Partlow Law Offices, PLLC
Location: 319 Keyser Street, Wayne, WV 25570
Mailing: PO Box 1122 Wayne, WV 25570

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

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

March 12, 2026

VIA HAND DELIVERY

received
3/12/26 KP

State of West Virginia Municipal Home Rule Board
1900 Kanawha Blvd, East, Building 1, Suite W-300
Charleston, WV 25305

RE: Town of Gilbert's Submission of Home Rule Plan Application

Dear Madams/Sirs:

As you were informed by letter dated January 29, 2026, the Town of Gilbert made known to your agency and the Cabinet Secretaries for all other West Virginia Departments that it would be seeking and applying for Home Rule status. This is to further inform that the Town of Gilbert has retained my law firm to provide it legal assistance regarding the application process.

Enclosed along with this letter you will please find the "original" and eight (8) copies of the Town of Gilbert's Home Rule Plan and supporting documents for the Board's consideration at its April 15, 2026, meeting.

Should you have any questions and/or concerns, please do not hesitate to contact me. Otherwise, thank you for your time and attention to this matter and our team looks forward to the privilege of presenting our Home Rule Plan to the Board.

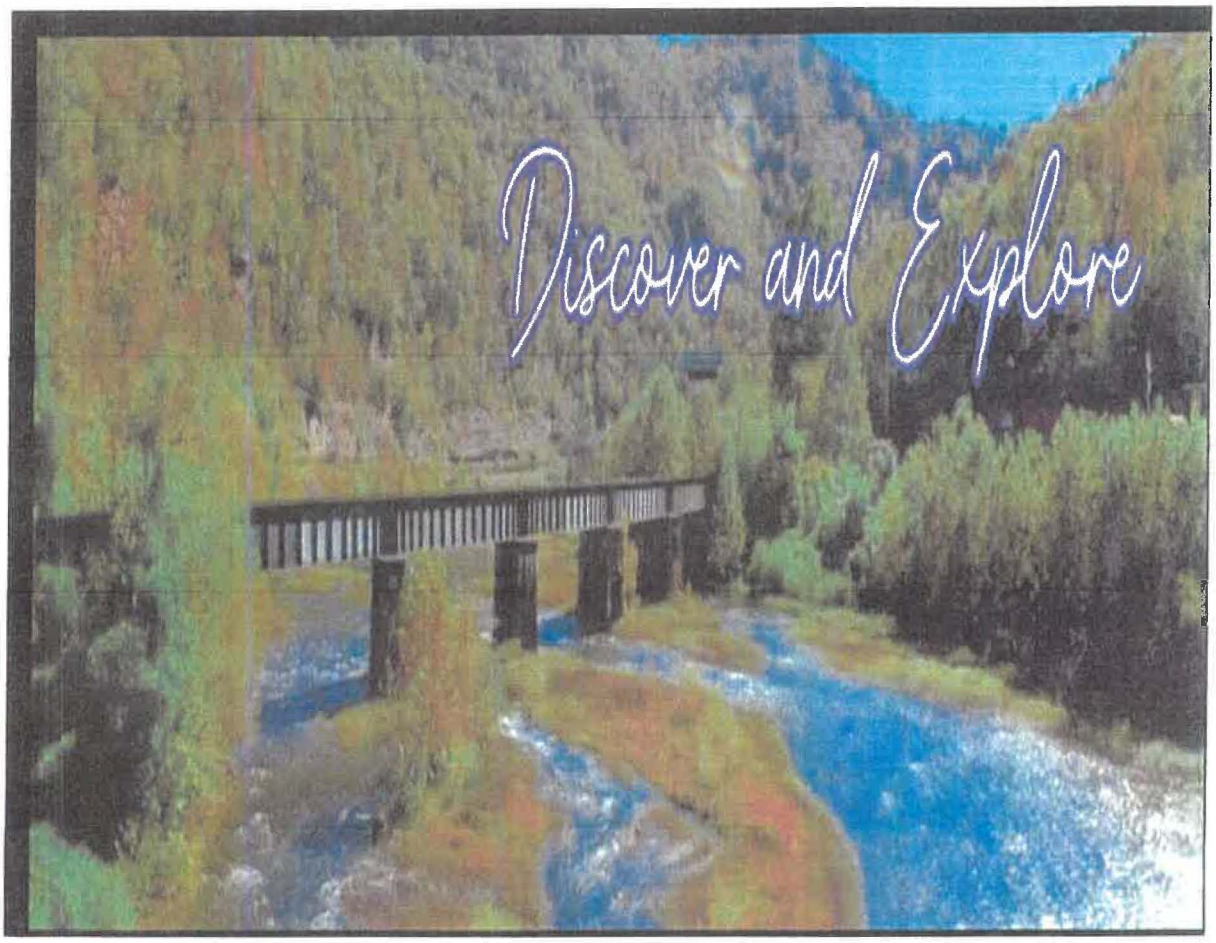
Sincerely,
PARTLOW LAW OFFICES, PLLC

BY: Kendal E. Partlow, Esq.

Enclosures
cc: The Hon. Michael Fox, Mayor of Gilbert

Welcome to the Town of Gilbert, Mingo County, West Virginia!

A friendly town along the Guyandotte River!



TOWN OF GILBERT

WEST VIGINIA MUNICIPAL HOME RULE APPLICATION

For Presentation to the West Virginia Municipal Home Rule Board at its April 15, 2026, Meeting.

TABLE OF CONTENTS

Introduction.....4

SECTION 1: APPLICANT INFORMATION.....6

General Information.....6

Municipal Classification.....6

Categories of Issues to be Addressed.....6

SECTION 2: NARRATIVE OF THE ISSUES.....7

Issue 1: Authority to impose a Municipal Sales and Use Tax.....7

Issue 2: Authority to abate eyesores and dilapidated and/or unsafe properties and to seek reimbursement of costs and expenses incurred by the ability to place a lien on the property without a Magistrate or Circuit Court Order.....8

Issue 3: Authority to shorten the period of time for forfeiture of real property when owners of dilapidated and/or uninhabitable structures refuse to address code violations.....9

Issue 4: Authority to issue on the spot citations for code violations concerning public nuisances, safety and health.....10

APPENDIX.....12

Class II Legal Advertisement to be published in The Williamson Daily News and the Mingo Messenger at least thirty (30) days prior to the Public Hearing/Second Reading of the Home Rule Ordinance by the Town Council of Gilbert, with the first running in The Williamson Daily News scheduled for February 4, 2026 (and the second running scheduled for February 11, 2026) and the first running in the Mingo Messenger scheduled for February 6, 2026 (and the second running scheduled for February 13, 2026).....13

Copies of Letters sent via Certified Mail to the West Virginia Municipal Home Rule Board and the Cabinet Secretary for every West Virginia State Department.....14

Affidavits of Class II Legal Publications from The Williamson Daily News and the Mingo Messenger.....32

Certified copy of the Meeting Minutes from the Town of Gilbert's Public Hearing/Second Reading of the Home Rule Ordinance by the Town Council of Gilbert on March 11, 2026.....38

Certified copy of Home Rule Ordinance Approved and Finally Adopted after Public Hearing/ Second Reading by Majority Vote of the Town Council of Gilbert on March 11, 2026.....40

Fiscal Statement from Accountant.....41

Affidavit of Accountant of no Outstanding State Fees.....43

Letter of Good Standing from the West Virginia State Tax Department.....44

Attorney Opinion Letter of legal compliance.....45

INTRODUCTION

The Town of Gilbert is a town in Mingo County, West Virginia, United States, along the Guyandotte River. The population was 333 at the 2020 census. Gilbert was incorporated in 1918 and named for Gilbert Creek, which derives its name from the name of an early traveler in the area who was killed by Native Americans.

Gilbert is known nationwide for the Hatfield-McCoy ATV Trails that are located in the area. There are a number of lodges and restaurants in Gilbert.

On July 1, 2023, after a months-long design contest, the town announced its new flag, "The Star of Bright Promise".

At the 2010 census there were 450 people, 212 households, and 137 families living in the town. The population density was 454.5 inhabitants per square mile (175.5/km^2). There were 262 housing units at an average density of 264.6 units per square mile (102.2 units/km^2).

The racial makeup of the town was 99.1% White, 0.2% Asian, and 0.7% from two or more races. Of the 212 households, 21.2% had children under the age of 18 living with them, 51.9% were married couples living together, 10.4% had a female householder with no husband present, 2.4% had a male householder with no wife present, and 35.4% were non-families. 32.1% of households were one person and 17.4% were one person aged 65 or older. The average household size was 2.12 and the average family size was 2.64.

The median age in the town was 49.7 years. 15.3% of residents were under the age of 18; 8.2% were between the ages of 18 and 24; 18.6% were from 25 to 44; 36% were from 45 to 64, and 21.8% were 65 or older. The gender makeup of the town was 45.1% male and 54.9% female.

At the 2000 census there were 417 people, 187 households, and 120 families living in the town. The population density was 407.6 inhabitants per square mile (157.4 inhabitants/km^2). There were 227 housing units at an average density of 221.9 units per square mile (85.7 units/km^2).

The racial makeup of the town was 97.84% White, 0.96% Asian, and 1.20% from two or more races. Of the 187 households 27.8% had children under the age of 18 living with them, 50.3% were married couples living together, 10.7% had a female householder with no husband present, and 35.8% were non-families. 31.6% of households were one person and 15.5% were one person aged 65 or older. The average household size was 2.23 and the average family size was 2.82.

The age distribution was 20.9% under the age of 18, 6.7% from 18 to 24, 28.5% from 25 to 44, 27.1% from 45 to 64, and 16.8% 65 or older. The median age was 43 years. For every 100 females, there were 98.6 males. For every 100 females age 18 and over, there were 90.8 males.

The median household income was $29,219 and the median family income was $32,250. Males had a median income of $38,750 versus $25,938 for females. The per capita income for

the town was $20,219. About 11.7% of families and 15.5% of the population were below the property line, including 16.7% of those under age 18 and 16.9% of those age 65 or over.

SECTION 1: APPLICANT INFORMATION

Type of Submission: Initial Plan

General Information:

a. Name of Municipality: Town of Gilbert
b. Certifying Official: Michael Fox, Mayor
c. Contact Person: Amanda Reyes, Town Manager
d. Address: 5 Wharncliffe Avenue, Gilbert, WV 25621
e. Phone: (304) 664-9625
f. Fax: (304) 664-3222
g. Email: thetownofgilbert@gmail.com / thetownofgilbert@frontier.com
h. Website: www.gilbertwv.com
i. 2020 Census Population: 333
j. 2025 Estimate: 333
k. Town of Gilbert Council Members:
    i. Quinn Miller
    ii. Enoch Michael Mounts
    iii. Brandon Cline
    iv. Missy Birchfield
    v. Valerie Bradford
l. Town of Gilbert Recorder:
    i. Kyle Surber
m. Town Attorney:
    i. Kendal E. Partlow

Municipal Classification:

Class IV

Categories of Issues to be Addressed:

1. Authority to impose a Municipal Sales and Use Tax;
2. Authority to abate eyesores and dilapidated and/or unsafe properties and to seek reimbursement of costs and expenses incurred by the ability to assert a lien on the property without a Magistrate or Circuit Court Order;
3. Authority to shorten period of time for forfeitures of real property when owners of structures that have been formally determined to be dilapidated and/or uninhabitable refuse to timely remediate and/or appropriately address code violations; and
4. Authority to issue on the spot citations for code violations concerning public nuisances, safety and health.

SECTION 2: NARRATIVE:

Issue 1: AUTHORITY TO IMPOSE A MUNICIPAL SALES AND USE TAX (Category – Tax)

Specific Legal Barrier(s) to implementation of Issue 1:

West Virginia Code §8-13-5, §8-13C-4(a), §8-13C-4(b)

Specific Problem(s) created by State Law to implementation of Issue 1:

W.Va. Code §8-13-5 sets forth standards by which municipalities can apply a Business & Occupation Tax on all businesses operating within the corporate limits of the municipality, but prohibits municipalities from charging a tax rate higher than the maximum rate imposed by the state. Declining industry and tax base have caused this legislation to become outdated and ineffective at supporting municipal operations and their vision for growth.

W.Va. Code §8-13C-4(b) permits municipalities to charge a 1% Sales and Use Tax if they repeal their Business and Occupation Tax. The revenue generated by a 1% Sales and Use Tax will not cover the revenue shortfall created by eliminating Business and Occupation Taxes, which will cause a greater adverse effect on the Town's already strained budget.

Proposed Solution(s) to Issue 1:

With the authority pursuant to W.Va. Code 8-1-5a, the Town of Gilbert seeks to enact an ordinance that imposes a 1% municipal Sales and Use Tax that would be administered, collected and enforced by the West Virginia State Tax Commissioner and conform with the requirements of W.Va. Code §11-10-11c and the requirements of the Streamlined Sales and use Tax Administration Act as codified in W.Va. Code §11-15-B-1, et seq. As allowed by West Virginia Code, the Town of Gilbert seeks to enact a municipal Sales and Use Tax, while reducing certain categories of Business and Occupation Tax in order to benefit small business owners.

Summary Discussion of Issue 1:

The revenue generated from enacting a 1% municipal Sales and Use Tax would not simply roll into the Town of Gilbert's general fund. Rather, it would be dedicated to specific projects and services not currently funded within the Town's general fund budget. Dedicated funds would also include funds for existing projects, as well as matching funds to secure large federal/state grants for community improvement.

Examples of areas wherein those funds could be applied would be, but not limited to, hiring additional police officers, infrastructure development, demolition of abandoned structures deemed not only unsightly but also unsafe, improvement of streets that are in disrepair but not owned by the Town of Gilbert, repairs to municipal properties as necessary, etc. See "Fiscal Statement" for a detailed description of the Business and Occupation Taxes that are proposed to be either reduced or eliminated and the estimated revenue flowing from the Sales and Use Tax.

ISSUE 2: AUTHORITY TO ABATE EYESORES AND DILAPIDATED AND/OR UNSAFE PROPERTIES AND TO SEEK REIMBURSEMENT OF COSTS AND EXPENSES INCURRED BY THE ABILITY TO ASSERT A LIEN ON THE PROPERTY WITHOUT A MAGISTRATE OR CIRCUIT COURT ORDER (Category – Administrative)

Specific Legal Barrier(s) to implementation of Issue 2:

West Virginia Code §8-12-16, §8-12-5(23)

Specific Problem(s) created by State Law to implementation of Issue 2:

The Town of Gilbert, subject to the availability of funds with which to do so, has the ability to repair, alter, or demolish dilapidated and/or unsafe property but is presently limited to merely sending a bill to the property owner to attempt to recoup the money expended in taking such abatement measures, which often leads to such bills being unpaid and consequentially acts as a disincentive for taking such measures.

W.Va. Code §8-12-16 governs the adoption by municipalities of Ordinances regulating the repair, closing, demolition, etc. of dwellings or buildings unfit for human habitation. It allows every municipality to file a lien against real property for an amount that reflects all costs incurred by the municipality for repairing, altering, improving, closing, demolishing, etc. but requires that a lawsuit first be filed in order to obtain such lien, thus adding even greater costs and time to the reimbursement process.

Additionally, W.Va. Code §8-12-5(23) vests municipalities with the authority to, by Ordinance or Resolution, provide for the elimination of hazards to public health and safety and abate or cause to be abated anything which a majority of the governing body finds to be a public nuisance, but does not provide any authority for filing liens against property for fees incurred in removing such hazards or nuisances.

Proposed Solution(s) to Issue 2:

The Town of Gilbert seeks the ability to, after providing due notice, repair, alter or demolish property, mow overgrown grass, and collect unlawful accumulations of garbage and rubbish within its municipal boundaries, and thereafter, without court approval, place a lien on the property for the amount expended by the Town of Gilbert in taking such corrective actions.

Summary Discussion of Issue 2:

If granted this authority, the Town of Gilbert would be able to greatly improve its aesthetics – which it believes would go towards attracting additional residents and businesses to its Town – while simultaneously improving the safety and health conditions for its current residents and businesses and be able to do so in a more timely, self-contained and cost efficient manner.

ISSUE 3: AUTHORITY TO SHORTEN THE PERIOD OF TIME FOR FORFEITURE OF REAL PROPERTY WHEN OWNERS OF DILAPIDATED AND/OR UNINHABITABLE STRUCTURES REFUSE TO ADDRESS CODE VIOLATIONS - (Category – Administrative)

Specific Legal Barrier(s) to implementation of Issue 3:

West Virginia Code §8-12-16(A)(n)

Specific Problem(s) created by State Law to implementation of Issue 3:

West Virginia Code §8-12-16(A)(n), states that:

> If a registration fee remains delinquent for two (2) years from the date it was placed on record in the clerk of the county commission in which the property is located and assessed, the municipality may take action to receive the subject property by means of forfeiture. Should the municipality take steps necessary to receive the subject property, the municipality then becomes the owner and takes the property subject to all liens and real and personal property taxes.

As such, the above provisions provides town's like the Town of Gilbert a toll for addressing uninhabitable structures that violate building codes and which are a serious threat and problem for our neighborhoods and citizenry at large. Specifically, this process allows the town to investigate and inspect uninhabitable properties with code violations, notify an owner with detailed information that the property will be registered as noncompliant by both posting on the property and sending certified mail, and provide the owner forty-five (45) days to fix the code violations or make a plan for fixing them in a reasonable time.

The law, as it stands, allows the owner the right to appeal for ninety (90) days after the receipt of notice about the code violations. Only after this intensive process takes place, may the municipality register the fee for code noncompliance with the clerk. Then, that fee assessment can be appealed within thirty (30) days by the property owner, before it becomes finalized as a lien on the property.

If at the time the fees for the unhabitable property violations remain unpaid, the town can take the structure in forfeiture – but only after two (2) years of waiting. With this, the town does not have authority under West Virginia law to deal with unhabitable property with code violations where the owner completely refuses to fix the violations or work with the town, for a period of at least twenty-eight (28) months; a lengthy period of time which hinders the timely clean-up and repair of town neighborhoods.

Proposed Solution(s) to Issue 3:

Without altering any of the protections for owners of uninhabitable properties to fix the issues mentioned above, the Town of Gilbert seeks a shortened period between the time that the owner of a dilapidated property refuses to address the problem, and the time that the town can take the structure by forfeiture and finally start to remedy the problems with the town's own resources.

As mentioned above, the timeframe for initiating the forfeiture hinders the town, and the Town of Gilbert thus seeks to shorten that period of waiting after noncompliance from two (2) years to a period of twelve (12) months.

Summary Discussion of Issue 3:

Together with the initial 120 days of property owner protections, the change will allow the Town of Gilbert to address the dilapidated properties in a total sixteen (16) months (120 days plus the twelve (12) month waiting period), rather than the current span of 28 months (120 days plus two (2) years waiting) and is altogether more reasonable for remediation to occur in a timely fashion.

ISSUE 4: AUTHORITY TO ISSUE ON THE SPOT CITATIONS FOR CODE VIOLATIONS CONCERNING PUBLIC NUISANCES, SAFETY AND HEALTH (Category – Administrative)

Specific Legal Barrier(s) to implementation of Issue 4:

West Virginia Code §7-1-3(k), §8-12-5(23), §8-12-16

Specific Problem(s) created by State Law to implementation of Issue 4:

Presently, the Town of Gilbert official responsible for Code Enforcement is unable to issue citations "on the spot" for external public nuisances that affect the safety and health of the Town's citizenry at large such as, but not limited to, sanitation, garbage, tall grass, etc. Rather, said official is required to send preliminary notices and provide an opportunity to respond, which automatically increases costs to the Town and further delays resolution of the issue. This requires additional manpower and the lack of immediate citation power results in decreased compliance by property owners and/or occupants.

W.Va. Code §7-1-3(k) provides authority to county commissions to enact ordinances, issue orders and take appropriate actions to eliminate hazards of public health and safety and to abate any condition which it determines to be a pubic nuisance. Said ordinances of the county commission may provide for a misdemeanor penalty for its violation and the applicability of any such ordinances of the county commission may be applicable to the entire county or any portion thereof it determines appropriate. However, it does not specifically give municipalities the ability to issue "on the spot" citations once an ordinance is passed allowing municipalities to do so. As such, as the law stands, municipalities, acting through their appropriate agents, such as

police officers or Code Enforcement Officials, are unable to issue "on the spot" citations to offenders.

Likewise, W.Va. Code §8-12-5(23) also allows municipalities to, by ordinance or resolution, provide for the elimination of hazards to the public health and safety and to abate or cause to be abated any condition which a majority of the governing body determines to be a public nuisance, but again does not provide authority to the municipality for granting citation powers to the appropriate municipal officials charged with code enforcement.

W.Va. Code §8-12-16 allows municipalities to adopt Ordinances regulating the repair, closing, demolition, etc. of dwellings or buildings unfit for human habitation. Additionally, municipalities may adopt ordinances requiring the owner of any such building to pay for the costs of repairs, alterations, improvements, demolition, etc. In the event said owner fails to make said payment, however, this same statute also requires a time consuming and cost increasing process wherein the municipality must institute a legal proceeding in Circuit Court in an attempt to be able to assert a lien on the subject property and to seek costs and expenses.

Specific Solution(s) to Issue 4:

If granted the authority sought herein, the Town of Gilbert will enact an ordinance providing its code enforcement official with the power and authority to issue "on the spot" citations for certain, specified violations. The citation power will extend, but not be limited to, sanitation, drainage, sidewalks in disrepair, high weeds, grass or both, graffiti, exterior garbage accumulation and open storage. The citations authorized by said ordinance may be issued to the owner, lessee, sublessee, tenant, occupant or agent or manager thereof, presently having control over the property in question, and an opportunity to respond will be afforded to the cited party by having the opportunity to contest the citation in Municipal Court. It is noted that the City of Charleston sought and was granted this authority and has reported faster compliance with external sanitation violations and public nuisances. *See* Special Report: Municipal Home Rule Pilot Program, pg. 12. Of 63 citations issued under the same authority sought by the Town of Gilbert in this issue, there were only 2 appeals.

Summary Discussion of Issue 4:

The Town of Gilbert believes that with the authority sought herein, it will see, just as Charleston and other cities who have received this authority have seen, dramatic improvements in the Town's ability to effectively, efficiently and in a timely manner remedy public nuisances affecting the safety and health of the citizenry at large as well as the ability to recover the costs associated with such abatement measures and also the deterrent affect it will hopefully have on property owners/occupants that will go towards reducing the instances of needing to abate such conditions in the first place.

APPENDIX

NOTICE

At a meeting held on January 28, 2026, the Town Council of Gilbert, Mingo County, West Virginia, approved, on first reading, a Home Rule Ordinance authorizing the Mayor to submit a Home Rule Pilot Program Application to the West Virginia Municipal Home Rule Board. In accordance with §8-1-5(h)(1) et seq., of the West Virginia Code, notice is hereby given that the Town of Gilbert's Home Rule Ordinance and Home Rule Pilot Program Application will be available for public inspection starting January 28, 2026, at Gilbert Town Hall, located 5 Wharncliffe Avenue, Gilbert, WV 25621. A Public Hearing regarding the Home Rule Ordinance and Home Rule Pilot Program Application, to be immediately followed by a second reading by the Gilbert Town Council, will be held on March 11, 2026, at 6:00 p.m., at Gilbert Town Hall (same location and address as above). The Town of Gilbert's Home Rule Pilot Program Application will include proposed ordinances for (1) Authority to impose a Municipal Sales and Use Tax, (2) Authority to abate eyesores and dilapidated and/or unsafe properties and to seek reimbursement of costs and expenses incurred by the ability to place a lien on the property without a Magistrate or Circuit Court Order, (3) Authority to shorten the period of time for forfeiture of real property when owners of dilapidated and/or uninhabitable structures refuse to address code violations; and (4) Authority to issue on the spot citations for code violations concerning public nuisances, safety and health.

Discover & Explore Gilbert

PO Box 188
5 Wharncliffe Avenue
Gilbert, WV 25621

January 29, 2026

SENT VIA CERTIFIED MAIL/
RETURN RECEIPT REQUESTED

State of West Virginia Department of Revenue
Eric Nelson, Cabinet Secretary
ATTN: Chairman of the West Virginia Municipal Home Rule Board
1900 Kanawha Blvd., East
Charleston, WV 25305

Dear Secretary Nelson:

Notice is hereby given that a public hearing, to be immediately followed by a second reading, will be held at a special meeting of the Town of Gilbert on March 11, 2026, at 6:00 p.m., concerning the Home Rule Ordinance authorizing submission of the Town's Municipal Home Rule application and written report to the West Virginia Municipal Home Rule Board.

A copy of the wording of the public notice that has been sent to both The Williamson Daily News and the Mingo Messenger for publication is attached to this letter and said notice will be published as a Class II Legal Advertisement in both newspapers with the first running in the Williamson Daily News being on February 4, 2026, and the first running in the Mingo Messenger being on February 6, 2026.

As of January 28, 2026, a copy of the Home Rule Ordinance and Home Rule Application will be available for inspection at Gilbert Town Hall during the course of its regular business hours, which are Monday through Friday from 8:00 a.m. to 4:00 p.m.

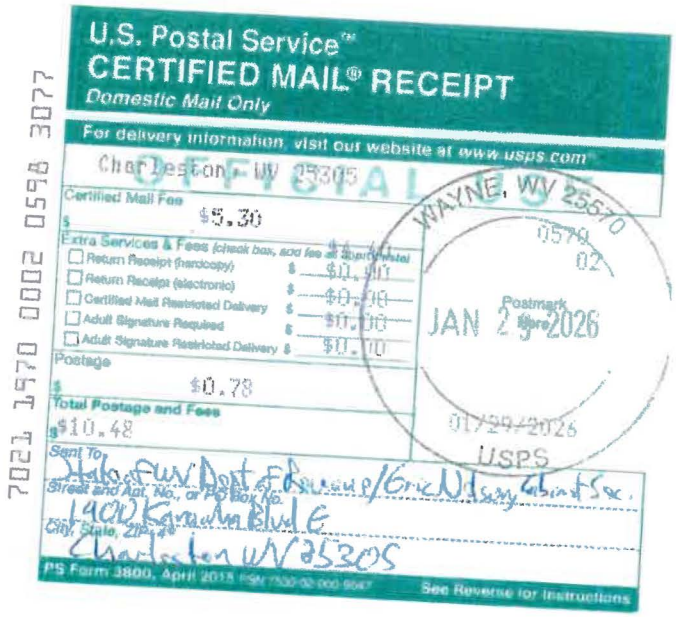
This letter shall also serve as official notification by the Town of Gilbert to apply for Home Rule status at the Municipal Home Rule Board's next meeting, which is currently set for April 15, 2026.

Sincerely,

Michael Fox, Mayor
Town of Gilbert

CCCR: 7021 1970 0002 0598 3077

thetownofgilbert@gmail.com (304) 664-9625 visitgilbertwv.com



U.S. Postal Service™
CERTIFIED MAIL® RECEIPT
Domestic Mail Only

For delivery information, visit our website at www.usps.com®

Charleston, WV 25305

Certified Mail Fee $5.30

Extra Services & Fees (check box, add fee as appropriate)
- Return Receipt (hardcopy) $0.00
- Return Receipt (electronic) $0.00
- Certified Mail Restricted Delivery $0.00
- Adult Signature Required $0.00
- Adult Signature Restricted Delivery $0.00

Postage $0.78

Total Postage and Fees $10.48

Sent To: State of WV Dept of Revenue/Eric Nelson, Cabinet Sec.
Street and Apt. No., or PO Box No.: 1900 Kanawha Blvd E
City, State, ZIP+4: Charleston WV 25305

PS Form 3800, April 2015 PSN 7530-02-000-9047 See Reverse for Instructions

WAYNE, WV 25570 0579 02
Postmark JAN 29 2026
01/29/2026
USPS

7021 1970 0002 0598 3077

OFFICIAL USE

SENDER: COMPLETE THIS SECTION

- ■ Complete items 1, 2, and 3.
- ■ Print your name and address on the reverse so that we can return the card to you.
- ■ Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:
State of WV Dept of Revenue
Eric Nelson, Cabinet Secretary
ATTN: Chairman of the WVMHRB
1900 Kanawha Blvd East
Charleston WV 25305

9590 9402 7856 2234 9719 63

2. Article Number (Transfer from service label)
7021 1970 0002 0598 3077

COMPLETE THIS SECTION ON DELIVERY

A. Signature
X [signature] ☐ Agent ☐ Addressee

B. Received by (Printed Name) C. Date of Delivery

D. Is delivery address different from item 1? ☐ Yes
If YES, enter delivery address below: ☐ No

3. Service Type
- ☐ Adult Signature
- ☐ Adult Signature Restricted Delivery
- ☐ Certified Mail®
- ☐ Certified Mail Restricted Delivery
- ☐ Collect on Delivery
- ☐ Collect on Delivery Restricted Delivery
- ☐ Insured Mail
- ☐ Priority Mail Express®
- ☐ Registered Mail™
- ☐ Registered Mail Restricted Delivery
- ☐ Signature Confirmation™
- ☐ Signature Confirmation Restricted Delivery

ed Mail Restricted Delivery $500)

PS Form 3811, July 2020 PSN 7530-02-000-9053 Domestic Return Receipt

Discover & Explore
Gilbert

PO Box 18
5 Wharncliffe Avenue
Gilbert, WV 2562

January 29, 2026

SENT VIA CERTIFIED MAIL/
RETURN RECEIPT REQUESTED

State of West Virginia Department of Transportation
Stephen Todd Rumbaugh, Cabinet Secretary
1900 Kanawha Blvd., East, Building 5
Charleston, WV 25305

Dear Cabinet Secretary Rumbaugh:

Notice is hereby given that a public hearing, to be immediately followed by a second reading, will be held at a special meeting of the Town of Gilbert on March 11, 2026, at 6:00 p.m., concerning the Home Rule Ordinance authorizing submission of the Town's Municipal Home Rule application and written report to the West Virginia Municipal Home Rule Board.

A copy of the wording of the public notice that has been sent to both The Williamson Daily News and the Mingo Messenger for publication is attached to this letter and said notice will be published as a Class II Legal Advertisement in both newspapers with the first running in the Williamson Daily News being on February 4, 2026, and the first running in the Mingo Messenger being on February 6, 2026.

As of January 28, 2026, a copy of the Home Rule Ordinance and Home Rule Application will be available for inspection at Gilbert Town Hall during the course of its regular business hours, which are Monday through Friday from 8:00 a.m. to 4:00 p.m.

This letter shall also serve as official notification by the Town of Gilbert to apply for Home Rule status at the Municipal Home Rule Board's next meeting, which is currently set for April 15, 2026.

Sincerely,

Michael Fox, Mayor
Town of Gilbert

CCCR: 7021 1970 0002 0598 3084



U.S. Postal Service™
CERTIFIED MAIL® RECEIPT
Domestic Mail Only

For delivery information, visit our website at www.usps.com®

Charleston WV 25301

OFFICIAL USE

Certified Mail Fee $5.30

Extra Services & Fees (check box, add fee as appropriate)
- Return Receipt (hardcopy) $ $4.00
- Return Receipt (electronic) $ $3.00
- Certified Mail Restricted Delivery $ $0.00
- Adult Signature Required $ $0.00
- Adult Signature Restricted Delivery $

Postage $0.78

Total Postage and Fees $10.48

Sent To
State of WV Dept of Transportation / Stephen Todd / Cab Sec

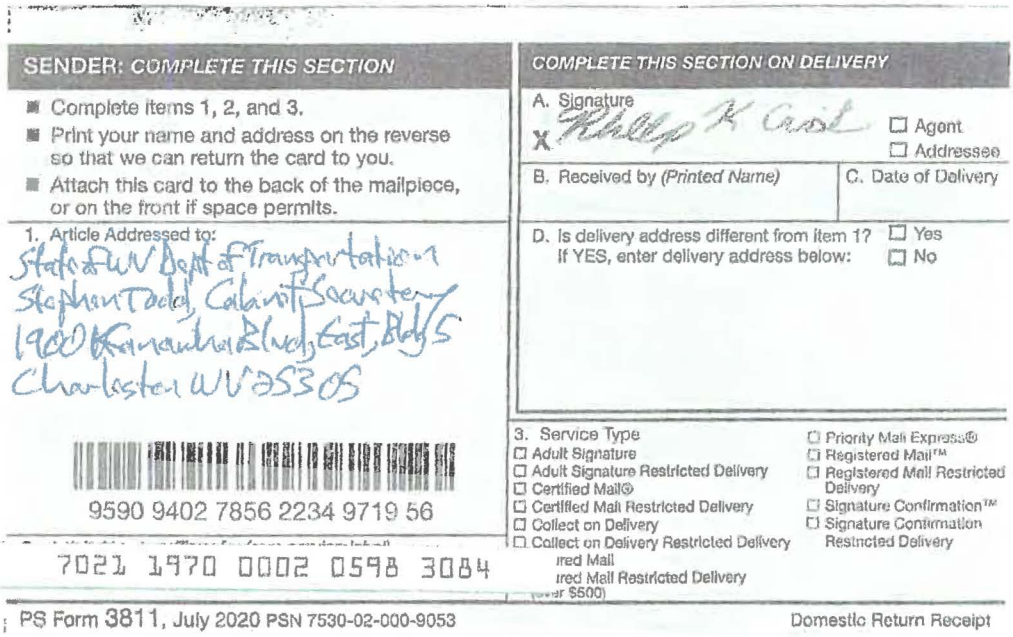
Street and Apt. No., or PO Box No.
1900 Kanawha Blvd E Bldg 5

City, State, ZIP+4®
Charleston WV 25305

PS Form 3800, April 2015 PSN 7530-02-000-9047 See Reverse for Instructions

WAYNE WV 25570 JAN 29 2026 Postmark 01/29/2026 USPS

7021 1970 0002 0598 3084



SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:
State of WV Dept of Transportation
Stephen Todd, Cabinet Secretary
1900 Kanawha Blvd, East, Bldg 5
Charleston WV 25305

9590 9402 7856 2234 9719 56

7021 1970 0002 0598 3084

COMPLETE THIS SECTION ON DELIVERY

A. Signature
X Ralph K Cook ☐ Agent ☐ Addressee

B. Received by (Printed Name) C. Date of Delivery

D. Is delivery address different from item 1? ☐ Yes
If YES, enter delivery address below: ☐ No

3. Service Type
- ☐ Adult Signature
- ☐ Adult Signature Restricted Delivery
- ☐ Certified Mail®
- ☐ Certified Mail Restricted Delivery
- ☐ Collect on Delivery
- ☐ Collect on Delivery Restricted Delivery
- ☐ ired Mail
- ☐ ired Mail Restricted Delivery (over $500)
- ☐ Priority Mail Express®
- ☐ Registered Mail™
- ☐ Registered Mail Restricted Delivery
- ☐ Signature Confirmation™
- ☐ Signature Confirmation Restricted Delivery

PS Form 3811, July 2020 PSN 7530-02-000-9053 Domestic Return Receipt

Discover & Explore Gilbert

PO Box 18
5 Wharncliffe Avenu
Gilbert, WV 256

January 29, 2026

SENT VIA CERTIFIED MAIL/
RETURN RECEIPT REQUESTED

State of West Virginia Department of Administration
Eric Householder, Cabinet Secretary
1900 Kanawha Blvd., East, Building 1, Room E119
Charleston, WV 25305

Dear Cabinet Secretary Householder:

Notice is hereby given that a public hearing, to be immediately followed by a second reading, will be held at a special meeting of the Town of Gilbert on March 11, 2026, at 6:00 p.m., concerning the Home Rule Ordinance authorizing submission of the Town's Municipal Home Rule application and written report to the West Virginia Municipal Home Rule Board.

A copy of the wording of the public notice that has been sent to both The Williamson Daily News and the Mingo Messenger for publication is attached to this letter and said notice will be published as a Class II Legal Advertisement in both newspapers with the first running in the Williamson Daily News being on February 4, 2026, and the first running in the Mingo Messenger being on February 6, 2026.

As of January 28, 2026, a copy of the Home Rule Ordinance and Home Rule Application will be available for inspection at Gilbert Town Hall during the course of its regular business hours, which are Monday through Friday from 8:00 a.m. to 4:00 p.m.

This letter shall also serve as official notification by the Town of Gilbert to apply for Home Rule status at the Municipal Home Rule Board's next meeting, which is currently set for April 15, 2026.

Sincerely,

Michael Fox, Mayor
Town of Gilbert

CCCR: 7021 1970 0002 0598 3091

thetownofgilbert@gmail.com (304) 664-9625 visitgilbertwv.com



U.S. Postal Service™
CERTIFIED MAIL® RECEIPT
Domestic Mail Only

For delivery information, visit our website at www.usps.com®

Charleston WV 25305

OFFICIAL USE

Certified Mail Fee $5.30

Extra Services & Fees (check box, add fee as appropriate)
- Return Receipt (hardcopy) $0.00
- Return Receipt (electronic) $0.00
- Certified Mail Restricted Delivery $0.00
- Adult Signature Required $0.00
- Adult Signature Restricted Delivery $0.00

Postage $0.78

Total Postage and Fees $10.43

WAYNE, WV 0570 02

Postmark Here JAN 29 2026

01/29/2026

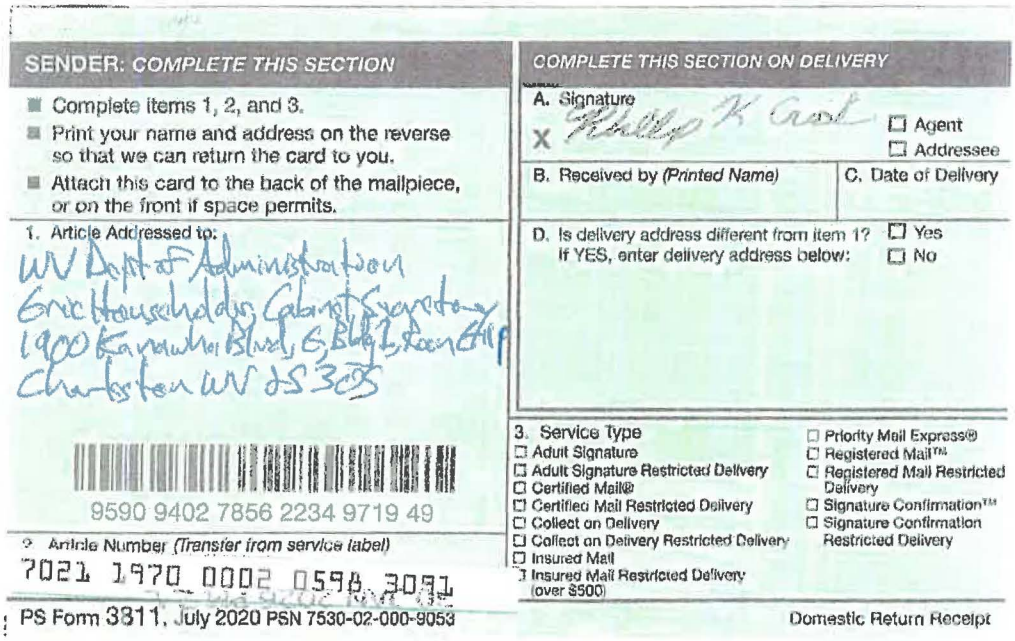
Sent To State of WV Dept of Administration, Eric Householder, Cabinet Secretary

Street and Apt. No., or PO Box No. 1900 Kanawha Blvd, E, Bldg 1, Room E119

City, State, ZIP+4® Charleston WV 25305

PS Form 3800, April 2015 PSN 7530-02-000-9047 See Reverse for Instructions

7021 1970 0002 0598 3091



SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

WV Dept of Administration
Eric Household, Cabinet Secretary
1900 Kanawha Blvd, E, Bldg 1, Room E119
Charleston WV 25305

9590 9402 7856 2234 9719 49

2. Article Number (Transfer from service label)
7021 1970 0002 0598 3091

PS Form 3811, July 2020 PSN 7530-02-000-9053

COMPLETE THIS SECTION ON DELIVERY

A. Signature
X Phillip K Cook ☐ Agent ☐ Addressee

B. Received by (Printed Name) C. Date of Delivery

D. Is delivery address different from item 1? ☐ Yes
If YES, enter delivery address below: ☐ No

3. Service Type
- ☐ Adult Signature
- ☐ Adult Signature Restricted Delivery
- ☐ Certified Mail®
- ☐ Certified Mail Restricted Delivery
- ☐ Collect on Delivery
- ☐ Collect on Delivery Restricted Delivery
- ☐ Insured Mail
- ☐ Insured Mail Restricted Delivery (over $500)
- ☐ Priority Mail Express®
- ☐ Registered Mail™
- ☐ Registered Mail Restricted Delivery
- ☐ Signature Confirmation™
- ☐ Signature Confirmation Restricted Delivery

Domestic Return Receipt

Discover & Explore
Gilbert

PO Box 18
5 Wharncliffe Avenu
Gilbert, WV 2562

January 29, 2026

SENT VIA CERTIFIED MAIL/
RETURN RECEIPT REQUESTED

State of West Virginia Department of Commerce
Dr. Matthew Herridge, Cabinet Secretary
1900 Kanawha Blvd., East, Building 3, Suite 600
Charleston, WV 25305

Dear Cabinet Secretary Herridge:

Notice is hereby given that a public hearing, to be immediately followed by a second reading, will be held at a special meeting of the Town of Gilbert on March 11, 2026, at 6:00 p.m., concerning the Home Rule Ordinance authorizing submission of the Town's Municipal Home Rule application and written report to the West Virginia Municipal Home Rule Board.

A copy of the wording of the public notice that has been sent to both The Williamson Daily News and the Mingo Messenger for publication is attached to this letter and said notice will be published as a Class II Legal Advertisement in both newspapers with the first running in the Williamson Daily News being on February 4, 2026, and the first running in the Mingo Messenger being on February 6, 2026.

As of January 28, 2026, a copy of the Home Rule Ordinance and Home Rule Application will be available for inspection at Gilbert Town Hall during the course of its regular business hours, which are Monday through Friday from 8:00 a.m. to 4:00 p.m.

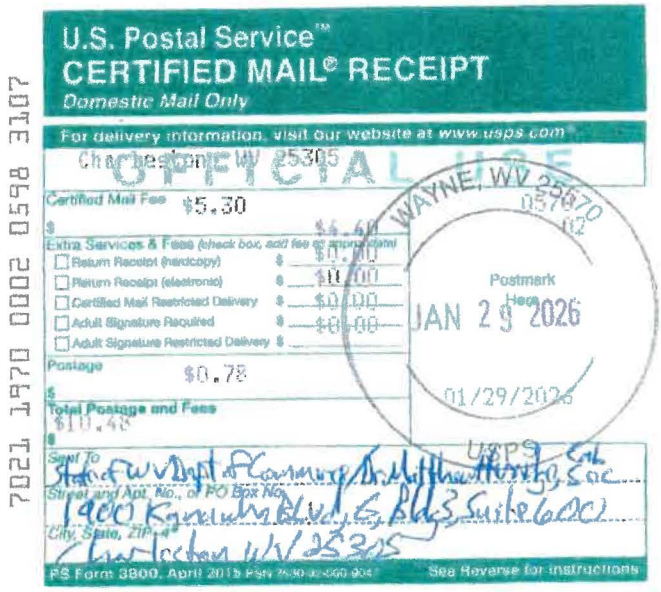
This letter shall also serve as official notification by the Town of Gilbert to apply for Home Rule status at the Municipal Home Rule Board's next meeting, which is currently set for April 15, 2026.

Sincerely,

Michael Fox, Mayor
Town of Gilbert

CCCR: 7021 1970 0002 0598 3107

thetownofgilbert@gmail.com (304) 664-9625 visitgilbertwv.com



U.S. Postal Service™
CERTIFIED MAIL® RECEIPT
Domestic Mail Only

For delivery information, visit our website at www.usps.com®

Charleston, WV 25305

OFFICIAL USE

Certified Mail Fee $5.30

Extra Services & Fees (check box, add fee as appropriate)
- ☐ Return Receipt (hardcopy) $0.00
- ☐ Return Receipt (electronic) $0.00
- ☐ Certified Mail Restricted Delivery $0.00
- ☐ Adult Signature Required $0.00
- ☐ Adult Signature Restricted Delivery $

Postage $0.78

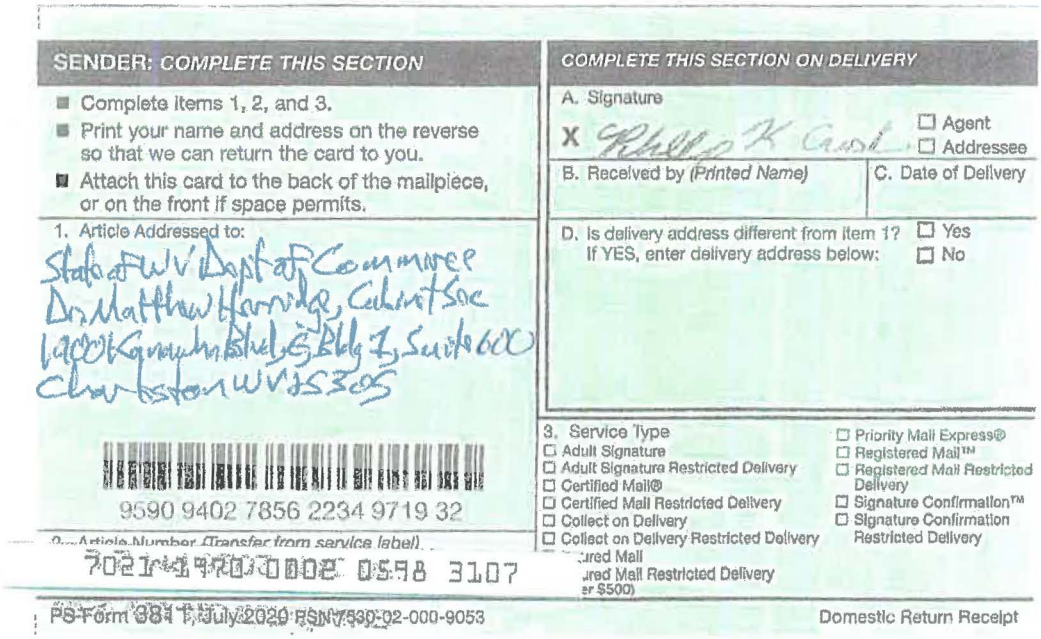
Total Postage and Fees $10.48

WAYNE, WV 25570 01 02
Postmark Here
JAN 29 2026
01/29/2026

Sent To: State of WV Dept of Commerce Dr. Matthew Harvey, Cabinet Sec
Street and Apt. No., or PO Box No.: 1900 Kanawha Blvd E, Bldg 3 Suite 600
City, State, ZIP+4®: Charleston WV 25305

PS Form 3800, April 2015 PSN 7530-02-000-9047 See Reverse for Instructions

7021 1970 0002 0598 3107



SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:
State of WV Dept of Commerce
Dr. Matthew Harvey, Cabinet Sec
1900 Kanawha Blvd E, Bldg 3, Suite 600
Charleston WV 25305

9590 9402 7856 2234 9719 32

2. Article Number (Transfer from service label)
7021 1970 0002 0598 3107

COMPLETE THIS SECTION ON DELIVERY

A. Signature
X Phillip K Cook ☐ Agent ☐ Addressee

B. Received by (Printed Name) | C. Date of Delivery

D. Is delivery address different from item 1? ☐ Yes
If YES, enter delivery address below: ☐ No

3. Service Type
- ☐ Adult Signature
- ☐ Adult Signature Restricted Delivery
- ☐ Certified Mail®
- ☐ Certified Mail Restricted Delivery
- ☐ Collect on Delivery
- ☐ Collect on Delivery Restricted Delivery
- ☐ ured Mail
- ☐ ured Mail Restricted Delivery er $500)
- ☐ Priority Mail Express®
- ☐ Registered Mail™
- ☐ Registered Mail Restricted Delivery
- ☐ Signature Confirmation™
- ☐ Signature Confirmation Restricted Delivery

PS Form 3811, July 2020 PSN 7530-02-000-9053 Domestic Return Receipt

Discover & Explore Gilbert

PO Box 18
5 Wharncliffe Avenue
Gilbert, WV 2562

January 29, 2026

SENT VIA CERTIFIED MAIL/
RETURN RECEIPT REQUESTED

State of West Virginia Department of Veterans Assistance
Ryan Kennedy, Cabinet Secretary
1900 Kanawha Blvd., East, Building 5, Room 205
Charleston, WV 25305

Dear Cabinet Secretary Kennedy:

Notice is hereby given that a public hearing, to be immediately followed by a second reading, will be held at a special meeting of the Town of Gilbert on March 11, 2026, at 6:00 p.m., concerning the Home Rule Ordinance authorizing submission of the Town's Municipal Home Rule application and written report to the West Virginia Municipal Home Rule Board.

A copy of the wording of the public notice that has been sent to both The Williamson Daily News and the Mingo Messenger for publication is attached to this letter and said notice will be published as a Class II Legal Advertisement in both newspapers with the first running in the Williamson Daily News being on February 4, 2026, and the first running in the Mingo Messenger being on February 6, 2026.

As of January 28, 2026, a copy of the Home Rule Ordinance and Home Rule Application will be available for inspection at Gilbert Town Hall during the course of its regular business hours, which are Monday through Friday from 8:00 a.m. to 4:00 p.m.

This letter shall also serve as official notification by the Town of Gilbert to apply for Home Rule status at the Municipal Home Rule Board's next meeting, which is currently set for April 15, 2026.

Sincerely,

Michael Fox, Mayor
Town of Gilbert

CCCR: 7021 1970 0002 0598 3114

thetownofgilbert@gmail.com (304) 664-9625 visitgilbertwv.com



U.S. Postal Service™
CERTIFIED MAIL® RECEIPT
Domestic Mail Only

For delivery information, visit our website at www.usps.com®

Charleston, WV 25305

OFFICIAL USE

Certified Mail Fee $5.30

Extra Services & Fees (check box, add fee as appropriate)
- Return Receipt (hardcopy) $0.00
- Return Receipt (electronic) $0.00
- Certified Mail Restricted Delivery $0.00
- Adult Signature Required $0.00
- Adult Signature Restricted Delivery $

Postage $0.78

Total Postage and Fees $10.48

Sent To
State of WV Dept of Veterans Assistance, Ryan Kennedy

Street and Apt. No., or PO Box No.
1900 Kanawha Blvd, E Bldg 5, Room 705

City, State, ZIP+4®
Charleston WV 25305

PS Form 3800, April 2015 PSN 7530-02-000-9047 See Reverse for Instructions

WAYNE, WV 25570
057[illegible] 02
Postmark
JAN 29 2026
01/29/2026
USPS

7021 1970 0002 0598 3114

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

State of WV Dept of Veterans Assistance
Ryan Kennedy, Cabinet Secretary
1900 Kanawha Blvd E, Bldg 5, Room 705
Charleston WV 25305

9590 9402 7856 2234 9719 25

7021 1970 0002 0598 3114

COMPLETE THIS SECTION ON DELIVERY

A. Signature
X [signature] ☐ Agent ☐ Addressee

B. Received by (Printed Name) | C. Date of Delivery

D. Is delivery address different from item 1? ☐ Yes
If YES, enter delivery address below: ☐ No

3. Service Type
- ☐ Adult Signature
- ☐ Adult Signature Restricted Delivery
- ☐ Certified Mail®
- ☐ Certified Mail Restricted Delivery
- ☐ Collect on Delivery
- ☐ Collect on Delivery Restricted Delivery
- ☐ [illegible]ured Mail
- ☐ [illegible]ured Mail Restricted Delivery
- [illegible]er $500)
- ☐ Priority Mail Express®
- ☐ Registered Mail™
- ☐ Registered Mail Restricted Delivery
- ☐ Signature Confirmation™
- ☐ Signature Confirmation Restricted Delivery

PS Form 3811, July 2020 PSN 7530-02-000-9053 Domestic Return Receipt

Discover & Explore
Gilbert

PO Box 188
5 Wharncliffe Avenue
Gilbert, WV 2562

January 29, 2026

SENT VIA CERTIFIED MAIL/
RETURN RECEIPT REQUESTED

State of West Virginia Department of Health & Human Services
Alex J. Mayer, Cabinet Secretary
One Davis Square, Suite 100 East
Charleston, WV 25301

Dear Cabinet Secretary Mayer:

Notice is hereby given that a public hearing, to be immediately followed by a second reading, will be held at a special meeting of the Town of Gilbert on March 11, 2026, at 6:00 p.m., concerning the Home Rule Ordinance authorizing submission of the Town's Municipal Home Rule application and written report to the West Virginia Municipal Home Rule Board.

A copy of the wording of the public notice that has been sent to both The Williamson Daily News and the Mingo Messenger for publication is attached to this letter and said notice will be published as a Class II Legal Advertisement in both newspapers with the first running in the Williamson Daily News being on February 4, 2026, and the first running in the Mingo Messenger being on February 6, 2026.

As of January 28, 2026, a copy of the Home Rule Ordinance and Home Rule Application will be available for inspection at Gilbert Town Hall during the course of its regular business hours, which are Monday through Friday from 8:00 a.m. to 4:00 p.m.

This letter shall also serve as official notification by the Town of Gilbert to apply for Home Rule status at the Municipal Home Rule Board's next meeting, which is currently set for April 15, 2026.

Sincerely,

Michael Fox, Mayor
Town of Gilbert

CCCR: 7021 1970 0002 0598 3121



U.S. Postal Service™
CERTIFIED MAIL® RECEIPT
Domestic Mail Only

For delivery information, visit our website at www.usps.com®

Charleston, WV 25301

OFFICIAL USE

Certified Mail Fee $5.30

Extra Services & Fees (check box, add fee as appropriate)
- ☐ Return Receipt (hardcopy) $ $0.00
- ☐ Return Receipt (electronic) $ $0.00
- ☐ Certified Mail Restricted Delivery $ $0.00
- ☐ Adult Signature Required $ $0.00
- ☐ Adult Signature Restricted Delivery $

Postage $0.72

Total Postage and Fees $10.42

Sent To
State of WV Dept of Health + Human Services Att: Cabinet Secretary

Street and Apt. No., or PO Box No.
One Davis Square, Suite 100 East

City, State, ZIP+4
Charleston WV 25301

PS Form 3800, April 2015 PSN 7530-02-000-9047 See Reverse for Instructions

WAYNE, WV 25570 02

Postmark Here
JAN 29 2026
01/29/2026

7021 1970 0002 0598 3121

Discover & Explore Gilbert

PO Box 18
5 Wharncliffe Avenu
Gilbert, WV 2562

January 29, 2026

SENT VIA CERTIFIED MAIL/
RETURN RECEIPT REQUESTED

State of West Virginia Department of Homeland Security
Douglas Buffington, Cabinet Secretary
1900 Kanawha Blvd., East, Building 1, W400
Charleston, WV 25305

Dear Cabinet Secretary Buffington:

Notice is hereby given that a public hearing, to be immediately followed by a second reading, will be held at a special meeting of the Town of Gilbert on March 11, 2026, at 6:00 p.m., concerning the Home Rule Ordinance authorizing submission of the Town's Municipal Home Rule application and written report to the West Virginia Municipal Home Rule Board.

A copy of the wording of the public notice that has been sent to both The Williamson Daily News and the Mingo Messenger for publication is attached to this letter and said notice will be published as a Class II Legal Advertisement in both newspapers with the first running in the Williamson Daily News being on February 4, 2026, and the first running in the Mingo Messenger being on February 6, 2026.

As of January 28, 2026, a copy of the Home Rule Ordinance and Home Rule Application will be available for inspection at Gilbert Town Hall during the course of its regular business hours, which are Monday through Friday from 8:00 a.m. to 4:00 p.m.

This letter shall also serve as official notification by the Town of Gilbert to apply for Home Rule status at the Municipal Home Rule Board's next meeting, which is currently set for April 15, 2026.

Sincerely,

Michael Fox, Mayor
Town of Gilbert

CCCR: 7021 1970 0002 0598 3138

thetownofgilbert@gmail.com (304) 664-9625 visitgilbertwv.com



U.S. Postal Service™
CERTIFIED MAIL® RECEIPT
Domestic Mail Only

For delivery information, visit our website at www.usps.com®

Charleston WV 25305

OFFICIAL USE

Certified Mail Fee $5.30

Extra Services & Fees (check box, add fee as appropriate)
- ☐ Return Receipt (hardcopy) $ $0.00
- ☐ Return Receipt (electronic) $ $0.00
- ☐ Certified Mail Restricted Delivery $ $0.00
- ☐ Adult Signature Required $ $0.00
- ☐ Adult Signature Restricted Delivery $

Postage $0.78

Total Postage and Fees $10.48

Postmark Here
JAN 29 2026
01/29/2026
USPS

Sent To
State of WV Dept of Homeland Security Attn: Douglas Buffington, Cabinet Sec.

Street and Apt. No., or PO Box No.
1900 Kanawha Blvd, E, Bldg 1, W400

City, State, ZIP+4®
Charleston WV 25305

PS Form 3800, April 2015 PSN 7530-02-000-9047 See Reverse for Instructions

7021 1970 0002 0598 3138

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

State of WV Dept of Homeland Security
Douglas Buffington, Cabinet Sec
1900 Kanawha Blvd, E, Bldg 1, W400
Charleston WV 25305

9590 9402 7856 2234 9719 01

2. Article Number (Transfer from service label)
7021 1970 0002 0598 3138

COMPLETE THIS SECTION ON DELIVERY

A. Signature
X Phillip K Cruse ☐ Agent ☐ Addressee

B. Received by (Printed Name) | C. Date of Delivery

D. Is delivery address different from item 1? ☐ Yes
If YES, enter delivery address below: ☐ No

3. Service Type
- ☐ Adult Signature
- ☐ Adult Signature Restricted Delivery
- ☐ Certified Mail®
- ☐ Certified Mail Restricted Delivery
- ☐ Collect on Delivery
- ☐ Collect on Delivery Restricted Delivery
- ☐ ured Mail
- ured Mail Restricted Delivery er $500)
- ☐ Priority Mail Express®
- ☐ Registered Mail™
- ☐ Registered Mail Restricted Delivery
- ☐ Signature Confirmation™
- ☐ Signature Confirmation Restricted Delivery

PS Form 3811, July 2020 PSN 7530-02-000-9053 Domestic Return Receipt

Discover & Explore Gilbert

PO Box 18
5 Wharncliffe Avenu
Gilbert, WV 256

January 29, 2026

SENT VIA CERTIFIED MAIL/
RETURN RECEIPT REQUESTED

State of West Virginia Department of Environmental Protection
Harold D. Ward, Cabinet Secretary
601 57th Street, SE
Charleston, WV 25304

Dear Cabinet Secretary Ward:

Notice is hereby given that a public hearing, to be immediately followed by a second reading, will be held at a special meeting of the Town of Gilbert on March 11, 2026, at 6:00 p.m., concerning the Home Rule Ordinance authorizing submission of the Town's Municipal Home Rule application and written report to the West Virginia Municipal Home Rule Board.

A copy of the wording of the public notice that has been sent to both The Williamson Daily News and the Mingo Messenger for publication is attached to this letter and said notice will be published as a Class II Legal Advertisement in both newspapers with the first running in the Williamson Daily News being on February 4, 2026, and the first running in the Mingo Messenger being on February 6, 2026.

As of January 28, 2026, a copy of the Home Rule Ordinance and Home Rule Application will be available for inspection at Gilbert Town Hall during the course of its regular business hours, which are Monday through Friday from 8:00 a.m. to 4:00 p.m.

This letter shall also serve as official notification by the Town of Gilbert to apply for Home Rule status at the Municipal Home Rule Board's next meeting, which is currently set for April 15, 2026.

Sincerely,

Michael Fox, Mayor
Town of Gilbert

CCCR: 7021 1970 0002 0598 3145

thetownofgilbert@gmail.com (304) 664-9625 visitgilbertwv.com



U.S. Postal Service™
CERTIFIED MAIL® RECEIPT
Domestic Mail Only

For delivery information, visit our website at www.usps.com®

Charleston WV 25304

Certified Mail Fee $5.30

Extra Services & Fees (check box, add fee as appropriate)
- Return Receipt (hardcopy) $0.00
- Return Receipt (electronic) $0.00
- Certified Mail Restricted Delivery $0.00
- Adult Signature Required $0.00
- Adult Signature Restricted Delivery $

Postage $0.78

Total Postage and Fees $10.48

Sent To: State of WV Dept of Environmental Protection Attn: Harold D. Ward, Cabinet Sec.
Street and Apt. No., or PO Box No.: 601 57th St, SE
City, State, ZIP+4®: Charleston WV 25304

PS Form 3800, April 2015 PSN 7530-02-000-9047 See Reverse for Instructions

WAYNE, WV 25570 02

Postmark Here
JAN 29 2026
01/29/2026

7021 1970 0002 0598 3145

OFFICIAL USE

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

State of WV Dept of Environmental Protection
Harold D. Ward, Cabinet Secretary
601 57th Street, SE
Charleston WV 25304

9590 9402 7856 2234 9718 95

Article Number (Transfer from service label)
7021 1970 0002 0598 3145

COMPLETE THIS SECTION ON DELIVERY

A. Signature
X
☐ Agent
☐ Addressee

B. Received by (Printed Name) | C. Date of Delivery

D. Is delivery address different from item 1? ☐ Yes
If YES, enter delivery address below: ☐ No

RECEIVED WVDEP
FEB 03 2026
ADMINISTRATIVE SERVICES

3. Service Type
- ☐ Adult Signature
- ☐ Adult Signature Restricted Delivery
- ☐ Certified Mail®
- ☐ Certified Mail Restricted Delivery
- ☐ Collect on Delivery
- ☐ Collect on Delivery Restricted Delivery
- ☐ ...ed Mail
- ☐ ...d Mail Restricted Delivery ($500)
- ☐ Priority Mail Express®
- ☐ Registered Mail™
- ☐ Registered Mail Restricted Delivery
- ☐ Signature Confirmation™
- ☐ Signature Confirmation Restricted Delivery

PS Form 3811, July 2020 PSN 7530-02-000-9053 Domestic Return Receipt

Discover & Explore
Gilbert

PO Box 18
5 Wharncliffe Avenue
Gilbert, WV 2562

January 29, 2026

SENT VIA CERTIFIED MAIL/
RETURN RECEIPT REQUESTED

State of West Virginia Municipal Home Rule Board
1900 Kanawha Blvd, East, Building 1, W300
Charleston, WV 25305

Dear Madams/Sirs:

Notice is hereby given that a public hearing, to be immediately followed by a second reading, will be held at a special meeting of the Town of Gilbert on March 11, 2026, at 6:00 p.m., concerning the Home Rule Ordinance authorizing submission of the Town's Municipal Home Rule application and written report to the West Virginia Municipal Home Rule Board.

A copy of the wording of the public notice that has been sent to both The Williamson Daily News and the Mingo Messenger for publication is attached to this letter and said notice will be published as a Class II Legal Advertisement in both newspapers with the first running in the Williamson Daily News being on February 4, 2026, and the first running in the Mingo Messenger being on February 6, 2026.

As of January 28, 2026, a copy of the Home Rule Ordinance and Home Rule Application will be available for inspection at Gilbert Town Hall during the course of its regular business hours, which are Monday through Friday from 8:00 a.m. to 4:00 p.m.

This letter shall also serve as official notification by the Town of Gilbert to apply for Home Rule status at the Municipal Home Rule Board's next meeting, which is currently set for April 15, 2026.

Sincerely,

Michael Fox, Mayor
Town of Gilbert

CCCR: 7021 1970 0002 0598 3152

thetownofgilbert@gmail.com (304) 664-9625 visitgilbertwv.com



U.S. Postal Service™
CERTIFIED MAIL® RECEIPT
Domestic Mail Only

For delivery information, visit our website at www.usps.com®

Charleston WV 25305

OFFICIAL USE

Certified Mail Fee $5.30

Extra Services & Fees (check box, add fee as appropriate)
- Return Receipt (hardcopy) $0.00
- Return Receipt (electronic) $0.00
- Certified Mail Restricted Delivery $0.00
- Adult Signature Required $0.00
- Adult Signature Restricted Delivery $

Postage $0.78

Total Postage and Fees $10.48

WAYNE WV 25570
0570
02
JAN 2 2026
Postmark Here
01/29/2026
USPS

Sent To
State of WV Municipal Home Rule Board
Street and Apt. No., or PO Box No.
1900 Kanawha Blvd E Bldg 1 W300
City, State, ZIP+4®
Charleston WV 25305

PS Form 3800, April 2015 PSN [illegible] See Reverse for Instructions

7021 1970 0002 0598 3152

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:
State of WV Municipal Home Rule Board
1900 Kanawha Blvd E Bldg 1 W300
Charleston WV 25305

9590 9402 7856 2234 9718 88

2. Article Number (Transfer from service label)
7021 1970 0002 0598 3152

COMPLETE THIS SECTION ON DELIVERY

A. Signature
X Phillip K Conrad ☐ Agent ☑ Addressee

B. Received by (Printed Name) C. Date of Delivery

D. Is delivery address different from item 1? ☐ Yes
If YES, enter delivery address below: ☐ No

3. Service Type
- ☐ Adult Signature
- ☐ Adult Signature Restricted Delivery
- ☐ Certified Mail®
- ☐ Certified Mail Restricted Delivery
- ☐ Collect on Delivery
- ☐ Collect on Delivery Restricted Delivery
- ☐ Insured Mail
- ☐ Insured Mail Restricted Delivery (over $500)
- ☐ Priority Mail Express®
- ☐ Registered Mail™
- ☐ Registered Mail Restricted Delivery
- ☐ Signature Confirmation™
- ☐ Signature Confirmation Restricted Delivery

PS Form 3811, July 2020 PSN 7530-02-000-9053 Domestic Return Receipt

Ad Number 414446

Affidavit of Legal Publication and Posting

STATE OF WEST VIRGINIA

COUNTY OF Mingo, TO-WIT

I Elida Queen, Classified Advertising

Representative of the The Williamson Daily News, a newspaper published in the county of Mingo, West Virginia, hereby certify that the annexed publication was inserted in said newspaper _____

The cost of publishing said annexed advertisement as aforesaid was $ 62.64

Commencing On: 02/04/2026

Ending On: 02/11/2026

Given under my hand this day 02/11/2026

Sworn to and subscribed before me 02/11/2026
at Williamson, Mingo County, West Virginia

Cheylan Lewis

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

OFFICIAL SEAL - NOTARY PUBLIC
STATE OF WEST VIRGINIA
CHEYLAN LEWIS
6266 Aracoma Road
Huntington WV, 25705
My Commission Expires April 8, 2030

MY COMMISSION EXPIRES: 4-8-30

Elida Queen

NOTICE

At a meeting held on January 28, 2026, the Town Council of Gilbert, Mingo County, West Virginia, approved, on first reading, a Home Rule Ordinance authorizing the Mayor to submit a Home Rule Pilot Program Application to the West Virginia Municipal Home Rule Board. In accordance with §8-1-5(h)(1) et seq., of the West Virginia Code, notice is hereby given that the Town of Gilbert's Home Rule Ordinance and Home Rule Pilot Program Application will be available for public inspection starting January 28, 2026, at Gilbert Town Hall, located 5 Wharncliffe Avenue, Gilbert, WV 25621. A Public Hearing regarding the Home Rule Ordinance and Home Rule Pilot Program Application, to be immediately followed by a second reading by the Gilbert Town Council, will be held on March 11, 2026, at 6:00 p.m., at Gilbert Town Hall (same location and address as above). The Town of Gilbert's Home Rule Pilot Program Application will include proposed ordinances for (1) Authority to impose a Municipal Sales and Use Tax, (2) Authority to abate eyesores and dilapidated and/or unsafe properties and to seek reimbursement of costs and expenses incurred by the ability to place a lien on the property without a Magistrate or Circuit Court Order, (3) Authority to shorten the period of time for forfeiture of real property when owners of dilapidated and/or uninhabitable structures refuse to address code violations; and (4) Authority to issue on the spot citations for code violations concerning public nuisances, safety and health.

LH-414446
02-04,11;2026

Acc.Id:	50167
Name:	TOWN OF GILBERT
Phone:	304-664-9625
Address:	PO BOX 188
City:	GILBERT
State:	WV
Postcode:	25621
Class:	9010 Legal Notices
Edition:	WDN WDN
Start:	02/04/2026
Stop:	02/11/2026
Issues:	2
Units	73.0
Order ID:	HC 414446
TFN:	C
TFN cycle:	
Rep:	EQUEEN
Status:	CF
Source:	EM
Paytype:	BI
Rate:	LG
Cost EXC GST:	62.64
Tax:	0.00
Total Charge:	62.64

Printed on: 01/27/2026 14:12:25
Printed by: EQUEEN

CLASSIFIEDS

Legal Notices

NOTICE

Notice is hereby given that settlement of the estate of the following named decedents will proceed without reference to a fiduciary commissioner unless within 60 days from the first publication of this notice such reference is requested by a party of interest or unpaid claims or reason to be referred

Name:

Frank David Collins

LH-417666
02-11,18,25,2026

NOTICE

At a meeting held on January 28, 2026, the Town Council of Gilbert, Mingo County, West Virginia, approved, on first reading, a Home Rule Ordinance authorizing the Mayor to submit a Home Rule Pilot Program Application to the West Virginia Municipal Home Rule Board, in accordance with §8I1A1 et seq., of the West Virginia Code, notice is hereby given that the Town of Gilbert's Home Rule Ordinance and Home Rule Pilot Program application will be available for public inspection starting January 29, 2026, at Gilbert Town Hall, located at 2 Wharnette Avenue, Gilbert, WV 25621. A Public Hearing regarding the Home Rule Ordinance and Home Rule Pilot Program Application, to be immediately followed by a second reading by the Gilbert Town Council, will be held on March 11, 2026, at 6:00 p.m. at Gilbert Town Hall (same location and address as above). The Town of Gilbert's Home Rule Pilot Program Application will include proposed adjustments for (1) Authority to Impose a Municipal Sales and Use Tax; (2) Authority to abate eyesores and dilapidated and/or unsafe properties and to seek reimbursement of costs and associated expenses by the ability to place a lien on the property without a magistrate or Circuit Court Order; (3) Authority to impose the payment of fees for purchase of all real property taken over by acquisition of abandoned and/or uninhabitable structures relative to address code violations; and (4) Authority to issue on the spot citations for code violations concerning public nuisances, safety and health.

LH-416446
02-04,11,2026

Frontier provides residential service for $34.00/$39.00 - $54.00 available in certain limited areas. Customers in certain areas and business service for $74.00 - $140.00. Other taxes, fees, surcharges, and local usage charges may apply. Frontier offers single party service, touch tone, list blocking, access to long distance, emergency services, operator assistance, and directory assistance. Use of these services may result in additional charges. Budget or economy service may also be available. Frontier offers Lifeline service which is a nontransferable government assistance program that provides a $9.25 discount on the cost of monthly telephone service or $19.25 on eligible broadband or bundled voice and broadband products where available and is limited to one discount per household. You may be eligible for an additional $34.25 discount where available.

If you have any questions regarding [name]'s rates or services,

Legal Notices

NOTICE

Notice is hereby given that settlement of the estate of the following named decedents will proceed without reference to a fiduciary commissioner unless within 60 days from the first publication of this notice such reference is requested by a party of interest or unpaid claims or reason to be referred

Name:

Lowell Mounts

LH-416839
02-11,18,2026

NOTICE OF TRUSTEE'S SALE

NOTICE OF TRUSTEE'S SALE is hereby given pursuant to and by virtue of the authority vested in the Substitute Trustee, Pat & Pitt, PLLC, by that certain Deed of Trust dated March 18, 1998, executed by the Borrowers, John Curtis and Deborah Cook, husband and wife, to John Kolkmeyer, the Trustee, of record in the Office of the Clerk of the County Commission of Mingo County, West Virginia, in Book 1297 at Page 711. At the time of the execution of the Deed of Trust, the property was reported to have a mailing address of 20 West [illegible], Williamson, WV 25661. Pat & Pitt, PLLC was appointed as Substitute Trustee by an AMENDMENT OF APPOINTMENT OF SUBSTITUTE TRUSTEE dated December 1, 2025, of record in the Clerk's Office in Book 508, at Page 413. The Borrowers defaulted under the Note and Deed of Trust and the Substitute Trustee has been instructed to foreclose under the Deed of Trust. Accordingly, the Substitute Trustee will sell the following described property in the highest bidder at the front door of the Courthouse of Mingo County, in Williamson, West Virginia, on the following date:

March 6, 2026,
at 10:00 a.m.

The following described real estate, situate in the City of Williamson, County of Mingo and State of West Virginia to-wit: Lots Nos. Five (5) and Ten (10) in Block No. Twenty Four (24), as shown on the official map of said city thereof by Ennis Duncan, and of record in the Office of the Clerk of the County Commission of said County. Being in all respects the same property conveyed unto John C. Curtis and Deborah D. Curtis by Mary Lou Kinney et ux et al, by deed of May 21, 1998, of record in said Clerk's Office in Deed Book 313, page 697.

TERMS OF SALE:

1) The property will be conveyed in an "AS IS" physical condition by Deed containing no warranty, express or implied, subject to the Internal Revenue Service right of redemption, all property taxes, prior deeds, liens, reservations, encumbrances, restrictions, rights-of-ways, easements, covenants, conveyances and conditions of record in the Clerk's Office affecting the subject property.

2) The Purchaser shall be responsible for the payment of the transfer taxes imposed by the West Virginia Code § 11-22-1.

3) The Beneficiary and/or the Servicer of the Deed of Trust and/or Note reserves the right to submit a bid for the property at sale.

4) The Trustee reserves the right to continue sale of the subject property from time to time by written or oral proclamation, which continuance shall be in the sole discretion of the Trustee.

5) The Trustee shall be under no duty to cause any closing letter or person assuming the property to vacate said property, and any personal property and/or belongings remaining at the property after the Purchaser's sale will be deemed to constitute ABANDONED PROPERTY AND WILL BE DISPOSED OF ACCORDINGLY.

6) The total purchase price is payable to the Trustee within thirty (30) days of the date of sale, with ten (10%) of the total purchase price payable to the Trustee at sale.

Should any party have concerns, objections to the sale or questions regarding the sale, or requests regarding the sale, please notify the Trustee below by one of the means of communication set forth below.

Pat & Pitt, PLLC
Substitute Trustee
Jonathan L.
Wentworth, Esq.
Pat & Pitt, PLLC
[illegible]
Martinsburg, WV
25403
(304) 268-4771
foreclosures
@pittlaw.com

LH-416963
02-11,18,25,2026

NOTICE OF TRUSTEE'S SALE

Under authority of that certain Deed of Trust dated February 28, 2020, from Arthur Maude and Cornelia Maude, to Mary B. Lazzelle, Trustee, of record in the office of the Clerk of the County Commission of Mingo County, West Virginia in Trust Deed Book No. 482, at page 748, securing a promissory note in the original amount of $50,796.22, payable to Vanderbilt Mortgage and Finance, Inc., and default having been made in the promissory note secured by the aforesaid Deed of Trust and note presented by Vanderbilt Mortgage and Finance, Inc., the undersigned Trustee will offer for sale at the front door of the Mingo County Courthouse in Williamson, West Virginia, on February 25, 2026 at 10:00 a.m., subject to all reservations, exceptions, easements and other matters which appear of record, and subject to all unpaid taxes, if any, that certain lot, piece or parcel of real estate, together with the improvements thereon and appurtenances thereunto belonging, lying, being and being more particularly described as follows:

BEGINNING on a 1/2" rebar set at top of the north bank of Sang Fork Branch; then across the bottom with Norma Fannin Lee, N 36-14 E 124.10 ft. to a railroad spike set in the south right of way of the State Route; thence leave Norma Lee's line and with said right of way S 73-43 E 20.00 ft. to a railroad spike set; thence leave said road, S 11-40 W 131.36 ft. to a 1/2" rebar set near the 10 ft. gravel access road; thence S 70-28 W 15 ft. to a 1/2" rebar set at top of the bank of said Sang Fork Branch; thence N 71-26 W 118.58 ft. to the beginning. All the same is depicted on the plat showing land conveyed to David Mason from Charles E. Maude prepared by West Virginia Surveying, Jon D. Grich, Licensed No. 509, dated September 9, 2004.

Together with a 2009 Fleetwood Manufactured Home, Serial Number: [illegible] 13.

Being the same property conveyed from Vanderbilt Mortgage and Finance, Inc. to Arthur Maude and Cornelia Maude by Deed dated February 28, 2020, of record in the aforesaid Clerk's office in Deed Book No. 482, at page 651.

Terms of sale: Cash or certified funds due on date of sale.

Given under my hand this 23rd day of January, 2026.

/s/ Mary B. Lazzelle
Trustee

LH-417849
02-04,11,2026

The Bank of West Virginia is offering the following real property for sale:

The property proposed sale: Apartment #1 the Dirty Angler Pellet Treatment Center and is the plat on Rockhouse Fork Road at 56 Logan Mingo Drive, [illegible], WV 25670. Identified as [illegible] 3006038700141, & comprises two structures located on a 3.1-acre tract.

The sale will be conducted by sealed written bids. Please call 304-638-3062 for more information on how to submit a bid.

LH-4029907

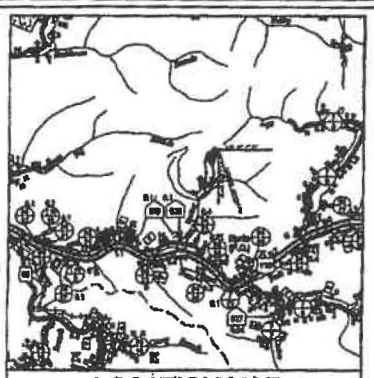
Legal Notices

The Mingo County Deputy Sheriff's Civil Service Commission will give the Entry Level Examination for Deputy Sheriff on Friday, March 13, 2026 at 9:00 am at the Southern West Virginia Community and Technical College.

The Strength and Agility Test will be given first, on March 7, 2026 at 9:00 am & March 11, 2026 at 3:00 pm.

You may pick up an application at the Mingo County Sheriff's Office between the hours of 8:30 am to 4:30 pm.

Legal Notices



LOCATION MAP

SCALE 1" = 1 MILE

SMA NO LL5013-03 NPDES NO WV0154551
HARDEE DISTRICT, MINGO COUNTY, WV, MYRTLE QUAD
RECIEVING STREAMS: LEFT FORK OF RIFFE BRANCH AND SPRING BRANCH OF TRACE FORK OF PIGEON CREEK OF THE TUG FORK OF THE TUG FORK RIVER

ADVERTISEMENT

Notice is hereby given that COAL-MAC LLC, , 1245 DD KING ROAD, MILTON, WV 25541

filed an application with the Department of Environmental Protection (DEP)

1901 Charge Kanawha Drive, Logan, WV, 25601
(DEP Regional Office Address)

for surface disturbance on Permit No. U001303

located near LENORE (Nearest Post Office) in HARDEE District

of Mingo County.

Written comments on this application shall identify the applicant and application number and will be received by the Permit Supervisor at the DEP address above until 2/13/2026, or thirty (30) days from date of publication.

A copy of the request will be available until 3/13/2026, or thirty (30) days from date of publication in the DEP Regional Office located at the address above and is available at:

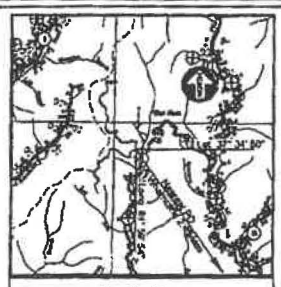
https://apps.dep.wv.gov/WebApps/_dep/Search/Permitting/Applications/AdvertisedPage.aspx.

The above link can be accessed from a computer at all West Virginia public libraries.

DEP Telephone No. 304-783-7298

Include location map in accordance with §5-2-2.3(b)(2)

Legal Notices



Location Map
General Highway Map
Article 3 No: 8-4003-01 / WVNPDES No: WV1019058
Magnolia and Wharncliffe Quads
Stafford District, Mingo County
Scale 1" = 1000'

Receiving Streams: Unnamed Tributaries of Alum Creek of the Tug Fork of the Tug Fork River, a tributary of the Big Sandy River, a tributary of the Ohio River

ADVERTISEMENT

NEA HIGHWALL MINING, LLC, 13401 VIRGINIA BLVD., , ASHLAND, KY 41163

Notice is hereby given that [illegible] has a permit on file with the Department of Environmental Protection (DEP) for the surface mining of approximately 43.11 acres and has submitted an application to the DEP.

1901 Charge Kanawha Drive, Logan, WV, 25601 , for renewal of Article 3 Permit Number: S-4003-01

Said Surface Site in the Upper Cedar Grove area of Logan County, West Virginia

Unnamed tributaries of Alum Creek of the Tug Fork of the Big Sandy River of Ohio River

The operation is discharging into and is located 24 miles, Northwest of Wharncliffe in Stafford District, Mingo County, Longitude 81 ° 38 ' 30 " and Latitude 37 ° 34 ' 00 " (Coordinates from USGS Topographic Map)

Portions of the area mentioned hereunto is owned by:

NAME	ADDRESS
NEA HIGHWALL MINING, LLC	13401 VIRGINIA BLVD., , ASHLAND, KY 41163
Carbon Fuels Properties, LLC	1500 North Big Run Rd. Ashland, KY 41102

Land [illegible] owned by:

NAME	ADDRESS
NEA HIGHWALL MINING, LLC	13401 VIRGINIA BLVD., , ASHLAND, KY 41163
Carbon Fuels Properties, LLC	1500 North Big Run Rd. Ashland, KY 41102

Land [illegible] within 100 feet of the permit area is owned by:

NAME	ADDRESS
NEA HIGHWALL MINING, LLC	13401 VIRGINIA BLVD., , ASHLAND, KY 41163
Carbon Fuels Properties, LLC	1500 North Big Run Rd. Ashland, KY 41102
Peckerton Surface Interests, LLC	Box 1319 Bluefield, WV 24701

Portions of the area within 100 feet of the permit area is owned by:

NAME	ADDRESS
NEA HIGHWALL MINING, LLC	13401 VIRGINIA BLVD., , ASHLAND, KY 41163
Carbon Fuels Properties, LLC	1500 North Big Run Rd. Ashland, KY 41102

Written comments and/or requests for an informal conference on the permit related application shall identify the applicant and application number and will be received by the Permit Supervisor at the DEP address above until 2/13/2026, or thirty (30) days from the date of first publication. A copy of the application will be available for review until 3/13/2026, or thirty (30) days from the date of final publication in the DEP Regional Office located at the address above and is available at:

https://apps.dep.wv.gov/WebApps/_dep/Search/Permitting/Applications/AdvertisedPage.aspx.

The above link can be accessed from a computer at all West Virginia public libraries.

DEP Telephone Number: 304-783-7298
Permit Number: S-4003-01

Please [illegible] are to be completed only for operations involving mineral removal.

Include location map in accordance with §5-2-2.3(b)(2)

Mingo
MESSENGER
YOUR SOURCE FOR ALL THINGS MINGO

NEWSPAPER AFFIDAVIT

APPLICATION NO: First Reading Pilot Program

I, Beth McPeek, Administrative Assistant of the **Mingo Messenger** newspaper, a newspaper in Mingo County, West Virginia, do hereby certify that from my own knowledge and a check of the files of this newspaper that the advertisement of Home Rule ordinance for The town of Gilbert was inserted in the **Mingo Messenger** on the following dates:

DATE 2/6	PAGE NO. 4B
DATE 2/13	PAGE NO. 9B
DATE _____	PAGE NO. _____
DATE _____	PAGE NO. _____

SIGNATURE Beth McPeek DATE 2-16-26

Subscribed and Sworn to before me by Beth McPeek

This 16th day of February, 2026.

NOTARY PUBLIC Deborah Chambers

ID No KyNP11291 State Ky

My commission expires: July 28, 2028

PHONE: (800) 539-4054
EMAIL: classads@mingomessenger.com
MAIL: P.O. Box 802 • Pikeville, KY 41502
FAX: (606) 437-4246

Deadline is Wednesday @ 5 PM

Pre-Pay and Save!
All major credit cards accepted

To Our Readers

PLEASE CHECK YOUR AD

Please read your ad the first day it appears in the paper. Report any errors immediately and we will gladly correct any errors published. Credit will be issued for one (1) day only. After the first day the ad can be corrected for the remaining number of runs, but credit will not be issued for days ad ran incorrectly.

PUBLISHER'S NOTICE

All real estate advertising in this newspaper is subject to the Fair Housing Act which makes it illegal to advertise "any preference, limitation or discrimination based on race, color, religion, sex, handicap, familial status or national origin, or an intention to make any such preference, limitation or discrimination.". Familial includes children under the age of 18 living with parents or legal custodians, pregnant women and people securing custody of children under 18. This newspaper will not knowingly accept any advertising for real estate which is in violation of the law. Our readers are hereby informed that all dwellings advertised in this newspaper are available on an equal opportunity basis. To complain of discrimination, call HUD toll-free at 1-800-669-9777. The toll-free number for the hearing impaired is 1-800-927-9275.

To Our Readers

POLICIES

The Mingo Messenger reserves the right to edit, properly classify, cancel or decline any ad. We will not knowingly accept advertising that discriminates on the basis of sex, age, religion, race, national origin or physical disability.

Real Estate for Rent

FOR RENT: Commercial and Residential Property in Williamson, WV. Call 304-235-5395 or 304-687-0410.

NOTICE

At a meeting held on January 28, 2026, the Town Council of Gilbert, Mingo County, West Virginia, approved, on first reading, a Home Rule Ordinance authorizing the Mayor to submit a Home Rule Pilot Program Application to the West Virginia Municipal Home Rule Board. In accordance with §8-1-5b(i)(1) et seq., of the West Virginia Code, notice is hereby given that the Town of Gilbert's Home Rule Ordinance and Home Rule Pilot Program Application will be available for public inspection starting January 28, 2026, at Gilbert Town Hall, located 5 Whamcliffe Avenue, Gilbert, WV 25621. A Public Hearing regarding the Home Rule Ordinance and Home Rule Pilot Program Application, to be immediately followed by a second reading by the Gilbert Town Council, will be held on March 11, 2026, at 6:00 p.m., at Gilbert Town Hall (same location and address as above). The Town of Gilbert's Home Rule Pilot Program Application will include proposed ordinances for (1) Authority to impose a Municipal Sales and Use Tax, (2) Authority to abate eyesores and dilapidated and/or unsafe properties and to seek reimbursement of costs and expenses incurred by the ability to place a lien on the property without a Magistrate or Circuit Court Order, (3) Authority to shorten the period of time for forfeiture of real property when owners of dilapidated and/or uninhabitable structures refuse to address code violations; and (4) Authority to issue on the spot citations for code violations concerning public nuisances, safety and health.



Tariff Form No. 8
(RULE 24)

PUBLIC NOTICE OF CHANGE IN RATES WITH PROPOSED EFFECTIVE DATE

NOTICE is hereby given that Mountaineer Gas Company (Mountaineer), a public utility, has filed with the PUBLIC SERVICE COMMISSION OF WEST VIRGINIA, a tariff containing increased rates, tolls and charges for furnishing natural gas service to approximately 218,000 customers in Barbour, Berkeley, Boone, Braxton, Brooke, Cabell, Calhoun, Clay, Doddridge, Fayette, Gilmer, Grant, Greenbrier, Hancock, Hardy, Harrison, Jackson, Jefferson, Kanawha, Lewis, Lincoln, Logan, Marion, Marshall, Mason, McDowell, Mercer, Mineral, Mingo, Monongalia, Monroe, Morgan, Nicholas, Ohio, Pendleton, Pleasants, Putnam, Raleigh, Randolph, Ritchie, Roane, Summers, Tucker, Tyler, Upshur, Wayne, Wetzel, Wirt, Wood, and Wyoming Counties in West Virginia.

The proposed increased rates and charges will become effective Thursday, March 5, 2026, unless otherwise ordered by the Public Service Commission, and will produce, on a total Company basis, $26,793,000 annually in additional revenues, or an overall average increase in revenues of approximately 8.43%. The $26,793,000 consists of an increase in base rates of $43,764,000 and a decrease in the Company's Infrastructure Replacement and Expansion Program ("IREP") of $16,971,000. The average monthly bill for the various classes of customers will be changed as follows:

	($) Increase	(%) Increase
Residential	$ 9.63	10.57 %
Commercial	$ 14.23	3.09 %
Large Commercial	$ 1,058.29	1.31 %
Industrial	$ 478.26	1.69 %
Resale	$ 125.36	1.31 %
Other	$	

This increase incorporates the rate impact of the cumulative investment under the IREP that was placed into service as of September 30, 2025. As a result, the Company proposes to reduce the IREP component of its rates relating to that investment when the new base rates go into effect.

Resale customers of Mountaineer Gas Company include Cogan Valley Gas Company, Cardinal Natural Gas Company, Hope Gas, Inc., Megan Oil and Gas Company, Inc., and City of Philippi.

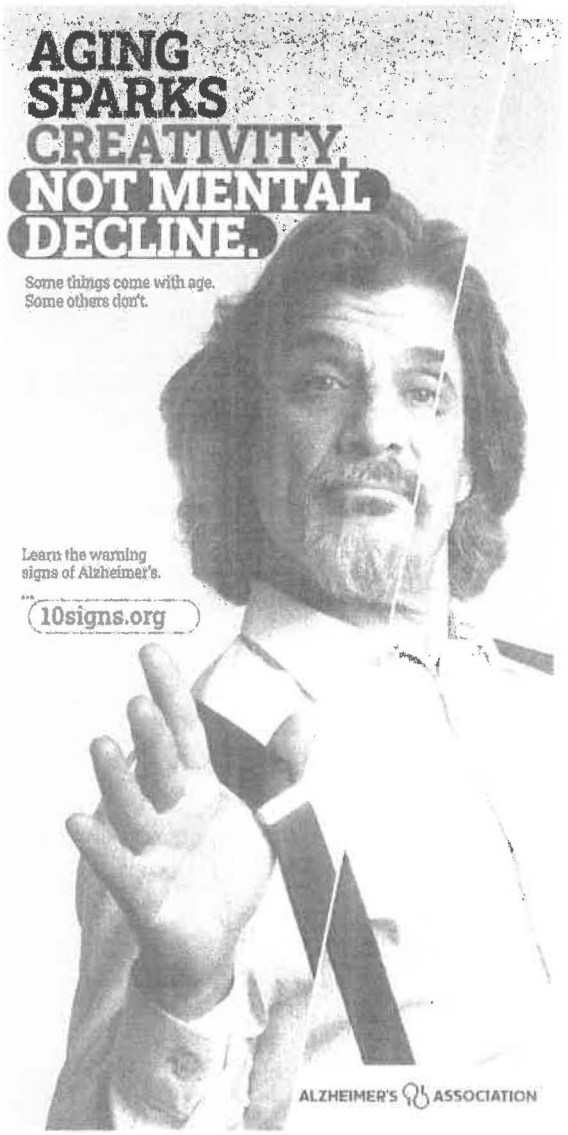
The increases shown are based on averages of all customers in the indicated class. Individual customers may receive increases that are greater or less than average. Furthermore, the requested rates and charges are only a proposal and are subject to change (increases or decreases) by the Public Service Commission in its review of this filing. Any increase in rates and charges will not become effective until authorized and approved by the Public Service Commission. If a hearing is scheduled, notice will be given of the time and place of hearing.

Any person desiring to intervene and act as a party in the case should file on or before May 8, 2026, a Petition to Intervene complying with the Commission rules on intervention in the Rules of Practice and Procedure, 150 C.S.R. 1, unless otherwise modified by Commission order. The Commission may establish a final deadline for intervention. Failure to timely protest or intervene can affect your rights to protest any rate increases or to participate in future proceedings. Anyone desiring to protest should file a written protest as soon as possible, although protests will be accepted by the Commission through the pendency of this proceeding. All protests or requests to intervene should briefly state the reason for the protest or intervention. Requests to intervene must comply with the Commission's rules on intervention. All interventions may be mailed and addressed to Karen Buckley, Executive Secretary, Public Service Commission of West Virginia, P.O. Box 812, Charleston West Virginia 25323 or may be hand delivered. Protests may be filed online through the Commission website (www.psc.state.wv.us) using the "Submit a Comment" link or may be mailed to the Executive Secretary at the same address as above.

A complete copy of the Company's tariff proposals and a representative of the Company to provide information concerning this tariff are available to all customers, prospective customers or their agents at the following office of the Company:

501 56th Street SE, Charleston, WV 25304

A copy of this tariff is also available for public inspection at the office of the Executive Secretary of the Public Service Commission at 201 Brooks Street, Charleston, West Virginia 25301.



FIND THE PENCIL IN THIS WEEK'S MOUNTAIN BARGAIN HUNTER
WIN $50

Mingo MESSENGER

CLASSIFIEDS

PHONE: (800) 539-4054
EMAIL: classads@mingomessenger.com
MAIL: P.O. Box 802 • Pikeville, KY 41502
FAX: (606) 437-4246

Deadline is Wednesday @ 5 PM

Pre-Pay and Save!
All major credit cards accepted

MasterCard VISA AMERICAN EXPRESS Cards DISCOVER NOVUS

February 13-19, 2026 • Page 4B • Mingo Messenger

To Our Readers

PLEASE CHECK YOUR AD
Please read your ad the first day it appears in the paper. Report any errors immediately and we will gladly correct any errors published. Credit will be issued for one (1) day only. After the first day the ad can be corrected for the remaining number of runs, but credit will not be issued for days ad ran incorrectly.

POLICIES
The Mingo Messenger reserves the right to edit, properly classify, cancel or decline any ad. We will not knowingly accept advertising that discriminates on the basis of sex, age, religion, race, national origin or physical disability.

PUBLISHER'S NOTICE

All real estate advertising in this newspaper is subject to the Fair Housing Act which makes it illegal to advertise "any preference, limitation or discrimination based on race, color, religion, sex, handicap, familial status or national origin, or an intention to make any such preference, limitation or discrimination.". Familial includes children under the age of 18 living with parents or legal custodians, pregnant women and people securing custody of children under 18. This newspaper will not knowingly accept any advertising for real estate which is in violation of the law. Our readers are hereby informed that all dwellings advertised in this newspaper are available on an equal opportunity basis. To complain of discrimination, call HUD toll-free at 1-800-669-9777. The toll-free number for the hearing impaired is 1-800-927-9275.

EQUAL HOUSING OPPORTUNITY

To Our Readers

discrimination based on race, color, religion, sex, handicap, familial status or national origin, or an intention to make any such preference, limitation or discrimination.". Familial includes children under the age of 18 living with parents or legal custodians, pregnant women and people securing custody of children under 18. This newspaper will not knowingly accept any advertising for real estate which is in violation of the law. Our readers are hereby informed that all dwellings advertised in this newspaper are available on an equal opportunity basis. To complain of discrimination, call HUD toll-free at 1-800-669-9777. The toll-free number for the hearing impaired is 1-800-927-9275.

EQUAL HOUSING OPPORTUNITY

Legals

REQUEST FOR BIDS
The Williamson City Council is seeking sealed bids for the demolition of private dwellings and commercial structures within the City of Williamson. Said structures are being processed by the Williamson City Council through the City of Williamson DEP Reclamation of Abandoned and Dilapidated Property Program funded by the Department of Environmental Protection. Bidders will be required to submit a price per square foot (/SF) for the complete removal of structures, including foundations, as well as a separate rate for additional concrete demolition (e.g., sidewalks, driveways). All work must comply with local building codes, OSHA regulations, and environmental disposal laws. Evidence of licensing and insurance (Liability/Workers' Comp) must be submitted with the bid. Interested bidders can receive a copy of the Request for Proposals by emailing Gwen Clayton, Region 2 Planning & Development Council, gclayton@region

Legals

required to submit a price per square foot (/SF) for the complete removal of structures, including foundations, as well as a separate rate for additional concrete demolition (e.g., sidewalks, driveways). All work must comply with local building codes, OSHA regulations, and environmental disposal laws. Evidence of licensing and insurance (Liability/Workers' Comp) must be submitted with the bid. Interested bidders can receive a copy of the Request for Proposals by emailing Gwen Clayton, Region 2 Planning & Development Council, gclayton@region

Legals

NOTICE

At a meeting held on January 28, 2026, the Town Council of Gilbert, Mingo County, West Virginia, approved, on first reading, a Home Rule Ordinance authorizing the Mayor to submit a Home Rule Pilot Program Application to the West Virginia Municipal Home Rule Board. In accordance with §8-1-5h(1) et seq., of the West Virginia Code, notice is hereby given that the Town of Gilbert's Home Rule Ordinance and Home Rule Pilot Program Application will be available for public inspection starting January 28, 2026, at Gilbert Town Hall, located 5 Wharncliffe Avenue, Gilbert, WV 25621. A Public Hearing regarding the Home Rule Ordinance and Home Rule Pilot Program Application, to be immediately followed by a second reading by the Gilbert Town Council, will be held on March 11, 2026, at 6:00 p.m., at Gilbert Town Hall (same location and address as above). The Town of Gilbert's Home Rule Pilot Program Application will include proposed ordinances for (1) Authority to impose a Municipal Sales and Use Tax, (2) Authority to abate eyesores and dilapidated and/or unsafe properties and to seek reimbursement of costs and expenses incurred by the ability to place a lien on the property without a Magistrate or Circuit Court Order, (3) Authority to shorten the period of time for forfeiture of real property when owners of dilapidated and/or *uninhabitable structures refuse to address code violations*; and (4) Authority to issue on the spot citations for code violations concerning public nuisances, safety and health.

Legal Notice For
Board Member Vacancy Mingo County Schools

The Mingo County Board of Education is looking to fill a vacancy on the Board left by the recent resignation of member Brayden Goff on the 20th day of January, 2026.

Those interested in the position are asked to submit a written notice of interest to Mingo County Schools Superintendent Dr Joetta Basile by 4 p.m on the 25th day of February, 2026. Notices can be hand-delivered or mailed to the Superintendent's Office at 110 Cinderella Rd., Williamson, WV 25661.

Alongside notices, candidates should include qualifications, experience and references. *Interviews may or may not be conducted.*

The candidate that is appointed, will serve the term of former Board member Brayden Goff from the day of then appointment until such date in compliance with the provisions of West Virginia Code 18-5-2.

Candidates must also meet the following qualifications:

1. Must be a citizen, resident of Mingo County.
2. Must maintain a permanent residence in Mingo County in the Lee Magisterial District
3. Cannot hold the position as a teacher or service personnel in the District. Cannot hold another public office or be a member of any political party executive committee, or become a candidate for any other public office other than member of the Board of Education. A candidate for Board, who is not currently serving on the Board, may hold another public office while a candidate if s/he resigns from the other public office prior to taking the oath of office as a Board member. The term "public office" as used in this bylaw does not include service on any other board, elected or appointed, profit or nonprofit, provided the person does not receive compensation and the primary scope of the Board is not related to public schools.
5. Cannot become a candidate for, or serve as, a delegate, alternate or proxy at a national political party convention
6. Cannot solicit or receive political contributions to support the election of, or to retire the campaign debt of, any candidate for partisan office.
7. May engage in any or all the following political activities:
   - make campaign contributions to partisan or bi-partisan candidate partisan candidates
   - attend political fund raisers for partisan or bi-partisan candidates,
   - serve as an unpaid volunteer on a partisan campaign
   - Politically endorse any candidate in a partisan or bi-partisan election
   - attend a county, State, or national political party convention.
8. Must possess at least a high school diploma or a GED/TASC diploma.
9. Upon election to the Board, may not assume the duties of a Board member unless s/he has completed a course of orientation, as set forth hereinbelow
10. Upon assuming membership to the Board, must annually receive seven (7) clock hours of training, as provided in WV Code 18-5-1a(f)

PUBLIC NOTICE • LEGAL NOTICE

West Virginia State Auditor's Office
County Collections Division 1900 Kanawha Boulevard East
Building 1, Room W-114
Charleston, West Virginia 25305

[2023 C 000393 MINGO COUNTY MARQUIS DEVELOPMENT LLC]
The Mingo Messenger
PO Box 802
Pikeville KY 41502

To: ROBIN FAIR BEEBY, JOHN PAUL BEEBY or heirs at law devisees, creditors, representatives, successors, assigns, all known heirs, guardians, conservators, lienholders, spouse, brother, co-owners, other parties having an undivided interest in the delinquent property and other parties that may have any interest in the subject property

DISTRICT KERMIT CORP MAP 1 PARCEL 0472 0000 0000

You will take notice that MARQUIS DEVELOPMENT LLC, the purchaser of the following real estate, Cert No. 2023 C 000393, located in KERMIT CORP District, 15 41 NARROW AVE 3 FAIR (75) 1054 BTW RIVER VIEW which was returned delinquent or unredeemed in the name of BEEBY JOHN PAUL and was sold by the deputy commissioner of delinquent and nonentered lands of MINGO County at the sale for the delinquent taxes on July 16, 2024. MARQUIS DEVELOPMENT LLC requests that you be notified that a deed for such real estate will be made on or after May 1, 2026, as provided by law, unless before that day you redeem such real estate. The amount needed to redeem on or before April 30, 2026 will be as follows:

- Amount equal to the taxes and charges due on the date of the certification with interest for tax year ticket number 2022 25210 $370.73
- Back tax tickets, with interest, and charges due on the date of certification for ticket number $0.00
- Subsequent taxes paid on the property with interest to for tax year 2023 23104 $290.49
- Additional taxes with interest $0.00
- Auditor's Certification, Publication and Redemption fee plus interest $186.35
- Amount paid for Title Examination notice to redeem, publication, personal service, Secretary of State with interest $652.54
- Additional Statutory Fees with interest $101.25
- Total Amount Due and Payable to WV State Auditor - cashier check, money order, certified or personal check $1,907.25

You may redeem at any time before April 30, 2026, by paying the above total less any unearned interest

If the above real estate is your primary residence, you may petition the Auditor to redeem the real estate in not more than three incremental payments that equal the total amount required to redeem the real estate prior to the issuance of the deed described above

Given under my hand February 2, 2026

Christal G. Perry
Christal G. Perry
Deputy Commissioner of Delinquent and Nonentered Lands of MINGO County, State of West Virginia

Please Return this letter and payment to the West Virginia State Auditor's Office, County Collections Division, 1900 Kanawha Boulevard East, Building 1, Room W-114 Charleston, West Virginia. 25305.

PUBLIC NOTICE • LEGAL NOTICE

West Virginia State Auditor's Office
County Collections Division 1900 Kanawha Boulevard East
Building 1, Room W-114
Charleston, West Virginia 25305

[2023 C 000144 MINGO COUNTY CATO ENERGY LLC]
The Mingo Messenger
PO Box 802
Pikeville KY 41502

To: LORENZO JUSTICE LORENZO JUSTICE, JUSTICE TRUST FUND or heirs at law devisees, creditors, representatives, successors, assigns, all known heirs, guardians, conservators, lienholders, co-owners, other parties having an undivided interest in the delinquent property, and other parties that may have any interest in the subject property

DISTRICT MAGNOLIA MAP 20 PARCEL 0000 0000 0000

You will take notice that CATO ENERGY LLC, the purchaser of the following real estate, Cert No. 2023 C 000144, located in MAGNOLIA District, 44 A SUR PIGEON CR which was returned delinquent or unredeemed in the name of JUSTICE LORENZO and was sold by the deputy commissioner of delinquent and nonentered lands of MINGO County at the sale for the delinquent taxes on July 16, 2024. CATO ENERGY LLC requests that you be notified that a deed for such real estate will be made on or after May 1, 2026, as provided by law, unless before that day you redeem such real estate. The amount needed to redeem on or before April 30, 2026 will be as follows:

- Amount equal to the taxes and charges due on the date of the certification with interest for tax year ticket number 2022 22241 $663.52
- Back tax tickets, with interest, and charges due on the date of certification for ticket number $0.00
- Subsequent taxes paid on the property with interest to for tax year 2024 11419 $570.05
- Additional taxes with interest $0.00
- Auditor's Certification, Publication, and Redemption fee plus interest $186.62
- Amount paid for Title Examination notice to redeem, publication, personal service Secretary of State with interest $655.21
- Additional Statutory Fees with interest $538.06
- Total Amount Due and Payable to WV State Auditor - cashier check, money order, certified or personal check $2,613.26

You may redeem at any time before April 30, 2026, by paying the above total less any unearned interest

If the above real estate is your primary residence, you may petition the Auditor to redeem the real estate in not more than three incremental payments that equal the total amount required to redeem the real estate prior to the issuance of the deed described above

Given under my hand February 2, 2026

Christal G. Perry
Christal G. Perry
Deputy Commissioner of Delinquent and Nonentered Lands of MINGO County, State of West Virginia

Please Return this letter and payment to the West Virginia State Auditor's Office, County Collections Division, 1900 Kanawha Boulevard East, Building 1, Room W-114 Charleston, West Virginia. 25305.

PUBLIC NOTICE • LEGAL NOTICE

West Virginia State Auditor's Office
County Collections Division 1900 Kanawha Boulevard East
Building 1, Room W-114
Charleston, West Virginia 25305

[2023 C 000183 MINGO COUNTY CATO ENERGY LLC]
The Mingo Messenger
PO Box 802
Pikeville KY 41502

To: ERVIN FIELDS, or heirs at law devisees, creditors, representatives, successors, assigns, all known heirs, guardians, conservators, lienholders, administrators, lienholders, co-owners, other parties having an undivided interest in the delinquent property, and other parties that may have any interest in the subject property

DISTRICT MAGNOLIA MAP 549 PARCEL 0000 0000 0000

You will take notice that CATO ENERGY LLC, the purchaser of the following real estate, Cert No. 2023 C 000183, located in MAGNOLIA District, 5 A FEE BEECH CR which was returned delinquent or unredeemed in the name of FIELDS ERVIN GREGORY, and was sold by the deputy commissioner of delinquent and nonentered lands of MINGO County at the sale for the delinquent taxes on July 16, 2024. CATO ENERGY LLC requests that you be notified that a deed for such real estate will be made on or after May 1, 2026, as provided by law, unless before that day you redeem such real estate. The amount needed to redeem on or before April 30, 2026, will be as follows:

- Amount equal to the Taxes and charges due on the date of the certification with interest for tax year ticket number 2022 13062 $375.47
- Back tax tickets, with interest, and charges due on the date of certification for ticket number $0.00
- Subsequent of Taxes paid on the property with interest to for tax year 2023 10969 $290.20
- Additional Taxes with interest $0.00
- Auditor's Certification, Publication, and Redemption fee plus interest $148.12
- Amount paid for Title Examination notice to redeem, publication, personal service, Secretary of State with interest $627.98
- Additional Statutory Fees with Interest $401.25
- Total Amount Due and Payable to WV State Auditor - cashier check, money order, certified or personal check $1,893.22

You may redeem at any time before April 30, 2026, by paying the above total less any unearned interest

If the above real estate is your primary residence, you may petition the Auditor to redeem the real estate in not more than three incremental payments that equal the total amount required to redeem the real estate prior to the issuance of the deed described above

Given under my hand February 2, 2026

Christal G. Perry
Christal G. Perry
Deputy Commissioner of Delinquent and Nonentered Lands of MINGO County, State of West Virginia

Please Return this letter and payment to the West Virginia State Auditor's Office, County Collections Division, 1900 Kanawha Boulevard East, Building 1, Room W-114 Charleston, West Virginia. 25305.

Town of Gilbert
Special Meeting
March 11th, 2026

6:00pm

Location: Gilbert Municipal Complex Event Center

MINUTES

1. Call to Order
    a. 6:05pm opened public hearing.
2. Prayer
3. Pledge
4. Roll Call
    a. Mayor Michael Fox
    b. Recorder Kyle Surber
    c. Council Member Valerie Bradford
    d. Council Member Brandon Cline
    e. Council Member Missy Birchfield
    f. Council Member Michael Mounts ABSENT
    g. Council Member Quinn Miller ABSENT

5. 2nd reading of Home Rule Ordinance and Home Rule Pilot Program application.
    a. There are no attendees from the public present.
    b. Recommendations were given by Kendal Partlow on proceedings for the Home Rule process going forward.
    c. Record was held for 10 minutes for public comment.
    d. Motion was made to approve the 2nd reading of the Home Rule Ordinance.

i. Motion: Brandon Cline
ii. Seconded: Valerie Birchfield
iii. Approved unanimously.

e. Motion made to enter executive session.
i. Motion: Valerie Bradford
ii. Seconded: Brandon Cline
iii. Approved unanimously.

f. Motion made to exit executive session.
i. Motion: Brandon Cline
ii. Seconded: Missy Birchfield
iii. Approved unanimously.

g. No decisions were made in the executive session.

6. Adjournment

a. Motion made to adjourn.
i. Motion: Brandon Cline
ii. Seconded: Missy Birchfield.
iii. Approved Unanimously

RECORDER: _____ **Date:** 3-11-26

MAYOR: _____ **Date:** 3-11-26

TOWN OF GILBERT SEAL WEST VIRGINIA

AN ORDINANCE BY THE TOWN COUNCIL OF GILBERT, WEST VIRGINIA, AUTHORIZING THE MAYOR TO SUBMIT A HOME RULE APPLICATION AND WRITTEN PLAN TO THE MUNICIPAL HOME RULE BOARD IN ACCORDANCE WITH §8-1-5a et. seq. OF THE WEST VIRGINIA CODE

BE IT HEREIN ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF GILBERT, MINGO COUNTY, WEST VIRGINIA, that the Mayor is hereby authorized to submit a written plan to the Municipal Home Rule Board in accordance with West Virginia Code §8-1-5a et seq., as amended, and to otherwise carry into effect and execute all necessary documents required for the consideration of the Town of Gilbert for the Municipal Home Rule Program. A copy of said written plan, as approved by the Gilbert Town Council, is attached hereto and incorporated herein.

FIRST READING: January 28, 2026

PUBLIC HEARING/SECOND READING: March 11, 2026

RECORDER: _____ **DATE:** 3-11-26

MAYOR: _____ **DATE:** 3-11-26

APPROVED BY MAJORITY VOTE ON FIRST READING: **Yes** or **No**

APPROVED BY MAJORITY VOTE ON SECOND READING: **Yes** or **No**

TOWN OF GILBERT SEAL WEST VIRGINIA

Town of Gilbert

Detail of B & O Tax

For the Year Ended December 31, 2024

	Total	Rate %	Current Gross Tax	Proposed Rate	Proposed Tax	Total B&O Tax Reduction
Natioal Resources	0.00	Various	0.00	Same	0.00	0.00
Manufacturing	0.00	0.30	0.00	0.15	0.00	0.00
Retailers	46489179.98	0.35	162712.12	0.32	148765.37	13946.75
Wholesalers	0.00	0.15	0.00	0.15	0.00	0.00
Water Companies	0.00	3.60	0.00	3.60	0.00	0.00
Electric Power	0.00	3.60	0.00	3.60	0.00	0.00
Natural Gas	0.00	3.00	0.00	3.00	0.00	0.00
Other Public Utilities	0.00	2.00	0.00	2.00	0.00	0.00
Contracting	213334.50	2.00	4266.69	2.00	4266.69	0.00
Banking	761028.88	0.90	6849.25	0.28	6849.25	0.00
Amusement	0.00	0.50	0.00	0.50	0.00	0.00
Service and all Others	3905463.32	0.90	35149.16	0.90	35149.16	0.00
Rents, Royalties and Fees	1088217.77	0.90	9793.95	0.87	9467.49	326.46
Total	52457224.45		218771.17		204497.96	14273.21
Total Taxable Sales	18301388.16					
Additional Council Charges						
Home Rulte Tax Rate	1.00					
Home Rule	183013.88					
Net Change	183013.88					
Less 2% Tax Admin Fee	(3660.27)					
Less Annual Assessment	(2000.00)					
Less; B & O Reduction	(14273.21)					
Net Available for New Projects	163080.40					

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 CPA of the Town of Gilbert, having served from January 28, 2026 to the present; and**

2. **That as CPA, I am familiar with the financial affairs for the Town of Gilbert; and**

3. **That I hereby certify to the best of my ability, that the Town of Gilbert 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 11th **day of** March, **2026.**

C. Jeffrey Vallet CPA

C. Jeffrey, Vallet, CPA
Vallet Tax & Accounting Service AC
P. O. Box 927
Logan, WV 25601
cjvallet@vallettax.com

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

I, Kendal E. Partlow **, 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 11th **day of** March, **2026.**
My commission expires May 25, 2026.

OFFICIAL SEAL
NOTARY PUBLIC
STATE OF WEST VIRGINIA
Kendal E. Partlow
Partlow Law Offices, PLLC
PO Box 1122
Wayne WV 25570
My Commission Expires May 25, 2026

Kendal E. Partlow

Signature

Kendal E. Partlow

Notary Public

Taxpayer Services Division
P.O. Box 3784
Charleston, WV 25337-3784

WEST VIRGINIA TAX DIVISION

0007270101000000

Matthew R. Irby, Tax Commissioner

Letter ID: L0408531872
Issued: 01/26/2026

TOWN OF GILBERT
5 WHARNCLIFFE AVE
GILBERT WV 25621-4500

West Virginia Tax Division

Letter of Good Standing

EFFECTIVE DATE: 01/26/2026

A review of tax accounts indicates that TOWN OF GILBERT is in good standing as of the effective date of this document.

Please note, this Letter of Good Standing expires on **April 26, 2026.**

The issuance of this Letter 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

Nicole Grant, Tax Unit Supervisor
Taxpayer Services Division

atL103 v.41

Partlow Law Offices, PLLC
Location: 319 Keyser Street, Wayne, WV 25570
Mailing: PO Box 1122 Wayne, WV 25570

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

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

March 11, 2026

The Hon. Michael Fox
Mayor, Town of Gilbert
5 Wharncliffe Avenue
Gilbert, WV 25621

ATTORNEY OPINION LETTER CONCERNING THE TOWN OF GILBERT'S APPLICATION FOR MUNICIPAL HOME RULE

Dear Mayor Fox:

As you are aware, the Town of Gilbert retained my law firm to provide it with legal assistance regarding applying for Home Rule status before the West Virginia Municipal Home Rule Board.

Part of the application process requires that the applicant town offer a legal opinion attesting that the application has complied with all legal requirements. Please allow this correspondence to serve as the above referenced legal opinion.

By my signature below and upon review of the documents associated with the application process, I herein attest that in my opinion 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 application process for the Home Rule 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.