

HOME RULE APPLICATION, PLAN AND AMENDMENT CHECKLIST

- Class II legal advertisement of Public Hearing
Dates 10-5-21 + 10-12-21
- Notice of Public Hearing to Municipal Home Rule Board (MHRB) and Cabinet Secretary of every State department
- Plan available for public inspection 30 days prior to Public Hearing
- Hearing
Date 11-8, 2021
- Ordinance authorizing plan or amendment
1st reading date Oct 11, 2021
2nd reading date NOV 8, 2021
Date of adoption NOV 8, 2021

- Required narrative presentation of each separate proposal (see Sample Form Application)

ATTACHMENTS

- Affidavit of legal notice of Public Hearing
- Minutes of Public Hearing, including comments (if any)
- 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
- Attorney opinion letter that application and plan or amendment complies with applicable State law
- Submit eight (8) originals and one (1) electronic copy of application plan or amendment to the MHRB

BECKLEY NEWSPAPERS

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Affidavit of Publication

STATE OF WEST VIRGINIA COUNTY OF RALEIGH,

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

was published in the said The Register-Herald 2 time(s) on the following day(s), namely 10/05/21, 10/12/21

Publication Fee: \$55.05

Signed:

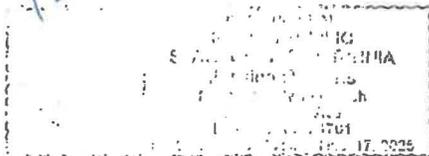


Subscribed and sworn to before me this day
10/12/2021

My commission expires:

Nov 17 2021

Notary Public:



PUBLIC HEARING NOTICE CITY OF OAK HILL, WEST VIRGINIA HOME RULE PLAN - AMENDMENT

Notice is hereby given that a Public Hearing will be held at the regular meeting of the Oak Hill City Council on Monday, November 8, 2021, at 6:30 p.m., in the Council Chamber, at Oak Hill City Hall, 100 Kelly Ave., West Virginia, authorizing the submission of the City's Home Rule Plan Amendment to the West Virginia Municipal Home Rule Board. Interested parties may appear at the Public Hearing and be heard with respect to the City's proposed Home Rule Plan Amendment to implement the municipal sales and use tax. Following the November 8, 2021, public hearing, the ordinance will be submitted to the WV Home Rule Board for their review and consideration. A copy of the proposed Home Rule Plan may be inspected in Oak Hill City Hall beginning, October 5, 2021, between the hours of 7:00 a.m. to 12:00 p.m. and 1:00 p.m. to 5:00 p.m., Monday through Friday. The first reading of the ordinance approving submission of the City of Oak Hill's Home Rule Plan Amendment will take place October 11, 2021, during the Oak Hill City Council meeting beginning at 6:30 p.m. in the Council Chamber at the Oak Hill City Hall, 100 Kelly Ave., Oak Hill, WV 25901.

**PUBLIC HEARING NOTICE
CITY OF OAK HILL, WEST VIRGINIA
HOME RULE PLAN - AMENDMENT**

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Interested parties may appear at the Public Hearing and be heard with respect to the City's proposed Home Rule Plan Amendment to implement the municipal sales and use tax. Following the November 8, 2021, public hearing, the ordinance will be submitted to the WV Home Rule Board for their review and consideration.

A copy of the proposed Home Rule Plan may be inspected in Oak Hill City Hall beginning, October 5, 2021, between the hours of 7:00 a.m. to 12:00 p.m. and 1:00 p.m. to 5:00 p.m., Monday through Friday.

The first reading of the ordinance approving submission of the City of Oak Hill's Home Rule Plan Amendment will take place October 11, 2021, during the Oak Hill City Council meeting beginning at 6:30 p.m. in the Council Chamber at the Oak Hill City Hall, 100 Kelly Ave., Oak Hill, WV 25901.

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 City, State, ZIP+4®: *Charleston WV 25305*
 PS Form 3811, July 2015 PSN 7530-02-000-9053 See Reverse for Instructions

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MITCH CARMICHAEL, SECRETARY
 WV DEPT OF ECONOMIC DEVELOPMENT
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9590 9402 5576 9274 9261 47

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JEFF SANDY, SECRETARY
 WV DEPT OF MILITARY AFFAIRS
 AND PUBLIC SAFETY
 1900 KANAWHA BLVD EAST
 BUILDING 1 W-400
 CHARLESTON WV 25305



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 Postmark Here: 11 5 2021
 Sent to: *Bill J. Crouch, Secretary, Dept. Health & Human Services, One Davis Square, Suite 100 East, Charleston, WV 25301*
 PS Form 3811, April 2015 PSN 7530-02-000-9053 See Reverse for Instructions

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1. Article Addressed to:
BILL J CROUCH, SECRETARY
WV DEPT OF HEALTH & HUMAN RESOURCES
ONE DAVIS SQUARE SUITE 100 EAST
CHARLESTON WV 25301



2. Article Number (Transfer from service label)
 7016 3560 0000 9283 3683
 PS Form 3811, July 2015 PSN 7530-02-000-9053

COMPLETE THIS SECTION ON DELIVERY

A. Signature: *Bill J. Crouch* Agent Addressee
 B. Received by (Printed Name): *APRIL ROBERTSON* C. Date of Delivery: *10.6.21*
 D. Is delivery address different from item 1? Yes No
 If YES, enter delivery address below:

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 Adult Signature
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 Certified Mail®
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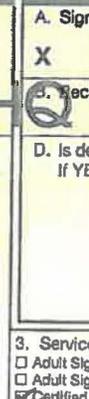
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 Postage \$ 4.53
 Total Postage and Fees \$ 7.93
 Postmark Here: 11 5 2021
 Sent to: *Harold Ward, Secretary, Dept. Environmental Protection, 601 37th Street SE, Charleston, WV 25304*
 PS Form 3811, April 2015 PSN 7530-02-000-9053 See Reverse for Instructions

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Article Addressed to:
HAROLD WARD, SECRETARY
WEST VIRGINIA DEPARTMENT OF ENVIRONMENTAL PROTECTION
601 37TH STREET SE
CHARLESTON WV 25304



Article Number (Transfer from service label)
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 Form 3811, July 2015 PSN 7530-02-000-9053

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 B. Received by (Printed Name): *MAILROOM* C. Date of Delivery: *10.6.21*
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1. Article Addressed to:
**BYRD E WHITE, III, SECRETARY
 WV DEPARTMENT OF TRANSPORTATION
 1900 KANAWHA BLVD EAST
 BUILDING 5
 CHARLESTON WV 25305**



9590 9402 5576 9274 9261 54

2. Article Number (Transfer from service label)

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A. Signature
 X [Signature] Agent Address see
 B. Received by (Printed Name) C. Date of Delivery

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1. Article Addressed to:
**ALLAN MCVIEY, SECRETARY
 WV DEPARTMENT OF ADMINISTRATION
 1900 KANAWHA BLVD EAST
 BUILDING 1 E-119
 CHARLESTON WV 25305**



9590 9402 5576 9274 9262 53

2. Article Number (Transfer from service label)
 7016 3560 0000 9283 3775

PS Form 3811, July 2015 PSN 7530-02-000-9053

Domestic Return Receipt

COMPLETE THIS SECTION ON DELIVERY

A. Signature Agent
X Allan E. McViey Addressee

B. Received by (Printed Name) C. Date of Delivery

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Return Receipt (hardcopy) Return Receipt (electronic)

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Adult Signature Restricted Delivery

Postage \$ 1.53

Total Postage and Fees \$ 7.33

Sent to C. Edward Gaunch, Secretary WV Dept of Commerce

Street and Apt. No., or PO Box No. 1400 Kanawha Blvd East Building 3 Suite 600

City, State, ZIP+4® Charleston WV 25305

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1. Article Addressed to:
**C. EDWARD GAUNCH, SECRETARY
 WV DEPARTMENT OF COMMERCE
 1900 KANAWHA BLVD EAST
 BUILDING 3 SUITE 600
 CHARLESTON WV 25305**



9590 9402 5576 9274 9262 77

2. Article Number (Transfer from service label)
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COMPLETE THIS SECTION ON DELIVERY

A. Signature Agent
X [Signature] Agent

B. Received by (Printed Name) C. Date of Delivery

D. Is delivery address different from item 1? Yes
 If YES, enter delivery address below: No

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PS Form 3811, July 2015 PSN 7530-02-000-9053

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HOME RULE PLAN - AMENDMENT

Notice is hereby given that a Public Hearing will be held at the regular meeting of the Oak Hill City Council on Monday, November 8, 2021, at 6:30 p.m., in the Council Chamber, at Oak Hill City Hall, 100 Kelly Ave., West Virginia, authorizing the submission of the City's Home Rule Plan Amendment to the West Virginia Municipal Home Rule Board.

Interested parties may appear at the Public Hearing and be heard with respect to the City's proposed Home Rule Plan Amendment to implement the municipal sales and use tax. Following the November 8, 2021, public hearing, the ordinance will be submitted to the WV Home Rule Board for their review and consideration.

A copy of the proposed Home Rule Plan may be inspected in Oak Hill City Hall beginning, October 5, 2021, between the hours of 7:00 a.m. to 12:00 p.m. and 1:00 p.m. to 5:00 p.m., Monday through Friday.

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CONTACT INFORMATION

Phone:

(304)-469-9541

Location:



PUBLIC MEETING

Minutes

November 8, 2021

A public hearing was held on November 8, 2021 at approximately 8:00 p.m. in the council chamber of Oak Hill City Hall, 100 Kelly Ave., Oak Hill, WV 25901.

The mayor opened the public meeting.

The City Manager announced the purpose of the public hearing was to discuss the City of Oak Hill's proposed amendment to the city's current Home Rule plan. The proposed plan will be submitted to the Municipal Home Rule Board for consideration. If approved, an amendment would permit a reduction in business and occupation taxes, and establish an increase in sales and use tax of one percent.

There were no comments in support or in opposition to the proposed amendment to the city's Home Rule plan.

The meeting was closed.

Respectfully submitted,

A handwritten signature in black ink that reads "Damita Johnson".

Damita Johnson, City Clerk/Treasurer



AN ORDINANCE AUTHORIZING THE SUBMISSION OF THE PROPOSED MUNICIPAL HOME RULE PLAN AMENDMENT TO THE MUNICIPAL HOME RULE BOARD

Whereas, the City of Oak Hill was accepted into the Municipal Home Rule Pilot Program on September 14, 2015; and

Whereas, the City's current Home Rule plan takes only limited advantage of the tax opportunities available under Home Rule, calling for a reduction in business and occupation tax, as well as the establishment of sales and use tax of one percent; and

Whereas, the City would like to be able to take full advantage of the tax choices available under Home Rule, which requires an amendment to the City's current Home Rule plan, which in turn requires submission of the proposed amendment to the plan to the Municipal Home Rule Board for approval, which in turn requires this ordinance authorizing the City to submit its proposed amendment to the Municipal Home Rule Board for consideration; and

Whereas, such an amendment, if approved, would currently permit the imposition of a municipal sales and use tax at the rate of up to one percent, enable the reduction of business and occupation taxes to benefit city residents, and create funds assisting to remedy the city's economic development, and aid the City in meeting its obligations.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF OAK HILL, WEST VIRGINIA, THAT:

The City of Oak Hill does hereby authorize the City Manager of the City of Oak Hill to submit the City of Oak Hill's proposed amendment to its Municipal Home Rule

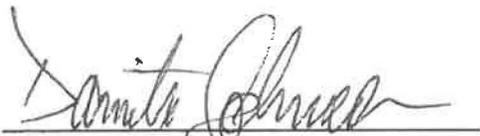
Board for approval. This amendment seeks permission to take full advantage of the flexibility concerning taxes under Home Rule, was subject to a public hearing on November 8, 2021, and was available for public inspection for at least thirty days prior to such hearing.

This ordinance shall take effect immediately upon passage.

1st Reading October 11, 2021

2nd Reading & Adoption November 8, 2021

This is a true copy of the ordinance authorizing the submission of the proposed Home Rule Plan amendment to the Municipal Home Rule Board.



Damita Johnson, City Clerk



COUNCIL MEETING

AGENDA

October 11, 2021 City Hall 6:30 p.m.

Story Map Link: <https://arcg.is/1LDL1u>

Municode Link: <https://municode Packet Oct. 11, 2021>

Oath of Office Christa Hodges, Councilor Ward 1

*Administration of Oath – The Honorable Stephen Baldwin
Member, West Virginia State Senate (District 10)*

Call to Order

Roll Call

Mayor Daniel E. Wright
Tom Oxley
Diana Janney
David Perry
Christa Hodges
Steve Hayslette
Charles Smallwood, Jr.
Benitez Jackson

Invocation led by Pastor Michael Meadows, First Brethren Church of Oak Hill

Pledge of Allegiance led by Councilman-at-large Tom Oxley

Proclamation / Honoree: Steven “Butch” Whitmore

Reading and Approval of Minutes

Treasurer’s Report

Correspondence

Citizens Comments

Department Reports and Council Comments

Mayoral Comments

A Minute from the Minutes

Unfinished Business

- 1. Ordinance Approving Submission of City of Oak Hill's Home Rule Plan Amendment – 1st Reading**
Motion _____ Secoded _____ Action _____
- 2. Structural Inspection Board (SIB) Recommendation to Demolish the Structure Located at 137 Broadway Ave., Map 7, Parcel 116, Owned by Erin Runyon**
Motion _____ Secoded _____ Action _____
- 3. SIB Recommendation to Demolish the Structure Located at 312 Main St., Map 32, Parcel 499, Owned by Joy Lynn Farrish**
Motion _____ Secoded _____ Action _____
- 4. Consideration to Adopt a Resolution for the City to Demolish the Structure Located at 219 Highland Ave., Map 38, Parcel 5, Owned by Damon McDowell & Deanna Lawson**
Motion _____ Secoded _____ Action _____
- 5. Consideration to Adopt a Resolution to Lay Assessment Lien on the Property Located at 46 Beaver Rd., Map 59E, Parcel 28, Owned by Joseph & Sharon Kelly (deceased) c/o Joseph A. Kelly Jr.**
Motion _____ Secoded _____ Action _____
- 6. Bid Opening for Demolition of Residential Structure Located at 1016 Summerlee Ave., Map 16, Parcel 50, Owned by Arthur J. Adkins**
Motion _____ Secoded _____ Action _____
- 7. Planning Commission Recommendation to Approve Land Classification from R-2 Medium Density Residential District to B-R Recreational Business District to Allow RV Park at 4342 Lochgelly Rd. – 2nd Reading**
Motion _____ Secoded _____ Action _____
- 8. Recommendation from Sanitary Board to Establish Maximum Distance for Required Connection to a Main Sewer Line – 2nd Reading**
Motion _____ Secoded _____ Action _____
- 9. Appointments to Boards, Commissions, and Committees**
 A. Building Commission
 B. Rail Trail Committee (Council vacancy)
 C. Amphitheater Committee (Council vacancy)
 D. Beautification Committee
Motion _____ Secoded _____ Action _____
- 10. Crown Act Ordinance**
Motion _____ Secoded _____ Action _____
- 11. Coordinator of Economic Development**
Motion _____ Secoded _____ Action _____
- 12. Veterans Memorial**
Motion _____ Secoded _____ Action _____
- 13. Vendors Policy**
Motion _____ Secoded _____ Action _____

14. Fowl Ordinance

Motion _____ Seconded _____ Action _____

New Business

15. SIB Recommendation to Demolish the Structure Located at 526 Gatewood Rd., Map 13, Parcel 139, Owned by Property Traders

Motion _____ Seconded _____ Action _____

16. SIB Recommendation to Demolish the Following Structures

A. 40 Cherry Lane, Map 7, Parcel 121, Owned by Candida Kincaid Fruit

B. 101 Church St., Map 32, Parcel 416, Owned by Graymill Holdings

Motion _____ Seconded _____ Action _____

17. Planning Commission Recommendation to Amend Oak Hill Municipal Code (OHMC) 15.38.240 Bed And Breakfast Inns, Short-Term Lodging Rentals, And Vacation Rentals

Motion _____ Seconded _____ Action _____

18. Future Agenda Items

Next Council Meeting will be held on November 8, 2021.

Adjournment

CITY OF OAK HILL HOME RULE PLAN PROPOSED AMENDMENT

I. Introduction

The City of Oak Hill was accepted into the Municipal Home Rule Pilot Program on September 14, 2015. We have enacted ordinances from the original home rule plan and one amendment. The City of Oak Hill is hereby seeking permission from the Municipal Home Rule Board to amend its plan in the category of taxation.

II. Specific State Laws, Policies, Rules, or Regulations

WV Code§ 8-13C-4(a), WV Code§ 8-13C-4(b)

III. Problem Created by Applicable Laws

WV Code§ 8-13C-4(a) permits municipalities to charge a 1 % sales and use tax only if the municipality's pension fund is underfunded. The City of Oak Hill has a pension fund, that by prudent oversight, is funded at 124.7%

WV Code§ 8-13C-4(b) permits municipalities to charge a 1 % sales and use tax if they repeal their B&O Tax. The revenue generated by a 1 % sales tax will not cover the revenue shortfall created by eliminating B&O Taxes, which will cause a greater, adverse effect on the budget.

IV. Proposed Solution

With the authority pursuant to West Virginia Code § 8-1-5a, the City of Oak Hill seeks to enact an ordinance that imposes a 1 % municipal sales and use tax that would be administered, collected, and enforced by the State Tax Commissioner and conform with the requirements of West Virginia Code§ 11- 10-11c and the requirements of the Streamlined Sales and Use Tax Administration Act as codified in West Virginia Code§ 11-15B-1 et seq. As allowed by WV State Code, the City of Oak Hill seeks to enact a municipal sales and use tax, while reducing categories of B&O tax to benefit small business owners.

CITY OF OAK HILL FISCAL IMPACT & FEASIBILITY - MUNICIPAL SALES & USE TAX

The City of Oak Hill does not currently impose the maximum rates allowable by state law. We could choose to raise our rates to those maximum levels, however this increase in revenue will likely come at the expense of economic development by placing an increased tax burden on existing businesses.

Although our revenues are adequate to fund small projects and equipment purchases, it is not adequate to fund improvements to our park system, our stormwater infrastructure, our sidewalks, or economic development activities and projects. The 1% sales tax will better enable the City of Oak Hill to reduce infrastructure back log such as sidewalk replacement.

With the City of Oak Hill being right next door to the newly designated New River Gorge National Park, all the items mentioned are important to take advantage of the visitors we anticipate receiving.

The table below shows the effect of eliminating the B&O Tax on manufactured products and reducing the retail category from .0039 to .0030. The total B&O Tax revenue is projected to reduce by approximately \$122,776 and the 1% sales tax is expected to produce \$749,034 for a net revenue increase of \$626,258.

However the table does not take into account the effects of the shift of consumer purchases to more online shopping and less local spending.

Reducing or Eliminating Certain B&O Tax Categories and Adding the 1% Municipal Sales Tax

The City of Oak Hill collects B&O Taxes at various rates. We are proposing elimination of our Manufacturing category and reducing our Retail rate from the current .38% to .30%.

As retail is our largest sales category, this will help our current businesses as well as new business by reducing their overall tax liability.

The implementation of the 1% Municipal Sales Tax will allow for the City of Ravenswood to increase amounts put toward special projects such as sidewalks, our park system, stormwater control, and economic development.

The City is preparing for the opportunities afforded by the recent designation of a national park near us, and the sales tax will go a long way in helping us reach our goals.

SECTION 1: AMENDMENT "4.08.050 Manufacturing, Compounding Or Preparing Products; Processing Of Food Excepted" of the OakHill Municipal Code is hereby *amended* as follows:

BEFORE AMENDMENT

4.08.050 Manufacturing, Compounding Or Preparing Products, Processing Of Food Excepted

Upon every person engaging or continuing within this City in the business of manufacturing, compounding or preparing for sale, profit or commercial use, either directly or through the activity of others in whole or part, any article or articles, substance or substances, commodity or commodities, or electric power produced by public utilities or others and not taxed under other provisions of this chapter, or newspaper publishing (including all gross income or proceeds of sale from circulation and advertising), the amount of the tax to be equal to the value of the article, substance, commodity or electric power or newspaper, manufactured, compounded or prepared for sale, as shown by the gross proceeds derived from the sale thereof by the manufacturer or person compounding or preparing the same, except as otherwise provided, multiplied by a rate of .23%. The measure of this tax is the value of the entire product manufactured, compounded or prepared in this State for sale, profit or commercial use, regardless of the place of sale or the fact that deliveries may be made to points outside the State. However, the dressing and processing of food by a person, firm or corporation shall not be considered as manufacturing or compounding but the sale of these products on a wholesale basis shall be subject to the same tax as is imposed on the business of selling at wholesale as provided in OHMC 4.08.060.

It is further provided, however, that in those instances in which the same person partially manufactures, compounds or prepares products within this City and partially manufactures, compounds or prepares such products outside of this City, the measure of his tax under this section shall be that proportion of the sale price of the product that the payroll cost of manufacturing within this City bears to the entire payroll cost of manufacturing the product; or, at the option of the taxpayer, the measure of his tax under this section shall be the proportion of the sales value of the articles that the cost of operations in this City bears to the full cost of manufacture of the articles.

(Ord. 4-7-81; Ord. 5-11-99)

AFTER AMENDMENT

4.08.050 Manufacturing, Compounding Or Preparing Products; Processing Of Food Excepted

Upon every person engaging or continuing within this City in the business of manufacturing, compounding or preparing for sale, profit or commercial use, either directly or through the activity of others in whole or part, any article or articles, substance or substances, commodity or commodities, or electric power produced by public utilities or others and not taxed under other provisions of this chapter, or newspaper publishing (including all gross income or proceeds of sale from circulation and advertising), the amount of the tax to be equal to the value of the article, substance, commodity or electric power or newspaper, manufactured, compounded or prepared for sale, as shown by the gross proceeds derived from the sale thereof by the manufacturer or person compounding or preparing the same, except as otherwise provided, multiplied by a rate of ~~one percent~~ *zero percent*. The measure of this tax is the value of the entire product manufactured, compounded or prepared in this State for sale, profit or commercial use, regardless of the place of sale or the fact that deliveries may be made to points outside the State. However, the dressing and processing of food by a person, firm or corporation shall not be considered as manufacturing or compounding but the sale of these products on a wholesale basis shall be subject to the same tax as is imposed on the business of selling at wholesale as provided in OHMC 4.08.060.

It is further provided, however, that in those instances in which the same person partially manufactures, compounds or prepares products within this City and partially manufactures, compounds or prepares such products outside of this City, the measure of his tax under this section shall be that proportion of the sale price of the product that the payroll cost of manufacturing within this City bears to the entire payroll cost of manufacturing the product; or, at the option of the taxpayer, the measure of his tax under this section shall be the proportion of the sales value of the articles that the cost of operations in this City bears to the full cost of manufacture of the articles.

(Ord. 4-7-81; Ord. 5-11-99)

SECTION 2: AMENDMENT "4.08.060 Business Of Selling Tangible Property; Sales Exempt" of the OakHill Municipal Code is hereby *amended* as follows:

BEFORE AMENDMENT

4.08.060 Business Of Selling Tangible Property; Sales Exempt

Upon every person engaging or continuing within this City in the business of selling any tangible property whatsoever, real or personal, including the sale of food in hotels, restaurants, cafeterias, confectioners and other public eating houses, except sales by any person engaging or continuing in the business of horticulture, agriculture or grazing, or of selling stocks, bonds or other evidences of indebtedness, there is hereby levied and shall be collected, a tax equivalent to .39% of the gross income of the business, except for the business of selling at wholesale, the tax shall be equal to .12% of the gross income of the business.

(Ord. 4-7-81; Ord. 5-11-99)

AFTER AMENDMENT

4.08.060 Business Of Selling Tangible Property; Sales Exempt

Upon every person engaging or continuing within this City in the business of selling any tangible property whatsoever, real or personal, including the sale of food in hotels, restaurants, cafeterias, confectioners and other public eating houses, except sales by any person engaging or continuing in the business of horticulture, agriculture or grazing, or of selling stocks, bonds or other evidences of indebtedness, there is hereby levied and shall be collected, a tax equivalent to ~~2.4%~~ 3.0% of the gross income of the business, except for the business of selling at wholesale, the tax shall be equal to .12% of the gross income of the business.

(Ord. 4-7-81; Ord. 5-11-99)

City of Oak Hill

Category	Gross Sales	Exemption	B&O Rate	B&O Revenue (Current Rates)	New B&O Rate	B&O Revenue (Proposed Rates)
Valued Manufactured Products	551,129.00 -		0.23	1,267.60	0 -	
Retailers & Restaurants	135,008,809.00		0.39	526,534.36	0.3	405,026.43
Wholesalers	54,833,873.00		0.12	65,800.65	0.12	65,800.65
Banking and Financial	8,138,906.00		0.78	63,483.47	0.78	63,483.47
Electric L&P Co. Domestic and Comm.	8,520,827.00 -		3.1	264,145.64	3.1	264,145.64
Electric Natural Gas Company	3,569,307.00 -		2.33	83,164.85	2.33	83,164.85
Contracting & Buliding	16,014,356.00 -		1.55	248,222.52	1.55	248,222.52
Amusement	4,188,633.00 -		0.39	16,335.67	0.39	16,335.67
Service & All Other Business	76,849,742.00		0.78	599,427.99	0.78	599,427.99
Rents & Royalties	12,494,035.00	610,517.00	0.78	92,691.44	0.78	92,691.44
	320,169,617.00			1,961,074.17		1,838,298.65

B&O Revenue Loss (with new rates) 122,775.52

New B&O Rate Revenue Collection 1,838,298.65

New 1% Sales Tax Revenue Collection 749,032.99

Total Revenue Collection (B&O and 1% Sales Tax) 2,587,331.64

Total Retail 135,008,809.00

Less:

Car Dealerships (100%) 29,256,238.00

Grocery (90%) 31,235,569.20 34,706,188.00

Pharmacy (75%) 4,625,733.00 6,167,644.00

Pharmacy (100%) 192,957.00

Gas Stations (60%) 6,668,620.20 11,114,367.00

Total Retail Exempt from Sales Tax 71,979,117.40

Other Revenues Subject to Sales Tax 11,873,607.00

Total Revenues Subject to Sales Tax 74,903,298.60



STATE OF WEST VIRGINIA
State Tax Department, Taxpayer Services Division
P.O. Box 885
Charleston, WV 25323-0885



Matthew R. Irby, State Tax Commissioner

OAK HILL CITY OF
PO BOX 1245
OAK HILL WV 25901-1245

Letter Id: L0104523296
Issued: 09/15/2021



West Virginia State Tax Department

Statement of Good Standing

EFFECTIVE DATE: September 15, 2021

A review of tax accounts indicates that OAK HILL CITY OF is in good standing as of the effective date of this document. Please note, this Statement of Good Standing expires on **December 14, 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, Tax Unit Supervisor
Taxpayer Services Division

Affidavit Certifying No Delinquent Fees

In compliance with the requirement of W.Va. Code 8-1-5a(c)(1), I hereby swear or affirm under penalty of law for false swearing (WV Code 61-5-3) that the City of Oak Hill is current in the payment of all fees to the State of West Virginia.

WITNESS THE FOLLOWING SIGNATURE:

Municipality's Name: Oak Hill West Virginia

Authorized Signature: *Damita Johnson*

Damita Johnson, City Clerk-Treasurer

Date: October 29, 2021

State of West Virginia

County of Fayette, to-wit:

Taken, subscribed, and sworn to before me this 29th day of October 2021.

Sharon M Coffman

Notary Public



My Commission Expires: June 4, 2022



October 28, 2021

West Virginia Municipal Home Rule Board
West Virginia Development Office
West Virginia Department of Commerce
Capitol Complex, Building 6. Room 525
Charleston, West Virginia 25305

**RE: City of Oak Hill, West Virginia Amendment to its Municipal Home Rule Plan
Amendment**

Dear Board Members of Municipal Home Rule:

I am serving as counsel for the City of Oak Hill, West Virginia, in connection with the above referenced Municipal Home Rule Plan. In connection with rendering this opinion, I have reviewed W. Va. Code 8-1-5a, and the application of the City of Oak Hill, West Virginia to propose an amendment to the plan, including all attachments thereto.

Based upon my examination of said documents and my understanding of the application, it is my opinion that the proposed amendment to the plan complies with W.Va. Code 8-1-5a.

The Municipal Home Rule Board may rely upon this opinion. If you have any questions, please contact the undersigned.

Sincerely,

A handwritten signature in blue ink that reads "William H. File, III".

William H. File, III
W. Va. State Bar No. 4558