WEST VIRGINIA MUNICIPAL HOME RULE BOARD

MEETING MINUTES

Wednesday April 29, 2026

A meeting of the West Virginia Municipal Home Rule Board was held at 10:30 a.m. on Wednesday, April 29, 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 Robbie Lewis, West Virginia Senate

Others present:
Anoop Bhasin, Managing General Counsel, WV Dept. of Revenue
Dr. Peter Shirley, Deputy Secretary of Revenue
Alexis Kessel, Counsel Department of Commerce
Logan Mantz, Counsel for Keyser, Romney and Capon Bridge via phone
Susan Economou, WV Municipal League
Erin Winter, Deputy Tax Commissioner
Kendal Partlow, Counsel for Town of Gilbert
Michael Fox, Gilbert Mayor
Quinn Miller, Gilbert Council Member
Amanada Reyes, Gilbert
Kimberely Hensley, Gilbert
Susan Riggs, Counsel for Oceana

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. The first item of business was the minutes of the January 7, 2026, meeting, our last meeting. A motion to approve the minutes of the January 7, 2026, meeting was made by Dan Vriendt and seconded by Brian Jones. The motion was approved with a voice vote.

Chair's Report

Mr. Bhasin did a quick review, and then turned it over to Dr. Peter Shirley, Deputy Secretary of Revenue, to talk about the assessment. Mr. Bhasin stated there were currently 73 cities in Home Rule, soon to be 75, in total. There were already 2 Class IV cities admitted in 2026, and then at this meeting there are 3 Class IVs on the agenda. It is likely Home Rule will fill the 2026 class for Class IVs today.

Dr. Peter Shirley spoke to the assessment. He stated that he had a letter from the Secretary, dated, today. He had copies for anyone that wanted a copy. He stated that for years, the expenses for the operation of Home Rule Board have mainly come from the Cabinet Secretary's general revenue budget, since Home Rule itself does not have any dedicated staff. Anoop has been performing the counsel responsibilities here, but he's also counsel for the Revenue itself. Revenue has never charged the Home Rule account for those expenses. The Home Rule account has about $250,000 in funds. By WV code, the annual assessments on the municipalities that participate in the program were suspended because that account balance was above $200,000. So, the account is about $50,000 above the threshold. Dr. Shirley speaking to the Secretary's letter indicated that the Cabinet Secretary's budget should not bear the cost of operating the Home Rule program since the program has its own dedicated funding source, the annual assessment of participating cities. Dr. Shirley added that the expenses to operate Home Rule were $60,000 per year for the entire program. The $60,000 accounted for the costs of counsel and our admin folks and then very small amounts for our office supplies, and a little bit of rent. The Secretary recommended the FY' 25 and FY' 26 costs of $60,000 (total of $120,000), be directed from the Home Rule account. Then, going forward, the Secretary's recommendation was that the annual assessment should not be reinstated this upcoming July. So not for fiscal year 2027, but to provide notice to the municipalities, because that's also a statutory requirement, that the board anticipates the annual assessment for FY 2028. So, a full year from now in July, that those assessments will resume.

Mark Polen: I understand that there's no action needed on the part of the board. This is an administrative action that is within the Secretary's authority which seems entirely reasonable to me, and I wasn't aware that there really wasn't any drawdown of these funds over the years. I've been here for 10 years. I don't really remember this issue arising in the past. So, it seems entirely fair, since there's enough money in the account to go for another year, even before the assessment occurs. It certainly gives everybody time enough to plan for it and to account for how those funds accrue in two fiscal years away.

Mr. Bhasin: As I said, we might have 75 cities after this meeting. So, let's say we're in 2028, we reinstate the assessment, that collection would be about $150,000. So that might cover a couple of years of expenses. So, then the Board might suspend it again for a year, after that first year resuming the assessment.

Dr. Shirley: What he's referring to is in code, the annual assessment says that it shall be $2000 per year for just participating cities. And so, to his point is that it's about $60,000 a year and you would bring in about $150,000 every assessment, which is obviously way more than you would need. But because of the way that's written, you couldn't drop that amount down to bring in $60,000 per year and do that same amount every year you have to do it by code, $2,000. So, you're going to end up in the situation where it has to turn on, and turn off.

Old Business

Town of Romney, Class IV: reconsider parts of tabled application

Mr. Polen: Let's get a motion to take the tabled parts of the application off the table, Dan Vriendt moved and Brian Jones seconded. Passed 4-0.

Logan Mantz; With regards to the streamlining of the business application, I think the primary concern was interaction with ABC licensure, and we only included that so that we could incorporate it into the, the application itself, and it's by reference. So, under a new suggestion, the town placed a modification on the application, such that the ordinance that streamlines these will not affect any ABC licensure whatsoever. And then the rest of the application would stand as written, and that's completely acceptable to the town.

Mr. Bhasin: In my research, it appeared that two cities had enacted this proposal. One was an original Home Rule city, Bridgeport. But more recently, Wardensville, in 2019, offered this proposal but they excluded alcohol licenses. So, a proposal excluding alcohol and lottery would be consistent with what the board has done before.

Mr. Mantz: I know this was a newer item, so we talked about it a little bit, but essentially it's a graduated property tax rebate, but it's only a tax rebate in name. It's a financial incentive that is based off the municipal levee rates or the increment for new construction. What the concern was, was that, you know, Home Rule applications cannot change the laws of taxation within the state of West Virginia. My argument here is that I pushed back through every way that I could to explore any way in which this ordinance, the proposed ordinance could alter the tax liability. And I can't find any throughout the entire ordinance. It essentially uses the tax increment or the paid taxes that the Town receives as a measuring stick on which it will gauge and then build incentives for new construction. As far as the operation of tax, taxpayers, assessments, levees, tax tickets, collection, delinquency, penalties, interest liens, all appeal rights remain exactly the same under chapter 11 and 11 A. The Sheriff still collects. The Tax commissioner still approves the levee. The owner must pay the tax in full before this ordinance or this rebate would be triggered. And then the Town just using its municipal funds that it receives from those tax tickets. It calculates a graduated rebate to kind of incentivize new construction in town. As it's written, there is absolutely no interaction, and it causes no variation in how taxes levied or paid for any of the projects that would be subject to the rebate or qualified for the rebate. I also kind of drafted about a 4 sentence amendment, which would clarify that, and would also serve, as a formal set of guardrails so that nothing in here would affect any taxation whatsoever. So, the amendment would say “nothing in this ordinance shall be construed to reduce, forgive, abate, exempt, defer, or otherwise alter any property tax assessments, levy, tax, tax ticket, collection procedure, due date, delinquency, interest, lien, appeal right, or other tax obligation under West Virginia law.” “All real and personal property taxes shall be assessed, levied, billed, collected, and enforced in the same manner as if this ordinance had not been adopted. No rebate shall be issued unless and until the property owner has paid all property taxes in full for the applicable tax year and provided proof of payment. Any payment made by the town under this ordinance is a separate post payment municipal economic development incentive paid only from the town's own funds and calculated by reference to the town's municipal share of taxes

actually received on the qualifying incremental assessed value." I think with those four statements, that would set hard guardrails to prohibit any interaction with the actual tax process.

Mr. Bhasin: I think our discussions last time we talked about a fairness issue of providing a rebate for certain categories that are benefiting people that do these improvements, versus other people. Now, if the money is going back into the general revenue of the town or the city, and then you decide based on these improvements or maybe a separate application, to give financial incentives, not based on taxes, then maybe that works.

Mr. Marks: It's more like a grant than a tax rebate. But it's still based on the improvement.

Mr. Bhasin: Which was a property tax improvement. It's a circular problem I'm applying because I'm starting a new business, or is it because I paid this tax.

Mr. Mantz: The only reason that we wanted to tie it to the increment at all was because that's the most fiscally responsible thing that the town can do. So, if we created a separate type of grant or incentive, which would not be tied to tax revenue, it's just that.

Mr. Polen: We have Tax represented, again, which I'll ask her to chime in. But as I recall, Mr. Mantz, when we reviewed this back in January, it was our sort of informal guidance that this seemed to require a statutory change to allow for this type of mechanism in any form to be legitimized through the board process. So, I'll ask the Tax represntative to identify herself for the record and then offer their perspective on the original plan and your proposal.

Erin Winter: My name's Erin Winter, the Deputy Tax Commissioner. Tax's concerns still remain with this amendment to the proposal in that when you're dealing with property taxation, it must be fair to people and be uniform. There is concern about some constitutional issues. The other issue is, Tax currently administers several tax credits, there are refundable tax credits, which are similar to a rebate, in that there's the manufacturing property tax adjustment tax credit, the small business adjustment credit, the motor vehicle property tax adjustment credit, the disabled veterans, property tax adjustment credit. With all these credits you must be paying your property taxes. You show Tax that you've paid those property taxes, and Tax gives you back as a refundable credit. The issue is that all of these have been statutorily provided for, there's statutory mandate for all these types of property adjustments, refund, rebates and refundable tax credits. I'm concerned the program sounds a lot like those, and even though it's because it is still tied to the amount of property tax paid, I would feel better if it was more of an independent grant program not based upon property tax. Because the way I read it is, if it's like these types of tax credits, then the Home Rule board only can deal with taxation, to the extent of a sales tax. And this proposal, I think, goes beyond the Home Rule board's authority to approve if it works, like some of these property tax adjustments.

Mr. Bhasin: I think it's an interesting idea. I think this was discussed last time about maybe a statutory change because even when the state grants money, let's say, through the

economic development authority, there are very specific statutes, as Garner knows, that allow them to do that. There's a specific pool of money that allows them to do that.

Mr. Mantz: That's why I was wondering. I just pulled up Chapter 8 of the code. Is there a statutory authority generally for municipalities to issue economic development grants? Do we know if that exists? I mean, is it something that we need to even be approved to allow them to develop a grant program that takes into account these tax considerations as a factor in their grant application process?

Mr. Bhasin: I think if they can take the money into their general budget, follow the whole process, general budget, and they allocate it to their economic development authority, and I would not give any grant because I paid the property tax. It should reflect applying for a grant. Susan may be able to speak to that.

Mr. Mantz: I guess my question for the board then would be, would it be the preference of the board to include this in the application, even though there's likely authority, But would it be the preference for the board to go ahead and modify the application.

Mr. Polen: I mean, I think that Mr. Mantz, the tone from counsel and Tax, the consideration of this is that this is not really within the purview of the home rule board. Do you want to withdraw this proposal and proceed along the course of what was just discussed as a non-property tax-based program or, you know, do you want us to just outright reject?

Mr. Mantz: Yeah, the town's completely fine withdrawing this portion of the application.

Mr. Polen: Now, have we already approved their acceptance into the program? Yes. This is an amendment. So, the only issue remaining is the approval of the amended business and vendor license fee, excluding WVABCA licensees and WV lottery licensees. We need a motion on that. We need a motion to approve the amended application for the Town of Romney on the modernization of the business and vendor system license fees that excludes WVABCA licenses and West Virginia lottery licenses. Dan Vriendt moved and Brian Jones seconded. 4-0 approval of the amended proposal.

New Business

Town of Gilbert – Class IV

Mr. Polen: Okay, next up is the town of Gilbert.

Mr. Bhasin: There are a few documents that were absent but Kendall was able to get all of those to me, so I think they're ready to go. A quick summary and he can go into more detail, 1% municipal sales tax, abate eyesores and dilapidated properties, shortened period of time for forfeiture of real property, and on-spot citations.

Mr. Polen: We need to actually approve you into the program, and then we'll present your proposals. I need a motion to approve of the Town of Gilbert to be admitted into the Home

Rule program. Dan Vriendt moved and Brian Jones seconded. 4-0 acceptance of Gilbert into the program.

Mr. Partlow: Nice to see the board again, I commend your support staff, your legal team, your admin team, always been very helpful in this process. Gilbert is an up and coming small southern city. I was impressed with it the more I got to know about it. A lot of good things are going on in Gilbert right now, and I've been I was so blessed to be able to be asked to come on and try to help. There are 4 issues we're asking for today. Of course, the sales and use tax. Secondarily, we asked for the ability to abate the eyesores of that. Part of just the whole notion of Gilbert's desire to clean their city up and make it more attractive. For those of you who may not know, they have one of the Hatfield McCoy trail heads down that way. Essentially, long story short there, is they're trying to shorten that process down about 12 months worth to forfeit a property, and be able to help the city.

Mr. Bhasin: I'll just put it on the record. As Kendall and I discussed, each one of the judicial processes does involve due process. The abate eyesores was a little different, but I did review St. Albans and New Martinsville from 2015 and 2019. This is a little different wrinkle. They do provide notice, though, to the property owners and so forth, but they're doing it outside of the magistrate court process, but it has been done before.

Mr. Polen: So since you brought folks with you, why don't you introduce them, and if they want, would like to speak about anything regarding that application, that's certainly appropriate.

Mr. Partlow: Thank you, I appreciate it. Of course, 1st of all, we got the mayor, we have a city councilman, and of course, the most important part of the crew of any crew, the support staff.

Mr. Polen: Let me question Mr. Partlow on the proposal. So you are Kendall Parlow going to present the Town of Gilbert's proposal to us. I'll ask you these questions for the record, Did the Town hold public hearing on its application for admission. When was that hearing held?

Mr. Partlow: March 11th.

Mr. Polen: Did the city provide at least 30 days' notice of the publication for the public hearing, with the class II legal advertising?

Mr. PartlowL More than 30 days actually, yes.

Mr. Polen: Did the city send notice of the hearing to the home rule board and to each cabinet secretary over certified mail?

Mr. Partlow: Yeah, yeah.

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

Mr. Partlow: For the 30 days, yes.

Mr. Polen : Were any oral comments offered or a written comment submitted for consideration in connection with the public?

Mr. Partlow: Absolutely not in support or opposition.

Mr. Polen: Does the proposal demonstrate the city's ability to manage the associated costs or liabilities of the proposal?

Mr. Partlow: It does.

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

Mr. Partlow: Yeah, yeah.

Mr. Polen: When was this ordinance adopted?

Mr. Partlow: The ordinance was adopted at the initial meeting on March 11th.

Mr. Polen: Does the city intend to cut its B&O taxes when it adopts the 1% sales tax?

Mr. Partlow: Yes.

Mr. Polen: What the taxes will be cut.

Mr. Partlow: That would be manufacturing, retail, and wholesale, banking and rents, royalties and fees.

Mr. Polen : So we can, can we confirm that, Mr. Parlow, you are admitted to practice law in the state of West Virginia, and that you're the ones who did prepare and sign the letter, which is part of the city's submission to the board?

Mr. Partlow: As I left Wayne County, I still had a license. Yes, that's correct.

Mr. Polen: Okay, is there anyone present or on the phone that wishes to present any public comment on the town of Gilbert's applications? If not, a motion has been ordered to approve of the Town of Gilbert's application as presented by Brian Jones and seconded by Dan Vriendt. The motion carried 4-0.

Mr. Bhasin: This was the third Class IV city this year.

Town of Oceana – Class IV

Mr. Polen: We have the Town of Oceana up next. It's the Class IV city and this will be the last Class IV of the year, correct?

Mr. Bhasin: Yes.

Mr. Polen: It would be in order to vote to admit Oceana into the home rule program, Dan Vriendt made the motion and Brian Jones seconded. Oceana was admitted 4-0.

Ms. Riggs is here to present a very brief proposal on behalf of Oceania.

Ms. Riggs: I am with the firm of Spilman Thomas & Battle, but I serve as the Town of Oceana's attorney. The Mayor could not be here but the Treasurer is on the phone. So, as we explain in our application, we're just seeking the 1% sales tax, and we've proposed to reduce several categories of the B&O tax. Oceana is very much thriving, there's so much activity going in the day and in the evening, all through the summertime. However, there's limited economic opportunities there. They unfortunately don't have a place for a trailhead for the trails. Oceana has been a little bit bypassed by that, which is unfortunate. There was a big flood in 2001 that severely impacted the town and it's some additional flooding event since then where they've lost a number of homes and businesses. And there has been damage from all the flooding to streets and infrastructure that they were always really trying to still come back from COVID. So, the town economy is really still recovering. They are working hard to find ways to bring more revenue into the Town, which was why this proposal was so important to them. It's difficult to meet the day-to-day operational expenses.

Mr. Polen: Any questions of Ms. Riggs? If not, we'll go through our questions list here. Did the city hold a public hearing on its application for admission?

Ms. Riggs: Yes, it was March the 9th.

Mr. Polen: Did the city provide at least 30 days' notice of that public hearing with a Class II legal advertisement?

Ms. Riggs: Yes, we published on February 5th, and then February 12.

Mr. Polen: Did the city send notice of the public hearing by certified mail for the board and to each cabinet secretary?

Ms. Riggs: Yes, we did that on February 4th.

Mr. Polen: Was the application made available for public inspection at least 30 days prior to the public.

Ms. Riggs: Yes, it was.

Mr. Polen: Were there any oral comments offered or written comments submitted, that connection with the public hearing?

Ms. Riggs: No, there was none.

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

Ms. Riggs: Yes, sir. And I personally worked with the treasurer, you know, a good bit going over that to be sure they were comfortable with it, and yes.

Mr. Polen: Did the city council adopt an ordinance about the submission of the proposed ordinance is to the home rule board, and when was that ordinance read?

Ms. Riggs: The readings were February 12th, and the 2nd reading was March 9th, and that's when that was adopted.

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

Ms. Riggs: Yes, the retailers from 0.22 to 0.05, the wholesalers from 0.11 to 0.05, and the contractors from 1.10 to 0.55.

Mr. Polen: Can you confirm that you're the attorney who executed the letter on behalf of the city, and that you're properly licensed to practice law?

Ms. Riggs: Yes.

Mr. Polen: All right. Is there anyone present physically here or on the phone that would like to provide any public comment on the application? Or are there any questions from the board's members? If not, then is there a motion to approve the proposal of the Town of Oceana in connection with their application to the Home Rule Board. Dan Vriendt made the motion and Brian Jones seconded. The proposal passed 4-0.

Mr. Polen: Well that was the fourth class IV city for the year. So that puts Capon Bridge outside the envelope for 2026, as I understand.
Mr. Bhasin: That's correct. If you look at the code there is this limitation. So the question, for the board to consider is since they came and they are the 5th Class IV city. Would you allow them to table their application until January of 2027? But with this caveat that we don't necessarily want to start filling up 2027 in year 2026.

Mr. Polen: I mean, they submitted everything. Doing it this way, they don't have to redo.

Mr. Bhasin: They might have to do a letter of good standing and the statement of fiscal affairs to update the proposal.

Mr. Polen: So is that acceptable, Mr. Mantz, we will just carry you guys over till January 2027?

Mr. Mantz: It absolutely is, and it's much appreciated. Resources are limited.

Mr. Vriendt: I'll move to table, and seconded by Brian Jones. The table motion passed 4-0.

City of Keyser, Class III, amendment to application

Mr. Polen: We're back up with City of Keyser, Class III. Keyser had already submitted its initial application for acceptance into the program and has one element in this proposal. So, the 1st order of businesses is a motion to admit the Keyser into the home rule program. Dan Vriendt made the motion and Brian Jones seconded. The city was accepted 4-0.

Mr. Bhasin: I think Mr. Mantz and myself have spoken on the phone and Logan did send an email indicating he would withdraw alternative A. So then, really, it's more of a standard B&O tax reduction and he can explain alternative B.

Mr. Mantz: In January, we had a novel approach to doing a B&O reduction, that understandably met some skepticism and interaction with tax laws, seemed like it wasn't going to go that meeting. Well, I think you guys actually flat denied it. We threw that back in as an alternative to this so that we might have the chance to reconsider it. But in discussing it with my client, they decided instead of having that extra effort, we just wanted to withdraw that portion of the application and go back with a standard B & O reduction. It's a standard B&O reduction. Manufacturing moves from 20 or .20 to .10, amusements moves from .40 to .20 and rentals, royalties moves from .40 to .20.

Mr. Polen: Well, let's go through the questions then and complete the process here, Mr. Mantz is presenting the proposal on behalf of Keyser. Did the city hold a public hearing on its application for admit or, well, we don't need to do that since you are already admitted. So, let's just skip ahead here. Was the proposed application made available for public inspection at least 30 days prior to the public hearing?

Mr. Mantz: It was.

Mr. Polen: Were there any oral or written comments submitted in connection with the public hearing?

Mr. Mantz: None whatsoever?

Mr. Polen: Just repeat this again.

Mr. Mantz: The city does intend to cut B&O taxes after it adopts the 1% sales tax, Manufacturing is going to reduce from .20 to .10. Amusement is going reduce from 0.40 to 0.20. Rentals and royalties is going to reduce from 0.40 to 0.20.

Mr. Polen: Okay, thank you, and we can confirm that you're the attorney who executed the letter on behalf of Keyser and that you're appropriately licensed to practice law in the state of West Virginia.

Mr. Mantz: Yes, sir. Okay.

Mr. Polen: Is there anyone present here in the room or on the phone that would like to provide any public comment on the proposal from Kaiser? If not, a motion is in order to approve, Keyser's application which has been resubmitted in light of its January submission for it's alternative B proposal as discussed here. So, we need a motion.

Dan Vriendt made the motion and Brian Jones seconded; the Alternative B was approved 4-0.

Other Business

- Mr. Bhasin noted that the Board approved the final two Class IV cities for the rest of the year.
- Next Meeting Date – tentatively July 15, 2026, at 10:30 a.m.

Adjournment

Mr. Polen adjourned by Unanimous consent.