

Town Of Alderson Home Rule Application 2021

TABLE OF CONTENTS

| Application information/ Application | .3-10 |
|--|--------|
| Home Rule application Check list | 11 |
| Affidavit of Public Notice | 12-14 |
| Copies of letters sent to Cabinet Secretaries | 15-25 |
| Fiscal Statement | 26 |
| Ordinance Authorizing Town of Alderson to Submit Home Rule Application | 27-28 |
| Affidavit of no outstanding fees | 29 |
| Letter of Good Standing | .30 |
| Attorney letter | .31-32 |
| Letter to Home Rule Board regarding the town's submission of its draft sales tax | |
| Ordinance | 33 |
| Draft Sales Tax Ordinance | .34-47 |
| Council Agendas | 48-49 |
| Council/Public Hearing Sign in Sheets | .50-52 |
| Council/ Public Hearing Minutes | .53-57 |

ì



TOWN OF ALDERSON PO BOX 179 311 MONROE STREET SOUTH ALDERSON, WEST VIRGINIA 24910 304-445-2916

Home Rule Application October 2021

Section I: Application Information

The below subsections provide information about the applicant, the Town of Alderson, West Virginia.

| I.A. General Information | |
|--------------------------------|--|
| Municipality: | Town of Alderson |
| Certifying Official: | Betty Thomas, Recorder |
| Contact Person: | Corianna Spinks, Municipal Clerk |
| Address: | P.O. Box 179 (Physical – 311 Monroe Street, South) |
| | Alderson, West Virginia 24910 |
| Telephone: | 304-445-2916 |
| Fax: | 304-445-7248 |
| Website: | www.townofaldersonwv.org |
| Email address: | <u>clerk@aldersonwv.org</u> |
| 2020 census population: | 1,109 |
| | |
| Town Council Members: | Ann Eskins |
| | Doris Kasley |
| | Ruthie Allen |
| | Ellsworth Sterling Hanger, Jr. |
| | Charles M. Lobban, Jr. |
| Town Recorder: | Betty Thomas |
| Town Mayor: | Travis L. Copenhaver |
| | |
| L. R. Municipal Classification | |

I.B. Municipal Classification

Municipal Class:

I.C. Category of Issues to be Addressed

IV

Categories of issues to be addressed:

Tax Organization Administrative

Section II: Narrative

The Town of Alderson was incorporated by an Order of the Monroe County Court on the 4th day of October 1881. When originally incorporated, Alderson was a railroad community, and the business hub was in Monroe County. Since then, Alderson has grown to include the larger portion of town being on the Greenbrier County side. Alderson is physically located in Monroe and Greenbrier Counties.

We manage our own water and wastewater utilities. Over the past eight years, we have reduced our unaccounted-for water through several small-scale projects. In 2011 our unaccounted-for water was at 56%. An analysis of the period from June 2019 through June 2020 shows that our average unaccounted-for water was 27.9%. We have reduced our inflow and infiltrate to our wastewater system by about half of what it was in 2011 and have completed an almost seven-million-dollar wastewater treatment system upgrade since that time.

We are currently working to obtain mitigation funding for roughly eight-million dollars to move our water treatment plant out of the floodplain and replace a plant that is well above it's expected life. We are also in the planning stages of an over six-million-dollar water system improvement project to improve our system itself. Our largest utilities customer is the Department of Justice, Federal Prison Camp – Alderson. The first all-women's prison in the United States sits just outside the municipal boundary and now is a low security camp.

Our fire department is a combination paid and volunteer staffed class four fire department. The department provides fire and EMS to our town and surrounding area for a total coverage area of 196 square miles. The Fire department is a component unit of the municipality, and the Fire Chief is appointed by the municipality upon recommendation from the membership.

The town's police department has recently purchased two new police cruisers for our department through a grant from the United States Department of Agriculture. This grant pays for 55% of the cost of the vehicles, and the municipality pays the remainder. We have utilized this grant for many vehicles over the past eight years. Our police department has four full-time officers and one K-9 officer. Our K-9 was half paid for from a private family donation.

Over the course of several years, Town Council worked through the Municipal Planning Commission to draft our Town's Comprehensive Plan. The plan was presented and adopted in 2016. That plan identified the strengths and weaknesses based on public hearings, surveys, and input from both the Planning Commission and Town Council.

In review of the plan from then until today, we have made substantial progress improving our town. However, given the current challenges presented by the COVID-19 Pandemic, the economic disaster that followed for small and large businesses alike, and overall business climate our town has experienced a hiatus in our economic development progress.

Home Rule Status will provide us additional flexibility to address several issues identified by our residents and Town Council in our Comprehensive Plan. The Town works diligently to make do with the resources we have. However, we feel that Home Rule will grant us the opportunity to make substantial changes that will continue to move us in a positive position.

Therefore, in order to better discharge our duty to protect the health, safety, and economic interests of our residents, businesses, and property owners, we seek the following authorities:

- 1. "On-The-Spot" code enforcement citations Administrative
- 2. Party Membership Requirements for Election Boards Administrative
- 3. Disposition of equipment/property without public auction Administrative
- 4. 1% sales tax and corresponding B&O tax reduction Tax

Section IIA.1 "On the spot" citations

This subsection explains why the Town of Alderson seeks the authority for its code enforcement officer, building officer, and/or town's police department to cite property owners "on the spot" for violations of town ordinances concerning property maintenance, safety, and health hazards.

II.A.1.a. Specific Legal Barrier

W.Va. Code 8-12-16 allows municipalities to adopt ordinances regulating repair, closing, demolition, etc. of dwellings or buildings unfit for human habitation. Additionally, municipalities may adopt ordinances requiring the owner of any such dwelling or building to pay for the costs of repairs, alterations, improvements, demolition, etc. W.Va. Code 8-12-5(23) further vests municipalities with the authority to, by ordinance or resolution, provide for the elimination of hazards to public health and safety and abate or cause to be abated anything which a majority of the governing body finds to be a public nuisance, but does not provide authority for granting citation powers to code enforcement officials.

In fact, from W. Va. Code 8-12-16, in pertinent parts, the language restricts enforcement agents to the powers granted to civil process servers such that all orders issued by the enforcement agency shall be served in accordance with the law of this state concerning the service of process in civil actions, and, be posted in a conspicuous place on the premises affected by the complaint or order: Provided, That no ordinance may be adopted without providing for the right to apply to the circuit court for a temporary injunction restraining the enforcement agency pending final disposition of the cause.

II.A.1.b. Problem Caused by Legal Barrier

The result of the above code language is that, before citing property owners for property maintenance and related nuisance violations (e.g., sanitation issues, garbage buildup, graffiti, unmaintained lawns, unsafe or broken sidewalks), building and zoning inspectors must follow an onerous of first posting public notice 10 days prior (warnings) and then applying for and receiving approval from the city's municipal court before a citation is issued. This process is inefficient, costly, and leads to an extended delay between the identification of a public nuisance and compliance from the property owner. In fact, because this process is so time-consuming and injurious to the apparent authority of the town's enforcement agents, non-compliance by the property owner is the more likely outcome.

II.A.1.c. Proposed Solution

Alderson seeks authority to enact an ordinance providing its code enforcement officers the authority to issue "on the spot" citations for certain violations. This citation power will extend to sanitation, drainage, sidewalks in disrepair, high weeds, grass, or both, graffiti, exterior garbage accumulation, open storage in residential districts, and vehicles without proper registration.

These citations may be issued to the owner, lessee, sub-lessee, tenant, occupant, or agent or manager thereof, presently having control over the property in question, and an opportunity to respond will be afforded to the cited party by contesting the citation in municipal court. The citation will be administered substantially similar to how traffic citations are administered and are subject to appeal to the Circuit Court of Greenbrier County.

II.B.1. Party Membership Requirements for Election Boards

This subsection explains why the Town of Alderson seeks the authority to eliminate requirements that political party membership be taken into account for appointments as election officials.

II.B.1.a. Specific Legal Barrier

Various sections of state code stipulate the political party membership of certain election officials, as follows:

• W. Va. Code §3-1-29(a)3 and (b) provide, respectively, that (1) "no team of poll clerks or team of election commissioners shall consist of two persons with the same registered political party" and (2) such officials are to be nominated by the county executive committees of the two major political parties.

• W. Va. Code §3-3-5c provides that each pair of emergency absentee ballot commissioners atlarge shall consist of "two persons with different political party affiliations," also to be nominated by "the county executive committees of the two major political parties."

• W. Va. Code §3-1-19(a)2A &B provide, respectively, that the two citizen members of a Board of Ballot Commissioners shall be appointed by the county executive committees of the two political parties whose members cast the largest and second-largest number of votes in the last preceding general election.

II.B.1.b. Specific Problem Caused by Legal Barrier

Suitability for service in any of the above capacities is unaffected by political-party membership, so imposing party-membership requirements is irrational and needlessly restricts the pool of available candidates. In some instances, the best candidate might not be chosen because of this arbitrary requirement. Further, party politics have no place and can even be detrimental to the public good in a Town, such as Alderson, that explicitly operates non-partisan elections.

II.B.1.c. Proposed Solution

Alderson seeks authority to enact ordinances eliminating all of the party-membership requirements listed in subsection II.B.1.a., above. Having eliminated party-membership requirements for election officials, it would make little sense to require that they be nominated by political party executive committees. Therefore, Alderson also seeks to enact an ordinance eliminating the latter requirement. These changes would allow Alderson to make selections for all of the positions listed in subsection II.B.1.a., above, based entirely on qualifications, with no need to inquire as to the party membership of potential candidates.

II.C.1. Disposition of Equipment/Property Without Public Auction

This subsection explains why the Town of Alderson seeks the authority to eliminate requirements regulating the disposition of equipment/property without a public auction.

II.C.1.a. Specific Legal Barrier

W. Va. Code 8-12-18(b). Auction is defined under the West Virginia Code as: "any public sale of real or personal property when offers or bids are made by prospective purchasers and the property sold to the highest bidder."

(b) In all other cases involving a sale, any municipality is hereby empowered and authorized to sell any of its real or personal property or any interest therein or any part thereof for a fair and adequate consideration, the property to be sold at public auction at a place designated by the governing body, or by using an Internet-based public auction service, but before making any sale, notice of the time, terms, and place of sale, together with a brief description of the property to be sold, shall be published as a Class II legal advertisement in compliance with the provisions of 59-3-1 et seq. of this code and the publication area for the publication shall be the municipality. The requirements of notice and public auction shall not apply to the sale of any one item or piece of property of less value than \$1,000 and under no circumstances shall the provisions of this section be construed as being applicable to any transaction involving the trading in of municipality shall have plenary power and authority to enter into and consummate any transaction.

II.C.1.b. Specific Problem Caused by Legal Barrier

The current public auction requirements often creates a scenario where the sale of property by a municipality leads to sale at less than market value. Notably, the required sale at auction to the highest bidder does not equate to the actual value of the property, and more than likely, results in the sale of the property at less than its actual value.

Additionally, as required by W. Va. Code 18-12-18(b) regarding property valued more than \$1,000.00, municipalities are additionally required to pay the costs of class II legal advertisements. Class II legal advertisements are governed by W. Va. Code 59-3-2(a), and require once weekly publishing for two successive weeks in a qualifying newspaper. The cost of said legal advertisement is likewise governed by W. Va. Code 59-3-2(a) considering the likelihood property would be sold for less than a fair market bid alongside the additional expense of legal advertising, the Town will likely receive much less than the actual value of the property at auction.

II.C.1.c. Proposed Solution

The Town seeks authority to enact an ordinance to establish the procedure for selling property, real or personal, valued at less than \$15,000.00 without going through the auction process. The ordinance would provide the procedure for establishing the value of property being sold. For example, the sale price of any motor vehicle may not be less than the "average loan" value, as published in the most recent available eastern edition of the National Automobile Dealers Association (N.A.D.A.) Official Used Car Guide, if the value is available; if the fair market value of the vehicle is less than the N.A.D.A. "average loan" value, the vehicle may be sold for less than the "average loan" value.

The fair market value shall be based on a thorough inspection of the vehicle by an employee of the Town who shall consider the mileage of the vehicle and the condition of the body, engine, and tires as indicators of its fair market value. If no fair market value is available, the Town would set the price to be paid with due consideration given the current market prices.

II.D.1. 1% Sales Tax and Corresponding B&O Tax Changes.

This subsection explains why the Town of Alderson seeks the authority to implement 1% sales tax and reduce and amend B&O taxes.

II.D.1.a. Specific 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 8-1-5a(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.

II.D.1.b. Specific Problem Caused by Legal Barrier

Home Rule aside, municipal revenue generation is limited to either taxation via municipal business and occupation ("B&O") tax or by imposing a sales tax. The State Code establishes these two taxes to be mutually exclusive. The Town currently imposes B&O taxes and would like to additionally enact a sales tax to generate revenue.

II.D.1.c. Proposed Solution

The Town proposes the reductions outlined on the following chart for B&O taxes while imposing a 1% sales tax on all taxable sales under the West Virginia Code. In June of 2021, we implemented B&O tax on all retail establishments in town. Our goal is to eliminate this 0.5% B&O tax from our retail businesses and eliminate the 0.15 wholesale rate once the authority is granted to impose the 1% sales tax.

Although our Town does not have access to data pertaining to gross retail sales in its jurisdiction at this time, we believe the additional revenue from the 1% sales tax will substantially benefit the Town.

| | | | | | After |
|-------------------|---------|-------------|-------------|-------------|----------------|
| B&O Collections | Current | 2019 | 2020 | 2021 | Sales |
| | %/\$100 | | | | Tax %/\$100 |
| Rents & Royalties | 1 | \$9,947.14 | \$8,258.72 | \$9,500.65 | 1 |
| Contracting | 1 | \$17,055.25 | \$18,405.05 | \$14,069.06 | 1 |
| Wholesale | 0.15 | \$4,567.69 | \$4,926.12 | \$3,024.62 | 0 |
| Services | 1 | \$92.72 | \$2,353.43 | \$6,929.18 | 1 |
| Banking | 1 | \$5,171.80 | \$7,017.42 | \$5,051.28 | 1 |
| Electric Power | 4 | \$25,516.49 | \$25,243.23 | \$29,911.72 | 4 |
| Retail | 0.5 | NA | NA | NA | 0 |
| Total | | \$62,519.37 | \$66,204.00 | \$68,486.51 | |

III. Affidavits and Attachments

Hearing Mandate Verification

Publication Mandate Verification

Ordinance Authorizing Submission of Plan

Attorney Opinion

State of West Virginia Fees Statement

Fiscal statement demonstrating the municipality's ability to manage costs or liabilities associated with the proposals

IV. Certifying Official Signature

Betty Thomas/ Recorder Town of Alderson, West Virginia

Affidavit:

| | ΔH | |
|---------------------------|---|---------|
| Taken, subscribed and swo | orn before me, this day of <u>September</u> | _, 2021 |
| My commission expires: | November 9, 2023. | |
| | Alessica N. alderson Notary Public | |
| | OFFICIAL SEAL NOTARY PUBLIC STATE OF WEST VIRGINIA JESSICA N. ALDERSON Town of Alderson | |

Alderson, WV 24910 My Commission Expires November (

mber 09, 202;

HOME RULE APPLICATION, PLAN AND AMENDMENT CHECKLIST

| 1 | Class II legal advertisement of Public Hearing | | | | |
|---------------|--|--|--|--|--|
| | Dates August at JIGM 2021 | | | | |
| | Notice of Public Hearing to Municipal Home Rule Board (MHRB) and Cabinet Secretary of every State department | | | | |
| <u>\</u> | Plan available for public inspection 30 days prior to Public Hearing | | | | |
| \geq | Hearing | | | | |
| | Date September 9,2021 | | | | |
| <u></u> | Ordinance authorizing plan or amendment | | | | |
| | 1 st reading date Avolution 12, 2021 | | | | |
| | 2 nd reading date <u>September</u> 9,2021 | | | | |
| N. | Date of adoption September 9,202) | | | | |
| | Required narrative presentation of each separate proposal (see Sample Form Application) | | | | |
| | ATTACHMENTS | | | | |
| $\overline{}$ | _ Affidavit of legal notice of Public Hearing _ Minutes of Public Hearing, including comments (if any) | | | | |
| <u>\</u> | | | | | |
| <u>\</u> | Certified copy of ordinance authorizing plan or amendment | | | | |
| | Fiscal statement demonstrating municipality's ability to manage costs or liabilities associated with proposals | | | | |
| | Affidavit that municipality owes no outstanding State fees | | | | |
| <u>/</u> | Attorney opinion letter that application and plan or amendment complies with applicable State law | | | | |
| <u>\</u> | Submit eight (8) originals and one (1) electronic copy of application plan or amendment to the MHRB | | | | |



Town OF Alderson Post office Box 179 CITY BUILDING-311 SOUTH MONROE STREET ALDERSON, WEST VIRGINIA 24910 TELEPHONE (304) 445-2916 FAX (304) 445-7248 AFFIDAVIT OF PUBLIC NOICE

STATE OF WEST VIRGINIA, COUNTY OF Greenbrier/Monroe, TO-WIT:

The Affiant, after being duly sworn, swears and affirms as follows:

- 1. I, Corianna Spinks, am the Clerk of the Town of Alderson.
- 2. A copy of the Town of Alderson's proposed application and written plan to the West Virginia Municipal Home Rule Board was made available for public inspection at the Town of Alderson City Hall, 311 Monroe Street South, Alderson, WV 24910, each business day during regular business hours, beginning Monday, August 9, 2021 through Thursday, September 9, 2021.
- 3. A public hearing was properly notice and held at the aforementioned Alderson City Hall on Thursday, September 9, 2021.
- 4. In accordance with the provision of the West Virginia Code 8-1-5a, as amended, notice of the public hearing was sent by certified mail to the Municipal Home Rule Board and the Cabinet Secretary of every state department.

And further the affiant sayeth not.

TOWN OF ALDERSON, WEST VIRGINIA

By: Corianna Spinks Its: Clerk

Taken, sworn to and subscribed before me the $\frac{q^{\mu}}{day}$ of $\frac{Sep^{\dagger}}{2021}$.

My commission expires <u>November 09, 2023</u>.

Janica N. alblerson Votary Public



"Gem of the Hills"

Exhibit 1 – Affidavit of Publication of the Newspaper

NOTICE OF PUBLIC HEARING TOWN OF ALDERSON APPLICATION TO WEST VIRGINIA MUNICIPAL HOME RULE PROGRAM Notice is hereby given by the Town of Alderson that it will hold a public hearing on Thursday, September 9, 2021 at 7:30 p.m. at City Hall, Council Chambers, 311 Monroe Street South, Alderson, West Virginia 24910. The purpose of this public hearing is to discuss the Town of Alderson's proposed Home -Rule written plan and application pursuant to the provisions of West-Virginia Code §8-1-5a, as amended. The information gathered and presented at this public hearing will be utilized by the Town in its application to the Municipal Home Rule Board. The Town of Alderson's proposed Home Rule Programwritten plan will be available. for public inspection in the City Hall, 311 Monroe Street South, Alderson, West Virginia 24910 beginning on Monday, August 9,2021, during normal business [A hours, Monday through Friday 53 (excluding holidays), between W the hours of 8:00 a.m. and 5:00 p.m. This proposed written plan can also be found on the 2C Town's website, http://www. aldersonwv.org. All interested citizens are invited to attend the public hearing on Thursday, September 9 2021 at 7:30 p.m. and to pres ent oral or written comments concerning the Town's pro-posed Home Rule plan at that time. Written comments may also be addressed to Corianna Spinks, Clerk, Town of Alderson, Post Office Box 179, Alderson, West Virginia 24910. The first reading of the ordi-

nance approving the Town of

The West Virginia Daily News PO Box 471, Lewisburg, WV 24901 PHONE: 304-645-1206

AFFIDAVIT OF PUBLICATION

STATE OF WEST VIRGINIA COUNTY OF GREENBRIER, TO WIT:

one of the editors of The West Virginia Daily News, a daily newspaper of genera circulation published at Lewisburg, West Virginia, in the County of Greenbrier. State of West Virginia, do certify that publication of the advertisement or advertisements attached hereto was made

in issues of said newspaper, dated

Given under my hand this day of Aneris 2021

Editor or Publisher

| Subscribed and sworn to before | me this $-l\phi$ | _day of | Naust | _, 2021 |
|--------------------------------|------------------|---------|---|---------|
| My commission expires 3 | SEPT 2025 | | NOTARY PUBLIC OFFICIAL SEAL Scot T Refsland State of West Virginia My Commission Expires | |
| Publication Fee: $$ 123, 34$ | , Notary Pul | blic | September 03, 2025 WEST VIRGINIA DAILY NEWS 188 FOSTER ST LEWISBURG, WV 24901 | |

Exhibit 2 – Copies of Notice Letters Sent to Cabinet Secretaries and Home Rule Board



TOWN OF ALDERSON POST OFFICE BOX 179 CITY BUILDING-311 SOUTH MONROE STREET ALDERSON, WEST VIRGINIA 24910

TELEPHONE (304) 445-2916 FAX (304) 445-7248

August 9, 2021

Mr. Dave Hardy, Secretary and Chairman Department of Revenue Home Rule Board 1900 Kanawha Blvd. E Building 1, W-300 Charleston, WV 25305 *Via Certified Mail or Hand Delivery*

Dear Mr. Hardy,

The Town of Alderson is providing notice of a public hearing scheduled for Thursday, September 9, 2021 at 7:30 p.m. at the Alderson City Hall located at 311 Monroe Street S., Alderson, West Virginia. This public hearing will address the town's intent to submit a Home Rule Application. I have attached a copy of the notice which will appear in the West Virginia Daily News, also a notice has been sent to the cabinet secretary of every department. If you have any questions, please feel free to contact me at 304-445-2916.

Sincerely,

Travis Sopenhaver, Mayor Town of Alderson

CC: C. Edward Gaunch, Secretary Department of Commerce, Allan McVey, Secretary Department of Administration, Harold Ward, Secretary, Department of Environmental Protection, Bill J. Crouch, Secretary Department of Health and Human Resources Jeff Sandy, Secretary Department of Homeland Security Byrd White, Secretary Department of Transportation Secretary Department of Veterans Assistance Chelsea Ruby, Secretary Department of Tourism Mitch Carmichael, Secretary Department of Economic Development

"Gem of the Hills"

NOTICE OF PUBLIC HEARING TOWN OF ALDERSON

APPLICATION TO

WEST VIRGINIA MUNICIPAL HOME RULE PROGRAM

Notice is hereby given by the Town of Alderson that it will hold a public hearing on Thursday, September 9, 2021 at 7:30 pm at City Hall, Council Chambers, 311 Monroe Street, South Alderson, West Virginia 24910.

The purpose of this public hearing is to discuss the Town of Alderson's proposed Home Rule written plan and application pursuant to the provisions of West Virginia Code §8-1- 5a, as amended. The information gathered and presented at this public hearing will be utilized by the Town in its application to the Municipal Home Rule Board.

The Town of Alderson's proposed Home Rule Program written plan will be available for public inspection in the City Hall, 311 Monroe Street, South Alderson, West Virginia 24910, beginning on Monday, August 9, 2021, during normal business hours, Monday through Friday (excluding holidays), between the hours of 8:00 am and 5:00 pm. This proposed written plan can also be found on the Town's website, http://www.aldersonwv.org.

All interested citizens are invited to attend the public hearing on Thursday, September 9, 2021 at 7:30 pm and to present oral or written comments concerning the Town's proposed Home Rule plan at that time. Written comments may also be addressed to Corianna Spinks, Clerk, Town of Alderson, Post Office Box 179, Alderson, West Virginia 24910.

The first reading of the ordinance approving the Town of Alderson's Home Rule written plan and application will take place at the regularly scheduled Council meeting at 7:30pm on Thursday, August 12, 2021. The second reading of the ordinance will take place immediately after the public hearing at the regularly scheduled Council meeting at 7:30 pm on Thursday, September 9, 2021. If adopted, this ordinance will take effect on upon passage. Both readings of the ordinance will take place at City Hall, Council Chambers, 311 Monroe Street, South, Alderson, West Virginia 24910.

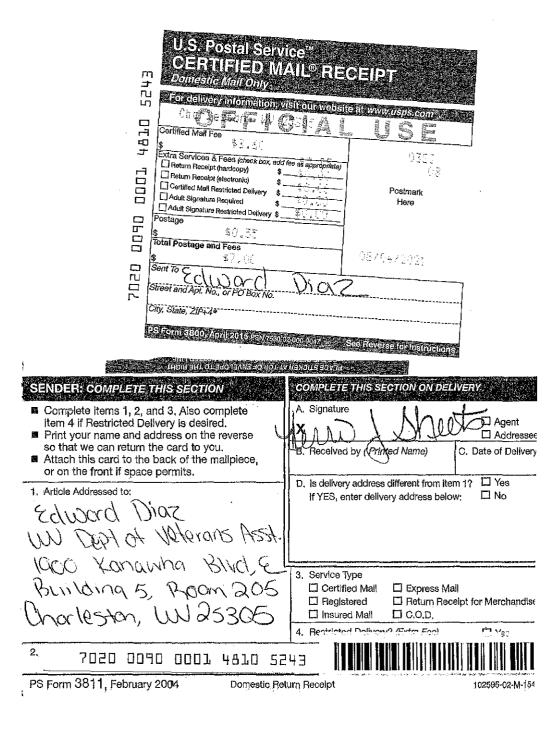
Dated August 9, 2021

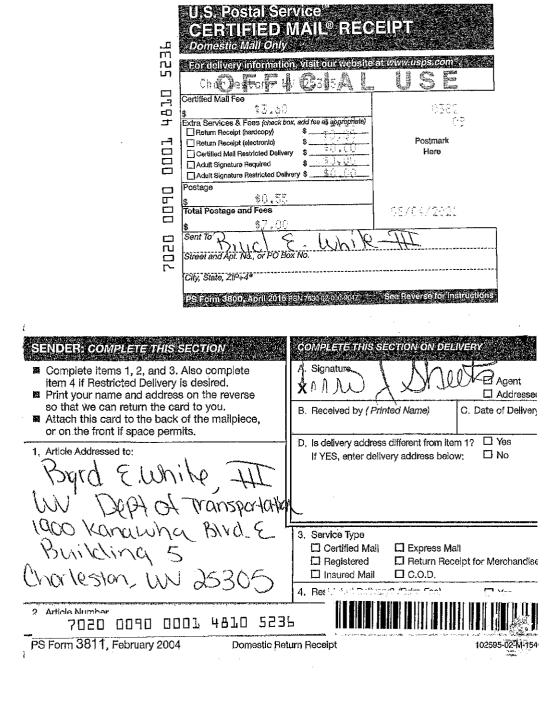
ŝ

/s/Travis Copenhaver, Mayor

/s/ Corianna Spinks, Clerk







U.S.POSIELSEIVICE CERTIFIED MAIL® RECEIPT Б Г Ч Ronal Choffe grong. 4810 Certified Mail Fee 43.20 0335 \mathbf{O}_{i}^{2} 1000 Return Receipt (electronic) Postmark Certified Mail Restricted Delivery Here Adult Signature Required Adult Signature Restricted Delivery 0600 Postage 19706/2001 Total Postage and Fees **таөз** \$7,00 7020 Sent Tol $\mathcal{M}(\mathcal{M})$ (QV) Street and Apt. No., or PO Box No. City, State, ZIP+4* PS Form 3800, April 2015 PSN 7530 02 SENDER: COMPLETE THIS SECTION. COMPLETE THIS SECTION ON DELIVERY Signature Complete items 1, 2, and 3. Also complete Item 4 if Restricted Delivery is desired. А Agent Addressee 覅 Print your name and address on the reverse so that we can return the card to you. Received by (Printed Name) C. Date of Delivery В. Attach this card to the back of the mailpiece, or on the front if space permits. D, is delivery address different from item 1? C Yes 1 Article Addressed to: If YES, enter delivery address below: 🖾 No rcuer (mr 1000 BIRLE Konaut na -3. Service Type philding A Certified Maii Express Mail Registered CI Return Receipt for Merchandise renteston. Insured Mail 🗇 C.O.D. 4. Restricted Dolkeru? (Evtra Foo) -1 Va-2 Article Number 7020 0090 0001 4810 5199 PS Form 3811. February 2004 Domestic Return Receipt 102595-02-M-154

UNS POSTALASANICA CERTEED MANGETEDED 5175 Domestic that Beston 1000 0T84 Certified Mail Fee 0382 \$3.20 ē? Extra Services & Fees (check box, add fee as approp Return Receipt (hardcopy) 1000 Return Receipt (electronic) Postmark Certified Mali Restricted Delivery Here Adult Signature Required Adult Signature Restricted Deliv 0600 Postage \$0.55 68/04/2811 Total Postage and Fees \$7.QC 7020 Sent To Q, Apt. No., or PO Box No City, State, ZIP+4® PS Form 3800, April 2 COMPLETE THIS SECTION ON DELIVERY SENDER: COMPLETE THIS SECTION Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired. Α. Signature Agent X. A Addressee Print your name and address on the reverse so that we can return the card to you. B. Received by (Printed Name) C. Date of Delivery Attach this card to the back of the mallplece, or on the front if space permits. D, is delivery address different from item 1? □ Yes 1, Article Addressed to: If YES, enter delivery address below: 🗆 No rone 3, Service Type Certified Mail Express Mail Registered Return Receipt for Merchandlse 🗖 Insured Mail 🗆 C.O.D. -300 ١٨١ 4. Restricted Deliv ? (Extra Fee) **11**. V----₽< 7020 0090 0001 4810 5175 PS Form 3811, February 2004 Domestic Return Receip 102595-02-M-154

ł

| 6225 0184 TOOD | Charles and Contract of Sector | |
|---|--|---------------------------------------|
| 0600 0502 | Postage \$ \$0,55 Total Postage and Fees \$ \$7.00 Sent To Street and Apt. No., or PO Box No. City, State, ZIP+4* PS Form (2000, April 2016) FSN //Scenadopean. See Reverse to April | |
| SENDER: COMPLETE THISSE Complete items 1, 2, and 3. Althem 4 if Restricted Delivery is a Print your name and address of so that we can return the card Attach this card to the back of or on the front if space permits 1. Article Addressed to: DEN SACH MACINES & PUP IADO KANAMA BUILDING A. W | Iso complete desired. on the reverse I to you. f the mailpiece, | Agent Addressee ate of Delivery |
| 7020 0050 0001 PS Form 3811, February 2004 | and the second | 02595-02-M-1540 |

.

.

•

| ru rə | U.S. Postal Service CERTIFIED MAIL® REC Domestic Mail Only | | |
|---|--|---|---------------------------|
| , . ហ | For delivery information, visit our website in the contract of the second secon | uses.com | |
| ם. הלטים עלטים ערטים | Certified Mail Fee \$7,60 | 0380 ()2 Postmark Here | |
| . 860 | Adult Signature Required Adult Signature Restricted Delivery \$ Postage S Total Postage and Fees \$7,00 | 03/0*/2021 | |
| 2020 | Sent To Bill Crouch Street and Apt. No., or PO Box No. | | |
| ; | PS Form 3800, April 2016 PSN7530.02 000 9047 | See Reverse to Instructions | |
| | COMPLETE THIS SECTION | COMPLETE THIS SECTION O | NDELIVERY |
| item 4 i Ma Print yo so that Mattach 1 | te items 1, 2, and 3. Also complete f Restricted Delivery is desired. ur name and address on the reverse we can return the card to you. his card to the back of the mailplece, | A. Signature X A. L. A. A. S. B. Received by (<i>Printed Name</i>) | C. Date of Delivery |
| | e front If space permits. Idressed to: ISCrOUCK | D, Is delivery address different fr If YES, enter delivery addres | — |
| UN Hum Ore | LOPA. OF ARCHAND 1011 Prosources Dalvis Salvare, Swith | | n Receipt for Merchandise |
| (harle 2. | 020 0090 0001 4810 52 | Insured Mall C.O.I Insured Mall | |
| PS Form 3 | 811. February 2004 Domestic Re | eturn Receipt | 102595-02-M-1540 |

,





TOWN OF ALDERSON POST OFFICE BOX 179 CITY BUILDING - 311 SOUTH MONROE STREET ALDERSON, WEST VIRGINIA 24910 TELEPHONE (304) 445-2916 FAX (304) 445-7248

Fiscal Statement

The costs and liabilities involved in the Town of Alderson's Home Rule Plan include the estimated decrease in business and occupation tax revenue of \$11,024.62, the administration fee from the West Virginia Tax Department for administering, collecting and enforcing the municipal sales and use tax revenue on the Town's behalf, and the annual assessment owed to the Municipal Home Rule Board.

The administrative proposals of the Town's Home Rule Plan comprising, 1) "On-The-Spot" code enforcement citations, 2) Party Membership Requirements for Election Boards, and 3) Disposition of equipment/property without public auction are not estimated to impose a material cost or liability on the Town.

The Town estimates it will have a net revenue gain of \$15,000.00 corresponding to it sales tax implementation. As such, the Town can cover all anticipated costs and liabilities associated with the Home Rule Program.

Travis Copenhaver/



TOWN OF ALDERSON POST OFFICE BOX 179 CITY BUILDING-311 SOUTH MONROE STREET ALDERSON, WEST VIRGINIA 24910 TELEPHONE (304) 445-2916 FAX (304) 445-7248

Ordinance Number:2021-001

AN ORDINANCE AUTHORIZING THE TOWN OF ALDERSON TO SUBMIT TO THE MUNICIPAL HOME RULE BOARD AN APPLICATION AND WRITTEN PLAN TO ALLOW THE TOWN TO PARTICIPATE IN THE PERMANENT MUNICIPAL HOME RULE PROGRAM CONSISTENT WITH THE PROVISIONS OF WEST VIRGINIA CODE §8-1-5a

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

WHEREAS, the West Virginia Legislature in 2019 made the Municipal Home Rule Pilot Program a permanent program, with provisions that up to four Class IV municipalities may apply to the Municipal Home Rule Board for participation in the Municipal Home Rule Program; and

WHEREAS, the participation in the Home Rule Program by The Town of Alderson a Class IV municipality would give the Town unique flexibility to apply local solutions to local problems, benefitting the greater community, including residents. visitors and businesses; and

WHEREAS, the Town of Alderson desires to submit an application and written plan to the Municipal Home Rule Board requesting approval to participate in the permanent Municipal Home Rule Program; and

WHEREAS, the provisions of Senate Bill 4 require that all municipalities participating in the Municipal Home Rule Program shall pay an annual assessment of \$2,000 for the operation and administration of the Municipal Home Rule Board.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE TOWN OF ALDERSON, THAT:

SECTION 1: The Mayor is hereby authorized and directed to submit to the Municipal Home Rule Board, in accordance with the provisions and requirements of W.Va. Code §8-1-5a, as amended, the application and written plan, and to request that the Board approve the application and written plan thereby allowing the Town to participate in the permanent Municipal Home Rule Program.

Section 2: The Mayor and the Town's officers are further authorized to do all things reasonably necessary to obtain approval of the Town's application and written plan including, but not limited to, payment of the \$2,000 annual assessment if and when such assessment is made by the Municipal Home Rule Board.

SECTION 3: This Ordinance shall be effective upon passage after second reading and public hearing.

"Gem of the Hills"

Passed on First Reading: August 12, 2021

Adopted on Second Reading: September 9, 2021

Public Hearing: September 9, 2021

CERTIFICATION

The undersigned Clerk of the Town of Alderson, West Virginia, does hereby certify that the attached is a true, accurate and sealed copy of the Ordinance enacted by the City Council of Alderson on September 9, 2021, authorizing submission of an Application and Written Plan to the West Virginia Municipal Home Rule Board. This submission is an accordance with the provisions of West Virginia Code §8-15-5a, as amended.

Given under my hand and seal on this 9th day of September, 2021.

Town of Alderson, WEST VIRGINIA tanna Its: \ Imicroa



TOWN OF ALDERSON POST OFFICE BOX 179 CITY BUILDING-311 SOUTH MONROE STREET ALDERSON, WEST VIRGINIA 24910 TELEPHONE (304) 445-2916 FAX (304) 445-7248

AFFIDAVIT

STATE OF WEST VIRGINIA, COUNTY OF <u>Greenbrier | Monroe</u>, TO-WIT:

The Affiant, after being duly sworn, swears and affirms as follows:

1. I, Betty Thomas , am the Recorder of the Town of Alderson.

2. As the Recorder and Chief Executive Officer, I am familiar with all of the financial affairs for the Town of Alderson.

3. I certify that the Town of Alderson is not delinquent nor has any outstanding payments due to the State of West Virginia.

And further the affiant sayeth not.

TOWN OF ALDERSON, WEST VIRGINIA

By: Betty Thomas Its: Recorder

Taken, sworn to and subscribed before me the $\frac{g^{\prime\prime}}{d}$ day of $\frac{S_{apt}}{d}$, 2021.

My commission expires November 9, 2023.

Harica N. alleren Stary Public









TOWN OF ALDERSON PO BOX 179 ALDERSON WV 24910-0179

Matthew R. Irby, State Tax Commissioner

Letter Id: Issued: L1740842528 08/23/2021

West Virginia State Tax Department

Statement of Good Standing

EFFECTIVE DATE: August 23, 2021

A review of tax accounts indicates that TOWN OF ALDERSON is in good standing as of the effective date of this document. Please note, this Statement of Good Standing expires on **November 21, 2021**.

The issuance of this Statement of Good Standing shall not bar any audits, investigations, assessments, refund or credits with respect to the taxpayer named above and is based only on a review of the tax returns and not on a physical audit of records.

Sincerely,

Nicole Grant

Nicole Grant, Tax Unit Supervisor Taxpayer Services Division

atL103 v.31

White Law Offices

September 9, 2021

The Honorable David Hardy Cabinet Secretary and Chairman West Virginia Municipal Home Rule Board State Capitol Complex, Room W-300 1900 Kanawha Boulevard, East Charleston, West Virginia 25305

> RE: Town of Alderson, West Virginia Municipal Home Rule Application and Written Plan

Mr. Chairman and Members of the Board:

We have acted as counsel to the Town of Alderson (the "Town") in connection with its application and proposed written plan to the West Virginia Municipal Home Rule Board (hereinafter referred to as the "Application"). For the purposes of the opinions contained in this letter, we have examined West Virginia Code §8-1-5a as amended, as well as the Application provided to us by the Town. As to any facts relevant to our opinion which we did not independently establish, we have relied upon factual representations contained within the Application, and any documentation submitted contemporaneously therewith.

We find that the Application does not include any proposals that are prohibited by West Virginia Code §8-1-5a(i). Further, we find that the Application's proposal regarding taxation complies with the relevant provisions of West Virginia Code §8-1-5a(i)(14), and the Town shall use the services of the State Tax Commissioner to administer, enforce, and collect the tax required by the provisions of West Virginia Code §11-15-1 et seq., §11-15A-1 et seq., and §11- 15B-1 et seq. and all applicable provisions of the Streamlined Sales and Use Tax Agreement.

Finally, as evidenced by the documentation enclosed with the Application, the Town Clerk has certified that the Town made available a copy of its proposed Application and Home Rule Written Plan for public viewing and published thirty days advance notice of a public hearing on the Application, conducted such a public hearing, and adopted an ordinance authorizing the Town to submit the Application. Moreover, the Recorder has certified herewith that the Town is current in payment of all state taxes and fees to the State of West Virginia.

Based upon the foregoing, we opine that the Town of Alderson's Application does not violate the provisions of the West Virginia Code §8-1-5a, as amended. This opinion is solely for the benefit of the West Virginia Municipal Home Rule Board in connection with the Application of the Town of Alderson to the permanent Municipal Home Rule Program and without our written consent, this opinion letter may not be used or relied upon by any other person for any other purpose whatsoever.

Sincerely,

White Law Offices, PLLC



TOWN OF ALDERSON PO BOX 179 311 MONROE STREET SOUTH ALDERSON, WEST VIRGINIA 24910 304-445-2916

To the Members of the Home Rule Board,

Please use this as confirmation that the Town of Alderson, West Virginia, has submitted a draft municipal sales and use tax to the West Virginia Tax Department. Tax Department comments were received on August 24, 2021, advising the Town the draft ordinance that was submitted appears to conform to the requirements for imposing municipal sales and use taxes, subject to a few edits.

The Town will fully comply with the provisions of the West Virginia Code pertaining to municipal sales and use tax ordinance adoption as well as any applicable rules and regulations governing municipal sales and use tax. Because the Town intends to proceed under its home rule plan as presented herein, the Town must eliminate its B&O tax in the retail and wholesale classification before imposing sales and use taxes.

The Town will comply with the Tax Department's Legal Division requirement for written confirmation of the elimination as well as a copy of the passed ordinance and a copy of the Municipal Sales and Use Tax Check List at least 180 days before the taxes are imposed. Furthermore, the Town will provide the Tax Account Administration Division a complete boundaries database and map at least 180 days before the taxes are imposed.

TOWN OF ALDERSON, WEST VIRGINIA

By: Travis-Copenhaver Its: Mayor

Ordinance Number: _____

AN ORDINANCE AUTHORIZING A TOWN OF ALDERSON MUNICIPAL SALES AND SERVICE TAX AND A MUNICIPAL USE TAX IN ACCORDANCE WITH ITS HOME RULE PLAN, CREATING A NEW ARTICLE, IMPOSING MUNICIPAL SALES AND USE TAXES AT A RATE OF ONE PERCENT, AND TO BE THE "TOWN OF ALDERSON MUNICIPAL SALES TAX ORDINANCE"

AUTHORITY UNDER W. Va. Code § 8-1-5a

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE TOWN OF ALDERSON, THAT THERE IS HEREBY CREATED AND ESTABLISHED "ARTICLE ____. MUNICIPAL SALES AND USE TAXES" OF THE CITY CODE AND CODIFIED ORDINANCES OF THE TOWN OF ALDERSON IMPOSING MUNICIPAL SALES AND USE TAXES AS FOLLOWS:

ARTICLE____. MUNICIPAL SALES AND USE TAXES.

Table of Contents

Contents

| Γε | ble of Contents. | 1 |
|----|---|-----|
| | <u>§ 1. City Council Findings.</u> | .2 |
| | <u>§ 2. Definitions.</u> | . 2 |
| | § 3. Imposition of Municipal Sales and Service Tax | . 5 |
| | <u>§ 4. Imposition of Municipal Use Tax.</u> | . 5 |
| | § 5. Calculation of Tax on Fractional Parts of Dollar. | . 6 |
| | <u>§ 6. State and Local Tax Bases.</u> | . 6 |
| | <u>§ 7. Exceptions.</u> | . 6 |
| | <u>§ 8. Credit Against Municipal Use Tax.</u> | .7 |
| | <u>§ 9. Tax cumulative.</u> | . 8 |
| | § 10. Local Rate and Boundary Data Base; Changes. | . 8 |
| | § 11. State level administration. | . 9 |
| | § 12. Administrative procedures. | 10 |
| | <u>§ 13. Criminal Penalties.</u> | 10 |
| | <u>§ 14. [Reserved].</u> | 11 |
| | <u>§ 15. Automatic Updating.</u> | 11 |
| | § 16. Deposit of Taxes Collected in General Revenue Fund. | 11 |
| | <u>§ 17. [Reserved]</u> | 11 |
| | <u>§ 18. Severability and Savings Clause.</u> | 11 |
| | <u>§ 19. Effective Date.</u> | 12 |

§ 1. City Council Findings.

(a) The Municipal Home Rule Board on <u>October 13, 2021</u>, approved the home rule plan submitted by the Town of Alderson, West Virginia (hereinafter "City"), thereby allowing the City to adopt a municipal sales and service tax and a municipal use tax pursuant to W. Va. Code § 8-1-5a without the limiting restrictions in W. Va. Code § 8-13C-1 *et.seq*. In accordance with its home rule plan, the City Council hereby finds and declares that the adoption by this City for its municipal sales and service tax and its municipal use tax provisions of the Code of West Virginia, 1931, as amended, relating to imposition, administration, collection and enforcement of the State consumers sales and service tax codified in W. Va. Code § 11-15-1 *et seq*., the State use tax codified in W. Va. Code § 11-15B-1 *et seq*., and the Streamlined Sales and Use Tax Act codified in W. Va. Code § 11-15B-1 *et seq*. will (1) simplify collection of the City's sales and use taxes, (2) simplify preparation of municipal sales and use tax returns by taxpayers, and (3) improve enforcement of the City's sales and use taxes.

(b) The City Council does, therefore, declare that this article be construed so as to accomplish the foregoing purposes.

§ 2. Definitions.

(a) Terms used in this article or in the administration, collection and enforcement of the taxes imposed by this article and not otherwise defined in this article shall have the meanings ascribed to them in articles nine, ten, fifteen, fifteen-a and fifteen b, chapter eleven of the Code of West Virginia, 1931, as amended.

2

(b) As used in this article:

(1) "Business" includes all activities engaged in or caused to be engaged in by any person with the object of gain or economic benefit, direct or indirect, and all activities of the state and its political subdivisions, which involve sales of tangible personal property or the rendering of services when those service activities compete with or may compete with the activities of other persons.

(2) "City" or "this City" means the Town of Alderson, West Virginia.

(3) "Code of West Virginia" or "W. Va. Code" means the Code of West Virginia, 1931, as amended from time to time by the West Virginia Legislature.

(4) "Person" means any individual, partnership, association, corporation, limited liability company, limited liability partnership or any other legal entity, including this state or its political subdivisions or an agency of either, or the guardian, trustee, committee, executor or administrator of any person.

(5) "Purchase" means any transfer, exchange or barter, conditional or otherwise, in any manner or by any means whatsoever, for a consideration;

(6) "Purchase price" means the measure subject to the taxes imposed by this article and has the same meaning as sales price;

(7) "Purchaser" means a person who purchases tangible personal property, custom software or a service taxed by this article.

(8) "Sale," "sales" or "selling" have the meaning ascribed to those terms in article fifteen-b, chapter eleven of the Code of West Virginia.

(9) "Sales and use taxes" means the taxes imposed by sections [3] and [4] of this article.

3

(10) "Sales price" has the meaning ascribed to that term in article fifteen-b, chapter eleven of the Code of West Virginia.

(11) "Sales tax" means the tax levied by section [3] of this article.

(12) "Service" or "selected service" have the meaning ascribed to those terms in article fifteen-b, chapter eleven of the Code of West Virginia.

(13) "State sales tax" means the tax levied by article fifteen, chapter eleven of the Code of West Virginia, as amended.

(14) "State use tax" means the tax levied by article fifteen-a, chapter eleven of the Code of West Virginia, as amended.

(15) "Tax" means the taxes imposed by this article and includes additions to tax, interest and penalties levied under article ten, chapter eleven of the Code of West Virginia, 1931, as amended.

(16) "Tax Commissioner" means the Chief Executive Officer of the TaxDivision of the Department of Revenue of this State, as provided in W. Va. Code § 11-1-1.

(17) "This state" means the State of West Virginia.

(18) "Ultimate consumer" or "consumer" means a person who uses or consumes services, tangible personal property or custom software.

(19) "Use" for purposes of the tax imposed by section [4] of this article means and includes:

a. The exercise by any person of any right or power over tangible personal property or custom software incident to the ownership, possession or enjoyment of the property, or by any transaction in which possession of or the exercise of any right or power over tangible personal property, custom software or the result of a taxable service is acquired for a consideration, including any lease, rental or conditional sale of tangible personal property or custom software; or

b. The use or enjoyment in this state of the result of a taxable service. As used in this definition, "enjoyment" includes a purchaser's right to direct the disposition of the property or the use of the taxable service, whether or not the purchaser has possession of the property.

The term "use" does not include the keeping, retaining or exercising any right or power over tangible personal property, custom software or the result of a taxable service for the purpose of subsequently transporting it outside the City for use thereafter solely outside this City.

(20) "Use tax" means the tax imposed by section [4] of this article.

(21) "Vendor" means any person engaged in this City in furnishing services taxed by this article or making sales of tangible personal property or custom software. "Vendor" and "seller" are used interchangeably in this article.

§ 3. Imposition of Municipal Sales and Service Tax.

For the privilege of selling tangible personal property or customer software and for the privilege of furnishing certain selected service, a vendor doing business in this City shall collect from the purchaser the taxes imposed by this section and pay the amount of taxes collected to the tax commissioner at the same time and in the same manner as the consumers sales and service tax imposed by article fifteen, chapter eleven of the Code of West Virginia, 1931, as amended, are paid to the tax commissioner. The rate of tax shall be one percent of the sales price, as defined in section [2] of this article of the tangible personal property, custom software or taxable service purchased or leased.

§ 4. Imposition of Municipal Use Tax.

An excise tax is hereby levied and imposed on the use in this city of tangible personal property, custom software and the results of taxable services, to be collected and paid to the tax commissioner as agent for the City in the same manner that state use tax is collected under article fifteen-a and article fifteen-b, chapter eleven of the Code of West Virginia, 1931, as amended, and remitted to the tax commissioner. The rate of tax shall be one percent of the purchase price, as defined in section [2] of this article, of the tangible personal property, custom software or taxable service used within the City.

§ 5. Calculation of Tax on Fractional Parts of Dollar.

The tax computation under section [3] and section [4] of this article shall be carried to the third decimal place and the tax rounded up to the next whole cent whenever the third decimal place is greater than four and rounded down to the lower whole cent whenever the third decimal place is four or less. The vendor may elect to compute the tax due on a transaction on a per item basis or on an invoice basis provided the method used is consistently used during the reporting period but the method used shall be the same as that used for purposes of computing the state sales or use tax.

§ 6. State and Local Tax Bases.

The taxable base of the taxes imposed by sections [3] and [4] of this article shall be identical to the sales and use tax base of this State except as provided in section [7] of this article, unless otherwise prohibited by federal law, as required by W. Va. Code § 11-15B-34.

§ 7. Exceptions.

The taxes imposed by this article do not apply to:

(1) The sale or use of motor fuel, as defined in article fourteen-c, chapter eleven of the Code of West Virginia, 1931, as amended.

(2) The sale or use of motor vehicles upon which the tax imposed by section threec, article fifteen, chapter eleven of the Code of West Virginia, 1931, as amended, is paid.

(3) The purchase or use of any tangible personal property, custom software or service that the city is prohibited from taxing under the laws of this state orof the United States.

(4) The sales tax imposed by section [3] of this article does not apply to any transaction that is exempt from the tax imposed by article fifteen, chapter eleven of the Code of West Virginia.

(5) The use tax imposed by section [4] of this article does not apply to any purchase upon which the sales tax imposed by section [3] has been paid.

§ 8. Credit Against Municipal Use Tax.

(a) A person is entitled to a credit against the use tax imposed by section [4] of this article on the use of a particular item of tangible personal property, custom software or results of a taxable service equal to the amount, if any, of sales tax lawfully paid to another municipality for the acquisition of that property, custom software or service: *Provided*, that the amount of credit allowed may not exceed the amount of use tax imposed by section [4] of this article on the use of the tangible personal property, custom software or results of the taxable service in this City.

(b) For purposes of this section:

(1) "Sales tax" includes a sales tax or compensating use tax imposed on the sale or use of tangible personal property, custom software or the results of a taxable

service by the municipality in which the sale occurred; and

(2) "Municipality" includes municipalities of this state or of any other state of the United States.

(c) No credit is allowed under this section for payment of any sales or use taxes imposed by this State or any other state. For purposes of this paragraph, "state" includes the 50 states of the United States and the District of Columbia but does not include any of the several territories organized by Congress.

§ 9. Tax cumulative.

The taxes imposed by this article are in addition to other taxes imposed on the sale or use of tangible personal property, custom software or taxable services including, but not limited to, the State consumers sales and service tax imposed by article 15, chapter 11 of the W. Va. Code; the State use tax imposed by article 15A, chapter 11 of the W. Va. Code; the public utility tax imposed by this City pursuant to W. Va. Code § 8-13-5a; the amusement tax imposed by this City pursuant to W. Va. Code § 8-13-6; the tax on sales of alcoholic liquors and wine imposed by this City pursuant to W. Va. Code § 8-13-7; the hotel occupancy tax imposed by this City pursuant to article 18, chapter 7 of the W. Va. Code § 7-22-1 *et seq.* or a municipality pursuant to W. Va. Code § 8-38-1 *et seq.*

§ 10. Local Rate and Boundary Data Base; Changes.

(a) The tax commissioner is required by W. Va. Code § 11-15B-35 to maintain a database for all jurisdictions levying a sales or use tax in this State. The <u>Clerk</u> shall furnish the tax commissioner with information the tax commissioner requires for that database that will allow the tax commissioner to maintain a database that assigns each five-digit

and nine-digit zip code within the City to the proper rate of tax. If any nine-digit zip code area includes area outside this City, the single state and local rate assigned to that area in the tax commissioner's database will be the lowest rate applicable to that area: *Provided*, that, when sales occur at and are sourced to a physical location of the seller located in the City in that nine-digit zip code area, the seller shall collect the tax imposed by section [3] of this article.

(b) Whenever boundaries of the City change, whether by annexation or deannexation, the <u>Clerk</u> shall promptly notify the tax commissioner in writing of the change in boundaries; provide the tax commissioner with the nine-digit zip code or codesfor the area annexed or de-annexed; and any other information the tax commissioner mayrequire to maintain the database. An ordinance annexing property into the City, or an ordinance removing property from the corporate limits of the City may not take effect anysooner than the first day of a calendar quarter that begins 60 days after the City provideswritten notice to the tax commission of a change in the municipal boundaries.

(c) The nine-digit database shall be maintained by the City until such time as the tax commissioner allows use of a different system to determine whether a location is within or outside the corporate limits of the City.

§ 11. State level administration.

(a) The tax commissioner is responsible for administering, collecting, and enforcing the taxes imposed by this article as provided in W. Va. Code § 8-13C-6 and § 11-15B-33. The city may enter into a written agreement with the tax commissioner that will allow employees of the City auditing a vendor whose primary business location is in the City for compliance with the City's business and occupation tax to also audit that business location for compliance with the sales and use tax laws of this State and this City and

obligate the City to share that information with the tax commissioner.

(b) The tax commissioner may retain from collections of the taxes imposed by this

article the fee allowed by W. Va. Code § 11-10-11c or by any other state law or legislative rule.

(c) The tax commissioner shall deposit all the proceeds from collection of the taxes imposed by this article, minus any fee for collecting, enforcing and administering taxes retained under this section, in the subaccount for this City established in "municipal sales and services tax and use tax fund," an interest bearing account created in the State treasury pursuant to W. Va. Code § 8-13C-7. All moneys collected and deposited in the subaccount for the City shall be remitted at least quarterly by the State Treasurer to the City <u>Clerk</u>, as provided W. Va. Code § 8-13C-7.

§ 12. Administrative procedures.

Each and every provision of the West Virginia Tax Procedure and Administration Act set forth in article ten, chapter eleven of the Code of West Virginia applies to the administration, collection and enforcement of the sales and use taxes imposed pursuant to this article, except as otherwise expressly provided in article thirteen-c, chapter eight of the Code of West Virginia, with like effect as if that act were applicable only to the taxes imposed by this article and were set forth in extenso in this article, as provided in W. Va. Code § 8-13C-6.

§ 13. Criminal Penalties.

Each and every provision of the West Virginia Tax Crimes and Penalties Act set forth in article nine, chapter eleven of the Code of West Virginia applies to the administration, collection and enforcement of the municipal sales and use taxes imposed pursuant to this article with like effect as if that act were applicable only to the taxes imposed pursuant to this article and were set forth in extenso in this article, as provided

in W. Va. Code § 8-13C-6: *Provided*, that the criminal penalties imposed upon conviction for a criminal violation of this article may not exceed the maximum penalties allowed by law for a similar violation of the ordinances of this City.

§ 14. [Reserved].

§ 15. Automatic Updating.

Any amendments to articles nine, ten, fifteen, fifteen-a and fifteen-b, chapter eleven of the Code of West Virginia shall automatically apply to the municipal sales and use tax imposed pursuant to this article, to the extent they are applicable to the taxes imposed by this article.

§ 16. Deposit of Taxes Collected in General Revenue Fund.

When the City <u>Clerk</u> receives periodic distributions of municipal sales and usetaxes from the State Treasurer, the City <u>Clerk</u> shall promptly deposit the amount received in the general revenue fund or account of the City.

§ 17. [Reserved]

§ 18. Severability and Savings Clause.

If any provision of this article or the application thereof to any person or circumstances is held invalid, such invalidity shall not affect other provisions or applications of this article which can be given effect without the invalid provision or application, and to this end the provisions of this article are severable. The City Council declares that it would have adopted this article irrespective of the invalidity of any particular portion thereof and intends

that the invalid portions should be severed and thebalance of the article be enforced.

§ 19. Effective Date.

(a) This article shall become effective upon its adoption by the City Council of this City on <u>December</u>, 2021. However, the City Council hereby suspends imposition and collection of the municipal sales and use taxes imposed by this article until July 1, 2022, or such later first day of July as required by the legislative rule codified in W. Va. Code St. R. § 110-28-1 *et seq*.

§ 20. Notification of Tax Commissioner.

Upon adoption of this ordinance by City Council, the city <u>Clerk</u> shall forthwith send to the Tax Commissioner a certified copy of this ordinance, the rate and the boundary database required by section [10] of this article, along with a description of the boundaries of the City, and such other information as the Tax Commissioner may need to administer, collect and enforce the taxes imposed by this Article.

Passed on First Reading: _______, 2021 Adopted on Second Reading: _______, 2021 Notice of Public Hearing Published: _______, 2021 Date of the public hearing prior to second reading required by W. Va. Code § 8-11-4(a)(2): ______, 2021

CERTIFICATION

The undersigned Clerk of the Town of Alderson, West Virginia, does hereby certify that the attached is a true, accurate and sealed copy of the Ordinance enacted by the City Council of Alderson on ______, authorizing the Town of Alderson to adopt a municipal sales and service tax and a municipal use tax. This submission is an accordance with the provisions of West Virginia Code §8-15-5a, as amended.

Given under my hand and seal on this __th day of _____, 2021.

Town of Alderson, WEST VIRGINIA

By: Corianna Spinks Its: Clerk



AGENDA REGULARLY SCHEDULED TOWN COUNCIL MEETING TOWN COUNCIL CHAMBERS

August 12th, 2021 7:30pm

Call to Order Recognition of a Quorum Opening Blessing Pledge of Allegiance

- 1. Approval of minutes
- 2. Items related to Water Treatment Upgrade
- 3. Items related to FEMA 2016 Wastewater and Mitigation
- 4. Alderson Park Commission-Little League Request for Shelter Revenue
- 5. Council action to amend Ch.3 B & O (reduction on wholesale and retail)
- 6. Ordinance request to submit Home Rule Application to the Home Rule Board
- 7. Items related to ARPA funds
- 8. Appointment of Planning Commission members x2.
- 9. Items related to 204 Monroe Street South.
- 10. Resolution in reference to USDA funds for backhoe replacement

Hear Callers: No official vote or action will be taken on those addressing council with items not on the agenda for action.

Mayor's Report

Adjournment



Town OF Alderson post office box 179 city building-311 south monroe street Alderson, West Virginia 24910 Telephone (304) 445-2916 FAX (304) 445-7248

AGENDA ALDERSON TOWN COUNCIL MEETING TOWN COUNCIL CHAMBERS

September 9th , 2021 7:30pm

Call to Order Recognition of a Quorum Opening Blessing Pledge of Allegiance

- 1. Approval of minutes
- 2. Items related to Water Treatment Upgrade
- 3. Ordinance request to submit Home Rule Application to the Home Rule Board second reading (public hearing prior to action by council)
- 4. Resolution in reference to grant conditions USDA fuds for backhoe replacement
- 5. Police Department Policy- Towing/Impound
- 6. Executive Session: Employee Retirement Water and Wastewater Treatment Plants
- 7. Executive Session: Personnel Matter/ Town Judge

Hear Callers: No official vote or action will be taken on those addressing council with items not on the agenda for action.

Mayor's Report

Clerks Financial Report

Adjournment



REGULAR TOWN COUNCIL MEETING SIGN IN SHEET COUNCIL CHAMBERS

12 August 2021 7:30PM

Those wishing to address council have a five-minute time limit to speak. Council will only take action on issues on the agenda posted prior to this meeting. Items not on the agenda will have no official action taken by council. If you are wishing to speak about an agenda item, please note that issue by your name.

| Holly Gore | ADDRESS | AGENDA ITEM OR CONCERN General question/concern not on agend | | | |
|------------|---------|---|---------------|---------|--|
| Sarah Ald | QE301 | 204 | So Monroe Sta | <u></u> | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | <u></u> | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |



HOME RULE PUBLIC HEARING SIGN IN SHEET COUNCIL CHAMBERS

09 SEPTEMBER 7:30PM

Those wishing to address council have a five-minute time limit to speak. Council will only take action on issues on the agenda posted prior to this meeting. Items not on the agenda will have no official action taken by council. If you are wishing to speak about an agenda item, please note that issue by your name.

| NAME | ADDRESS | AGENDA ITEM OR CONCERN | | | |
|-------------------|----------|---------------------------------------|--|--|--|
| Hubret P. Bendite | <i>ţ</i> | HEARING | | | |
| | | | | | |
| | | | | | |
| | | - | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | · · · · · · · · · · · · · · · · · · · | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |



REGULAR TOWN COUNCIL MEETING SIGN IN SHEET COUNCIL CHAMBERS

09 SEPTEMBER 7:30PM

Those wishing to address council have a five-minute time limit to speak. Council will only take action on issues on the agenda posted prior to this meeting. Items not on the agenda will have no official action taken by council. If you are wishing to speak about an agenda item, please note that issue by your name.

| NAME | Print | ADDRESS | A | | N. 15511e |
|--------|----------|-------------|---------|---------------------------------------|--------------|
| Hebert | P. Busht | <u>в</u> 1(| | 17 V. | |
| | | | · · · · | | |
| | | | | | |
| | · | | | | |
| | | | | | , |
| | | | | | |
| ······ | | | | | |
| | | | | | |
| | | | | · · · · · · · · · · · · · · · · · · · | |
| | | | ······ | · · · · · · · · · · · · · · · · · · · | |
| · · | | | | | |
| | | | | | |
| | | ······ | | | |
| | | | | · · · · | |
| | ···· | | · | | |

ALDERSON TOWN COUNCIL

August 12, 2021

The regular scheduled meeting of the Alderson Town Council was called to order by Mayor Travis Copenhaver at 7:30 p.m. on Thursday August 12, 2021. Those present besides the Mayor were Recorder, Betty Thomas and council members Doris Kasley, Charlie Lobban, Tod Hanger and Ann Eskins. Council member Ruthie Allen was not present.

Tod Hanger opened with prayer and everyone recited the Pledge of Allegiance.

The minutes of the July 8, 2021 were presented. Doris Kasley made a motion to accept minutes; Ann Eskins seconded the motion and motion passed by vote.

The minutes of the Special Session June 14, 2021 council meeting was presented. Tod Hanger made a motion to accept as presented, Doris Kasley seconded the motion and motion passed by vote.

Regarding items related to Water Treatment Upgrade, a representative from Thrasher told everyone they would be checking in on the projects next week and funding info to be in soon. Project #1 is the right of ways for lines and extensions and project #2 is plant replacement.

Mayor Copenhaver updated everyone on remaining balance of \$54,776.00 in the IJDC funds. He told every one of pump replacement cost quotes for lift station #1 and #2. Tod Hanger made a motion authorizing the use of funds to purchase; Doris Kasley seconded the motion and motion passed by vote of council.

Mayor Copenhaver updated everyone on the deficit in the general fund; he made a request to council asking for transfer of \$70,000.00 from FEMA fund to general fund. Doris Kasley made a motion to allow transfer; Betty Thomas seconded the motion and motion passed by vote of council.

The Alderson Little League made a request to council allowing them the control and takeover of rentals at the Alderson Park. The item was tabled until next council meeting at which time the league officers are to present list of required obligations/duties. Betty Thomas made a motion to table; Ann Eskins seconded the motion and motion passed by vote of council.

Mayor Copenhaver requested of council to take action to amend B&O tax Section 307.01. Doris Kasley made a motion to amend; Ann Eskins seconded the motion and motion passed by vote.

After discussion of the Home Rule application and guidelines, input via phone from Whites Law Firm and a great shout out of gratitude to everyone who helped, Charlie Lobban made a motion to approve and proceed, Doris Kasley seconded the motion and motion passed by vote of council.

Mayor Copenhaver reported to all that \$35,425.00 ARPA funds were to be brought back in general fund and had to be used according to guidelines and regulations. Tod Hanger made a motion to approve; Ann Eskins seconded the motion and motion passed by vote of council. The Planning Commission requested the appointment of 2 new members due to the death of Sam Kasley and relocation of Luther Lewallen. Charlie Lobban made a motion to appoint Angela McGill to the commission; Tod Hanger seconded the motion and motion passed by vote. Charlie Lobban made a motion to appoint Justin Palmer to the commission; Doris Kasley seconded the motion and motion passed by vote of council.

Item #9 on the agenda relating to 204 Monroe Street South was tabled until decision of Home Rule application. Doris Kasley made a motion to table; Tod Hanger seconded the motion and motion passed by vote of council.

Margaret Hambrick updated everyone on the application to USDA for possible funding to purchase/replace a piece of the towns heavy equipment (backhoe). After discussion and positive comments from Lee Skaggs and Susan Bowyer, Charlie Lobban made a motion to proceed with application, Ann Eskins seconded the motion and motion passed by vote of council.

Callers:

Holly Gore asked council what the legal age of ATV operation in the town limits was. Mayor Copenhaver replied that is was 16 years of age.

Susan Bowyer updated everyone on the transition of the Community Center property to Greenbrier B.O.E. and they were looking for volunteers to help move things.

At 9:10 Tod Hanger made a motion to adjourn, Charlie Lobban seconded the motion and motion passed by council.

Respectfully submitted this 2^{44} day of 2^{44} in the year of 2^{-24}

Mayor, Travis Copennaver

Recorder, Betty Thomas

ALDERSON TOWN COUNCIL MINUTES September 9, 2021

The regular scheduled meeting of the Alderson Town Council was called to order at 7:30pm on Thursday, September 9th, 2021, by Betty Thomas/ Recorder. Betty Thomas opened with prayer, and everyone recited the Pledge of Allegiance. Council present Ann Eskins, Ruthie Allen, Betty Thomas Recorder, Travis Copenhaver via phone, Charlie Lobban, Doris Kasley, and Todd Hanger. Quorum was recognized.

In the absence of Mayor Copenhaver by person, Ann Eskins made the motion for Betty Thomas to conduct the meeting, Charlie Lobban second.

Ann Eskins made the motion for town clerk Corianna Spinks to record the minutes as Betty Thomas is acting mayor.

The minutes of the August 12th, 2021, council meeting was presented. Doris Kasley made a motion to accept the minutes as presented, Ann Eskins second the motion, and motion passed by vote of council.

No items to discuss on Items Related to Water Treatment Upgrade.

Council moves by a motion from Charlie Lobban, Doris Kasley second to open public hearing at 7:32pm in the matter of the second reading of the ordinance request to submit home rule application to the home rule board. Floor opened for Public Comment, Herbie Bindette citizen spoke and said the Town of Alderson really needs home rule to please pass this ordinance. No written comments were received, Doris Kasley made the motion we adjourn the public hearing at 7:35pm Charlie Lobban second. Public Hearing Closed by council vote.

After discussion of items related to Ordinance request to submit home rule application to the home rule board Todd Hanger made motion to approve home rule application submission, Doris Kasley second motion carries by vote of council.

Resolution to accept the grant conditions for USDA funds for backhoe replacement was presented by Margaret Hambrick Doris Kasley made motion to approve the funds, Todd Hanger second, motion passes by vote of council.

Chief Byer presented an updated tow policy, the changes listed were Implementing Bio-hazardous exposure rates, implementing a \$15.00 administrative fee, Implementing set up to date guidelines as to what officers shall do after and during towing any vehicle, and implementing a rotation for current tow companies with an active business license paying B&O current for those doing business in the Town of Alderson. Charlie Lobban made motion to accept the updated policy, Doris Kasley second. Policy passes by vote of council.

Charlie Lobban makes a motion for council to go into executive session to discuss employee(s) retirement, and the Municipal Judge Todd Hanger seconded. Motion carries by vote of council; no action will be taken in executive session.

The press (Bobby with the WV daily news) Objected to the executive session inasmuch it involved matters involving decisions regarding the Mayor, to which City Attorney Grady Ford opinioned that any discussions would be limited to those regarding potential litigation, a proper subject for executive session. Council noted the objection prior to entering executive session.

Todd Hanger made the motion to adjourn the executive session, Charlie Lobban second. Motion carries by Council adjourns executive session, and back to regular session.

Todd Hanger made the motion to approve the pre-retirement status for Bob Rhodes, and Tim Terry. The same deal with be extended to Donnie Steep if he so wishes Charlie Lobban second the motion. Motion carries by vote of council. Steve Trent will take over the Chief operator of the Wastewater Treatment plant, as Bob Rhodes goes to Semi Retirement status.

Charlie Lobban made the motion that we accept the resignation of Travis Copenhaver as Municipal Judge for the Town of Alderson, in the events such that the said resignation is a conditional or not final direct the city attorney to work with the Greenbrier County Prosecutor to investigate for involuntary removal pursuant to WV Code 6-6-7. Municipal Clerk/ Corianna Spinks will be serving and doing the duties of municipal judge Todd Hanger second the motion.

Charlie Lobban makes a motion for pending special hearing that council, have special meeting to address the criminal allegation against the Mayor of Alderson/ Travis Copenhaver for September 20th, 2021, 7:30pm, and that the Council request that the Mayor refrain from all official duties pending that hearing, with the city attorney to work with the Greenbrier County Prosecutor to investigate applicability of WV Code 6-6-7 to the current facts. Ann Eskins second the motion, motion carries by council

-Corianna Spinks/ Municipal Clerk submitted the clerks' financial reports for review to council. Municipal Clerk Spinks also advised council that Aflac has gave us a quote for cheaper accidental insurance.

Hear Callers:

Rick Parker presented the Town with some historical items for display. Several Citizens from the Town of Alderson had public comment with concerns to the mayor and his elected position.

Charlie Lobban made the Motion to Adjourn the meeting, Doris Kasley second. Meeting was adjourned at 9:13pm.

Respectfully submitted on this 9 day of ______ in the year of 2021

Recorder, Betty Thomas

Mayor, Travis Copenhaver

p.2



TOWN OF ALDERSON POST OFFICE BOX 179 CITY BUILDING-311 SOUTH MONROE STREET ALDERSON, WEST VIRGINIA 24910 TELEPHONE (304) 445-2916 FAX (304) 445-7248

I, Betty Thomas, am the Recorder for the Town of Alderson and have prepared these Minutes from the Public Hearing held September 9, 2021, and these represent true and accurate minutes of the Public Hearing.

Respectfully submitted,

Betty Thomas/ Recorder

I, Betty Thomas, am the Recorder for the Town of Alderson have prepared these Minutes from the Alderson Town Council Meeting held September 9, 2021, and these represent true and accurate minutes of the Town Council Meeting.

Respectfully submitted,

ر

Betty Thomas/ Recorder

"Gem of the Hills"