

WEST VIRGINIA MUNICIPAL HOME RULE BOARD

MEETING MINUTES

Wednesday January 7, 2026

A meeting of the West Virginia Municipal Home Rule Board was held at 10:30 a.m. on Wednesday, January 7, 2026, at the Department of Revenue, State Capitol Complex in Charleston, West Virginia.

The following members were present:

Mark Polen, Member
Dan Vriendt, Member
Brian Jones, Member
Garner Marks, Designee of Todd Hooker, WV Dept. of Economic Development

The following members were absent:

Honorable Chris Phillips, West Virginia House of Delegates
Honorable Patricia Rucker, West Virginia Senate

Others present:

Anoop Bhasin, Managing General Counsel, WV Dept. of Revenue
Jeff Broadwater, City of Keyser
Mike Ryan, City of Keyser
Logan Mantz, Counsel for Keyser, Romney and Paw Paw
Jim Dodrill for WV Insurance Federation (WVIF)
Lauren Motes, WVIF
Susan Economou, WV Municipal League
Allen McVey, WV Insurance Commissioner
Vic Mullins, WV OIC
Erin Winter, Deputy Tax Commissioner
Emily Cramer, Deputy Tax Commissioner
Debra "Dee" Price, City of Kenova
Ryan Turner, City of Kenova
Kendal Partlow, Town of Danville
Mark McClure, Town of Danville
Jacqueline Hill, Town of Danville
Anthony Carrico, Town of Danville

Others present on the telephone:

Jill, Rice Counsel for West Virginia Insurance Federation (WVIF)
Ryan Weld, Counsel for City of Wellsburg
Tori Drainer, City Manager - Shinnston

The meeting was called to order by Mark Polen at 10:30 a.m. It was reported that the notice of the meeting was lawfully given, a quorum was present, and the meeting was convened. Chair Polen had the numerous attendees and person on the phone introduce

themselves. The first item of business would be the minutes of the April 22, 2025, meeting, our last meeting. A motion to approve the minutes of the April 22, 2025, meeting was made by Dan Vriendt and seconded by Brian Jones. The motion was approved with a voice vote.

Chair's Report

Anoop Bhasin, Managing General Counsel of the Department of Revenue spoke about the annual assessment being held in abeyance as the Home Rule account was greater than \$200,000. He indicated that the Board will re-check the account balance this coming July to determine whether to send out the assessment.

Old Business

None.

New Business

City of Keyser, Class III:

- Mr. Polen confirmed that the City of Keyser complied with all legal requirements as provided in WV Code § 8-1-5a in order to submit their proposed plan application to the Home Rule Board. The City of Keyser proposes to implement the following: (1) 1 % Municipal Sales Tax; (2) On-the-spot citations; (3) Enforce Administrative Liens and Unpaid fines through Municipal Judge; (4) Insurance Proceeds holdback for fire damage proceeds for partial loss (5) Sale of Municipal Property Without Auction; and (6) Modify Board sizes to 3 or 5 members for commissions, boards and authorities
 - Logan Mantz, Counsel for Keyser and Jeff Broadwater (City Administrator and CPA) spoke to the City's proposals:
- (a) There was a lengthy discussion regarding the City's 1% municipal sales tax where it proposed to only eliminate a B & O tax for gross receipts where the 1% municipal sales tax was involved. This was substantively different from other proposals that reduce or eliminate certain B & O tax categories. The municipality spoke to a desire to generate more revenue and what they thought was a fairer way as their method would eliminate a perceived "double tax". With respect to the 1% municipal sales tax, the municipality offered a unique way with no B&O reductions since in their view the WV Code does not specify how to reduce or eliminate a B&O tax. Mr. Broadwater explained the proposal takes less of the gross receipts, the part that is subject to the 1% sales tax, or the municipal sales tax. He further explained this ensures that no transaction is taxed in two different ways. He added all of the other categories, retail specifically, would have some sales that were subject to sales tax, and some not subject to the sales tax. Moreover, he stated that at the end of the day, B&O sales will be reduced, or B&O tax rolls will be reduced in Keyser through the implementation of this, and will be reduced directly proportionate to the number of transactions that are subject to municipal sales.
- The Board commented this proposed process seems a little difficult.

Concerns regarding constitutionality and the Home Rule Board's authority to change tax law with the definition of gross receipts were expressed by Counsel Bhasin. Mr. Bhasin noted that Keyser wants two things: (1) To change the definition of gross receipts, which is a change to tax law and (2) to add the 1% municipal sales tax. Mr. Bhasin added that the argument for double taxation seemed inaccurate since 2 different people pay the tax. Clearly, the home rule statute prohibits changes to tax law.

- The Tax Commissioner representatives indicated that there was no double taxation as there were 2 separate taxes and taxpayers. The Tax Commissioner's representatives indicated the sales tax is different than the municipal B&O tax and a purchaser of a product could come back and request a refund at later time, the taxes have different bases, the sales tax forms or purchase price, and also have different sources. Tax elaborated that the issue with this is that a municipality can only impose a tax if it's been given statutory authority to do so, or constitutional authority to do so. Municipalities are allowed to impose a B&O Tax, as it existed in 1986 under the state, with the understanding that they may make changes, because it sets a maximum rate that they can establish. Tax stated that municipalities have not monkeyed or changed the base of the tax, which is the gross receipts of the tax. Tax indicated that Keyser's proposal is essentially rewriting the municipal B&O tax so that it is not the same tax in 1986. Another issue pointed out by Tax was that a municipality doesn't actually get those returns. So, the practicality of a municipality being able to know if sales tax has been paid on an item or not paid on an item would be problematic. Further, Tax stated it would be hard for taxpayers within a municipality to administer this in a way because some sales tax exemptions are not based on the product that's being sold, but the type of individual who's purchasing it. Tax stated this makes it difficult for administration purposes. Tax indicated the real issue is, this proposal changes the B&O Tax in a way that is not statutorily permitted. Tax added there is a fairness of taxation issue as well as, under the constitution, this could be viewed as not fair and equal.
- (b) On-the-spot citations - There was discussion of the value of its use to the municipality. The concern was stated that this authority requested the ability to amend the IPMC (International Property Maintenance Code) code. Based on previous issues, the City agreed to strike this part of the request with respect to the ability to amend the IPMC.
- (c) Enforce Administrative Liens and Unpaid fines through Municipal Judge – related to code enforcement with respect to a municipal judge or magistrate and would allow the City to streamline the process. This was previously done in Moundsville, Nitro, and Buchannon. The City indicated there would be due process and appeals available.
- (d) Insurance Proceeds holdback for fire damage proceeds for partial loss – A lengthy conversation was held with testimony from industry representatives.

This proposal attempts to address situations of partial loss even though the statute only addresses total loss of a destroyed structure. Mr. Mantz explained that this proposal shifts the burden over to the municipality, if the structure is not taken care of in 90 days, the municipality can notify the insurance company, and then the same protections occur as just as in for a full loss structure.

The statute in question is §38-10E-1 put in place in 2008/2009 which only allows recovery for total loss properties.

Mr. Bhasin added that in 2014, the board allowed Clarksburg to include mutuals insurance companies as someone that would be subject to the statute's total loss requirement but did not change the statute's requirements or address partial loss.

The West Virginia Insurance Federation's representative, Jill Rice, spoke and explained the federation is a state trade association for property and casualty insurance companies that do business in West Virginia. She noted that the members write about 75% of the homes and structures that are insured in West Virginia. She stated this is an issue, that affects the climate in West Virginia with respect to affordable and available insurance. She added this issue came up that ultimately led to the adoption of the statute that a new WV Code sections were added §38-10E-1 and 2 in 2009. She adds the issue arose from the city of Huntington, which changed the responsibility of insurance companies, like their members, when policyholders suffer total losses on their structures. She added the Huntington policy created certain responsibilities on insurance companies and attached liens to insurance proceeds. She stated that this breached a contract between policyholders and the insurance companies to pay the policy, whether a total loss or a partial loss. The WVIF felt that such an ordinance violated the insurance companies' contractual obligation. She added in 2009 they looked at the ordinance, which was very similar, because it would have attached a lien to insurance proceeds, and interfered with that relationship for the purpose of obtaining debris removal to benefit the city of Huntington. The WVIF filed suit back then in Cabell County but ultimately, by agreement of the parties, and the legislature enacting §38-10E-1 and 2 which provides a statutory structure, whereby liens are attached, and the city can have a certain amount of time to recover for the debris removal benefit with a total loss. She added the difference between a total loss and partial loss is that any loss could be a partial loss.

Jim Doddrell of the WVIF offered more background to understand where this all came from by going back more than 40 years, dealing with dilapidated structures and municipalities. He noted that the original ordinance that the city of Huntington was considering, was not a lien interest, but would have required the insurance company to pay a certain sum of money on each one of these total loss claims to the city, to be held in trust by the city, until such time it could then be released either back to the insurance company or to the policy owner, if the structure was

repaired. He explained it was basically seizing money, the city would be taking money without any form of due process and holding away from both the insurance company, and ultimately the test of the policy. He indicated this was the basis for filing the declaratory judgment action. He added that after the preliminary injunctions, the governor's office became involved and the legislature passed the statutes. He stated some of the same issues exist in response to these proposals today and noted the problem is, it doesn't allow them to do the same thing through partial losses. He noted there are constitutional problems with enacting ordinances that conflict with state law. He felt the Board had declined a similar issue with Clarksburg in 2017.

The WV Insurance Commissioner, Alan McVey, stated the concern from a regulatory standpoint is a disruption in the marketplace that will affect everyone due to the potential that if something like this moves forward, some companies may say, well, then maybe I don't want to write policies in West Virginia.

Mr. Dodrill added that is our concern about availability and affordability. When you add a new concept like partial loss it adds additional cost to the system. If you have two cities with these requirements it is likely the additional cost is going to be borne by all West Virginia through increased rates.

Mr. Mantz added an appreciation for what had been said but there is lack of availability of dollars, for municipalities. Mr. Mantz noted an appreciation for the fact that partial loss is not defined, and that could cause ambiguity. He added with respect to the constitutionality, he believes the current statute is silent with regards to partial loss, and where that silence exists, Dillon's rule takes effect, and we are just not allowed as municipalities to implement things that are inconsistent or not expressly authorized. Mr. Mantz stated that is the whole point of Home Rule is where there is not that authorization, then the board may act.

- (e) Sale of Municipal Property Without Auction – Mr. Mantz explains it is useful and streamlines things. However, he is asking the board to consider not providing a cap. Mr. Mantz explains the reason is due to real property. He adds that if a municipality has to sell real property via public auction, it often realizes 30 to 50% of the value, so that's a loss to the public.

Mr. Mantz asks for the authorization to engage an actual realtor to get out and market and obtain market value for a property. He explains that it has all of the protections in place, ethics rules still apply, and no self-dealing. Mr. Mantz stated here is a notice requirement built in, and we have an actual built-in requirement for investigation and determination of market value, so that we can assure that these pieces of municipal property are sold for a commensurate return for the public dollar. Mr. Mantz added that if the deviation isn't granted, and they have a cap, then if that is what the board determines, then they will move forward.

Mr. Polen added that is the way they have always looked at the cap, if somebody wants to bid \$10000 for something that maybe either the assessed value or something is \$10,000. Mr. Polen asked, "Have these caps been geared to city sizes in the past, or have they all been uniform?"

Mr. Bhasin indicated the cities' caps are not uniform but basically \$10,000, \$15,000, and the highest is \$25,000. Nothing prevents a city from asking for \$25,000.

Mr. Mantz adds that there could be a carve out for real property with a cap that is like \$100,000 or \$150,000, that would capture most of the property that we would be able to sell and allows us to get a good bit of value.

(f) Modify Board sizes to 3 to 5 members for commissions, boards and authorities

Instead of coming to the Home Rule Board three or four times for different boards, they are preemptively asking for adjustment of board sides.

Mr. Bhasin noted that Mr. Mantz had 12 or 15 boards, in the proposal but the board has authorized this before.

Mr. Polen went through the required questions for the City's application with Mr. Mantz responding:

Polen: Did the city hold a public hearing on its application for admission to the municipal home rule program?

Mantz: Yes, sir did.

Polen: When was that hearing held?

Mantz: December 3, 2025.

Polen: Did the city provide at least 30 days' notice of the public hearing via a class two legal advertisement?

Mantz: It did, from October 30, 2025, and November 3, 2025

Polen: Did the city send notice of the public hearing via certified mail to the Home Rule Board and each Cabinet Secretary?

Mantz: It did, and the affidavits were included in your packet.

Polen: Was the proposed application made available for public inspection at least 30 days prior to the public hearing?

Mantz: It was the entirety of November.

Polen: Were any oral comments, were written, offered, or written comments submitted for consideration of the public hearing?

Mantz: None were submitted.

Polen: Okay, so, zero are reflected in the city's submission, that was the next question.

Polen; Does the application, or amendment, the proposal, demonstrate the city's ability to manage the associated costs or liabilities of the proposal.

Mantz: It does.

Polen: Did the city council adopt an ordinance authorizing the submission of the proposed ordinances to the home board?

Mantz: It did, same meeting that the hearing was on December 3rd.

Polen: I'll ask this question just for the record, if you can, you don't need to give us your whole original answer, but does the city intend to cut its B & O taxes when it adopts the 1% municipal sales tax?

Mantz: Yes, sir.

Polen: What taxes will be cut? We've answered that already. Okay, so can you confirm that you're the attorney who executed the letter on behalf of the city? And that you're admitted to practice law in the state?

Mantz: Yes, sir.

Polen: And you prepared and signed the letter, which is part of the submission to the board.

Mantz: Yes, sir.

Mr. Polen asked Is there anyone present who wishes to provide any other public comment on the application beyond what we've had?

Susan Economo of the WV Municipal League stated with respect to the concerns that about the constitutionality of the original law that, you know, we're looking back in time on.

There is a section under §8-13-5, that says the governing body of municipality may offer tax credits from the tax as incentives for new and expanding business. She

noted that there are cities that don't implement the tax until you hit \$1 million gross receipts and other's that start at dollar one. She adds there is some flexibility within that.

And I think that that section speaks to that sort of flexibility of how you impose that text and the levels at which you do so.

Mr. Polen asked Counsel, we first vote to admit the city into the program, and then we vote . . .

Mr. Bhasin added You can vote each proposal or the plan in total?

Mr. Polen asked whether or not there's a motion to admit Keyser to the program.

Mr. Jones made the motion and Mr. Vriendt seconded.

The voice vote was 4-0.

Mr. Polen stated the next question then becomes on the adoption or modification of the proposal, I guess, taking some privilege of the chair a bit. Mr. Mantz it sounds like there are significant issues with two of the elements of your plan. Mr. Polen asked is it the desire of the city for the board to defer action on the entire plan and allow for further discussions to occur with the tax department and the insurance folks or for those elements to be rejected at this time and allow for you to develop alternatives, or you can withdraw any proposal.

The hard part there is that, if we do find out that there's a rejection specifically with regards to municipal sales tax, we're probably going to try to race to get back down here in April, with another version.

Mr. Mantz indicated that he would like each proposal voted either up or down, rather than withdrawing any proposal.

Mr. Polen stated the board will first vote on On-the-spot citation – The City agreed to amend and remove the IPMC part., to enforce administrative liens and unpaid fines through a municipal judge with due process, and to modify board sizes to 3 or 5 members for commissioned boards and authorities.

Mr. Polen asked for a motion on these 3 proposals. Dan Vriendt made the motion and Brian Jones seconded.

These 3 proposals passed 4-0 on voice vote, as amended.

Mr. Mantz, based on the discussion, agreed to withdraw the insurance proceeds hold back proposal.

Mr. Polen then asked for a motion to approve the 1% municipal sales tax proposal. After some discussion of the previous issues, Mr. Polen again asked for a motion. Without a motion, the proposal failed for lack of a motion,

Mr. Polen proceeded to the proposal for the sale of municipal property without auction. Is there a motion to amend or approve that with a cap? After some discussion of the previous issues and policies. Mr. Marks made the motion to institute a cap of \$25,000 on general/other property and \$150,000 on real property without an auction. Mr. Vriendt seconded.

The proposal passed 4-0 on voice vote.

The Board did a final vote to approve all the proposals, as amended, but not withdrawn or failed to obtain a motion. Mr. Marks made the motion and Mr. Vriendt seconded.

This passed 4-0 on voice vote.

City of Wellsburg, Class III:

- Mr. Polen confirmed that the City of Wellsburg complied with all legal requirements as provided in WV Code § 8-1-5a in order to submit their proposed plan application to the Home Rule Board. The City proposes to implement the following: (1) 1 % Municipal Sales Tax & Reduce or Eliminate B&O Tax Categories (the City has agreed to withdraw \$1,000 credit against B & O Tax for restaurants but did eliminate and reduce other B & O Tax areas); (2) Sale of Municipal Property Without Auction; (3) On-the-spot citations; and (4) Purchasing liens.
 - Ryan Weld, Attorney for the City of Wellsburg presented the proposed plan application to the Board.

Mr. Weld indicated that on the 1% municipal sales tax, the City would withdraw a \$1,000 annual credit that restaurants and other locations who still prepared food, since it may run afoul of state law, from its application. The City is reducing B & O taxes on six different classifications, the production of coal, sand, and gravel, oil, and slag, natural gas, limestone, sandstone, whether that be quarried or mined, as well as amusements, but then also to reduce its rents and royalties from the current rate by 5% to .25%, thus making it 1/4 of the maximum rate allowed by state.

On the sale of municipal property without an auction, Mr. Weld made an argument similar to the City of Keyser for a \$150,000 limit on real property and then \$25,000 for all other property. Mr. Weld stated this would give the city flexibility.

For on-the-spot citations, Mr. Weld explained the ability would go a long way to allow the city to address public nuisances, abandoned automobiles,

junk vehicles, littering and rubbish, junk that's on porches or in yards, and also weeds and noxious growth. Mr. Weld added that the proposed ordinance allows for an appeal, of a citation, in the municipal court, in the city, when an individual does file their intent to file an appeal, that acts as a stay on both the citations and the initial penalty, as well as any ongoing per day penalty, if that person works as a court system.

Mr. Bhasin asked, there is plenty of due process for property owners?

Mr. Weld said, Yes, it allows a property owner to file an appeal with the municipal court, once a citation is written, and then it is heard at the next session of the court.

On the city to purchase tax liens on properties that are subject to delinquent property taxes, Mr. Weld stated this would be extremely helpful to the city and allow for the general process that is followed in Chapter 11A of code, to allow the city to be able to work on some of these very problematic properties. Mr. Weld added as solicitor these are problem properties that are caught in cycles when they're in the tax process.

Mr. Polen stated he would proceed through the list of formal questions to Mr. Weld..

Polen: Did the city hold a public hearing on the application for admission to the home rule program?

Weld: It did, yes, on November 12th, 2025.

Polen: Did the city provide at least 30 days' notice of the public hearing via a Class 2 legal ad?

Weld: Yes, the first publication was on October 2nd. The second publication was October the 9th.

Polen: Did the city send notice of the public hearing, via certified mail to the Home Rule Board, and each cabinet secretary?

Weld: It did, yes, and I have receipt of all those certifications that were received.

Polen: Was the proposed application made available for public inspection at least 30 days prior to the public hearing?

Weld: Yes, on October 2nd.

Polen: Were any oral comments offered or written comments submitted for consideration at the hearing.

Weld: No, to both.

Polen: Does the application and proposals demonstrate the city's ability to manage the associated costs and liabilities of the proposal?

Weld: It does, yes.

Polen: Did the city council adopt an ordinance authorizing the submission of the proposed ordinances to the Home Rule Board?

Weld: It did, yes.

November on November 12th.

Polen: With regard to the B & O tax, does the city intend to cut its B & O taxes when it adopts the 1% sales tax, what taxes will be cut?

Weld: As contained in the application, the 6 categories of B & O tax that are outlined there as well as reduction in the tax, the B & O tax on rents and royalties.

Polen: Can you confirm that you are authorized to practice law in the state, and that you did prepare and sign the letter, which is part of the city's submission to the board?

Weld: I am licensed to practice in the state of West Virginia, and I also was authorized by the city to present this application.

With no other questions a vote was taken to admit Wellsburg into the Home Rule plan. Mr. Jones made the motion and Mr. Marks, seconded.

The voice vote on admission was 4-0.

Next, the Board voted to approve the Wellsburg plan, as amended during our discussions. Mr. Jones made the motion and Mr. Marks, seconded.

The Wellsburg plan, as amended, was passed 4-0 on voice vote.

City of Kenova, Class III:

- Mr. Polen confirmed that the City of Kenova complied with all legal requirements as provided in WV Code § 8-1-5a in order to submit their proposed plan application to the Home Rule Board.

The City of Kenova proposes to implement the following: (1) a 1 % Municipal Sales Tax; (2) Sale of Municipal Property Without Auction (No CAP LISTED); (3) On-the-spot citations; (4) Liens of property where abatement, disrepair, or nuisance; and (5) Liens for solid waste fees.

Dee Price and Ryan Turner, attorneys for the City presented the City's proposed plan application.

A brief discussion took place. Mr. Polen informed the City of the changes to sale of property without a public auction.

Ms. Price proceeded to explain the City's request for the 1% municipal sales taxes, which would enhance municipal services as noted in their proposal, because the City is reducing B & O taxes for retail or tangent property by 5%, and wholesalers by 5% for the 1% municipal sales tax.

Ms. Price agreed to amend the proposal with the cap mechanism of \$25,000 on all other property and \$150,000 on real property, for the sale of property without an auction.

Mr. Polen asked the required questions for the record.

Polen: So, did the city hold a public hearing on its application for admission to the home rule program?

Price: Yes.

Polen: And when was that hearing we have?

Price: November 6, 2025

Polen: Did the city provide at least 30 days' notice of the public hearing, via class two legal advertisement?

Price: Yes, sir.

Polen: Did the city send notice of the public hearing via certified mail to the Home Rule Board and each Cabinet Secretary?

Price: Yes, sir.

Polen: Was the proposed application made available for public inspection at least 30 days prior to the public hearing?

Price: Yes, sir.

Polen: Were any oral comments offered or written comments submitted for consideration at the hearing? Are those comments or questions reflected in city's submission?

Price: Yes, sir.

Polen: Does the application, and the proposal demonstrate the city's ability to manage the associated costs or liabilities of the proposal?

Price: Yes, sir, I believe so.

Polen: Did the council adopt an ordinance authorizing the submission of the proposed ordinances to the Home Rule Board, and when was that ordinance adopted?

Price: Yes, sir, and I believe it was November, 6, 2025.

Polen: Does the city intend to cut B & O taxes when it adopts the 1% municipal sales tax, and what taxes will be cut?

Price: Yes, sir. Retail intangible property sales, and the wholesaler tax at 5%.

Polen: Can you confirm that you are licensed to practice law in the state, and that you're the attorney who prepared and signed the letter, which is part of the city's submission to the board?

Price: Yes, sir.

Mr. Bhasin asked a question since we didn't really run through the on-the-spot citations, liens on property, abatement, disrepair, nuisance, and liens for solid waste fees, just making sure that all those have a due process component where people have a chance to contest those issues.

Ms. Price explained there would be various due process mechanisms,

Mr. Polen asked for a motion for the admission of the City of Kenova into home rule? Mr. Vriendt moved and Mr. Jones seconded.

On voice vote, the City of Kenova's application was approved 4-0.

The next matter was the approval of the City of Kenova's plan, as amended, to include the cap mechanism. Mr. Jones motioned and Mr. Marks seconded

On voice vote, the City of Kenova's plan, as amended was approved 4-0.

City of Shinnston, Class III:

- Mr. Polen confirmed that the City of Shinnston complied with all legal requirements as provided in WV Code § 8-1-5a in order to submit their proposed amended plan application to the Home Rule Board. The City of Shinnston proposes to implement the following: (1) On-the-spot Citations; (2) Shortened Period of Time for Forfeiture of Uninhabitable Structures; (3) Sale of Property and Equipment without Public Auction with a \$10,000 CAP; (4) Purchase Tax liens on properties subject to delinquent property taxes with a right of redemption by the city; (5) Entry of properties to make repairs and bring property into code compliance; and (6) Intergovernmental Agreements by Resolution.
- Tori Drainer, City Manager, presented the proposed plan amendment for the city. Ms. Drainer explained on-the-spot citations will aid in public nuisances and junk vehicles. She noted the citations would be able to be contested in municipal courts similar to traffic citations.

Secondly, she explained the shortened amount of time for forfeiture of structures when owners are of properties that have been uninhabitable. She stated the current wait time is 28 months, the City is requesting 12 months to be reduced, so there would be 16 months total.

Third, she stated proposal was for the sale of municipal property without an auction with a \$10,000 cap as of now, and she stated the city will see how it goes, and then if need be come back with a higher amount.

Fourth, she stated the purchase of tax liens on property, subject to delinquent property tax and right of redemption by the city. She stated there would be a process where a property owner could redeem the property before it went to the City.

Fifth, authorization to enter a property to make repairs and bring property into code compliance and to be able to assess the costs. She stated after proper notices are given to property owners, the city will enter the property, to make simple repairs in order to not devalue the property or the neighborhood.

Lastly, authorized intergovernmental agreements by resolution, she stated would maximize the level of efficiency between the city and other jurisdictions.

Mr. Polen asked are there any questions from the board?

Mr. Bhasin asked about due process for citations or property fees.

Ms. Drainer stated there would be due process that people can go to court or some procedure to assert their rights.

Mr. Polen asked Ms. Drainer the required questions for the record.

Polen: Did the city hold a public hearing on its application for admission to the home rule program? And when was that hearing?

Drainer: Yes, we did. September 8, 2025.

Polen: Did the city provide at least 30 days' notice of the public hearing by a class of two legal ads?

Drainer: Correct. August 6, 2025, and August 13, 2025.

Polen: Did the city send notice of the public hearing via certified mail to the Home Rule Board and each Cabinet Secretary?

Drainer: Yes, I have copies of each certified receipt.

Polen: Was the proposed amended application made available for public inspection at least 30 days prior to the hearing?

Drainer: Digitally and a copy in the office.

Polen: Were any oral comments offered or written comments submitted for consideration at the public hearing?

Drainer: No, they were not.

Polen: Does the application demonstrate the city's ability to manage the associated costs for liabilities of the proposal?

Drainer: Yes.

Polen: Did the council adopt an ordinance authorizing the submission of the proposed ordinances to the Home Rule Board, and when was that ordinance adopted?

Drainer: The ordinance authorizing the plan was approved on September 8, 2025.

Polen: Okay, we don't have a sales tax proposal for this, so that question's inoperative. Can you confirm that the attorney who executed all the documents for the proposals is authorized to practice law in the state.

Drainer: Yes. Frank Zimmerman

Polen: Are there any other questions or comments to the city of Shinnston's amended application and proposals?

Mr. Polen asked for a motion. Mr. Jones made the motion. Mr. Vriendt seconded. The motion to permit the plan amendment was approved on voice vote 4-0.

Mr. Polen stated there is no modification suggested to Shinnston's proposals. Is there a motion to approve the proposals. Mr. Marks made the motion, and Mr. Jones seconded. The proposals were approved 4-0 on voice vote.

Town of Paw Paw, Class IV:

- Mr. Polen confirmed that the Town of Paw Paw complied with all legal requirements as provided in WV Code § 8-1-5a in order to submit their proposed plan application to the Home Rule Board.

The Town of Paw Paw proposes to implement the following: (1) On-the-spot Citations; (2) Enforce Administrative Liens and Unpaid fines through Municipal Judge; (3) Sale of Property without Public Auction; and (4) Modify Board sizes to 3 to 5 members for commissions, boards and authorities

Logan Mantz, attorney for the Town presented the Town's proposed plan application.

Mr. Mantz stated that he thought Paw Paw was going to be straightforward.

Mr. Mantz agreed to amend the plan to incorporate the \$25,000 cap on all property other than the \$150,000 cap on real property.

Mr. Mantz also agreed to remove IPMC from on-the-spot citations.

Mr. Mantz stated there was due process on the enforcement administrative liens and unpaid fines through the municipal judge.

Mr. Polen asked the required questions to Mr. Mantz:

Polen: Did the city hold a public hearing on his application for admission to the Municipal Home Rule Board?

Mantz: It did on December 1, 2025.

Polen: Did the city of Paw Paw post the notice with at least 30 days notice?

Mantz: Yes.

Polen: Did the city send notice to the public hearing via certified mail to the home rule board, and each cabinet secretary?

Mantz: Yes.

Polen: Was the proposed application made available for public inspection at least 30 days before the hearing?

Mantz: It was from November 1st.

Polen: Were any oral comments offered or written comments submitted at the public hearing.

Mantz: Two oral comments were made in opposition to the application.

Polen: And are those comments reflected in the city's submission?

Mantz: They are.

Polen: Does the application demonstrate the city's ability to manage the associated cost and liabilities of the proposal?

Mantz: It does.

Polen: Did the council adopt an ordinance authorizing the submission of the proposed ordinances to the home rule board?

Mantz: Yes.

Polen: We don't have a sales tax proposal, so we can skip those questions, and we can confirm that Mr. Mantz executed a letter on behalf of the city, and you are licensed to practice at state.

Mantz: Yes, sir.

Polen: Okay, are there any other questions regarding Paw Paw?

Mr. Polen asked for a motion to approve the admission of Paw Paw into the home rule program? Mr. Vriendt made the motion, and Mr. Jones seconded.

On voice vote, Paw Paw was admitted to home rule 4-0.

Next, the Board voted to approve Paw Paw's proposals, as amended, to remove the IPMC language, and for the inclusion of the \$25,000 cap on general property, and \$150,000 cap on real property.

Mr. Vriendt made the motion, and Mr. Jones seconded. On voice vote the amended proposals were approved 4-0.

City of Danville, Class IV:

- Mr. Polen confirmed that the City of Danville complied with all legal requirements as provided in WV Code § 8-1-5a in order to submit their proposed plan application to the Home Rule Board.

The City of Danville proposes to implement the following: (1) 1 % Municipal Sales Tax & Reduce or Eliminate B&O Tax Categories; (2) Abate eyesores and dilapidated properties and place liens; (3) Intergovernmental Agreements by Resolution; (4) Authority to adopt the Administrative Procedures Act to collect B & O Tax; (5) On-the-spot citations; and (6) Sale of Municipal Property Without Auction with a \$25,000 cap listed.

Kendal Partlow, attorney for the City presented the City's proposed plan application.

Mr. Partlow explained there are many financial issues in Danville with sewers, roofs, insurance, and police salaries. Mr. Partlow indicate that the 1% municipal sales tax would be in conjunction with reducing retail by 2%, wholesale by 1%, services by 2% and manufacturing by 7 %.

Mr. Partlow on the ability to abate eyesores stated there are buildings that need to be addressed.

Mr. Partlow with respect to intergovernmental agreements indicated they planned to enter agreements with their sister city, Madison.

Mr. Partlow discussed the authority to adopt the Administrative Procedures Act would assist in chasing after their fees.

Mr. Partlow addressed the ability to issue on spot citations for code violations, which they think is going to be something very important for public safety.

Mr. Partlow added that ability to sell property without an auction would help the City greatly.

Mr. Partlow indicated that in the proposals due process would be provided for people to assert their rights.

Mr. Partlow clarified that on the sale of municipal property without an auction, the City only wanted a \$25,000 cap.

Mr. Polen stated he has a whole series of required questions for the record to ask Mr. Partlow..

Polen: Did the city hold a public hearing on its application for admission to the municipal home rule?

Partlow: It did so.

Polen: When was that hearing held?

Partlow: December 12, sir.

Polen: Did the city provide at least 30 days' notice of that hearing via Class 2 Legal Advertisement?

Partlow: Yes, we yes, sir.

Polen: Did the city send notice of the public hearing, via certified mail to the board, and to each cabinet secretary?

Partlow: Yes, sir.

Polen: Was the proposed application made available for public inspection at least 30 days prior to that hearing?

Partlow: Yes, sir.

Polen: Were any oral comments offered or written comments submitted for consideration at the hearing?

Partlow: There were not.

Polen: Does the application proposal demonstrate that the city has the ability to manage the associated cost and liabilities of the proposal?

Partlow: Without question.

Polen: Did the council adopt an ordinance authorizing the submission of the proposed ordinances to the Home Rule Board?

Partlow: Yes, sir.

Polen: And when was the ordinance adopted?

Partlow: The minute after the hearing on December 12th, sir.

Polen: Okay, does the city intend to cut its B & O taxes when it adopts the municipal sales tax and which taxes will be cut?

Partlow: Absolutely, the same ones that are identified by your council.

Polen: Can you confirm that you are the attorney who executed the letter on behalf of the city and that you are licensed to practice in the state?

Partlow: I can, sir.

Polen: Anyone have any questions for Danville and their submission?

Mr. Polen asked for a motion to admit Danville into Home Rule. Mr. Vriendt made the motion, and Mr. Jones seconded. The admission was approved on voice vote 4-0.

Next, Mr. Polen asked for a motion to approve Danville's proposals, as amended, if any. Mr. Vriendt made the motion, and Mr. Jones seconded. On voice vote the proposals were approved 4-0.

Town of Romney, Class IV:

- Mr. Polen confirmed that the Town of Romney complied with all legal requirements as provided in WV Code § 8-1-5a in order to submit their proposed plan amendment application to the Home Rule Board. The Town of Romney proposes to implement the following: (1) Enforce Judgement Liens and Unpaid fines through Municipal Judge; (2) Graduated Municipal property tax rebate for new construction and substantive improvements; (3) Modernize Business and Vendor System license fees; and (4) Insurance Proceeds holdback for fire damage proceeds.

Logan Mantz, attorney for the Town presented the Town's proposed plan application.

Mr. Mantz indicated that the Town would withdraw Insurance Proceeds holdback for fire damage proceeds based on previous discussions in the meeting.

Mr. Mantz indicated that Romney was a Home Rule success story. He stated that when the Town started moving forward, they started getting more contractor interest in the town as they started getting things cleaned up.

Some of the contractors actually directly came to the town and asked what types of incentives the Town could create.

Mr. Mantz stated that was the genesis for this tax rebate or graduated tax rebate.

The proposal would allow the Town to look at new construction and substantial work of improvements in the Town, and then allow that amount as a rebate to property owners, that perform that construction in town.

Mr. Mantz stated that its not going to ever amount to a lot, mostly a few hundred dollars a year, but it reflects the income from the tax that the town would have received, or the increase in tax revenue, that the town would receive resulting from new construction or substantial renovation.

Mr. Mantz indicated that the proposal does not touch tax collection whatsoever. He added that all of the appeal process, all of the evaluation, the billing, the collection, the delinquency, and the appeal process for tax collection remain completely the same. Mantz explained that after that tax is paid, the individual can come and show the town that they did pay the tax, and then that will inform what we'll use to calculate the increment and roll that back as if they had been approved for this project, as a rebate for them.

Mr. Mantz stated the graduated nature of it is that they are going to do it over a period of 5 years. Mantz stated our position is that they do not change the tax process whatsoever.

Mr. Bhasin indicated he does not think the Home Rule Board can do this because it is changing property tax, but he deferred to the Tax Department. Further, new construction and substantive improvements were not clearly defined. Mr. Bhasin added the Home rule statute does not permit changing tax law only the 1% municipal sales tax.

The Tax Department representatives indicated that the municipal home rule program says that essentially you can't run afoul of any taxation laws or with the exception that you can do a 1% municipal sales tax. Further, Tax added there may be some constitutional problems because property taxes, in particular, have to be fair and equal and uniform throughout the state.

Mr. Mantz indicated that the Town could not figure out a way in which we were actually affecting the way the tax is paid since this is more of an incentive, working in economic development. Mr. Mantz added that in Fairmont, something similar was done for redevelopment and vacancy reduction. Again Mr. Mantz stated that this is an economic development authority type of thing.

Tax reiterated its a fairness issue and noted this is probably better suited to a bill proposal in the legislature.

Mr. Mantz went to the next topic of flattening of business licenses. He stated this would impact everybody that sells alcohol and retail. He stated this was based off of Wardensville's 2019 application. Mantz explained the way that we have to do business licenses in West Virginia is we go through a 30 page document which has all of the antiquated code dating back from 1915 to set fees in the state. He added this sets for licensure the upper limit that a municipality can charge for a business license. Mr. Mantz added that the goal here is to streamline, one application, everything all together, flatten the fees.

Mr. Bhasin stated that he was going to take off his Home Rule hat and put on his ABCA hat. Mr. Bhasin indicated that he would have objected in 2019, and is objecting now because those municipal fees are set statewide for alcohol beverage licensees. Mr. Bhasin indicated that in most of parts of the code, those fees are set at a max of half of the state license fee, and the state fees have changed over the years. Mr. Bhasin added the 2nd part to what they're doing as well mentioned professional license fees. Mr. Bhasin stated he was now putting back on his Home Rule hat stating this proposal could be problematic for section 14 or 18 in the home rule statute. Section 18 states home rule is not authorized to pass laws, governing professional licensing or certification, including the administration, oversight of the laws, by state agencies, to the extent required by law.

Mr. Mantz was unclear exactly what was done with Wardensville with respect to ABCA fees or other fees. Mantz indicated that we are not affecting licensure whatsoever, it's just the ability to do business activities inside of municipal limits.

Mr. Bhasin added this proposal appears to be changing some of the expectations statewide expectations of some of these licensing fees.

The board discussed tabling the proposal and indicated this may be a proposal for the Legislature.

The Board stated there was no issue with enforcement of the judgment, liens, as long as there is due process.

Mr. Polen inquired to Mr. Manz, Do you want us to vote on, like, same issues before do you want us to vote on it, reject the other ones or just defer some discussion until the legislature meets and might be able to resolve some of these issues.

Mr. Polen indicated that the Board would defer action on those 2 elements of the proposal, and go ahead and approve the judgment liens, and Mr. Mantz had agreed to withdraw the insurance proceeds holdback.

Mr. Polen asked for a motion to approve the Town of Romney's amended, application, as further amended, to exclude the insurance proceeds hold back, and to defer action until the April meeting on the graduated municipal property tax rebate, and the modernization of business inventory license fees, leaving only the judgment enforcement mechanism as the only remaining element of the proposal.

Mr. Polen asked for a motion. Mr. Jones made the motion and Mr. Vriendt seconded. On voice vote, the 1 proposal passed 4-0.

Other Business

- Mr. Bhasin noted that the Board approved two Class IV cities today and only two more could be approved for the rest of the year.
- Next Meeting Date – tentatively April 15, 2025, at 10:30 a.m.

Adjournment

Mr. Polen adjourned by Unanimous consent.