spilman
thomas & battle

Susan J. Riggs
304.340.3867
sriggs@spilmanlaw.com

March 12, 2026



West Virginia Municipal Home Rule Board
Attn: Board Members
1900 Kanawha Boulevard East
Building 1, W-300
Charleston, West Virginia 25305
MunicipalHomeRule@WV.Gov

Re: Town of Oceana Municipal Home Rule Application

Members of the West Virginia Municipal Home Rule Board:

Enclosed please find an original and eight copies of the Town of Oceana's Municipal Home Rule Application. Also enclosed is a CD with an electronic copy of the Application.

Thank you for your consideration of the Town of Oceana's Municipal Home Rule Application. Please contact me if further information is needed.

Very truly yours,

Susan J. Riggs

SJR/ljr/22690771



MUNICIPAL HOME RULE PROGRAM

TOWN OF OCEANA APPLICATION

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Municipal Home Rule Program
TOWN OF OCEANA APPLICATION

SECTION I: APPLICANT INFORMATION	
A. General Information	
Name of Municipality: Town of Oceana	
Certifying Official: T. H. Evans Jr.	Title: Mayor
Contact Person: T. H. Evans Jr.	Title: Mayor
Address: P.O. Box 190	
City, State, Zip: Oceana, WV 24870	
Telephone Number: 304-682-6231	Fax Number: 304-682-4524
E-Mail Address: treasureroceanawv@gmail.com	
2020 Census Population: 1,421	
B. Municipal Classification	
☐ Class 1 ☐ Class II ☐ Class III X Class IV	
C. Category of Issues to be Addressed (please attach descriptions for applicable categories)	
X Tax ☐ Organization ☐ Administration ☐ Personnel ☐ Other	

SECTION II: NARRATIVE (written plan, including the following)
Specific state laws, policies, acts, resolutions, rules or regulations that are preventing the municipality to carry out duties in the most cost effective, efficient, and timely manner. Specific problem(s) created by the laws, policies, acts, resolutions, rules or regulations. Proposed solution(s) to the perceived problem(s), including all proposed changes to law, policies, acts, resolutions, rules or regulations. Categorize and include: 1) Proposed solution(s) in one of the five areas (tax/administrative/organization/ personnel/other) 2) If revenue related, estimate(s) for proposed solution(s) and how the fiscal impact was determined. Example: Estimated reduction of administrative time and costs = X. Please attach the worksheet or formula used to determine "X" amount.

SECTION III: AFFIDAVITS
Hearing Mandate Verification Publication Mandate Verification Ordinance Authorizing Submission of Plan Fiscal Impact Worksheets/Formulas (if revenue related) Feasibility Study (if taxes are proposed) Attorney Opinion (application complies with statutory requirements) State of West Virginia Fees Statement (none outstanding)

CHECKLIST: HOME RULE APPLICATION, PLAN AND ORDINANCES

1. Prepare Home Rule Plan, Application, Ordinance authorizing submission of Home Rule Plan, Ordinance for Sales Tax and/or other Issues.
2. Schedule the Public Hearing and dates for Ordinance adoption.
3. Make Plan available for public inspection 30 days prior to Public Hearing.
4. Class II legal advertisement giving notice of the Public Hearing Date per § 8-1-5a(g)(2).
5. Notice of the Public Hearing must be sent to the Municipal Home Rule Board (MHRB) and Cabinet Secretary of every State department on or before the first day of the publication by certified mail.
6. Adopt ordinance, provided that the ordinance was read two times per §8-11-4.

ATTACHMENTS TO THE PLAN AND APPLICATION

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

SECTION II. NARRATIVE

Introduction and Executive Summary

The Town of Oceana was established in 1797 by Revolutionary War veteran John Cooke. Oceana is a Class IV municipality situated in the southern part of the state in Wyoming County, WV. Oceana was the county seat of Wyoming County until 1907, when Pineville was designated as the county seat. Neighboring counties include Boone County, Raleigh County, Mercer County, McDowell County, Mingo County, and Logan County.

In 2023 the population of Oceana was 1,421 persons. Oceana has approximately 732 housing units. Several commercial businesses are located in Oceana, including retail stores and restaurants. Oceana's median household income is $47,548.

Oceana has a fully staffed Police Department. Public water and sewer services are provided to Oceana's residents by the Town's water treatment and distribution system, and the Town's sewage treatment and collection system, respectively. The Town also provides garbage collection services for its residents. The Town's Gilliland Park provides a substantial and significant benefit to the community, providing a swimming pool, tennis, athletic and playground facilities, and picnic shelters.

Although the Town of Oceana has a rich history, it has faced significant challenges in recent years, particularly the severe opioid epidemic alongside economic and fiscal hardships. The steady decline of the coal industry has eroded Oceana's prosperity, leaving residents vulnerable to poverty and limited economic opportunities. A devastating flood in 2001 caused the loss of numerous residences which had a marked detrimental impact on Oceana's community and economy. Additional flood events in recent years have caused damage to the Town's municipal infrastructure, including water and sewer facilities, buildings and streets. Furthermore, the COVID epidemic caused some businesses to shut down and the Town's economy has not fully recovered from the many negative impacts of the epidemic. The widespread availability of opioids has compounded these struggles, and Oceana continues on a daily basis to grapple with the devastating impact of opioid abuse.

The Town of Oceana does not have large manufacturing plants or other large businesses in general. The Town's businesses are several franchises, including gas stations and restaurants, and individually owned businesses. Due to limited economic prosperity in Oceana, the Town is finding it increasingly difficult to meet day-to-day operational costs. For example, monthly revenue is often insufficient to cover required expenses, resulting in difficulty making timely payments for essential equipment and services necessary to ensure uninterrupted operations. By successfully joining the West Virginia Municipal Home Rule Program, Oceana would gain greater flexibility to allocate its resources toward more effective strategies for achieving its goals, including providing uninterrupted services to its residents by replacing aging and outdated equipment such as phone systems, computers, networks, police vehicles and equipment, and garbage trucks.

The Town of Oceana's General Fund revenue is modest. The General Fund must cover payroll for police officers, Town Hall employees, garbage collection workers, and Town Council members; funding vehicles and equipment for the police and garbage departments; paying utilities for Town Hall and the police department; maintaining the Town streetlights; covering fees and taxes from federal, state, and county governmental agencies; and maintaining Gilliland Park. Given these

demands, we believe participation in the West Virginia Municipal Home Rule Program would provide significant benefits to Oceana.

The Town of Oceana seeks to exercise Home Rule authority in a single area:

1. Impose a municipal sales and use tax of up to 1% and reduce/eliminate selected business and occupation tax categories.

In this written plan, Oceana seeks the approval of the Municipal Home Rule Board to address its pressing need to solve its economic shortcomings through the implementation of a municipal sales and use tax, and to have the ability to eliminate or reduce selected B&O tax rates.

Issue No. 1:

The Town of Oceana is seeking to restructure its business tax by reducing categories of the Business and Occupational Tax and imposing a 1% municipal sales and use tax to increase the Town's General Fund revenue to help with improvements inside the corporate limits of Oceana.

Legal Barrier:

W. Va. Code 8-13C-1 et seq. permits enactment of municipal sales tax for pension relief or as an "alternative municipal sales tax," not to exceed one percent. This is available only if the municipality completely eliminates its B&O tax. W. Va. Code 8-13C-4(b). Pursuant to W. Va. Code 8-1-Sa(k)(6), municipalities are not authorized to pass an ordinance under the Municipal Home Rule pertaining to taxation, except the limited circumstance where municipalities may enact a sales tax up to one percent if the municipalities reduce or eliminate its municipal B&O tax.

Problem Caused by the Legal Barrier:

Municipal revenue generation is limited to either taxation via municipal business and occupation ("B&O") tax or by imposing a sales tax. West Virginia code establishes these two taxes to be mutually exclusive. The Town of Oceana currently imposes Business and Occupation taxes and would like to additionally enact a sales tax to generate revenue in order to achieve its goals in improving the Town.

Proposed Solution:

The Town of Oceana proposes to impose a municipal sales tax of up to 1% on all taxable sales under the West Virginia Code within the Town. At the same time, it will reduce B&O tax on selected categories that would be subject to the sales tax. The proposed changes to B&O are reflected in the table below:

Category	Current B & O Rate	Proposed B & O Rate
Retailers (including restaurants)	0.22	0.05
Wholesalers	0.11	0.05
Contractors	1.10	0.55

BECKLEY NEWSPAPERS

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www.register-herald.com Phone: 304-255-4400 • Toll Free: 800-950-0250 • Fax: 304-255-4427

Affidavit of Publication

STATE OF WEST VIRGINIA
COUNTY OF RALEIGH,

I, Tina Reed, of The Register-Herald, a daily newspaper published in the City of Beckley, Raleigh, West Virginia, do certify that the notice attached hereto under the caption;

OCEANA HOME RULE PLAN

was published in the said Register-Herald
2 time(s) on the following day(s), namely
02/05/2026 02/12/2026

Publication Fee: $ 74.49

Signed: Tina Reed

Subscribed and sworn to before me this day
02/12/2026

My commission expires: March 14 2028

Notary Public: Jeremy Basham

OFFICIAL SEAL
NOTARY PUBLIC
STATE OF WEST VIRGINIA
Jeremy Basham
Bluefield Daily Telegraph
928 Bluefield Avenue, Bluefield, WV 24701
My Commission Expires March 14, 2028

AD# 165281

Ad Number: 165281

NOTICE OF PUBLIC HEARING ON TOWN OF OCEANA'S MUNICIPAL HOME RULE PLAN APPLICATION

Notice is hereby given that a public hearing will be held on the Town of Oceana's proposed Municipal Home Rule Plan Application at a special meeting of the Council of the Town of Oceana ("Town Council") to be held on March 9, 2026 at 7:00 p.m. at Town Hall, Oceana, West Virginia. The purpose of the public hearing is to discuss the proposed Home Rule Plan Application. Any interested citizen may attend the public hearing and present comments concerning the Home Rule Plan Application, and all comments shall be considered and utilized by the Town Council in its application for acceptance into the Municipal Home Rule Program.

The first reading of the ordinance authorizing the Town of Oceana to submit its Municipal Home Rule Plan Application will take place on February 12, 2026.

The second reading of the ordinance authorizing the Town of Oceana to submit its Municipal Home Rule Application will take place on March 9, 2026, immediately following the public hearing.

Information concerning the Town of Oceana's Municipal Home Rule Plan Application may be viewed at the Oceana Town Hall Monday-Friday between the hours of 8:00 a.m. and 4:00 p.m. Written comments concerning the Home Rule Plan Application may be addressed to Mayor T. H. Evans Jr., P.O. Box 190, Oceana, WV 24870.

Dated: February 3, 2026

/s/ Jim Cook
Recorder

TOWN OF OCEANA
PO Box 190
Oceana, WV 24870
OCEANA, WEST VIRGINIA
304-682-6231

HOME RULE PUBLIC HEARING SIGN IN SHEET
COUNCIL CHAMBERS

MARCH 9, 2026 AT 7:00P.M.

Those wishing to address the Council regarding the Town's Municipal Home Rule application will have a five-minute time limit to speak. Council will only hear comments regarding the Town's Municipal Home Rule application.

NAME ADDRESS

No members of the public appeared.

Verification of Public Hearing on the
Town of Oceana's Municipal Home Rule Plan Application

I, the undersigned Recorder of the Town of Oceana, do hereby certify that on March 9, 2026 at 7:00 p.m. a public hearing was held before the special meeting of the Town of Oceana Council, the subject of said hearing being the proposed Town of Oceana Municipal Home Rule Application and Plan. Thirty (30) days in advance of the public hearing, a notice of the public hearing was published by Class II legal advertisement and a copy of the proposed Town of Oceana Municipal Home Rule Application Plan was made available for public inspection at that time.

The attached is a true, correct and complete copy of the minutes evidencing the public hearing. Also attached is a true, correct and complete copy of the affidavit of publication of the published notice of the public hearing.

Jim Cook
Recorder

Taken, sworn to and subscribed before me this 10 day of March, 2026.

My commission expires August 7, 2029.

Melissa D Hatfield
Notary Public

OFFICIAL SEAL
NOTARY PUBLIC
STATE OF WEST VIRGINIA
Melissa D. Hatfield
Town of Oceana
PO Box 190
Oceana, WV, 24870
MY COMMISSION EXPIRES AUGUST 7, 2029

STATE OF WEST VIRGINIA
COUNTY OF WYOMING
TOWN OF OCEANA, TO-WIT:

Type of Meeting: Special March 9, 2026

Mayor Tom Evans Jr., Recorder Jim Cook, Treasurer Dawn Cook
Council: Marie Green, Tamera Gallion, Jacob Jones, Dillard Tate, and Joetta Walker
Members absent: None

Meeting Minutes

Meeting called to order by Mayor Evans at 7:00 p.m.
Prayer offered by Jacob Jones

1. Public hearing on Town of Oceana's Municipal Home Rule application. Councilman Tate made a motion to open the public hearing, seconded by Councilwoman Walker motion carried. Members of the public were invited to speak and offer comments concerning the Municipal Home Rule application. After having no person present wishing to speak, Councilwoman Gallion made a motion to close the public hearing, seconded by Councilwoman Green motion carried.

2. Discussion and vote on second reading of ordinance 2026-01 authorizing the Town of Oceana to submit a Municipal Home Rule application. Councilman Jones made a motion to read the heading only, seconded by Councilwoman Gallion motion carried. Recorder Cook read the heading. Councilwoman Green made a motion to accept the second reading of the ordinance authorizing the Town of Oceana to submit the Municipal Home Rule application to the Municipal Home Rule Board, seconded by Councilwoman Gallion motion carried by unanimous vote. Ordinance 2026-01passed allowing the town to submit the Municipal Home Rule application.

3. With no further business to discuss, Councilman Jones made a motion to adjourn, seconded by Councilwoman Green motion carried. Meeting adjourned at 7:15 p.m.

Approved by council March 9, 2026.

Tom Evans, Jr., Mayor

Attest:

Jim Cook, Recorder

BECKLEY NEWSPAPERS

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Affidavit of Publication

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COUNTY OF RALEIGH,

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OCEANA HOME RULE PLAN

was published in the said Register-Herald
2 time(s) on the following day(s), namely
02/05/2026 02/12/2026

Publication Fee: $ 74.49

Signed: Tina Reed

Subscribed and sworn to before me this day
02/12/2026

My commission expires: March 14 2028

Notary Public: Jeremy Basham

OFFICIAL SEAL
NOTARY PUBLIC
STATE OF WEST VIRGINIA
Jeremy Basham
Bluefield Daily Telegraph
926 Bluefield Avenue, Bluefield, WV 24701
My Commission Expires March 14, 2028

AD# 165281

Ad Number: 165281

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Information concerning the Town of Oceana's Municipal Home Rule Plan Application may be viewed at the Oceana Town Hall Monday-Friday between the hours of 8:00 a.m. and 4:00 p.m. Written comments concerning the Home Rule Plan Application may be addressed to Mayor T. H. Evans Jr., P.O. Box 190, Oceana, WV 24870.

Dated: February 3, 2026

/s/ Jim Cook
Recorder

STATE OF WEST VIRGINIA
COUNTY OF WYOMING
TOWN OF OCEANA, TO-WIT:

Type of Meeting: Special March 9, 2026

Mayor Tom Evans Jr., Recorder Jim Cook, Treasurer Dawn Cook
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Members absent: None

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3. With no further business to discuss, Councilman Jones made a motion to adjourn, seconded by Councilwoman Green motion carried. Meeting adjourned at 7:15 p.m.

Approved by council March 9, 2026.

Tom Evans, Jr., Mayor

Attest:

Jim Cook, Recorder

Bill No. 2026-01

AN ORDINANCE AUTHORIZING THE TOWN OF OCEANA TO SUBMIT TO THE MUNICIPAL HOME RULE BOARD AN APPLICATION AND WRITTEN PLAN CONSISTENT WITH THE REQUIREMENTS OF W. VA. CODE §8-1-5a TO ALLOW THE TOWN OF OCEANA TO PARTICIPATE IN THE MUNICIPAL HOME RULE PROGRAM

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

WHEREAS, effective July 1, 2015, the Municipal Home Rule Pilot Program was expanded to include Class IV municipalities;

WHEREAS, effective June 7, 2019, the Municipal Home Rule Pilot Program became a permanent program and is now identified the Municipal Home Rule Program; and

WHEREAS, the Town of Oceana, a Class IV municipality, desires to submit an application to the Municipal Home Rule Board requesting approval to participate in the Municipal Home Rule Program.

Now, therefore, be it ordained by the Council of the Town of Oceana, West Virginia:

SECTION 1: The Mayor is hereby authorized and directed to submit to the Municipal Home Rule Board, in accordance with the requirements of W. Va. Code §8-1-5a and application guidelines of the Board, the application and written plan, and to request the Board to approve the application and written plan thereby allowing the Town of Oceana to participate in the Municipal Home Rule Program. The Mayor and the Town Administration are further authorized to do all things reasonably necessary to obtain approval by the Board of the Town's application and written plan.

SECTION 2: This Ordinance shall be effective immediately upon adoption.

Passed on First Reading: February 12, 2026

Adopted on Second Reading: March 9, 2026

Mayor T. H. Evans Jr.

Jim Cook, Recorder

spilman thomas & battle

Susan J. Riggs
304.340.3867
sriggs@spilmanlaw.com

February 4, 2026

VIA CERTIFIED MAIL 9214 8901 9403 8355 2521 87
RETURN RECEIPT REQUESTED

West Virginia Department of Revenue
Attn: Secretary Nelson
State Capitol
Building 1, W-300
Charleston, WV 25305

Re: Town of Oceana – Municipal Home Rule Application

Dear Secretary Nelson:

This letter serves as notice under W.Va. Code § 8-1-5a that the Town of Oceana (the "Town") plans to hold a public hearing on its proposed Home Rule Application on March 9, 2026, at 7:00 p.m. at Town Hall, Oceana, West Virginia. Enclosed is a copy of the notice the Town will have published as a Class II legal advertisement thirty (30) days prior to the public hearing.

Thank you in advance for your attention to this matter, and please contact me should you have any questions.

Sincerely,

Susan J. Riggs

Susan J. Riggs

NOTICE OF PUBLIC HEARING ON
TOWN OF OCEANA'S MUNICIPAL HOME RULE PLAN APPLICATION

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Dated: February 3, 2026

/s/ Jim Cook
Recorder

Kimberly D. Taylor

From: ConnectSuite e-Certify <noreply@connect-suite.com>
Sent: Wednesday, February 4, 2026 11:44 AM
To: Kimberly D. Taylor
Subject: eCertify - EFN: 92750901193562000067977627 - Accepted

EXTERNAL SENDER

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powered by ConnectSuite e-Certify

Notification

Company Name: **Spilman Thomas & Battle, PLLC [2572]**
User Name: **ktaylor@spilmanlaw.com [38530]**
Status: **USPSAccepted**
EFN: **92750901193562000067977627**
Piece Count: **12**
Received: **2/4/2026 9:46:40 AM**
Transaction ID: **6548545**

The USPS has accepted your mailing. Please take your mail, a copy of the firmbook and present both to the USPS.

Should you have any questions or concerns please contact us.
The ConnectSuite e-Certify Team

For Support Please Contact us at:

Quadient
Phone: 888-267-9381 ext 2
Email: us.SoftwareSupport@quadient.com

Please add us.SoftwareSupport@quadient.com to your address book.

UNITED STATES POSTAL SERVICE®

Shipment Confirmation Acceptance Notice

A. Mailer Action

Note to Mailer: The labels and volume associated to this form online, **must** match the labeled packages being presented to the USPS® employee with this form.

Shipment Date: 02/04/2026

Shipped From:

Name: SPILMAN THOMAS & BATTLE PLLC

Address: 300 KANAWHA BLVD EAT

City: CHARLESTON

State: WV ZIP+4® 25301

Type of Mail	Volume
Priority Mail Express®*	
Priority Mail®	
First-Class Package Service®	
Returns	
International*	
Other	12
Total	12

*Start time for products with service guarantees will begin when mail arrives at the local Post Office™ and items receive individual processing and acceptance scans.

B. USPS Action

Note to RSS Clerk:
1. Home screen > Mailing/Shipping > More
2. Select Shipment Confirm
3. Scan or enter the barcode/label number from PS Form 5630
4. Confirm the volume count message by selecting Yes or No
5. Select Pay and End Visit to complete transaction

USPS EMPLOYEE: Please scan upon pickup or receipt of mail. Leave form with customer or in customer's mail receptacle.

USPS SCAN AT ACCEPTANCE

9275 0901 1935 6200 0067 9776 27

UNITED STATES POSTAL SERVICE®

Firm Mailing Book For Accountable Mail

Name and Address of Sender

SPILMAN THOMAS & BATTLE, PLLC
300 KANAWHA BLVD., EAT
CHARLESTON WV 25301

Check type of mail or service

- ☐ Adult Signature Required
- ☐ Adult Signature Restricted Delivery
- ☒ Certified Mail
- ☐ Certified Mail Restricted Delivery
- ☐ Collect on Delivery (COD)
- ☐ Insured Mail
- ☐ Priority Mail
- ☐ Priority Mail Express
- ☐ Registered Mail
- ☐ Return Receipt for Merchandise
- ☐ Signature Confirmation
- ☐ Signature Confirmation Restricted Delivery

Affix Stamp Here
(for additional copies of this receipt).
Postmark with Date of Receipt.

	USPS Tracking/Article Number	Addressee (Name, Street, City, State, & ZIP Code™)	Postage	(Extra Service) Fee	Handling Charge	Actual Value if Registered	Insured Value	Due Sender if COD	ASR Fee	ASRD Fee	RD Fee	RR Fee	SC Fee	SCRD Fee	SH Fee
1.	9214 8901 9403 8355 2498 72	WV DEPT OF ENVIRONMENTAL PROTECTION ATTN: SECRETARY WARD 601 57TH ST SE CHARLESTON WV 25304-0001	1.90	5.30								2.82			
2.	9214 8901 9403 8355 2502 37	WV DEPT OF COMMERCE ATTN: SECRETARY HERRIDGE 1900 KANAWHA BLVD E BLDG 3 CHARLESTON WV 25305-0001	1.90	5.30								2.82			
3.	9214 8901 9403 8355 2505 65	WV DEPT OF ADMINISTRATION ATTN: SECRETARY HOUSEHOLD 1900 KANAWHA BLVD E RM 1 RM E119 CHARLESTON WV 25305-0001	1.90	5.30								2.82			
4.	9214 8901 9403 8355 2513 26	WV DEPT OF TOURISM ATTN: SECRETARY RUBY 1900 KANAWHA BLVD E BLDG 3 CHARLESTON WV 25305-0001	1.90	5.30								2.82			
5.	9214 8901 9403 8355 2515 24	WV DEPT OF TRANSPORTATION ATTN: SECRETARY RUMBAUGH 1900 KANAWHA BLVD E RM 5 CHARLESTON WV 25305-0001	1.90	5.30								2.82			
6.	9214 8901 9403 8355 2519 37	WV DEPT OF HOMELAND SECURITY ATTN: SECRETARY BUFFINGTON 1900 KANAWHA BLVD E RM 1 RM W-400 CHARLESTON WV 25305-0001	1.90	5.30								2.82			
7.	9214 8901 9403 8355 2521 87	WV DEPT OF REVENUE ATTN: SECRETARY NELSON 1900 KANAWHA BLVD E RM 1 CHARLESTON WV 25305-0001	1.90	5.30								2.82			
8.	9214 8901 9403 8355 2524 60	WV DEPT OF VETERANS ASSISTANCE ATTN: SECRETARY KENNEDY 1900 KANAWHA BLVD E RM 205 BLDG 5 CHARLESTON WV 25305-0026	1.90	5.30								2.82			

Handling Charge - if Registered and over $50,000 in value
Adult Signature Required
Adult Signature Restricted Delivery
Restricted Delivery
Return Receipt
Signature Confirmation
Signature Confirmation Restricted Delivery
Special Handling

Total Number of Pieces Listed by Sender	Total Number of Pieces Received at Post Office	Postmaster, Per *(Name of receiving employee)*
12		

UNITED STATES POSTAL SERVICE®

Firm Mailing Book For Accountable Mail

Name and Address of Sender

SPILMAN THOMAS & BATTLE, PLLC
300 KANAWHA BLVD., EAT
CHARLESTON WV 25301

Check type of mail or service

- ☐ Adult Signature Required
- ☐ Adult Signature Restricted Delivery
- ☒ Certified Mail
- ☐ Certified Mail Restricted Delivery
- ☐ Collect on Delivery (COD)
- ☐ Insured Mail
- ☐ Priority Mail
- ☐ Priority Mail Express
- ☐ Registered Mail
- ☐ Return Receipt for Merchandise
- ☐ Signature Confirmation
- ☐ Signature Confirmation Restricted Delivery

Affix Stamp Here
(for additional copies of this receipt).
Postmark with Date of Receipt.

	USPS Tracking/Article Number	Addressee (Name, Street, City, State, & ZIP Code™)	Postage	(Extra Service) Fee	Handling Charge	Actual Value if Registered	Insured Value	Due Sender if COD	ASR Fee	ASRD Fee	RD Fee	RR Fee	SC Fee	SCRD Fee	SH Fee
9.	9214 8901 9403 8355 2527 36	WV MUNICIPAL HOME RULE BOARD ATTN: BOARD MEMBERS PO BOX 11360 CHARLESTON WV 25339-1360	1.90	5.30								2.82			
10.	9214 8901 9403 8355 2529 72	WV DEPT OF HEALTH ATTN: SECRETARY SINGH 1 DAVIS SQ CHARLESTON WV 25301-1729	1.90	5.30								2.82			
11.	9214 8901 9403 8355 2738 47	WV DEPT OF HUMAN SERVICES ATTN: SECRETARY MAYER 1 DAVIS SQ CHARLESTON WV 25301-1729	1.90	5.30								2.82			
12.	9214 8901 9403 8355 2739 60	WV DEPT OF HEALTH FACILITIES ATTN: SECRETARY CARUSO 1 DAVIS SQ CHARLESTON WV 25301-1729	1.90	5.30								2.82			

Handling Charge - if Registered and over $50,000 in value

Adult Signature Required

Adult Signature Restricted Delivery

Restricted Delivery

Return Receipt

Signature Confirmation

Signature Confirmation Restricted Delivery

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SECTION III. FISCAL IMPACT STATEMENT

The Town of Oceana anticipates that the proposals set forth in its application and plan will have fiscal impacts; however, the precise economic effect of those proposals cannot be quantified at this time. In the aggregate, the Town expects the proposed measures to result in a positive fiscal impact through increased efficiencies, cost savings, recovery of expenditures, and enhanced economic development. Specifically, participation in the West Virginia Municipal Home Rule Program would provide the Town with greater flexibility to allocate resources toward maintaining uninterrupted services, including replacing aging equipment and infrastructure and maintaining the beneficial community resources available at Gilliland Park.

spilman thomas & battle
Susan J. Riggs
304.340.3867
sriggs@spilmanlaw.com

March 11, 2026

West Virginia Municipal Home Rule Board
Attn: Board Members
1900 Kanawha Boulevard East
Building 1, W-300
Charleston, West Virginia 25305

Re: Town of Oceana
Municipal Home Rule Application and Plan

Members of the Municipal Home Rule Board:

I am counsel to the Town of Oceana (the "Town") in connection with its application and proposed written plan to the West Virginia Municipal Home Rule Board for participation in the West Virginia Municipal Home Rule Program (hereinafter referred to as the "Application"). I have reviewed the Town's Application and West Virginia Code §8-1-5a.

Based upon my examination of the Application, and my attendance at the Town's Council meetings and public hearing, it is my opinion that the Application complies with the requirements set forth in West Virginia Code §8-1-5a, and does not include any proposals that are prohibited by West Virginia Code §8-1-5a.

Finally, as evidenced by the documentation submitted with the Application, the Town made available a copy of its proposed Application and Home Rule Plan for public inspection, provided the required thirty days' public notice of a public hearing on the Application, conducted such public hearing, and duly enacted an ordinance authorizing the Town's submission of the Application. The documentation contained herein also demonstrates that the Town is current in payment of all required state fees.

Based upon the foregoing, it is my opinion that the Town's Application for participation in the West Virginia Municipal Home Rule Program complies with the provisions of W.Va. Code §8-1-5a. This opinion is rendered solely for the benefit of the West Virginia Municipal Home Rule Board and the Town in connection with the Application.

Sincerely,

Susan J. Riggs

Susan J. Riggs
SPILMAN THOMAS & BATTLE, PLLC

22545270

AFFIDAVIT

I, T.H. Evans, Jr., the Mayor of the Town of Oceana, West Virginia ("Town"), do hereby certify, swear or affirm, and declare that I am competent to give the following declaration based on my personal knowledge, unless otherwise stated, and that the following facts and statements are true and correct to the best of my knowledge:

1. I serve as the Mayor for the Town;
2. as the Mayor, I am responsible for duties relating to supervision of the Town's finances; and
3. to satisfy the application requirements of the West Virginia Municipal Home Rule Program pursuant to W. Va. Code § 8-1-5a, I hereby certify and confirm that, after due inquiry, the Town is current on all fees payable by the Town to the State of West Virginia.

T.H. Evans, Jr.
Mayor

Taken, sworn to and subscribed before me this 9th day of March, 2026.

My commission expires August 7, 2029.

Melissa D Hatfield
Notary Public

OFFICIAL SEAL
NOTARY PUBLIC
STATE OF WEST VIRGINIA
Melissa D. Hatfield
Town of Oceana
PO Box 190
Oceana, WV, 24870
My Commission Expires August 7, 2029

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

WEST VIRGINIA TAX DIVISION

0002860101000000

Matthew R. Irby, Tax Commissioner

Letter ID: L0525325216
Issued: 02/02/2026

OCEANA MUNICIPAL GOVERNMENT TOWN OF
PO BOX 190
OCEANA WV 24870-0190

West Virginia Tax Division

Letter of Good Standing

EFFECTIVE DATE: 02/02/2026

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

Please note, this Letter of Good Standing expires on **May 3, 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