Living Veteran Center
- 13. Safety Committee/Code Enforcement/Flood Plain
- 14. Logan Main Street Sidewalks 2015 Transportation Alternatives Project.
- 15. Report of Department Heads
- 16. Personnel Matters
- 17. Acquisition of Supplies, Materials, Equipment and Services.
- 18. Petitions and Communications,
- 19. Matters Incidental or in connection with above listed items.

The public is invited to attend the meeting. Sincerely,

Serafino J. Nottetti, Mayor



Fire Chief, Scott Beckett Police Chief, PD Clemens Street Commission, Kevin Marcum Sanitary Board, Herbert Staten Code Enforcement, Scott Beckett Assistant City Clerk, Stephanie Avis Water Board, Carol Conley City Accountant, Jeff Vallet

219 Dingess Street Logan, WV 25601 ~ Phone: (304) 752-4044 Mayor Serafino J. Nolletti HOMERULE APPLICATION

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

Issue Category: Tax

The City of Logan 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 City of Logan 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 we also house the Fountainplace Mall that attracts residents from all different areas in Southern, WV. Presently, the City 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 impost such a sales tax if it completely eliminates it's B&O tax. WV Code 8-13C-4(b).

Proposed Solution

The City of Logan 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 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 \$980,000.00. (see Section III-D: Fiscal Impact Worksheets and Formulas).



Fire Chief, Scott Beckett Police Chief, PD Clemens Street Commission, Kevin Marcum Sanitary Board, Herbert Staten Code Enforcement, Scott Beckett Assistant City Clerk, Stephanie Avis Water Board, Carol Conley City Accountant, Jeff Vallet

219 Dingess Street Logan, WV 25601 ~ Phone: [304] 752-4044 Mayor Serafino J. Nolletti HOME RULE ORDINANCE

An Ordinance pursuant to the provisions of the W.Va. Code 8-1-5a, authorizing the City of Logan to submit a written Home Rule proposal to the Municipal Home Rule Board in order to permit participation by the City of Logan in the Municipal Home Rule Program.

AUTHORIZATION TO SUBMIT A WRITTEN HOME RULE PROPOSAL

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 City of Logan, a Class IV municipality, would give the City 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 CITY OF LOGAN THAT

the Mayor is hereby authorized and directed to submit a Home Rule proposal to the Municipal Home Rule Board on November 13th, 2019, in accordance with WV Code8-1-5a in order for the City of Logan to be considered for inclusion in the program as a Class IV municipality during the Fiscal Year 2019-2020.

6

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

Passed on first reading, October 4th, 2019.

FIRST READING	FOR	AGAINST	ABSTAIN	ABSENT
Councilman Josh Muncy				
Councilwoman Donna Willis				
Councilman Jay Mullins				
Councilman Ken Lee				
Councilman Howard Jemersion				

Passed on second reading and public hearing, November 12th, 2019

SECOND READING	FOR	AGAINST	ABSTAIN	ABSENT
Councilman Josh Muncy				
Councilwoman Donna Willis				
Councilman Jay Mullins				
Councilman Ken Lee				
Councilman Howard Jemerison				

The undersigned Mayor of the City of Logan does hereby certify that the foregoing amendment was adopted by the majority of Council on the first reading on October 4th, 2019 and upon the second reading and public hearing on November 12th, 2019.

Serafino J. Nolletti Mayor of Logan

Amber Miller

City Clerk/Preparer of Home Rule Ordinance & Application

Kendal Partlow City of Logan Attorney Increased revenues would go to provide key municipal services, including but not limited to: \

- City of Logan Fire and Police Pension funding.
- City of Logan infrastructure development and demolition of abandoned structures deemed unsafe; and
- City of Logan matching grants program to enhance the City of Logan as a whole on various projects that require a partial match, which the City cannot afford out of current operational funds; and
- City of Logan Fairs, Festivals and Tourism events; and
- Growth and financial security for the City of Logan 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 City 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 City of Logan, Business and Occupation (B&O) would be eliminated:

- 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 \$15,400.00, 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 \$3,200.00 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 (.90 to .87) creating a \$4,500.00 drop in revenue, 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 \$24,000.00 drop in revenue.



Fire Chief, Scott Beckett Police Chief, PD Clemens Street Commission, Kevin Marcum Sanitary Board, Herbert Staten Code Enforcement, Scott Beckett Assistant City Clerk, Stephanie Avis Water Board, Carol Conley City Accountant, Jeff Valiet



AMENDMENT TO THE LOGAN CITY CODE SECTION 14 CONCERNING GROSS SALES VALUE OF MANUFACTURED PRODUCTS: GROSS INCOME OF WHOLESALERS; SERVICE & ALLOTHER BUSINESS GROSS INCOME TO REFLECT PERCENTAGE CHANGES TO ALIGN WITH HOME RULE SALES TAX REDUCTION AND IMPLEMENTATION THIS SECOND READING WILL REFLECT THAT THIS AMENDMENT DOES NOT GO INTO EFFECT UNTIL JULY1, 2020.

- 1. Eliminating the Gross Sales Value Manufactured Products Entirely.
- 2. Gross Income Of Wholesalers from .14 to .07, reducing it in half.
- 3. Service and All Other Business from .90 to .87

This Ordinance shall become effective upon passage after second reading and public hearing and <u>go into effect July 1, 2020.</u>

Passed on second reading, November 12th, 2019

SECOND READING	FOR	AGAINST	ABSTAIN	ABSENT
Councilman Josh Muncy				
Councilwoman Donna Willis				
Councilman Jay Mullins				
Councilman Ken Lee				
Councilman Howard Jemersion				** university ************************************

The undersigned Mayor of the City of Logan does hereby certify that the foregoing amendment was adopted by the majority of Council on the first reading on November 4th, 2019 and upon the second reading and public hearing on November 12th, 2019.

Serafino J. Nolletti Mayor of Logan

Amber Miller City Clerk/Preparer of Home Rule Ordinance & Application

Kendal Partlow City of Logan Attorney



Fire Chief, Scott Beckett Police Chief, PD Clemens Street Commission, Kevin Marcum Sanitary Board, Herbert Staten Code Enforcement, Scott Beckett Assistant City Clerk, Stephanie Avis Water Board, Carol Conley City Accountant, Jeff Vallet

219 Dingess Street Logan, WV 25601 ~ Phone: (304) 752-4044 MAYOR SERAFINO J. NOLLETTI NOT CE OF PUBLIC HEARING

September 26th, 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 City Council of Logan on November 12th 2019 at 4pm in the City of Logan Building on the Home Rule Ordinance authorizing the submission of the City's Home Rule Plan to the West Virginia Municipal Home Rule Board. Interested parties may appear at the meeting and be heard on the City's proposed Home Rule Plan. A copy of the proposed Home Rule Plan may be inspected in the City Clerk's Office beginning October 13th, 2019 between the hours of 1-3pm, Monday – Friday.

Legal Code for published advertisement in the legal section of the Logan Banner Is: LH79975/10-2,9, 16-19

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

Sincerely,



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Fire Chief, Scott Beckett Police Chief, PD Clemens Street Commission, Kevin Marcum Sanitary Board, Herbert Staten Code Enforcement, Scott Beckett Assistant City Clerk, Stephanie Avis Water Board, Carol Conley City Accountant, Jeff Vallet

219 Dingess Street Logan, WV 25601 ~ Phone: (304) 752-4044 Mayor Serafino J. Nolletti NOTICE OF PUBLIC HEARING

September 26th, 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 City Council of Logan on November 12th 2019 at 4pm in the City of Logan Building on the Home Rule Ordinance authorizing the submission of the City's Home Rule Plan to the West Virginia Municipal Home Rule Board. Interested parties may appear at the meeting and be heard on the City's proposed Home Rule Plan. A copy of the proposed Home Rule Plan may be inspected in the City Clerk's Office beginning October 13th, 2019 between the hours of 1-3pm, Monday – Friday.

Legal Code for published advertisement in the legal section of the Logan Banner is: LH79975/10-2,9, 16-19

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Sincerely,



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219 Dingess Street Logan, WV 25601 ~ Phone: (304) 752-4044 Mayor Serafino J. Nolletti NOTICE OF PUBLIC HEARING

September 26th, 2019

Department of Veterans Assistance West Virginia Department of Veterans Assistance Dennis Davis, Secretary 1900 Kanawha 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 City Council of Logan on November 12th 2019 at 4pm in the City of Logan Building on the Home Rule Ordinance authorizing the submission of the City's Home Rule Plan to the West Virginia Municipal Home Rule Board. Interested parties may appear at the meeting and be heard on the City's proposed Home Rule Plan. A copy of the proposed Home Rule Plan may be inspected in the City Clerk's Office beginning October 13th, 2019 between the hours of 1-3pm, Monday – Friday.

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219 Dingess Street Logan, WV 25601 ~ Phone: (304) 752-4044 Mayor Serafino J. Nolletti NOTICE OF PUBLIC HEARING

September 26th, 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 City Council of Logan on November 12th 2019 at 4pm in the City of Logan Building on the Home Rule Ordinance authorizing the submission of the City's Home Rule Plan to the West Virginia Municipal Home Rule Board. Interested parties may appear at the meeting and be heard on the City's proposed Home Rule Plan. A copy of the proposed Home Rule Plan may be inspected in the City Clerk's Office beginning October 13th, 2019 between the hours of 1-3pm, Monday – Friday.

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219 Dingess Street Loyan, WV 25601 ~ Phone: (304) 752-4044 Mayor Serafino J. Nolletti NOTICE OF PUBLIC HEARING

September 26th, 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 City Council of Logan on November 12th 2019 at 4pm in the City of Logan Building on the Home Rule Ordinance authorizing the submission of the City's Home Rule Plan to the West Virginia Municipal Home Rule Board. Interested parties may appear at the meeting and be heard on the City's proposed Home Rule Plan. A copy of the proposed Home Rule Plan may be inspected in the City Clerk's Office beginning October 13th, 2019 between the hours of 1-3pm, Monday – Friday.

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219 Dingess Street Logan, WV 25601 ~ Phone: (304) 752-4044 Mayor Serafino J. Nolletti NOTICE OF PUBLIC HEARING

September 26th, 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 City Council of Logan on November 12th 2019 at 4pm in the City of Logan Building on the Home Rule Ordinance authorizing the submission of the City's Home Rule Plan to the West Virginia Municipal Home Rule Board. Interested parties may appear at the meeting and be heard on the City's proposed Home Rule Plan. A copy of the proposed Home Rule Plan may be inspected in the City Clerk's Office beginning October 13th, 2019 between the hours of 1-3pm, Monday – Friday.

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219 Dingess Street Logan, WV 25601 ~ Phone: [304] 752-4044 Mayor Serafino J. Nolletti NOTICE OF PUBLIC HEARING

September 26th, 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

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Dear Secretary Sandy,

Notice is hereby given that a Public Hearing will be held at the Regular Meeting of the City Council of Logan on November 12th 2019 at 4pm in the City of Logan Building on the Home Rule Ordinance authorizing the submission of the City's Home Rule Plan to the West Virginia Municipal Home Rule Board. Interested parties may appear at the meeting and be heard on the City's proposed Home Rule Plan. A copy of the proposed Home Rule Plan may be inspected in the City Clerk's Office beginning October 13th, 2019 between the hours of 1-3pm, Monday – Friday.

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Sincerely,

Nov 13, 2019 12:08;59 PM	Printed By: TCANTRELL from: CLOG			
Received Time: Summary: EView Message Details	12:08:40 11-13-19 RQ: LIC=2TF363 LIY=2019	Source ORI:	WVWSP0001	
RESPONSE FOR /2TF363, NAM/NELSON, JUDITH ADR/PO BOX 301 LIC/2TF363 LIT/A VMA/FORD VMO/C-M DSF/ 0122 VFL/HYBRID STATUS/	DAVIN WGT/ 3607 EXP/02/2020 V3 /ST/4H VYR/2017 TL/EU836 VSE/C-MAX TITANIUM			

IN LUDFS3 NBR 02482 AT 12:08 11/13/2019 OUT CLOG NBR 00080 AT 12:08 11/13/2019 MRI 063581

LOGAN PD

Nov 13, 2019 12:11:35 PM Printed By: TCANTRELL from; CLOG Received Time: 12:11:31 11-13-19 Source ORT: WVDPS0000 Summary: KQ: OLN=C349777 ■View Message Detail# TXT RESPONSE FOR C349777 NAM/NELSON JUDITH elaine PO BOX 301 DAVIN ADR/ LOGAN WV 25617 SOC/232845436 RST/2 CORRECTIVE LENSES SEX/F RACE/U WGT/125 HGT/5-02 EYE/BE DOB/07/20/51 LN/C349777 ISU/05/13/16 EXP/07/20/21 DONOR/U LIC-TP/OPERATOR DOC-TP/RENEWAL LIC-ST/ VALID POINTS/00 CLS/E END/ CDL-ST/N/A ***** **** NO CONVICTIONS FOR LAST 2 YRS OR ANY DUI CONVICTIONS ***** NO ACTIVE SUBPENSIONS/REVOCATIONS AND DUI SUSPENSIONS **** **** IN DLP NBR 00564 AT 12:11 11/13/2019 OUT CLOG NER 00090 AT 12:11 11/13/2019 MRI 064085

C. Jeffrey Vallet, CPA Vallet Tax and Accounting Service, AC 401 Cole Street 601 E Street

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 City of Logan, having served from July 1, 1990 to the present; and
- 2. That as Treasurer, I am familiar with all of the financial affairs for the City of Logan; and
- 3. That I hereby certify that the City of Logan 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 5^{++} November day of ___ C. Jeffrey, Vallet

C. Jeffrey, Vallet, CPA CITY OF LOGAN P. O. Box 807 Logan, WV 25601 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 <u>5th</u> day of _	November, 2019.
My commission expires <u>1-28-20</u>	<u>+</u> · /
NOTARY PUBLIC OFFICIAL SEAL JONATHEN D MORGAN State of West Virginia My Commission Expires January 28, 2020 HC 68 Box 51 North Spring, WV 24869	Signature Jonathen Morgan
Justing Buddard . A. A. a. a. a.	Notary Public 🗸







VALLET & ASSOCIATES AC LOGAN CITY OF PO BOX 927 LOGAN WV 25601-0927

Dale W. Steager, State Tax Commissioner

Letter Id: Issued:

L0054126528 11/06/2019

West Virginia State Tax Department

Statement of Good Standing

EFFECTIVE DATE: November 6, 2019

A review of tax accounts indicates that LOGAN CITY OF is in good standing as of the effective date of this document. Please note, this Statement of Good Standing expires on February 4, 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,

Micole Grant

Nicole Grant, Tax Unit Supervisor **Taxpayer Services Division**

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Partlow Law Offices 27519 East Lynn Road Wayne, WV 25570



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

PARTLOW LAW OFFICES, PLLC

Kendal E. Partlow, Attorney at Law

November 13th, 2019

<u>SENT VIA ELECTRONIC MAIL ONLY</u> TO SERAFINONOLLETTI@GMAIL.COM

The Hon. Serafino Nolletti Mayor, City of Logan 219 Dingess Street Logan, WV 25560

RE: Compliance with Home Rule Application

Dear Mayor Nolletti:

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 City of Logan, 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

BY: Kendal E. Partlow, Esq.

cc: Amber Miller, Clerk for City of Logan (by email only)