# TOWN OF MARLINTON

**Marlinton Town Council**
July 17, 2024
Special Meeting Minutes

Location: Municipal Building Auditorium with Zoom and call-in options.

Mayor Sam Felton called the meeting to order at 5:00 p.m.

The Mayor led the Council and the audience in the Pledge of Allegiance.

The Recorder called the roll.

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| Present: | Sam Felton, Mayor | Mary K. Clendenen, Recorder |
| | Scott Gibb | Joe Smith |
| | Tom Miller | |
| Absent: | Olivia Dean | |
| | Roger Trusler | |

1. **Discuss and/or Act on Permit Fees and B & O Taxes for the County's 911 Building Project:** The Mayor informed the Council that the Pocahontas County Commission has requested that the Town waive all permitting fees and B & O taxes associated with construction of the county's new $9.5 million 911 and EMS Building, which is to be located in Town limits near Pocahontas Memorial Hospital. The Town's attorney, Thomas White, has advised that permitting fees should not be charged to a government entity per West Virginia Code §8-12-14. However, Mr. White also stated that there was no regulatory requirement to waive B & O taxes. Generally, contractors build the required B & O taxes into the total bid for construction costs. The estimated B & O taxes would be $189,995. The Mayor said these taxes would greatly help to rebuild the Town's General Fund.

   Scott Gibb commented that he did not want the Town to set a precedent by waiving the B & O Tax.

- Scott Gibb moved that the Town require the payment of B & O Taxes on this project at the usual rate. Joe Smith seconded the motion. **The motion passed unanimously.**

**Adjournment:** As there was no further business, the Mayor adjourned the meeting at 5:14 p.m.

Sam Felton
**Sam Felton, Mayor**

Mary K. Clendenen
**Mary K. Clendenen, Recorder**