TOWN OF MAN
P.O. Box 70 Man, WV 25635
Phone 304-583-9631 Fax 304-583-2741

Mayor Jim Blevins
Recorder Cindy Meade

Council
Roger Muncy
Mavis Toler
John Fekete
David Brooks
Anthony Britt Gibson

Police Chief Joseph D. Brown
Fire Chief Bill Weese

Attorney Kendal Partlow
Accountant Jeff Vallet
# TOWN OF MAN
## HOME RULE APPLICATION PLAN

### SECTION I: APPLICANT INFORMATION

<table>
<thead>
<tr>
<th>Type of Submission:</th>
<th>Initial Plan</th>
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<tbody>
<tr>
<td>Name of Municipality:</td>
<td>Town of Man</td>
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<tr>
<td>Certifying Official:</td>
<td>Jim Blevins</td>
</tr>
<tr>
<td>Contact Person:</td>
<td>Jim Blevins</td>
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<tr>
<td>Address:</td>
<td>P.O. Box 70 Man, WV 25635</td>
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<tr>
<td>Telephone Number:</td>
<td>304-583-9631</td>
</tr>
<tr>
<td>Fax Number:</td>
<td>304-583-2741</td>
</tr>
<tr>
<td>E-Mail Address:</td>
<td><a href="mailto:townofman@frontier.com">townofman@frontier.com</a></td>
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<tr>
<td>Municipal Class:</td>
<td>Class IV</td>
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</tbody>
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### SECTION II: NARRATIVE

Specific state laws, policies, acts, resolutions, rules or regulations that are preventing the municipality to carry out duties in the most cost effective, efficient, and timely manner.

Specific problem(s) created by above stated laws, policies, acts, resolutions, rules or regulations.

Proposed solution(s) to the perceived problem(s), including all proposed changes to law, policies, acts, resolutions, rules or regulations.

### SECTION III: ATTACHMENTS

1. Completed Plan and Amendment Checklist.
2. Affidavit of legal advertisement providing notice of public hearing.
3. Copy of adopted ordinance authorizing submission of plan or amendment of Municipal Home Rule Board
4. Fiscal Statement demonstrating municipality’s ability to manage costs or liabilities associated with proposal.
5. Affidavit of authorized municipality representative that municipality owes no outstanding States fees.
6. Attorney opinion letter stating that application and plan or amendment complies with applicable State law.
TOWN OF MAN
SECTION II
NARRATIVE
1. Impose a 1% Sales Tax and Reduce or Eliminate Selected Business and Occupation Tax Categories

**Issue Category: Tax**

The Town of Man seeks to restructure its business tax structure, reducing and eliminating some classes of the Business and Occupation Tax and instituting a 1% sales tax in order to increase revenues for public safety operations. This new business tax structure will be fairer and more standardized, and similar to those in adjacent communities in neighboring states.

**Specific Legal Barrier**

9-13C-4

**Problem caused by Legal Barrier**

The Town of Man has a very small residential tax base and yet, being a town on a busy highway, provides service to a much larger population including the neighboring state of Kentucky and also contains trailheads for the Hatfield & McCoy Trail that attracts residents from all different areas in Southern, WV. Presently, the Town is only able to generate revenue via taxation by imposing a municipal business (B&O) tax or by imposing a sales tax; WV State Code requires that the two taxes be mutually exclusive. WV Code 8-13C-1 et seq. contemplates the imposition of a sales tax by municipalities either for pension relief or as an “alternative municipal sales tax” at a rate not to exceed one percent. However, a municipality may only impose such a sales tax if it completely eliminates its B&O tax. WV Code 8-13C-4(b).

**Proposed Solution**

The Town of Man proposes to impose a municipal sales tax of up to 1% on all taxable sales under the West Virginia Code within the Town. At the same time, it will eliminate B&O tax on selected categories – primarily retailers and restaurants – that would be subject to the sales tax. The increase in annual revenue based on this plan would be $51,609.20. (see Section III-D: Fiscal Impact Worksheets and Formulas).

Increased revenues would go to provide key municipal services, including but not limited to:

- Town of Man having the ability to hire additional Policemen.
- Town of Man infrastructure development and demolition of abandoned structures deemed unsafe; and
- Town of Man matching grants program to enhance the Town of Man as a whole on various projects that require a partial match, which the Town cannot afford out of current operational funds; and
- Town of Man Fairs, Festivals and Tourism events; and
- Growth and financial security for the Town of Man employees to aide in earned raises and funding of Health Insurance.
The vast majority of WV municipalities accepted into the Home Rule Program have proposed this business tax restructuring in one form or another, and it appears to be meeting with widespread acceptance and success.

D. Fiscal Impact Worksheets and Formulas
Issue 1: New Sales Tax and Business and Occupation Tax Restructuring
Prepared by Town Accountant Jeff Vallet using samples of our largest vendors.

Business Taxes Collected by Business, using samples of our largest vendors and our 2018 FY Estimates. Four must be eliminated by State Code.
In the proposed Home Rule Plan for the Town of Man, Business and Occupation (B&O) would be either eliminated and or reduced as follows:

- **Completely eliminated in manufacturing.** We feel by eliminating the manufacturing tax, we will be in the position to attract industry to our area and create much needed opportunities for employment.
- **A reduction in Retailers and Restaurants (from .45 to .43)** creating a $4,500.00 drop in revenue based on our samples. We feel that by reducing this tax, we are giving our valued businesses room to grow, hire expand, market and allow additional revenue for them to engage employment.
- **A reduction in Wholesalers (from .14 to .07)** creating a $15.00 drop in revenue, based on our samples. We feel that by giving wholesalers a reduction, we are allowing a wider range of selection for our businesses to distribute more desired products – therefore, creating a larger market.
- **A reduction in Services and All Other Business and Rental Income for Rental Properties (from .90 to .87)** creating a $1,700.00 drop in revenue, respectively for each, based on our samples. This overall reduction will help so many of our independent contractors and independent business people, such as beauticians and independent contractors – which are some of our hardest working and most valued people a reduction to grow and maintain their services and be able to expand their business.

An additional 1% Sales and Use Tax would be implemented on those categories currently affected by the 6% WVa. State Sales and Use Tax. NOTE: Estimates below are based on samples from our largest vendors and 2018 FY Estimates.

A total of $6,215.00 drop in revenue.
Class II legal advertisement of Public Hearing
Logan Banner
Dates: November 20th, and 27th

Notice of Public Hearing to Municipal Home Rule Board and Cabinet Secretary of each State Department.
Date Mailed: November 18th, 2019

Plan available for public inspection 30 days prior to Public Hearing.

Hearing: December 23rd, 2019

Ordinance authorizing plan or amendment.
First Reading: November 12, 2019
Second Reading: December 23, 2019
Date of adoption: December 23, 2019

ATTACHMENTS
1. Completed Plan and Amendment Checklist.
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4. Fiscal Statement demonstrating municipality’s ability to manage costs or liabilities associated with proposal.
5. Affidavit of authorized municipality representative that municipality owes no outstanding States fees.
6. Attorney opinion letter stating that application and plan or amendment complies with applicable State law.
AN ORDINANCE BY THE TOWN OF MAN, WEST VIRGINIA
PURSUANT TO THE PROVISIONS OF W.V.A. CODE § 8-1-5a,
AUTHORIZING THE TOWN OF MAN, WEST VIRGINIA TO
SUBMIT A WRITTEN HOME RULE PROPOSAL TO THE
MUNICIPAL HOME RULE BOARD IN ORDER TO PERMIT
PARTICIPATION BY THE TOWN OF MAN, WEST VIRGINIA
IN THE MUNICIPAL HOME RULE PROGRAM

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

WHEREAS, in 2019, the Municipal Home Rule Pilot Program was made a permanent program, with provisions to add four Class IV municipalities to the program each year; and

WHEREAS, the participation in the Home Rule Program by The Town of Man, 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.

NOW, THEREFORE, BE IT ENACTED BY THE TOWN OF MAN THAT the Mayor is hereby authorized and directed to submit a Home Rule proposal to the Municipal Home Rule Board on December 23, 2019, in accordance with WV Code8-1-5a in order for the Town of Man to be considered for inclusion in the program as a Class IV municipality during the Fiscal Year 2019-2020.

This Ordinance shall become effective upon passage after second reading and public hearing.

Passed on first reading, November 12th, 2019.

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Passed on second reading and public hearing, December 23rd, 2019

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The undersigned Mayor of the Town of Man does hereby certify that the foregoing amendment was adopted by the majority of Council on the first reading on November 12, 2019 and upon the second reading and public hearing on December 23, 2019.

Jim Blevins
Mayor of Town of Man

Kendal Partlow
Attorney for Town of Man
The sole purpose of the above specified Amendment to the above specified Ordinance by the Town of Man is to:

1. Eliminate the Gross Sales Value Manufactured Products Entirely.
2. Reduce Gross Sales of Retailers & Restaurants from .45 to .43.
3. Reduce Gross Income of Wholesalers from .14 to .07, reducing it in half.
4. Reduce Gross Income from Rental Activity from .90 to .87.
5. Reduce Service and All Other Business Gross Income from .90 to .87.

The balance of the Town of Man Business & Occupation Tax Ordinances, and any other prior amendments to the same, are left unaffected by the Amendment herein.

This Ordinance shall become effective upon passage after second reading and public hearing.

Passed on first reading, November 12th, 2019

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The undersigned Mayor of the Town of Man does hereby certify that the foregoing amendment was adopted by the majority of Council on the first reading on November 12th, 2019 and upon the second reading and public hearing on December 23, 2019.

Jim Blevins
Mayor of Man

Kendal Partlow
Attorney for Town of Man
Affidavit of Legal Publication and Posting

STATE OF WEST VIRGINIA

COUNTY OF Logan, TO-WIT

I, Shirley Watson, Classified Advertising

Representative of The Logan Banner, a newspaper published in the county of Logan, West Virginia, hereby

certify that the annexed publication was inserted in said newspaper ____________

_____________

The cost of publishing said annexed advertisement

as aforesaid was $28.71

Commencing On: 11/20/2019

Ending On: 11/27/2019

Given under my hand this day 11/27/2019

Sworn to and subscribed before me 11/27/2019
at Logan, Logan County, West Virginia

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

MY COMMISSION EXPIRES: 11/14/2022

__________________________

Shirley Watson
NOTICE

Notice is hereby given that a Public Hearing will be held at the regular meeting of the Town Council of Man, West Virginia at Man Town Hall on December 23, 2019, at 5:00 p.m. concerning the Home Rule Ordinance authorizing submission of the Town's Home Rule Plan to the West Virginia Municipal Home Rule Board. Interested parties may appear at the Public Hearing and be heard in relation to the Town's Home Rule Plan. A copy of the Town's Home Rule Ordinance and Plan is available for inspection at Man Town Hall beginning November 14, 2019, between the hours of 8:30 a.m. through 4:30 p.m. Monday through Friday.

LH-83006
11-20-2019
Processing 2 and 3 Bedroom applications.

Units available at Logan City

Call 304-592-6000

Auction dates and times


304-386-5065 EOE

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**Estate Notice**

Notice is hereby given that two (2) properties in Logan County, West Virginia, are subject to the provisions of chapter 44, article 2 of the West Virginia code as amended. Any interested person(s) are hereby notified that a Public Hearing will be held at the regular meeting of the West Virginia Municipal Home Rule Board.

A copy of the Town's Home Rule Plan may be inspected in the Town Clerk's Office beginning November 13th between the hours of 1pm-3pm Monday through Friday.

---

**Notice**

Notice is hereby given that a Public Hearing will be held at the Town's Home Rule Plan on Surface Mine Reclamation.

A copy of the Town's Home Rule Plan on Surface Mine Reclamation is available for inspection at Town Hall. A copy of the Town's Home Rule Plan may be inspected in the Town Clerk's Office beginning November 13th between the hours of 1pm-3pm Monday through Friday.

---

**Notice**

Notice is hereby given that a Public Hearing will be held at the regular meeting of the Town Council of Man, West Virginia at Man Town Hall on December 23, 2019 at 5:00 pm concerning the Home Rule Plan.

A copy of the Town's Home Rule Plan may be inspected in the Town Clerk's Office beginning November 13th between the hours of 1pm-3pm Monday through Friday.

---

**Notice**

Notice is hereby given that a Public Hearing will be held at the regular meeting of the City Council on December 17th, 2019 at 7:00 pm concerning the Home Rule Plan.

A copy of the Town's Home Rule Plan may be inspected in the Town Clerk's Office beginning November 13th between the hours of 1pm-3pm Monday through Friday.

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A copy of the Town's Home Rule Plan may be inspected in the Town Clerk's Office beginning November 13th between the hours of 1pm-3pm Monday through Friday.
NOTICE OF PUBLIC HEARING

November 18, 2019

Department of Revenue
Chairman of the Home Rule Board
Dave Hardy, Secretary
West Virginia Municipal Home Rule Board
1900 Kanawha Blvd. East
Building 1, W-300
Charleston, WV 25305

Dear Secretary Hardy,

Notice is hereby given that a Public Hearing will be held at the Regular Meeting of the Town Council of Man, West Virginia at Man Town Hall on December 23, 2019 at 5:00 p.m. concerning the Home Rule Ordinance authorizing submission of the Town’s Home Rule Plan to the West Virginia Municipal Home Rule Board. Interested parties may appear at the Public Hearing and be heard in relation to the Town’s Home Rule Plan. A copy of the Town’s Home Rule Ordinance and Plan is available for inspection at Man Town Hall beginning November 14, 2019 between the hours of 8:30am-4:30pm, Monday-Friday.

Legal Code for published advertisement in the legal section of the Logan Banner is:
LH83006/11-20, 27

Thank you for your dedication to the State of West Virginia and your commitment to stronger cities and towns for our state.

Sincerely,

Jim Blevins, Mayor
Town of Man
NOTICE OF PUBLIC HEARING

November 18, 2019

Department of Transportation
West Virginia Department of Transportation
Byrd E. White, III, Secretary
1900 Kanawha Blvd East
Building 5
Charleston, WV 25305

Dear Secretary White,

Notice is hereby given that a Public Hearing will be held at the Regular Meeting of the Town Council of Man, West Virginia at Man Town Hall on December 23, 2019 at 5:00p.m. concerning the Home Rule Ordinance authorizing submission of the Town's Home Rule Plan to the West Virginia Municipal Home Rule Board. Interested parties may appear at the Public Hearing and be heard in relation to the Town's Home Rule Plan. A copy of the Town's Home Rule Ordinance and Plan is available for inspection at Man Town Hall beginning November 14, 2019 between the hours of 8:30am-4:30pm, Monday-Friday.

Legal Code for published advertisement in the legal section of the Logan Banner is:
LH83006/11-20, 27

Thank you for your dedication to the State of West Virginia and your commitment to stronger cities and towns for our state.

Sincerely,

Jim Blevins, Mayor
Town of Man
NOTICE OF PUBLIC HEARING

November 18, 2019

Department of Administration
West Virginia Department of Administration
Allan McVey, Secretary
1900 Kanawha Blvd East
Building 1, E-119
Charleston, WV 25305

Dear Secretary McVey,

Notice is hereby given that a Public Hearing will be held at the Regular Meeting of the Town Council of Man, West Virginia at Man Town Hall on December 23, 2019 at 5:00p.m. concerning the Home Rule Ordinance authorizing submission of the Town’s Home Rule Plan to the West Virginia Municipal Home Rule Board. Interested parties may appear at the Public Hearing and be heard in relation to the Town’s Home Rule Plan. A copy of the Town’s Home Rule Ordinance and Plan is available for inspection at Man Town Hall beginning November 14, 2019 between the hours of 8:30am-4:30pm, Monday-Friday.

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Thank you for your dedication to the State of West Virginia and your commitment to stronger cities and towns for our state.

Sincerely,

Jim Blevins, Mayor
Town of Man
NOTICE OF PUBLIC HEARING

November 18, 2019

Department of Commerce
West Virginia Department of Commerce
C. Edward Gaunch, Secretary
1900 Kanawha Blvd East
Building 3, Suite 600
Charleston, WV 25305

Dear Secretary Gaunch,

Notice is hereby given that a Public Hearing will be held at the Regular Meeting of the Town Council of Man, West Virginia at Man Town Hall on December 23, 2019 at 5:00p.m. concerning the Home Rule Ordinance authorizing submission of the Town’s Home Rule Plan to the West Virginia Municipal Home Rule Board. Interested parties may appear at the Public Hearing and be heard in relation to the Town’s Home Rule Plan. A copy of the Town’s Home Rule Ordinance and Plan is available for inspection at Man Town Hall beginning November 14, 2019 between the hours of 8:30am-4:30pm, Monday-Friday.

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LH83006/11-20, 27

Thank you for your dedication to the State of West Virginia and your commitment to stronger cities and towns for our state.

Sincerely,

Jim Blevins, Mayor
Town of Man
NOTICE OF PUBLIC HEARING

November 18, 2019

Department of Veterans Assistance
West Virginia Department of Veterans Assistance
Dennis Davis, Secretary
1900 Kanawaha Blvd. East
Building 5, Room 205
Charleston, WV 25305

Dear Secretary Davis,

Notice is hereby given that a Public Hearing will be held at the Regular Meeting of the Town Council of Man, West Virginia at Man Town Hall on December 23, 2019 at 5:00p.m. concerning the Home Rule Ordinance authorizing submission of the Town’s Home Rule Plan to the West Virginia Municipal Home Rule Board. Interested parties may appear at the Public Hearing and be heard in relation to the Town’s Home Rule Plan. A copy of the Town’s Home Rule Ordinance and Plan is available for inspection at Man Town Hall beginning November 14, 2019 between the hours of 8:30am-4:30pm, Monday-Friday.

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LH83006/11-20, 27

Thank you for your dedication to the State of West Virginia and your commitment to stronger cities and towns for our state.

Sincerely,

Jim Blevins, Mayor
Town of Man
NOTICE OF PUBLIC HEARING

November 18, 2019

Department of Military Affairs and Public Safety
West Virginia Department of Military Affairs and Public Safety
Jeff Sandy, Secretary
1900 Kanawha Blvd East
Building 1, W-400
Charleston, WV 25305

Dear Secretary Sandy,

Notice is hereby given that a Public Hearing will be held at the Regular Meeting of the Town Council of Man, West Virginia at Man Town Hall on December 23, 2019 at 5:00 p.m. concerning the Home Rule Ordinance authorizing submission of the Town’s Home Rule Plan to the West Virginia Municipal Home Rule Board. Interested parties may appear at the Public Hearing and be heard in relation to the Town’s Home Rule Plan. A copy of the Town’s Home Rule Ordinance and Plan is available for inspection at Man Town Hall beginning November 14, 2019 between the hours of 8:30am-4:30pm, Monday-Friday.

Legal Code for published advertisement in the legal section of the Logan Banner is:
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Thank you for your dedication to the State of West Virginia and your commitment to stronger cities and towns for our state.

Sincerely,

Jim Blevins, Mayor
Town of Man
NOTICE OF PUBLIC HEARING

November 18, 2019

Department of Health and Human Resources  
West Virginia Department of Health and Human Resources  
Bill J. Crouch, Secretary  
One Davis Square, Suite 100 East  
Charleston, WV 25301

Dear Secretary Crouch,

Notice is hereby given that a Public Hearing will be held at the Regular Meeting of the Town Council of Man, West Virginia at Man Town Hall on December 23, 2019 at 5:00 p.m. concerning the Home Rule Ordinance authorizing submission of the Town’s Home Rule Plan to the West Virginia Municipal Home Rule Board. Interested parties may appear at the Public Hearing and be heard in relation to the Town’s Home Rule Plan. A copy of the Town’s Home Rule Ordinance and Plan is available for inspection at Man Town Hall beginning November 14, 2019 between the hours of 8:30 am-4:30 pm, Monday-Friday.

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Thank you for your dedication to the State of West Virginia and your commitment to stronger cities and towns for our state.

Sincerely,

Jim Blevins, Mayor  
Town of Man
NOTICE OF PUBLIC HEARING

November 18, 2019

Department of Environmental Protection
West Virginia Department of Environmental Protection
Austin Caperton
601 57th Street SE
Charleston, WV 25304

Dear Secretary Caperton,

Notice is hereby given that a Public Hearing will be held at the Regular Meeting of the Town Council of Man, West Virginia at Man Town Hall on December 23, 2019 at 5:00p.m. concerning the Home Rule Ordinance authorizing submission of the Town’s Home Rule Plan to the West Virginia Municipal Home Rule Board. Interested parties may appear at the Public Hearing and be heard in relation to the Town’s Home Rule Plan. A copy of the Town’s Home Rule Ordinance and Plan is available for inspection at Man Town Hall beginning November 14, 2019 between the hours of 8:30am-4:30pm, Monday-Friday.

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Thank you for your dedication to the State of West Virginia and your commitment to stronger cities and towns for our state.

Sincerely,

Jim Blevins, Mayor
Town of Man
NOTICE OF PUBLIC HEARING

November 18, 2019

Municipal Home Rule Board
P.O. Box 963
Charleston, WV 25305

Dear Municipal Home Rule Board,

Notice is hereby given that a Public Hearing will be held at the Regular Meeting of the Town Council of Man, West Virginia at Man Town Hall on December 23, 2019 at 5:00p.m. concerning the Home Rule Ordinance authorizing submission of the Town’s Home Rule Plan to the West Virginia Municipal Home Rule Board. Interested parties may appear at the Public Hearing and be heard in relation to the Town’s Home Rule Plan. A copy of the Town’s Home Rule Ordinance and Plan is available for inspection at Man Town Hall beginning November 14, 2019 between the hours of 8:30am-4:30pm, Monday-Friday.

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Jim Blevins, Mayor
Town of Man
NOTICE OF PUBLIC HEARING

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Legal Code for published advertisement in the legal section of the Logan Banner is: LH83006/11-20, 27

JIM BLEVINS
JIM BLEVINS, MAYOR
HOME RULE HEARING
SIGN IN SHEET
DECEMBER 23, 2019

1. Chris Blenin
2. J.J. Battle
3. 
4. 
5. 
6. 
7. Andy Meade
8. Calvin Tekaeto
9. Misty Morgan
10. Jeff Kelly
11. Ool Brode
12. 
13. 
14. Corey Bostow
15. Dylan Vidovich
16. 
IN THE MATTER OF:

SPECIAL PUBLIC MEETING FOR THE CITY OF MAN,
WEST VIRGINIA REGARDING HOME RULE ORDINANCE
PROPOSAL.

THIS MATTER came on for Public Hearing on this
the 23rd day of DECEMBER, 2019 at about the hour of
5:00 p.m. in council chambers, before City Council,
City of Logan, West Virginia.

APPEARANCES:

JIM BLEVINS, Mayor
MAVIS TOLER, COUNCILWOMAN
ROGER MUNCY, COUNCILMAN
JOHN FEKETE, COUNCILMAN
DAVID BROOKS, COUNCILMAN
ANTHONY BRITT GIBSON, COUNCILMAN
CINDY MEADE, RECORDER
KENDALL PARTLOW, CITY ATTORNEY
JEFF VALLET, CITY ACCOUNTANT
(IN OPEN SESSION)

5:00 p.m.

AND THEREUPON

MAY BLEVINS: It being just past 5:00 o'clock now I call this meeting to order.

For the record, Larry Coffindaffer, Circuit Judge O'Briant’s Court Reporter will be taking down our minutes for the hearing so we can make this legal tonight.

It doesn't look like we have anyone here tonight so we will waive 15 minutes to see if anyone shows up to speak.

MR. PARTLOW: Mr. Mayor, you can do what you like and you can go ahead and conduct certain Town business but we can’t read the Ordinances as of yet, until the Meeting is Officially Started. You can conduct regular Town Business or whatever.

MAYOR BLEVINS: Okay. Let’s do the Invocation.

(Invocation)

(Pledge of Allegiance)

(Brief Pause)

MAYOR BLEVINS: Can I get a Motion to
Open the Public Hearing?
(Motion Made and Seconded)

MAYOR BLEVINS: Motion is carried.

MR. PARTLOW: You have stated previously that there is no one here in the audience.

MAYOR BLEVINS: Correct.

MR. PARTLOW: You were waiting the 15 minute period to discuss the matter relating to the Town’s Business. It could be stopped at any time should members of the public come in and have any questions to ask, other than sitting here twiddling your thumbs for 15 minutes.

MAYOR BLEVINS: We’ll take a recess at this time.

(Recess at 5:05 p.m.)
(Reconvened at 5:20 p.m.)

MAYOR BLEVINS: Okay, we are back open on our Hearing for this evening.

MR. PARTLOW: Jeff, can you show us the discussion of matters here? When will this go into effect?

MR. VALLET: Yes, what has to happen is first, the hearing done. Our Attorney will tell us and then we will forward the packet to the Home Rule

Larry K. Coffindaffer
CERTIFIED REPORTER
SEVENTH JUDICIAL CIRCUIT OF WEST VIRGINIA
LOGAN, WEST VIRGINIA 25601
PHONE: 304-792-8573
CHARLESTON: 304-792-2630
Board after today’s hearing. Once this goes to the Home Rule Board they will in turn schedule us a meeting, unless it is a regional special meeting.

In that time we have to get all of our ducks ready for the sales tax part. The sales tax part is more detailed than what you have seen in the packet that Kendall has been working on. That is the biggest thing that we heard in Logan and it will be the same problem here.

You have to identify each house by Map. It is usually an aerial map showing to here is Man and to here is outside of Man. That is the difficult thing. The City of Logan had to hire an Engineering Firm to do that very thing.

MR. PARTLOW: We’re looking at that as well.

MAYOR BLEVINS: You talked to me about the Post Office.

MR. PARTLOW: Ideally we will have it by July 30th and the best case scenario I could have it in tomorrow but from January 1 to January 30th, you are looking at a six month period.

MR. VALLET: In six months, even if we could get everything done now and they have
meeting in March, it would not go into effect until the following year. They only allow four (4) Class IV Cities per year to be accepted into the Home Rule System.

Our job is to get our ducks in a row and when it does go into effect, it will not go into effect until July 1, 2021 at the earliest.

MAYOR BLEVINS: So we’ll be here a little over a year.

MR. VALLET: Right. And the Town has made the decision it needs to do to make it physically sound before then. This will be additional funding that you will do for additional things.

MR. PARTLOW: A couple individuals have some in now. We are holding a public hearing. I didn’t know what was the purpose.

VOICE FROM REAR: I’m just here to listen.

MR. PARTLOW: If you would go ahead and sign in.

(Brief Pause)

COUNCILMAN FEKETE: This is one of our former council members, Jimmy Justice.

MAYOR BLEVINS: I thought that was you Jimmy.
MR. PARTLOW: Mr. Mayor, part and parcel to this are matters you and council have charged me with doing which is the Reduction of B&O as well as the Ordinance authorizing you to submit the Plan which tonight we will have the potential to finalize and submit to the Home Rule Board.

At the close of the hearing council will take up the second reading to authorize you to submit the Plan.

MR. JUSTICE: Have you outlined the B&O?

MR. VALLET: It is right around $3100.00. We want manufacturing in our town badly, have none now and we want that back, and we have rolled back the rate on the retail and rental. We have looked to roll the rates back to about a $3100.00 reduction, about a 3 percent rollback.

MAYOR BLEVINS: Do you think this is still $51,000.00 a quarter?

MR. VALLET: Mr. Mayor, using what we followed, fifty grand ($50,000.00) for the year. My gut tells me and again, I have a sizable gut. My gut tells me approximately $120,000.00 to $130,000.00 a year. Then the issue comes into play and that is
why we are notifying all of the specific places in town. That things that are delivered to a Box in Man will be charged the 1 percent. Again, I told this at Logan.

My wife has all of our stuff delivered to my office and that is good and dandy. But I live in Chapmanville. My stuff is delivered to the Office. Guess what, Honey, the dog food that you ordered, the paper goods you ordered, gifts you ordered, the City of Logan will be appreciative.

MAYOR BLEVINS: Once it is approved it will be about a year before we charge it?

MR. VALLET: Yes. We won’t even have our first check from the sales tax until October. Once a quarter they will remit it, as they remit it to all the others.

MAYOR BLEVINS: Then we have to be paying about $2,000.00 per year?

MR. VALLET: The fees are $2,000.00 and we have to do an accounting of where the money came in and where the money went.

MAYOR BLEVINS: Do we start that when the application is ----

MR. VALLET: It didn’t go with the
application. It is when they accept the application.

COUNCILMAN MUNCY: We put that in a separate checking account?

MR VALLET: I would. You want to be able to track it. I want to be able to track it easily. Granted, let's say we have a second police officer, third police officer. We pay that out of the General Fund and we can transfer the money out of a Home Rule Fund to do that. But I would rather have it in a Home Rule Fund so I knew where it came from.

COUNCILMAN MUNCY: The Home Rule Bank Account is separate?

MR. VALLET: Yes.

MAYOR BLEVINS: The Home Rule covers the things that we can use the money for?

MR. VALLET: That is what we have addressed.

MAYOR BLEVINS: Giving police officers a raise?

MR. VALLET: Yes, helping the Town remodel, do things in town.

MAYOR BLEVINS: Just different things we can use it for.

MR. VALLET: Yes. That is what we
were saying when we did the application. A police
officer, a car.

MAYOR BLEVINS: How long before we can
get to Charleston and get it approved?

MR. PARTLOW: That is hard to tell.

MR. VALLET: The next meeting will be
in January. So the chances are we are not getting
into the January Meeting. We will probably get into
the April Meeting.

MR. PARTLOW: They can call a Special
Meeting if the powers at be want to see it happen.

Jeff is right to the actual dates.

Now they did that for Logan.

MR. VALLET: And Montgomery. What
also has to occur with this process is all of the
Ordinances dealing with the Sales Tax have to be pre-
approved at the State Tax Level before it is
diminished.

MR. PARTLOW: A trial within a trial.

MR. VALLET: They say, no, that is
not right. Correct it before you submit it.

MR. PARTLOW: At least you get all of
the glitches out and say you looked at it too.

Can we have the second reading then Mr. Mayor?
MAYOR BLEVINS: Yes.

Well, it is 23 minutes after 5:00. Do I hear a motion to close the hearing?

MR. PARTLOW: Before we do that, I'd note for the record that we have kept the record open and there have been no additional attendees to the meeting other than those referenced who had no questions of counsel, no members of the audience or anyone at large were present with any questions.

I am with that, satisfied that the meeting has been legally held and I believe then that you can entertain a motion to close the meeting.

MAYOR BLEVINS: Is there a motion to close the meeting?

COUNCILMAN MUNCY: I make the motion.

COUNCILMAN BROOKS: Second.

MAYOR BLEVINS: Motion carried.

MR. PARTLOW: With that being said, there are two other things to be taken up and they can't be taken up until the public hearing was held. That is the second reading of the Ordinances to see what Council would like to do.

First the eliminating of the manufacturing tax. We feel this will put us in a better position to
attract industry to our area and much needed employment.

A reduction in Retailers and Restaurant from .45 to .43 creating a $4500.00 drop in revenue based on our samples. We feel by reducing this tax we are giving our businesses room to grow, hire and expand markets and allow additional revenue for them to engage employment.

A reduction in Wholesalers from .14 to .07, creating a $15.00 drop in revenue based on our samples. We feel by giving wholesalers a reduction, we are allowing a wider range of selection for our businesses to distribute more desired products, therefore, creating a larger market.

A reduction in Services and All Other Business and Rental Income for Rental Properties from .90 to .87 creating a $1700.00 drop in revenue respectively, for each based on our samples. This overall reduction will help so many of our independent contractors and independent business people, such as beauticians and independent contractors, which are some of our hardest working and most valued people, a reduction to growth and maintain their services and be able to expand their business.
MR. PARTLOW: Mr. Mayor, you would have to have a motion on the reading of the second meeting?

MAYOR BLEVINS: Can I have a motion.

(MOTION MADE AND CARRIED UNANIMOUSLY)

MR. PARTLOW: We now have on the table a second reading of the ordinance authorizing you to submit the Home Rule Proposal to permit the Town of Man to participate in the Home Rule Program.

No additions, modifications or adjustments have been made to this as it was when passed by the first reading on November 12, 2019.

MAYOR BLEVINS: Do I hear a motion to approve?

(MOTION MADE AND CARRIED UNANIMOUSLY)

MR. PARTLOW: Both of these will require original signatures preferably in Blue Ink. If you can approve these now for signature.

Now there is no requirement these be delivered by Fed Ex tonight or tomorrow, anything of that nature. I have a letter attesting to the legal legitimacy to everything that has happened and a letter attesting the financial things.

There is no sense in delaying this and I would...
anticipate the first part of next week they will be
looking at getting this down with appropriate copies
and composition to the Home Rule.

By the way, there was no snafu with publishing in
no way shape or form. The last time we just dropped
the ball since they usually just go ahead and run the
ads. But for some reason they didn’t. We do have the
application for publication that will go along and
with that there is nothing further to do with the
process unless you all have something further.

MAYOR BLEVINS: Any questions?

Any Comments Jimmy?

MR. JUSTICE: I’ll talk to you after
we are off the record.

(NO AFFIRMATIVE RESPONSE)

MAYOR BLEVINS: All right, anyone have
any comments or anything?

(NO AFFIRMATIVE RESPONSE)

MAYOR BLEVINS: Motion to Adjourn?

(MOTION MADE CARRIED UNANIMOUSLY)

(WHEREUPON, there being nothing further to be
done in the matter at this time, the hearing was
closed.)
STATE OF WEST VIRGINIA

COUNTY OF LOGAN, to-wit:

I, LARRY K. COFFINDAFFER, REPORTER, do hereby certify that the foregoing is a true and correct record of the proceedings held at the time and place set forth and for the purpose specified in the action herein captioned.

Given under my hand this July 28, 2020.

LARRY K. COFFINDAFFER
Reported
The Hon. Jim Blevins  
Mayor, Town of Man  
105 Market Street  
Man, WV 25635  

RE: Compliance with Home Rule Application  

Dear Mayor Blevins:  

Please allow this correspondence to serve as the response of the undersigned regarding your request that I perform a review of the Home Rule Application the Town of Man, West Virginia, is making to ensure it is fully and legally compliant with any and all legal requirements.  

After review of the Home Rule Application referenced above, the undersigned is of the opinion that upon information and belief, the said Application is fully legally compliant with the statutory requirements set forth in W.V. Code § 8-1-5(a) et seq. governing the request for Municipal Pilot Program.  

Should you require any additional information and/or have any questions/concerns regarding the contents of this letter, please so advise.  

Sincerely,  

PARTLOW LAW OFFICES, PLLC  
BY: Kendal E. Partlow, Esq.
West Virginia State Tax Department

Statement of Good Standing

EFFECTIVE DATE: February 21, 2020

A review of tax accounts indicates that MAN TOWN OF is in good standing as of the effective date of this document. Please note, this Statement of Good Standing expires on May 21, 2020.

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, Tax Unit Supervisor
Taxpayer Services Division

Taxpayer Services Division ■ P.O. Box 885 ■ Charleston, WV 25323-0885
Toll Free (800) 982-8297 ■ www.tax.wv.gov
STATE OF WEST VIRGINIA
COUNTY OF LOGAN, to-wit:

I, C. Jeffrey Vallet, having been duly sworn, do hereby state and affirm the following:

1. That I am the Treasurer/CPA of the Town of Man, having served from July 1, 2006 to the present; and

2. That as Treasurer, I am familiar with all of the financial affairs for the Town of Man; and

3. That I hereby certify that the Town of Man is not delinquent in, nor does it have any outstanding payments due to the State of West Virginia.

This affidavit is sworn by me and submitted this 7th day of May, 2020.

C. Jeffrey Vallet, CPA
Town of Man
P. O. Box 80
Man, WV 25635
cjvallet@vallettax.com

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

I, Jonathen Morgan, a Notary Public in and for the County and State aforesaid, do hereby certify that C. Jeffrey Vallet, known and known to me, did swear to and subscribe before me the above affidavit.

Given under my hand and this 7th day of May, 2020.

My commission expires ____________________.

Signature
Notary Public