### SECTION I: APPLICANT INFORMATION

<table>
<thead>
<tr>
<th>Type of Submission:</th>
<th>☒ Initial Plan</th>
<th>☐ Proposed Amendment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name of Municipality:</td>
<td><strong>Town of Reedsville</strong></td>
<td></td>
</tr>
<tr>
<td>Certifying Official:</td>
<td><strong>Jason Titus</strong></td>
<td>Title: <strong>Mayor</strong></td>
</tr>
<tr>
<td>Contact Person:</td>
<td><strong>Danielle Spiker</strong></td>
<td>Title: <strong>Municipal Clerk</strong></td>
</tr>
<tr>
<td>Address:</td>
<td><strong>PO Box 397</strong></td>
<td></td>
</tr>
<tr>
<td>City, State, Zip:</td>
<td><strong>Reedsville, WV 26547</strong></td>
<td></td>
</tr>
<tr>
<td>Telephone Number:</td>
<td><strong>304.864.3437</strong></td>
<td>Fax Number: <strong>304.864.3427</strong></td>
</tr>
<tr>
<td>E-Mail Address:</td>
<td><strong><a href="mailto:townofreedsville@frontiernet.net">townofreedsville@frontiernet.net</a></strong></td>
<td></td>
</tr>
</tbody>
</table>

Municipal Classification:
- ☐ Class I
- ☐ Class II
- ☐ Class III
- ☒ Class IV

### SECTION II: NARRATIVE (proposed plan or plan amendment)

1. Identify the specific state laws, policies, acts, resolutions, rules, or regulations that prevent the municipality from carrying out specific duties in the most cost effective, efficient, and timely manner.

2. Describe the specific problem(s) created by above stated laws, policies, acts, resolutions, rules, or regulations.

3. Define each proposed solution to the above described problem(s), including all proposed changes to law, policies, acts, resolutions, rules, or regulations.

4. See State Tax Department website for instructions regarding municipal sales and use tax (Business, Sales and Use Tax):
   [https://tax.wv.gov/Business/SalesAndUseTax/MunicipalSalesAndUseTax/Pages/MunicipalSalesAndUseTax.aspx](https://tax.wv.gov/Business/SalesAndUseTax/MunicipalSalesAndUseTax/Pages/MunicipalSalesAndUseTax.aspx).

### SECTION III: ATTACHMENTS

1. Completed Plan and Amendment Checklist.

2. Affidavit of legal advertisement providing notice of the public hearing.

3. Minutes of public hearing, including comments (if any).

4. Copy of adopted ordinance authorizing submission of plan or amendment to Municipal Home Rule Board.

5. Fiscal statement demonstrating municipality's ability to manage costs or liabilities associated with proposal (if proposal is revenue related).

6. Affidavit of authorized municipality representative that municipality owes no outstanding State fees.

7. Attorney opinion letter stating that application and plan or amendment complies with applicable State law.

**NOTE:** Submit eight originals and one electronic copy of initial plan or amendment to the Municipal Home Rule Board a minimum of 30 days before a Board meeting.
HOME RULE APPLICATION, PLAN AND AMENDMENT CHECKLIST

☐ Class II legal advertisement of Public Hearing

Dates [March 23 to April 1, 2021]

☐ 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 [April 26, 2021]

☐ Ordinance authorizing plan or amendment

1st reading date [April 12, 2021]

2nd reading date [April 26, 2021]

Date of adoption [April 26, 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
West Virginia Municipal Home Rule Program

Application of the
Town of Reedsville

Prepared: March 23, 2021
West Virginia Municipal Home Rule Program
2021 Application of the Town of Reedsville

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     2. Exhibit 2
     3. Exhibit 3
  E. Attorney Opinion
  F. State of West Virginia Fees Statement and Affidavit
Section I: Applicant Information

A. General Information

Name of Municipality: Town of Reedsville
Certifying Official: Jason Titus, Mayor
Contact Person: Danielle Spiker, Municipal Clerk
Address: PO Box 397 – 207 S. Robert Stone Way
City, State, Zip: Reedsville, WV 26547
Telephone: 304.864.3437
Fax: 304.864.3427
Email Address: townofreedsville@frontiernet.net
2010 Census Pop.: 593

Reedsville Town Council
Britney Titus Richard Williams
Gregory Burke Beverly Stone
Terry Stone Sandra Kisner, Recorder
Jason Titus, Mayor

B. Municipal Classification

Class IV

C. Categories of Issues to Be Addressed

[✓] Tax  [ ] Organization  [ ] Administrative  [ ] Personnel  [ ] Other
Section II: Narrative

Introduction and Executive Summary

The Town of Reedsville was incorporated by the state of West Virginia in 1906. Reedsville is a Class IV town in Preston County in between the Northern and Eastern Panhandles. Reedsville’s center is located at the intersection of two (2) well-traveled highways, Route 7 East & West (Veterans Memorial Highway) and Route 92 South (South Robert Stone Way).

Reedsville’s most recent population data of 593 has grown from 208 in 1910. Reedsville was named after James Reed who owned most of the land in Reedsville. Reed was born in 1798, moved to the area in 1827 and named the village Reedsville in 1856. Reed passed in 1880 and was buried in the Reedsville Cemetery.

Although our town may not be a large city or a tourist attraction, Reedsville sees many visitors on the Decker’s Creek Rail Trail that runs through our community. The rail trail was once a very busy railroad used to transport coal from our mines or transporting visitors to and from our community. One of the most important historical figures that came to Reedsville was President Franklin D. Roosevelt and First Lady Eleanor Roosevelt. First Lady Eleanor rode the M&K Junction (Morgantown and Kingwood Junction) frequently on her visits to check the progress of the New Deal Project (Arthurdale). Many visitors to the Decker’s Creek Rail Trail see the beautiful scenery but do not know the history that once ran across the ground they walk on. The M&K Junction traveled between Rowlesburg and Morgantown and stopped in every little community in between. The M&K Junction depot in Reedsville was the thread to the outside world of our little community.

While in town, First Lady Eleanor would stay in the one and only hotel Reedsville ever had next to the train depot. First Lady Eleanor began a project that was dear to her heart, the “New Deal” homestead which they called Arthurdale. Arthurdale is approximately 1 mile from Reedsville. The New Deal project built homes for miners and their families living during the depression. Its 1933, imagine each day overlooking a project building 50 homes that came with indoor plumbing, electric, working refrigerator, furniture and linens. At night, the first lady would retire to her hotel room in Reedsville to write in her journal of her visits to the homestead. As you look at present day Reedsville, only a parking lot exists where the hotel once stood.

The Town of Reedsville is a small community with big dreams. Those dreams come at a high cost but our small tax base can only accomplish small projects. Reedsville continues each year to update small areas of our park as we have funds available. Over a twelve year span, we have been able to update the swings, install a new merry-go-round and two ADA compliant toys, and build an ADA accessible restroom. The Decker’s Creek Rail Trail directs visitors to our park to enjoy the toys and use the restroom facilities. There are future plans to continue connecting
the rail trail to the center of Reedsville directing visitors to our restaurants and stores. Reedsville’s hopes are to help businesses expand revenues so our community will continue to grow.

Reedsville’s roads have a lot to be desired. As you can imagine, doing any kind of paving entails a very large budget that Reedsville does not have beyond normal operating expenses. Very few of our municipal roads have been paved, which means many are graveled. As you may know, being a town in West Virginia means unlevel ground and changes in weather conditions. These things together create havoc on gravel roads. We spend an immense amount of time and money fixing them all year round. Being able to pave the roads would reduce our long-term cost spent on gravel and payroll.

Another problem area for our town is dilapidated buildings. Unsightly buildings reduce the property values and the beauty of Reedsville. Future residents are deterred from purchasing a home because who wants to live next door to a home falling in, riddled with snakes, rats, raccoons or any other wildlife that has made it their home. Reedsville cannot afford to remove or demolish these structures. Most have asbestos siding, which adds a tremendous cost to the demolition. We would love to apply for grants for the removal of dilapidated buildings, but most are 50/50 match and we do not have it in our budget to go through the process. We have been successful in the past at getting two (2) structures removed. Thankfully, the property owners were able to incur the 50/50 match so Reedsville did not.

By becoming a part of the West Virginia Home Rule Program, Reedsville will be able to continue to do a great deal with just a little help. The issue detailed in the application will increase our annual revenue and let us fund capital improvement on infrastructure; encourage new businesses to come to town and make it easier on them to do business here; and simply encourage visitors and future residents to enjoy the beauty and charm of our little community.

While small and lacking tourism, Reedsville has maintained its growth and has attracted countless fitness enthusiasts to our park facilities and businesses. Home Rule will allow the Reedsville Town Council to prosper in a challenging but exciting era of change.

The Town of Reedsville seeks Home Rule authority in one area. It is:

1. impose a 1% sales tax and reduce a selected business and occupation tax category.
1. **Impose a 1% Sales Tax and Reduce A Selected Business and Occupation Tax Category**

*Issue Category: Tax*

Reedsville seeks to restructure its business tax structure, reducing a class of the Business and Occupation Tax and instituting a 1% sales tax in order to increase revenues for capital improvements inside the Town of Reedsville. This new business tax structure will be fairer and more standardized, and similar to those in adjacent communities in neighboring states.

*Specific Legal Barrier*

§8-13C-4

*Problem Caused by Legal Barrier*

Reedsville has a small residential tax base and yet, being a town at the center of two major highways through our county, provides service to a much larger population. Presently, the Town is only able to generate revenue via taxation by imposing a municipal business and occupation ("B&O") tax or by imposing a sales tax; W.Va. state code requires that the two taxes be mutually exclusive.

W.Va. 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. W.Va. Code §8-13C-4(b).

The Town currently imposes a B&O tax on businesses, but the B&O tax is neither a wholly fair tax on some categories nor does it provide adequate revenue to support community needs.

Under W.Va. Code §8-1-5a(i)(14), municipalities participating in the Municipal Home Rule Program do not have the authority to pass an ordinance under Home Rule pertaining to taxation, except that a participating municipality may enact a municipal sales tax up to one percent if it reduces or eliminates its municipal B&O tax. However, a sales tax alone without the B&O tax would exempt certain critical town businesses (banks, rentals, real estate agents, manufacturing) from paying a municipal tax.

*Proposed Solution*

The Town proposes to impose a municipal sales tax of up to 1% on all taxable sales under the West Virginia Code within the city. At the same time, it will reduce B&O tax on a selected category - retailers and restaurants - that would be subject to the sales tax.

In this way, most business classes would pay some form of municipal tax. The increase in annual revenue based on this plan would be approximately $22,500 (see *Section III-D: Fiscal Impact Worksheets and Formulas*).
Increased revenues would go to provide key municipal services, including (but not limited to):

- support for grant funding to remove dilapidated structures (residential & commercial) that require partial local match; which the Town cannot afford out of current operational funds;

- support for expansion of walking trail to downtown Reedsville, which the Town cannot afford out of current operational funds; and

- capital improvement on municipal roads and sidewalks inside of Reedsville.

The vast majority of W.Va. 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.
Section III: Affidavits

A. Publication Mandate Verification

B. Hearing Mandate Verification
   1. Public Hearing Agenda and Minutes

C. Ordinance Authorizing Submission of Plan

D. Fiscal Impact Worksheets and Formulas
   1. Business and Occupation Tax Reduction and Municipal Sale Tax
      Exhibit 1: B&O Tax Current & Future Tax Rates
      Exhibit 2: B&O Tax Summary Report & Projections
      Exhibit 3: B&O Tax Reduction and Municipal Sales Tax Projections

E. Attorney Opinion

F. State of West Virginia Fees Statement and Affidavit
A. Publication Mandate Verification

PUBLIC HEARING NOTICE
TOWN OF REEDSVILLE,
WEST VIRGINIA
HOME RULE PROGRAM

Notice is hereby given by the Town of Reedsville, W. Va., that will conduct a public hearing on Monday, April 26, 2021 at 5:30 p.m. at the Reedsville Volunteer Fire Department 291 Kingwood Street, Reedsville to discuss the Town’s proposed Home Rule written plan and application. Information from the hearing will be used by Council in its application to the West Virginia Municipal Home Rule Program. The Town of Reedsville’s proposed Home Rule Program and application is available for public inspection in the Office of the Town Clerk, Reedsville Town Hall, 207 S. Robert Stone Way, Reedsville, WV 26547 beginning on March 23, 2021, Mon.-Fri., 7:30 a.m. to 4:00 p.m.

All interested citizens are invited to attend the public hearing scheduled on Monday, April 26, 2021 at 5:30 p.m. and to present oral or written comments concerning the Town’s proposed Home Rule plan and application at that time. Written comments may be addressed to the Town of Reedsville, PO Box 397, Reedsville, WV 26547.

PUBLISHER'S CERTIFICATE

I, Classified Manager of THE PRESTON COUNTY JOURNAL, a newspaper of general circulation published in the city of Kingwood, County and state aforesaid, do hereby certify that the annexed:

was published in THE PRESTON COUNTY JOURNAL 3 time(s) commencing on 03/23/2021 and ending on 04/02/2021 at the request of

TOWN OF REEDSVILLE.

Given under my hand this 04/21/21.

The publisher's fee for said publication is: $52.19.

 Classified Manager of
THE PRESTON COUNTY JOURNAL

Subscribed to and sworn to before me this 04/21/21

Notary Public in and for Preston County, WV

My commission expires on

The 30 day of November 2021

OFFICIAL SEAL
NOTARY PUBLIC
STATE OF WEST VIRGINIA
BEATRICE L. CHAPPELL
WV MEDIA
201 MAINS, AVE
CLARKSBURG, WV 26301
My Commission Expires November 70, 2023

7
I, Jason Titus, having been duly sworn, do hereby state and affirm the following:

1. That I am the elected Mayor of the Town of Reedsville, West Virginia, from July 1, 2017 to the present; and
2. That a copy of the Town of Reedsville's proposed Home Rule Plan, contained within its application to the West Virginia Municipal Home Rule Program, was made available for the public inspection at Reedsville Town Hall, 207 S. Robert Stone Way, WV 26547, each business day during regular business hours from March 23, 2021, up to and including April 26, 2021; and
3. That a public hearing was properly noticed and held at the Reedsville Volunteer Fire Department, 291 Kingwood Street, Reedsville on the Town of Reedsville's Home Rule Plan on April 26, 2021.

This affidavit is sworn by me and submitted this 27 day of April, 2021.

Jason Titus, Mayor
Town of Reedsville
PO Box 397
Reedsville, WV 26547
townofreedsville@frontiernet.net

I, Danielle Spiker, a Notary Public in and for the County and State aforesaid, do hereby certify that Jason Titus, know and known to me, did swear to and subscribe before me the above affidavit.

Given under my hand this 27 day of April, 2021.
My commission expires July 15, 2025.

Signature

Danielle Spiker
Notary Public
Town of Reedsville
Public Hearing Agenda
held at the Reedsville Volunteer Fire Department

April 26, 2021

Call to order at 5:30pm.

Attending: Mayor Jason Titus; Council Members – Scott Williams, Greg Burke, Jeff Stone
Excused Absence: Recorder Sandy Kisne, Council Members – Britney Titus, Renee Stone

Guest: Theresa Marthey (Preston Co. News & Journal)

Purpose of Business:

• Public hearing relating to the submission of a written Home Rule Plan for the Town of Reedsville.

• Public Comment

• Adjournment
April 26, 2021

Mayor Jason Titus called the meeting to order at 5:30pm.

Attending: Mayor Jason Titus, Council Members – Greg Burke, Scott Williams, Jeff Stone

Excused Absences: Recorder Sandy Kisner, Council Members – Britney Titus, Renee Stone,

Guest: Theresa Marthey (Preston County News & Journal), No public attended

Purpose of Business:

Mayor Jason Titus read the Ordinance Authorizing Submission of the Home Rule Plan Ordinance Article 750.

Public Comment:

Public hearing for comments relating to the submission of a written Home Rule Application – no discussion was held, as no public was in attendance.

Greg Burke made a motion to adjourn the meeting; Jeff Stone seconded the motion; all approved.

Meeting ended at 5:45pm.

Respectfully Submitted:

Greg Burke
AN ORDINANCE OF THE COUNCIL OF THE TOWN OF REEDSVILLE ADOPTED PURSUANT TO THE PROVISIONS OF WEST VIRGINIA CODE 8-1-5A AUTHORIZING THE TOWN OF REEDSVILLE TO SUBMIT A WRITTEN HOME RULE PLAN TO THE MUNICIPAL HOME RULE BOARD IN ORDER TO PERMIT THE TOWN OF REEDSVILLE’S PARTICIPATION IN THE MUNICIPAL HOME RULE PROGRAM.

WHEREAS, in 2019, the West Virginia Legislature has made the Municipal Home Rule Pilot Program a Permanent Program created pursuant to the provisions of West Virginia Code 8-1-5a to allow participation by all municipalities; and

WHEREAS, the Town of Reedsville desires to participate in said program and has prepared a written home rule plan, which plan complies with the provisions of the aforementioned code section; and

WHEREAS, a public hearing on the said plan was scheduled for April 26, 2021 at 5:30 p.m., or as soon thereafter as the matter could be heard at 219 Kingwood Street, Reedsville, West Virginia and a notice of said public hearing was published by a Class II legal advertisement in the Preston County News and the Preston County Journal, a newspaper in general circulation in Preston County, West Virginia on March 23, 2021, March 26, 2021, and April 2, 2021, all as required by the aforementioned code section; and

WHEREAS, all other general notice requirements relating to said public hearing were satisfied; and

NOW, THEREFORE, THE COUNCIL OF THE TOWN OF REEDSVILLE, WEST VIRGINIA, HEREBY ORDAINS that the Mayor is hereby authorized and directed to submit a home rule proposal to the Municipal Home Rule Board in accordance with West Virginia Code 8-1-5a in order for the Town of Reedsville to be included in this program. A copy of said proposal and application is attached hereto.

EFFECTIVE DATE: This Ordinance shall take effect immediately after adoption.
First reading, set for April 12, 2021.

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<tr>
<th>First Reading</th>
<th>FOR</th>
<th>AGAINST</th>
<th>ABSTAIN</th>
<th>ABSENT</th>
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<tr>
<td>Gregory Burke, Councilor</td>
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<tr>
<td>Beverly (Renee) Stone, Councilor</td>
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<td>[x]</td>
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<tr>
<td>Terry (Jeff) Stone, Councilor</td>
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<tr>
<td>Britney Titus, Councilor</td>
<td>[x]</td>
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<tr>
<td>Richard (Scott) Williams, Councilor</td>
<td>[x]</td>
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<td>[ ]</td>
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<tr>
<td>Sandra Kisner, Recorder</td>
<td>[x]</td>
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Second reading set for April 26, 2021.

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<td>Sandra Kisner, Recorder</td>
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### D. Fiscal Impact Worksheets and Formulas

**Issue 1: Business and Occupation Tax Reduction and Municipal Sales Tax**

#### Exhibit 1

**Current and Proposed B&O Tax Rates**

<table>
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<tr>
<th>Item Description</th>
<th>Current Rate Per $100 of Sales</th>
<th>Reedsville Proposed Rate</th>
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<tbody>
<tr>
<td>Natural Gas / Resource Product</td>
<td>0.30%</td>
<td>0.30%</td>
</tr>
<tr>
<td>Manufactured Product</td>
<td>0.18%</td>
<td>0.18%</td>
</tr>
<tr>
<td><strong>Retailers</strong></td>
<td><strong>0.50%</strong></td>
<td><strong>0.30%</strong></td>
</tr>
<tr>
<td>Wholesalers</td>
<td>0.15%</td>
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</tr>
<tr>
<td>Public Utilities</td>
<td>3.00%</td>
<td>3.00%</td>
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<tr>
<td>Contracting</td>
<td>2.00%</td>
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<tr>
<td>Amusements</td>
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</tr>
<tr>
<td>Rentals, Royalties</td>
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<td>Service, Not Otherwise Specifically</td>
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<tr>
<td>Banking Institutions</td>
<td>1.00%</td>
<td>1.00%</td>
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With the reduction of Retailers tax rate, The Town of Reedsville will decrease B&O Collections by an average of $15,688.64 per year.
### B&O COLLECTION SUMMARY REPORT & PROJECTIONS

**B&O COLLECTIONS 5 YEARS - JANUARY 1, 2016 THRU DECEMBER 31, 2020**

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<tr>
<th>Category</th>
<th>Collections 1st Year</th>
<th>Collections 2nd Year</th>
<th>Collections 3rd Year</th>
<th>Collections 4th Year</th>
<th>Collections 5th Year</th>
<th>Total Collections 5 Years</th>
<th>Avg. Annual Collections 5 Years</th>
<th>Avg. Annual Collections at Current Rate</th>
<th>Projected Avg. Annual Coll. at Reduced Retail Rate</th>
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<tr>
<td><strong>Contracting</strong></td>
<td>$6,599.82</td>
<td>$701.68</td>
<td>$7,499.19</td>
<td>$2,604.17</td>
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<td>$18,397.98</td>
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<td><strong>Banks and Financial</strong></td>
<td>$13,300.19</td>
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<td>$49,528.75</td>
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<td>$18,635.78</td>
<td>$16,954.95</td>
<td>$108,874.97</td>
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<td><strong>Rentals</strong></td>
<td>$2,789.81</td>
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<td><strong>Not Otherwise Specifically Taxed</strong></td>
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<td><strong>Retail</strong></td>
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<tr>
<td><strong>Wholesale</strong></td>
<td>$0.00</td>
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</tr>
<tr>
<td><strong>Total</strong></td>
<td>$128,022.91</td>
<td>$125,871.39</td>
<td>$132,507.51</td>
<td>$125,992.67</td>
<td>$132,325.57</td>
<td>$644,720.05</td>
<td>$128,944.01</td>
<td>$113,255.37</td>
<td>$113,255.37</td>
</tr>
</tbody>
</table>
Exhibit 3

Business & Occupational Tax Collection History (FY)
2016   $128,022.91
2017   $125,871.39
2018   $132,507.51
2019   $125,992.67
2020   $132,325.57
Average  $128,944.01

Business & Occupational Tax Projections (FY)
2021   $128,787
2022 (based on adjusted B&O Rates effective July 1, 2022) $113,255.37

Municipal Sales Tax Projections
FY 2020 Retail B&O sales tax collected $42,879.98
Divided by 0.5% to determine gross receipts $8,575,996.00
Less non-taxable sales (49%) $4,202,238.04
Estimated retail taxable sales sub-total $4,373,757.96
Multiplied by 1% tax rate $43,737.58
Less 5% state administrative fee $2,186.88
Estimated sales tax revenue $41,550.70

Combined Revenue Projections for FY 2022
Total B&O tax collection $113,255.37
Addition of municipal sales tax revenue $41,550.70
Estimated total revenue $154,806.07
May 3, 2021

West Virginia Municipal Home Rule Board
1900 Kanawha Blvd. East
Charleston, WV 25305

RE: Town of Reedsville, WV, Municipal Home Rule Program

Dear Board Members:

Gaydos & Turner, PLLC serves as general counsel for the Town of Reedsville, WV. This office reviewed the Municipal Home Program documents prepared by the Town in conjunction with W.Va. Code 8-1-5a (2019), the Application Guidelines for Participation in the Municipal Home Rule Program, and the Town’s Application to participate in the Program, along with the attachments thereto.

Based on our review of the documentation provided and our understanding of the Application, it is our opinion that the Proposed Plan complies with W. Va. Code 8-1-5a (2019). The Board may rely on this opinion going forward. If you have any questions or concerns, please contact me at my office and I will be happy to discuss this further.

Very truly,

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

Matthew R. Irby, Acting Tax Commissioner

TOWN OF REEDSVILLE
PO BOX 397
REEDSVILLE WV 26547-0397

Letter Id: L0110539296
Issued: 04/23/2021

West Virginia State Tax Department
Statement of Good Standing
EFFECTIVE DATE: April 23, 2021

A review of tax accounts indicates that TOWN OF REEDSVILLE is in good standing as of the effective date of this document. Please note, this Statement of Good Standing expires on July 22, 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