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June 27, 2025

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Jefferson County Building Commission  
Charles Town, West Virginia

Carty, Harding and Hearn, Inc.  
Charleston, West Virginia

The County Commission of Jefferson County  
Charles Town, West Virginia

United Bank, as Trustee  
Charleston, West Virginia

Re: Jefferson County Building Commission (West Virginia) Lease Revenue Bonds  
(Jefferson County Government and Judicial Complex Project), Series 2025

Ladies and Gentlemen:

We have served as Bond Counsel in connection with the authorization, issuance and sale by the Jefferson County Building Commission (the "Issuer"), a public corporation and building commission of the State of West Virginia (the "State"), of its Lease Revenue Bonds (Jefferson County Government and Judicial Complex Project), Series 2025, dated as of the date hereof, in the aggregate principal amount of \$16,000,000 (the "Bonds"). The Bonds are issued for the purpose of providing funds which, together with funds to be provided by The County Commission of Jefferson County, a public corporation and governing body of Jefferson County, a political subdivision of the State (the "County Commission"), will be used to (i) finance costs of the acquisition, design, construction, renovation, improvement, furnishing and equipping of the Property, as hereinafter defined, which will be leased initially to and used by the County Commission as the new Jefferson County Government and Judicial Complex; (ii) pay the premium for a municipal bond insurance policy from Build America Mutual Assurance Company guaranteeing the scheduled payment of the principal of and interest on the Bonds when due; and (iii) pay costs of issuance of the Bonds and related costs.

For the purpose of rendering this opinion, we have examined the following documents (the "Bond Documents"): (1) a Bond Indenture and Security Agreement dated as of June 1, 2025 (the "Indenture"), between the Issuer and United Bank, as trustee (the "Trustee"); (2) a Lease Agreement

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effective as of the date hereof (the “Lease”), by and between the Issuer and County Commission in connection with the lease of certain real estate together with the improvements thereon located at 393 North Lawrence Street and 330 North George Street, Charles Town, West Virginia (such property, as further described in the Lease, the “Property”); (3) a Credit Line Deed of Trust, Security Agreement and Fixture Filing effective as of the date hereof, by and among the Issuer, as grantor, the trustees named therein and the Trustee, as beneficiary (the “Deed of Trust”); (4) a Tax and Non-Arbitrage Certificate dated as of the date hereof, executed by the Issuer and the County Commission (the “Tax Certificate”); and (5) a Bond Purchase Agreement dated June 18, 2025, between the Issuer and Carty, Harding and Hearn, Inc., as underwriter for the Bonds (the “Underwriter”), and acknowledged and agreed to by the County Commission (the “Bond Purchase Agreement”). We have also examined (i) certified copies of the Ordinance of the governing body of the Issuer enacted on May 20, 2025, and put into effect following a public hearing held on June 2, 2025, as supplemented by the Supplemental Resolution adopted by the governing body of the Issuer on June 2, 2025, and a Certificate of Determinations of the Issuer dated June 18, 2025 (collectively, the “Ordinance”), authorizing the issuance of the Bonds and the execution and delivery of the Bond Documents and other documents; (ii) the form of the Bonds; (iii) such other documents as we consider necessary in order to render this opinion; and (iv) Chapter 8, Article 33 and Chapter 8, Article 16 of the Code of West Virginia, 1931, as amended (collectively, the “Act”) and other applicable provisions of West Virginia law which we deem to be relevant. Capitalized terms used and not otherwise defined herein shall have the respective meanings given them in the Ordinance and the Bond Documents.

As to questions of fact material to our opinion, we have relied upon the representations of the Issuer, the County Commission and others contained in the Ordinance, the Bond Documents and in the certified proceedings and other certifications of public and other officials furnished to us without undertaking to verify the same by independent investigation. We have also relied upon the opinion of the Office of the Jefferson County Prosecuting Attorney, by Assistant Prosecuting Attorney Nathan P. Cochran, Esquire, counsel to the County Commission.

Based upon the foregoing, and assuming compliance by the applicable parties with the provisions of the herein-described documents, we are of the opinion, under existing law, that:

1. The Issuer is a duly created and validly existing public corporation and building commission of the State, and has full legal right, power and authority to enact the Ordinance, to pledge the security as set forth in the Ordinance, the Deed of Trust and the Indenture, to issue, sell and deliver the Bonds to the Underwriter as provided in the Bond Purchase Agreement, to own the Property and lease the same to the County Commission pursuant to the Lease, to execute and deliver the Bond Documents to which it is a party, to perform its obligations under the terms of the Bond Documents, and to carry out, give effect to and consummate the transactions contemplated by the Bonds, the Ordinance, and the Bond Documents.

2. The Ordinance has been duly enacted and adopted by the Issuer and remains in full force and effect as of the date hereof and the Bond Documents have each been duly and validly authorized, executed and delivered by the Issuer and, assuming the due authorization, execution and delivery by the other parties thereto, are in full force and effect and are valid and binding special, limited obligations of the Issuer, enforceable against the Issuer in accordance with their terms, except



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as enforcement may be limited by bankruptcy, reorganization, insolvency, moratorium, arrangement, fraudulent transfer or other laws affecting the enforcement of creditors' rights or remedies from time to time in effect and may be subject to general principles of equity (regardless of whether such enforceability is considered in a proceeding in equity or at law), to the exercise of judicial discretion in appropriate cases and to limitations on legal remedies and, provided further, no opinion is expressed with respect any waiver or severability provisions set forth therein.

3. The Bonds have been duly and validly authorized, executed and delivered by the Issuer, and are valid and binding special, limited obligations of the Issuer, equally and ratably secured by and entitled to the benefits provided by the Indenture, and enforceable in accordance with their terms and the terms of the Indenture. The Bonds are not general obligations or indebtedness of the Issuer or the County Commission within the meaning of any constitutional or statutory limitation, and do not constitute or give rise to a pecuniary liability of the Issuer or the County Commission or charge against their general credit or the general credit or taxing power, if any, of the Issuer, the County Commission, the State or any political subdivision thereof, but are payable, as to funds or assets of the Issuer, solely from the sources provided therefor in the Ordinance, the Indenture and the Deed of Trust. By the Indenture, the Issuer has validly pledged, assigned and granted to the Trustee the Issuer's rights in and to the Lease, except for the Unassigned Issuer Rights referenced therein. The Bonds are payable solely from the Base Rentals to be paid by the County Commission to the Issuer under the Lease, which Base Rentals are subject to annual appropriation by the County Commission and from any sums realized pursuant to the enforcement of the Deed of Trust. The County Commission has the option to terminate the Lease by giving prior written notice not less than 30 days prior to the last day of the next succeeding month.

4. Under existing laws, regulations, published rulings and judicial decisions of the United States of America, as presently written and applied, interest on the Bonds is excludable from the gross income of the owners thereof for federal income tax purposes pursuant to Section 103 of the Internal Revenue Code of 1986, as amended (the "Code"), and is not treated as a preference item in calculating the alternative minimum tax under the Code; however, interest on the Bonds is included in the "adjusted financial statement income" of certain corporations that are subject to the alternative minimum tax under Section 55 of the Code. The opinions expressed hereinabove in this paragraph 4 above are subject to the condition of compliance by the Issuer and the County Commission with all requirements of the Code and the certifications, representations and covenants of the Issuer and the County Commission which are contained in the Tax Certificate that must be satisfied subsequent to the issuance of the Bonds in order that interest thereon may be and continue to be excluded from gross income for federal income tax purposes. Noncompliance with any of such requirements could result in the inclusion of interest on the Bonds in gross income for federal income tax purposes, retroactive to the date of issuance of such Bonds. Except as stated in this opinion, we express no opinion regarding federal, state, or other tax consequences to owners of the Bonds.

5. Pursuant to the Act, the Bonds, together with the interest thereon, are exempt from taxation by the State.

It is to be understood that the rights of the holders of the Bonds and the enforceability of the Bonds, the Ordinance, the Bond Documents, and the liens and pledges set forth therein may be

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subject to and limited by bankruptcy, insolvency, reorganization, moratorium, arrangement, fraudulent transfer and other similar laws affecting creditors' rights or remedies (to the extent constitutionally applicable), that the enforcement thereof may also be subject to general principles of equity (regardless of whether such enforceability is considered in a proceeding in equity or at law), the exercise of judicial discretion in appropriate cases and that certain remedies under the Bonds, the Ordinance, and the Bond Documents may be limited by public policy.

In rendering this opinion, we have relied upon the representations made by officers of the Issuer and the County Commission as to (i) the nature, use, cost and economic life of the facilities financed with proceeds of the Bonds, (ii) the intended application of the proceeds of the Bonds, and (iii) other matters relating to the exemption of the interest on the Bonds from federal income taxation.

This opinion is given as of the date of delivery of the Bonds, and we assume no obligation to revise or supplement this opinion to reflect any facts or circumstances that may hereafter arise, or changes in laws that may hereafter occur.

We have not been engaged, and have not undertaken, to review the accuracy, completeness or sufficiency of the Official Statement or other offering material relating to the Bonds and we express no opinion relating thereto (excepting only the matters set forth as our opinion in the Official Statement).

We have examined the executed and authenticated Bond No. R-1 of said issue, and in our opinion, said Bond is in proper form and has been duly executed and authenticated.

Very truly yours,

A handwritten signature in blue ink that reads "Bowles Rice LLP". The signature is written in a cursive, flowing style.

BOWLES RICE LLP