

VIRGINIA: AT THE REGULAR MEETING OF THE BOARD OF SUPERVISORS HELD IN THE BOARD MEETING ROOM OF THE ADMINISTRATION BUILDING, DINWIDDIE, VIRGINIA, ON THE 15TH DAY OF JUNE, 1988, AT 7:30 P.M.

PRESENT: GEORGE E. ROBERTSON, JR., CHAIRMAN ELECTION DISTRICT #2
AUBREY S. CLAY, VICE-CHAIRMAN ELECTION DISTRICT #4
HARRISON A. MOODY ELECTION DISTRICT #1
CHARLES W. HARRISON ELECTION DISTRICT #2
EDWARD A. BRACEY, JR. ELECTION DISTRICT #3

DONALD ADAMS DEPUTY SHERIFF
JAMES E. CORNWELL, JR. COUNTY ATTORNEY

IN RE: MINUTES

Upon motion of Mr. Clay, seconded by Mr. Moody, Mr. Bracey, Mr. Clay, Mr. Harrison, Mr. Moody, Mr. Robertson voting "aye", the minutes of the June 1, 1988 Regular Meeting, and the June 13, 1988 Continuation Meeting were approved as presented.

IN RE: CLAIMS

Upon motion of Mr. Moody, seconded by Mr. Harrison, Mr. Bracey, Mr. Clay, Mr. Harrison, Mr. Moody, Mr. Robertson voting "aye",

BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF DINWIDDIE COUNTY, VIRGINIA, that the following claims be approved and funds appropriated for same; combined checks numbering 806 thru 1009, General Fund amounting to \$125,603.99; County Construction Fund amounting to \$1,210.83; and E911 Fund amounting to \$6,018.84.

IN RE: TRANSFER OF FUNDS

Upon motion of Mr. Moody, seconded by Mr. Harrison, Mr. Bracey, Mr. Clay, Mr. Harrison, Mr. Moody, Mr. Robertson voting "aye", the following transfers were approved:

1. Radio Fund to General Fund - \$2,517.32
2. Water & Sewer Fund to General Fund - \$129,298.95
3. Vehicle Fund to General Fund - \$20,069.14
4. Fire Programs Fund to General Fund, designated for fire program expenditures - \$7,459.90
5. Vehicle Fund to General Fund, designated reserve for SOVRAN loan payment - \$190,000.00
6. Vehicle Fund to General Fund, designated for Health Center Roof - \$20,000.00
7. Johnson Grass Control Fund to General Fund, designated for Johnson Grass Control Program expenditures - \$2,786.24
8. Health Insurance Fund to General Fund, designated for payment for six school buses - \$151,754.41.
9. General Fund to Margaret W. Lewis Deferred Credit Account - \$26.31
10. General Fund to County Construction Fund - \$1,210.82

IN RE: AUTHORIZATION TO MAKE PAYMENTS OUT OF SELF-INSURANCE FUND

Upon motion of Mr. Clay, seconded by Mr. Moody, Mr. Bracey, Mr. Clay, Mr. Harrison, Mr. Moody, Mr. Robertson voting "aye", the following resolution was adopted:

WHEREAS the Dinwiddie County Self-Insurance Fund was established beginning July 1, 1986, and

WHEREAS the fund was established in the amount of \$1 Million with all investment and/or interest income credited to this fund, and

WHEREAS it is the desire of the Board of Supervisors to pay insurance claims out of the interest accrued to this fund,

NOW THEREFORE BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF DINWIDDIE COUNTY, VIRGINIA that authorization is hereby given for insurance claims to be paid out of the interest accrued to the Dinwiddie County Self Insurance Fund.

IN RE: CITIZEN COMMENT

Mrs. Gloria Bain spoke concerning the school board budget and the action taken by the Board of Supervisors.

IN RE: AMENDMENTS TO AGENDA

Upon motion of Mr. Harrison, seconded by Mr. Clay, Mr. Bracey, Mr. Clay, Mr. Harrison, Mr. Moody, Mr. Robertson voting "aye", the following amendments were added to the agenda:

1. Resolution for Potential Industry
2. Resolution of Appreciation
3. Upcoming Meetings
4. Bingo and Raffle Permit - McKenney VFD
5. Executive Session

IN RE: EASTSIDE SCHOOL COMMITTEE REPORT

Mr. Paul Walk presented the Eastside School Committee's Report on the use of the Eastside School building.

He outlined three alternatives that the Committee felt were available to the Board of Supervisors. The alternatives were (1) sell the property; (2) convert the property for public use other than as a school; or (3) mothball the building for future use by the county, or future sale of the property.

The Committee's recommendation was as follows:

"After many hours of in-depth study and discussion, I would like to offer the following motion to the Adhoc Committee: that we, the Committee, recommend to the Board of Supervisors that the County of Dinwiddie retain the Eastside School building as suggested in Alternative #2. We further recommend that county water be connected, that the lagoon system be corrected to State specifications, and that all alternate uses be considered; further that the building be put into use as soon as feasible and sections be remodeled in stages with HVAC being provided in individual areas. The motion seconded by George Sole and others, passed with all members present voting in the affirmative on May 12, 1988."

The Board thanked Mr. Walk and the other members of the committee Mr. Charles Friedl, Mr. David Lucas, Mr. Scott Ragsdale, Mr. Paul Myers, Mr. Tucker Ramsey, Mr. Laxton Wilson, Mr. J. Willie Harvell, Mr. George Soloe and Mr. Joe Emerson.

No action was taken at this time.

IN RE: DISCLOSURE STATEMENTS BY BOARD MEMBERS

The following disclosure statements were made by Board Members before participating in the Public Hearing on business licenses.

1. **AUBREY S. CLAY:** "I hereby disclose that I am the owner of a business in Dinwiddie County and will be affected by the passage of the business license tax now under consideration by the Board of Supervisors. I further declare that I am able to participate in consideration of this matter fairly, objectively, and in the public interest.

"I also would like to disclose that my wife is an employee of the Dinwiddie School Board and will be affected by the passage of the school board budget now under consideration by the Board of supervisors. I further declare that I am able to participate in consideration of this matter fairly, objectively, and in the public interest."

2. **EDWARD A. BRACEY, JR:** "In accordance with Section 2.1-639.14, paragraph (3) of the Code of Virginia, I wish to disclose that my wife, Bernice Bracey, is employed by the Dinwiddie County School System. I am employed by the Rowanty Vocational Tech Center, which is partially funded by the Dinwiddie County Public Schools. Employment of my wife and I occurred several years prior to my election to the Board of Supervisors and the results of any decision by this Board will affect my wife and I to no greater or less extent than other teachers with similar credentials and experiences. Therefore, I feel that I am able to participate in the actions of the Board concerning the Dinwiddie County School Board's 1988-89 Budget affectively, fairly and in the public interest."

3. **CHARLES W. HARRISON:** "I hereby disclose that I am the owner of a business in Dinwiddie County and will be affected by the passage of the business license tax now under consideration by the Board of Supervisors. I further declare that I am able to participate in consideration of this matter fairly, objectively, and in the public interest.

"I hereby disclose that I am an officer and part owner of a campground in Dinwiddie County and will be affected by the transient occupancy tax now under consideration by the Board of Supervisors. I further declare that I am able to participate in consideration of this matter fairly, objectively, and in the public interest."

4. **HARRISON MOODY:** "I hereby disclose that I am the owner of a business in Dinwiddie County and will be affected by the passage of the business license tax now under consideration by the Board of Supervisors. I further declare that I am able to participate in consideration of this matter fairly, objectively, and in the public interest."

5. **GEORGE E. ROBERTSON, JR.:** "I hereby disclose that I am the owner of three (3) businesses in Dinwiddie County and will be affected by the passage of the business license tax now under consideration by the Board of Supervisors. I further declare that I am able to participate in consideration of this matter fairly, objectively, and in the public interest."

EXTRACT

IN RE: RESOLUTION OF RECOGNITION - WENDY W. QUESENBERRY

Upon motion of Mr. Clay, seconded by Mr. Moody, Mr. Bracey, Mr. Clay, Mr. Harrison, Mr. Moody, Mr. Robertson voting "aye", the following resolution was adopted:

WHEREAS, Wendy W. Quesenberry has served the County of Dinwiddie with distinction for over 13 years; and

WHEREAS, Wendy W. Quesenberry accepted the position of Interim County Administrator in January of 1988 and has served the County of Dinwiddie in that position until May 31, 1988; and

WHEREAS, Wendy W. Quesenberry fulfilled the position of Interim County Administrator with skill, ability and professionalism; and

WHEREAS, Wendy W. Quesenberry has now assumed the position of Assistant County Administrator for the County of Dinwiddie where she will continue to serve the County of Dinwiddie;

NOW THEREFORE BE IT RESOLVED that the Board of Supervisors of Dinwiddie County expresses its gratitude to Mrs. Quesenberry for her service to the County as Interim County Administrator and further recognizes her for a job well done.

EXTRACT

IN RE: RESOLUTION OF SUPPORT - OLD DOMINION ELECTRIC COOPERATIVE POWER PLANT

Upon motion of Mr. Moody, seconded by Mr. Harrison, Mr. Bracey, Mr. Clay, Mr. Harrison, Mr. Moody, Mr. Robertson voting "aye",

BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF DINWIDDIE COUNTY, VIRGINIA that the following resolution be adopted, and that the County Administrator be authorized to send copies of this resolution for consideration by other localities and agencies:

WHEREAS, Old Dominion Electric Cooperative has announced that it is considering the construction of a coal fired power plant in Dinwiddie County, Virginia at a site on Lake Chesdin near Sutherland, Virginia; and,

WHEREAS, it appears that such a plant will be designed, constructed and operated cleanly and with strict environmental controls for the protection of the air, land and water; and,

WHEREAS, such plant is proposed to employ 40 to 50 employees immediately for site development, 200 employees during maintenance periods, and up to 125 employees during operation, which employment will greatly benefit the economy of Dinwiddie County and the surrounding area, and greatly contribute to the local tax base;

NOW THEREFORE, the Board of Supervisors of Dinwiddie County doth hereby RESOLVE that Old Dominion Electric Cooperative be, and it hereby is, invited and requested to locate its proposed power plant in Dinwiddie County, Virginia; and,

FURTHER, that the Board of Supervisors of Dinwiddie County pledges its support and assistance to Old Dominion Electric Cooperative in its effort to construct and operate this new plat in Dinwiddie County, Virginia.

RESOLVED, this the 15th day of June, 1988, by the Board of Supervisors in regular session upon unanimous vote with all members present.

IN RE: PUBLIC HEARING - C-88-3 - CHARLES & GLORIA JOHNSON

This being the time and place as advertised in the Progress-Index on Wednesday, June 1, 1988 and Wednesday, June 8, 1988 for the Board of Supervisors to conduct a public hearing to consider for approval a Conditional Use Permit to allow expansion of an

existing mobile home park known as Somerset Mobile Home Park located on Route 226.

Mr. R. J. Emerson, Jr., Director of Planning, introduced the Conditional Use Permit application and reviewed the action taken by the Planning Commission at its May 11, 1988 meeting, which was approval with the following condition:

"The Conditional Use Permit to expire if not acted upon in one year."

No one spoke in support or opposition to the Conditional Use Permit.

Upon motion of Mr. Harrison, seconded by Mr. Bracey, Mr. Bracey, Mr. Clay, Mr. Harrison, Mr. Moody, Mr. Robertson voting "aye", Conditional Use Permit C-88-3 submitted by Charles and Gloria Johnson to allow expansion of Somerset Mobile Home Park was approved as presented with the conditions as stated therein and recommended by the Planning Commission.

IN RE: PUBLIC HEARING - C-88-4 - RUDOLPH D. JONES

Mr. R. J. Emerson, Jr., Director of Planning, read a letter from Mr. T. O. Rainey, III, representing Mr. Rudolph Jones, requesting that the Conditional Use Permit, C-88-4, be continued from its present scheduled date of June 15, 1988, until the July 20, 1988 meeting of the Dinwiddie Board of Supervisors.

Upon motion of Mr. Clay, seconded by Mr. Harrison, Mr. Bracey, Mr. Clay, Mr. Harrison, Mr. Moody, Mr. Robertson voting "aye", C-88-4, Conditional Use Permit for Mr. Rudolph Jones is hereby continued until the July 20, 1988 meeting.

IN RE: AMENDMENT A-88-13 - CONDITIONAL USE PERMIT, GENERALLY

This being the time and place as advertised in the Progress-Index on June 1, 1988 and June 15, 1988 for the Board of Supervisors to conduct a Public Hearing to consider for adoption an amendment to the Dinwiddie County Code to amend Chapter 22, Article II, Conditional Use Permits, Generally.

Mr. James E. Cornwell, Jr., County Attorney, introduced this amendment which will cause a Conditional Use Permit to become null and void after twenty-four (24) months of continuous non-use.

No one spoke in support or opposition to the Amendment.

Upon motion of Mr. Clay, seconded by Mr. Harrison, Mr. Bracey, Mr. Clay, Mr. Harrison, Mr. Moody, Mr. Robertson voting "aye",

BE IT ORDAINED BY THE BOARD OF SUPERVISORS OF DINWIDDIE COUNTY, VIRGINIA that the Dinwiddie County Code, as adopted, and as heretofore amended, be further amended by the following changes to Chapter 22, Article II, and in all other respect be reordained.

Section 22-22 Conditional Use Permits Generally

a) Where permitted by this chapter, the location of hotels, motels, mobile home parks, campgrounds, commercial amusement parks, hospitals, airports, borrow pits, hog farms, sanitary fill method garbage and refuse sites and other permitted uses of like nature shall require, in addition to the zoning permit and certificate of occupancy, a conditional use permit. Other permitted uses as provided by this chapter shall also require, in addition to the zoning permit and certificate of occupancy, a conditional use permit. Any provisions of this chapter which allow a use with a conditional use permit shall not prohibit the Board of Supervisors from denying an application for a particular permit upon a finding, after public hearing, that the issuance of such permit would not be in compliance

with the intent, purpose and design of this Chapter and/or Section 22-2 of this Code.

b) All conditional use permits shall contain conditions of physical development and/or physical operation as the Board of Supervisors deems necessary to carry out the intent of this chapter.

c) Any conditional use permit, irregardless of its date of issue, shall be deemed to have been abandoned after a period of twenty-four (24) months continuous non-use and such abandonment of the use shall render the conditional use permit null and void. Failure to exercise the use within twenty-four (24) months after issuance of a conditional use permit shall also render the conditional use permit null and void.

d) Failure of the property owner to comply with the conditions imposed by the conditional use permit shall subject him to enforcement proceedings under this chapter, including revocation of the conditional use permit by the Board of Supervisors after notice and hearing.

IN RE: PUBLIC HEARING AMENDMENT A-88-15 - CLASSIC AND COLLECTIBLE CAR SALES AND RESTORATION FACILITY IN BUSINESS, GENERAL, DISTRICT, B-2

This being the time and place as advertised in the Progress Index on June 1, 1988 and June 15, 1988, for the Board of Supervisors to conduct a Public Hearing to consider for adoption Amendment A-88-15 to amend the Zoning classification, Business, General, District B-2 to add as a permitted use, Classic and Collectible Car Sales and Restoration Facility.

Classic and Collectible Car Sales and Restoration Facility will be defined as follows: "A business actively involved in restoration and sales of classic and collectible specialty vehicles. It would have facilities to complete such work in a screened area for the storage of disabled vehicles. This business could also be involved in the sale of new/n.o.s., and used parts, but would not allow the general public access to vehicles for the purpose of removing parts."

Mr. Robertson questioned the definition of the word "screened". Mr. Emerson stated that it could be defined as evergreen vegetation, or a board fence. Mr. Kevin Murray was present in support of the amendment. No one spoke in opposition.

Upon motion of Mr. Clay, seconded by Mr. Moody, Mr. Bracey, Mr. Clay, Mr. Harrison, Mr. Moody, Mr. Robertson voting "aye",

BE IT ORDAINED BY THE BOARD OF SUPERVISORS OF DINWIDDIE COUNTY, VIRGINIA that Business, General, District, B-2 be amended to allow as a permitted use classic and collectible car sales and restoration facility, with inoperable vehicles screened from view and restoration activities under cover, in accordance with the following definition:

"A business actively involved in restoration and sales of classic and collectible specialty vehicles. Facilities must be screened for restoration work and storage of disabled vehicles. This business could also be involved in the sale of new/n.o.s., and used parts, but would not allow the general public access to vehicles for the purpose of removing parts."

IN RE: PUBLIC HEARING A-88-21, ZONING PERMIT FEES;
PUBLIC HEARING A-88-22, REZONING PERMIT FEES;
PUBLIC HEARING A-88-23, BOARD OF ZONING APPEALS FEES
PUBLIC HEARING A-88-24, SUBDIVISION AND LAND DEVELOPMENT FEES

This being the time and place as advertised in the Progress Index on June 1 and June 15, 1988, for the Board of

Supervisors to conduct Public Hearings to consider for adoption amendments to Chapter 22, of the Dinwiddie County Code concerning zoning permit fees, rezoning permit fees, board of zoning appeals fees, and subdivision and land development fees.

Mr. R. J. Emerson, Jr., Director of Planning, introduced the amendments and briefly explained the fees involved.

1. The Zoning Permit Fee would increase from \$25.00 to \$30.00.
2. The Rezoning Permit Fee would increase from \$100.00 to \$150.00.
3. The Board of Zoning Appeals Fees would increase from \$40.00 to \$100.00.
4. Subdivision and Land Development Fees:
 - a. Preliminary review subdivision plats would increase from \$10.00 to \$30.00.
 - b. Land development - preliminary plan - would increase from \$20.00 to \$40.00.
 - c. Final review of subdivision plats would increase from \$15.00 to \$35.00.
 - d. Land development - final review - would increase from \$25.00 to \$45.00.

No one spoke in support of the amendment. Mr. J. S. Major, Ms. Anne Blazek, and Mr. Kevin Murray had questions.

Upon motion of Mr. Moody, seconded by Mr. Harrison, Mr. Bracey, Mr. Clay, Mr. Harrison, Mr. Moody, Mr. Robertson voting "aye",

BE IT ORDAINED BY THE BOARD OF SUPERVISORS OF DINWIDDIE COUNTY, VIRGINIA, that the Dinwiddie County Code, as adopted, and as heretofore amended, be further amended by the following addition to Section 20, Article II of Chapter 22 and in all other respects be reordained:

That a new paragraph (d) be added to Section 22-20 to impose a zoning permit application fee as follows:

Section 22-20. Zoning Permits.

(d) Each application for a zoning permit shall be accompanied by an application fee of thirty dollars (\$30.00) made payable to the County of Dinwiddie for consideration of the issuance of the zoning permit.

BE IT ORDAINED BY THE BOARD OF SUPERVISORS OF DINWIDDIE COUNTY, VIRGINIA, that the Dinwiddie County Code, as adopted, and as heretofore amended, be further amended by the following changes to Section 23, Article II of Chapter 22 and in all other respects be reordained:

That paragraphs (b) and (c) of Section 23, Article II of Chapter 22 be amended effective July 1, 1988 to increase the application fees as follows:

Section 22-23. Applications for rezoning and conditional use permits.

(b) Each application for rezoning shall be accompanied by a check or money order in the sum of One-Hundred Fifty Dollars (\$150.00), One-Hundred Dollars (\$100.00) of which shall be used to pay the expense of advertising and mailing notices. If actual expenses associates with the rezoning exceed One-Hundred Dollars (\$100.00), the applicant shall be billed for the difference. Fifty

Dollars (\$50.00) shall be retained by the County as fee for processing the application for rezoning.

(c) Each application submitted for a conditional use permit shall be accompanied by a check or money order in the sum of One-Hundred Dollars (\$100.00). Of this amount, Sixty Dollars (\$60.00) shall be retained by the County as the fee for the conditional use permit, and Forty Dollars (\$40.00) shall be used for the expenses of advertising. If the actual expenses associated with the permit exceed Forty Dollars (\$40.00) the applicant shall be billed the difference.

BE IT ORDAINED BY THE BOARD OF SUPERVISORS OF DINWIDDIE COUNTY, VIRGINIA, that the Dinwiddie County Code, as adopted, and as heretofore amended, be further amended by the following changes to Section 40, Article III of Chapter 22 and in all other respects be reordained:

That paragraph (c) of Section 40, Article III of Chapter 22 be amended effective July 1, 1988 to increase the fee for appeals to the Board of Zoning appeals as follows:

Section 22-40. Appeals to board generally.

(c) Appeals shall be mailed to the Board of Zoning Appeals in care of the Zoning Administrator, and a copy of the appeal shall be mailed to the secretary of the Planning Commission. A third copy should be mailed to the individual, official, department or agency concerned, if any. Appeals shall be accompanied by a certified check for One-Hundred Dollars (\$100.00) payable to the County Treasurer. If actual expenses associated with the appeal exceed Forty Dollars (\$40.00), the applicant shall be billed the difference.

BE IT ORDAINED BY THE BOARD OF SUPERVISORS OF DINWIDDIE COUNTY, VIRGINIA, that the Dinwiddie county Code, as adopted, and as heretofore amended, be further amended by the following changes to Section 13, Article I of Chapter 18 and in all other respects be reordained:

That Section 13, Article I of Chapter 18 be amended effective July 1, 1988 to increase the processing fees assessed as follows:

Section 18-13. Processing fees.

The fees for processing subdivisions or land developments by the county shall be payable upon submission of the plats to the County for preliminary or final review and shall be equal to the following:

(1) Preliminary review:

(a) Subdivision plats, Thirty Dollars (\$30.00), plus One Dollar (\$1.00) per lot.

(b) Land Development, Forty-Five Dollars (\$45.00), plus One Dollar (\$1.00) per acre.

(2) Final review:

(a) Subdivision plats, Thirty-Five Dollars (\$35.00), plus One Dollar (\$1.00) per lot.

(b) Land Development, Forty-Five Dollars (\$45.00), plus One Dollar (\$1.00) per acre.

A separate charge will be made for the review of public water and/or sewage plant. Such charge will be due upon submission of the plans for review and the amount shall be determined by the authority as established by ordinance and/or set forth by its rules and regulations.

IN RE: PUBLIC HEARING A-88-26, AMENDMENT TO A-2 "BORROW AREAS"

This being the time and place as advertised in the Progress Index on Wednesday, June 1, 1988 and Wednesday, June 15, 1988, for the Board of Supervisors to conduct a Public Hearing to consider for adoption an amendment to the zoning ordinance to add as a permitted use "Borrow Areas" with conditional use permit in Agricultural, General, District A-2.

Mr. R. J. Emerson, Jr., Director of Planning, introduced the amendment and reviewed the action taken by the Planning Commission at its June 8, 1988 meeting, which was approval.

Mr. Russell Garrison, representing B. P. Short, spoke in support of the amendment. No one spoke in opposition.

Upon motion of Mr. Harrison, seconded by Mr. Clay, Mr. Bracey, Mr. Clay, Mr. Harrison, Mr. Moody, Mr. Robertson voting "aye",

BE IT ORDAINED BY THE BOARD OF SUPERVISORS OF DINWIDDIE COUNTY, VIRGINIA to add as a permitted use "Borrow Area" with a conditional use permit in Agricultural, General, A-2 Districts.

IN RE: PUBLIC HEARING C-88-5 - D. W. LYLE

This being the time and place as advertised the Progress Index on Wednesday, June 1, 1988 and Wednesday, June 15, 1988, for the Board of Supervisors to conduct a public hearing to consider for approval a conditional use permit submitted by D. W. Lyle Corporation to operate a "Borrow Area" on a portion of property owned by Ronald J. and Grace B. Dunford, located on State Route 672 in the Rohoic District of Dinwiddie County.

Mr. R. J. Emerson, Jr., Director of Planning, introduced the conditional use permit. The "Borrow Area" is needed for the Route 672 bridge construction. A "Borrow Area", as applied for, is already regulated by the State of Virginia under erosion and sediment control laws and the Virginia Department of Transportation rules during road construction. Mr. Emerson stated that he had talked with the Soil Conservation Service and they would be reviewing the area under the erosion and sediment control ordinance.

The Planning Commission recommended approval of this permit at its June 8th meeting, contingent upon the review and approval of the Soil Conservation Service, and the Virginia Department of Highways and Transportation and with the condition that the permit expire when the "Borrow Area" is closed and approved by the proper agencies or after one (1) year, whichever comes first.

No one spoke in support or opposition to the conditional use permit.

Upon motion of Mr. Clay, seconded by Mr. Moody, Mr. Bracey, Mr. Clay, Mr. Harrison, Mr. Moody, Mr. Robertson voting "aye",

BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF DINWIDDIE COUNTY, VIRGINIA that the conditional use permit requested by Mr. D. W. Lyle Corporation to operate a "Borrow Area" on a portion of property owned by Ronald J. and Grace B. Dunford, located on State Route 672 in the Rohoic District of Dinwiddie County, is hereby approved with the conditions as stated therein, and as recommended by the Planning Commission.

IN RE: PUBLIC HEARING, SCHOOL BOARD MEMBER -- ELECTION DISTRICT 4

This being the time and place as advertised in the Progress Index on Wednesday, June 1, 1988 and Wednesday, June 8, 1988, for the Board of Supervisors to conduct a public hearing to receive public input from interested citizens on the

appointment/reappointment of a School Board member for Election District #4.

Mrs. Geraldine Spicely stated that she would like to be reappointed to the position. There were no other nominations.

The public hearing was closed. Action will be taken at the July 6, 1988 meeting.

IN RE: A-88-16 -- ADOPTION OF BUSINESS, PROFESSIONAL AND MERCHANTS LICENSE

A Public Hearing on this amendment was held at the June 1, 1988 meeting.

Mr. James E. Cornwell, Jr., County Attorney, presented the amendment with the proposed rates as discussed by the Board at their work session held June 13, 1988.

The Chairman read the following memorandum submitted to the Board of Supervisors by the Assistant County Administrator concerning the 1988-89 Budget and the Business License Fees.

"As a result of our workshop session held Monday night and the new information brought to us by the Commissioner of Revenue concerning the sales tax projections on which I based the projected income for business licenses, and your decision to include an ambulance for the Rescue Squad, we are approximately \$120,000 short of a balanced budget.

I, therefore, recommend the following:

1. Restore the retail sales rate to \$.20.
2. Lease/purchase the ambulance and seven police cars - would reduce the budget by \$90,000 and add \$28,000 lease payment.
3. Leave other fees/license rates as discussed on Monday evening.
4. Raise the maximum on consumer utility rate on commercial use at \$300 (\$60 per month) to build your reserve. I strongly urge you to consider this since \$150 (\$30 per month) was used to balance the budget.

While I do feel the Commissioner of Revenue was very conservative in her projects on real estate and personal property values, and the other fees and licenses will bring additional income, WE HAVE NO GUARANTEES."

Upon motion of Mr. Harrison, seconded by Mr. Bracey, Mr. Bracey, Mr. Clay, Mr. Harrison, Mr. Moody, Mr. Robertson voting "aye", the rate for retail sales was set at \$0.16 per \$100.00.

Upon motion of Mr. Clay, seconded by Mr. Bracey, Mr. Bracey, Mr. Clay, Mr. Harrison, Mr. Moody, Mr. Robertson voting "aye", the rate for Professional Services was set at \$0.45 per \$100.00.

Upon motion of Mr. Bracey, seconded by Mr. Moody, Mr. Bracey, Mr. Clay, Mr. Harrison, Mr. Moody, Mr. Robertson voting "aye", the rate for contractors/developers was set at \$0.14 per \$100.00.

Upon motion of Mr. Bracey, seconded by Mr. Harrison, Mr. Bracey, Mr. Clay, Mr. Harrison, Mr. Moody, Mr. Robertson voting "aye", the rate for Personal Services was set at \$0.30 per \$100.00.

Upon motion of Mr. Clay, seconded by Mr. Moody, Mr. Bracey, Mr. Clay, Mr. Harrison, Mr. Moody, Mr. Robertson voting "aye",

BE IT ORDAINED BY THE BOARD OF SUPERVISORS OF DINWIDDIE, COUNTY, VIRGINIA, that the Dinwiddie County Code, as adopted, and as heretofore amended, be further amended by the following changes to Chapter 13 and in all other respects be reordained:

That Chapter 13 be repealed effective July 1, 1988 and replaced with the following.

Article I. In General.

Sec. 13-1. Imposition and purpose of taxes generally.

There shall be levied and collected for each license tax year or for such other period of time as may be specifically provided herein the license taxes as set forth in this chapter. The taxes imposed by the provisions of this chapter are in all cases imposed upon the privilege of doing business in the county, including all phases and activities of the business, trade or occupation conducted in the county.

Sec. 13-1.1. Limitation

Notwithstanding any provision contained herein, no license tax shall be imposed or levied pursuant to this Chapter on any business or profession exempted from such taxation by the provisions of Chapter 37 of the Code of Virginia, and all license taxes hereby imposed by this Chapter shall be subject to any express limitation of amount as set forth in Chapter 37 of the Code of Virginia irregardless of the rate of taxation herein set forth.

Sec. 13-1.2. Limitations with respect to license tax on direct sellers.

(a) Notwithstanding any other provision of this chapter, no license tax shall be imposed upon a direct seller, as defined herein, unless the total sales of such seller exceed four thousand dollars (\$4,000.00) per year. The rate of tax levied on a direct seller whose total sales exceed four thousand dollars (\$4,000.00) per year shall not be greater than twenty cents (\$0.20) per one hundred dollars (\$100.00) of retail sales or five cents (\$0.05) per one hundred dollars (\$100.00) of wholesale sales, whichever is applicable. No license tax shall be imposed upon such direct seller unless such person maintains his place of abode in the county.

(b) As used in this section the term "direct seller" means any person who:

- (1) Engages in the trade or business of selling or soliciting the sale of consumer products primarily in private residences and maintains no public location for the conduct of such business; and
- (2) Receives remuneration for such activities, with substantially all of such remuneration being directly related to sales or other sales-oriented services, rather than to the number of hours worked; and
- (3) Performs such activities pursuant to a written contract between such person and the person for whom the activities are performed and such contract provides that such person will not be treated as an employee with respect to such activities for federal tax purposes. (9-24-86, 1)

Sec. 13-2. Definitions.

The following words and phrases, when used in this chapter, shall have the following meanings, except where the context clearly indicates a different meaning, or there is an express provision to the contrary:

Gross receipts of the business. The gross sales of merchandise and the gross receipts of the business, occupation or profession from all earnings, fees, commissions, brokerage charges and rentals and from all income whatsoever arising from or growing out of the conduct of the business, occupation or profession licensed in this chapter, during the license tax year immediately preceding the license tax year for which the tax is being computed, without any deduction whatsoever, unless otherwise expressly provided.

Person. Individuals, firms, partnerships, associations, corporations and combinations of individuals of whatever form or character, including any trustee, receiver, assignee or personal representative thereof carrying on or continuing a business, profession, trade or occupation.

Sec. 13-3. Certain permits required in addition to the permits hereunder.

Every person desiring a license under the provisions of this chapter for activities which require an additional permit or license from State or Federal authorities, or which require an additional permit pursuant to any other provision of this Code, shall first acquire such additional permit and a copy thereof shall be made part of the application for the required permit or license required hereunder. The commissioner of the revenue or the treasurer as the case may be shall require proof of any such other permit or license prior to the issuance of the license or permit required by this Chapter.

Sec. 13-4. Duty of license applicant to ascertain of location properly zoned and use permit issued.

It shall be the duty of every person applying for a business license to ascertain if the location for the conducting of such business, trade or occupation is properly zoned and has the necessary use permit before making application for such business license as may be required. The commissioner of the revenue or treasurer in any case where he knows that the location is not properly zoned for the type of business, trade or occupation applying for a business license shall refuse to issue such business license until a certificate is issued by the director of planning stating that the location is properly zoned or the business is being operated in a proper zone. Should either the commissioner of revenue, treasurer or director of planning discover that the business, trade or profession is being operated at a location that is not properly zoned for such operation, either official may revoke any license granted hereunder without refund of license tax and cause such operation to cease, or require such operation to move to a properly zoned area and cause the license to be amended as allowed under section 13-18.

Sec. 13-5. License tax year.

The first license year shall commence July 1, 1988 and end on December 31, 1988. For the first license year any license due hereunder shall be charged and calculated on the gross revenue of the business for the previous six months. The next and all following license years shall commence on January 1 or when the license first becomes assessable and shall expire on the following December 31 and the license due shall be charged and calculated on the gross revenue of the business for the preceding year unless estimated as herein required.

Sec. 13-6. Persons beginning business--License tax based on estimate of gross receipts--Generally.

Every person beginning a business, occupation or profession that is subject to a tax equal to a per centum of the gross receipts of the business shall estimate the amount of the gross

receipts of the business that he will receive between the date of beginning business and the end of the then current license tax year, and the license tax on every such person beginning business shall be a sum equal to the per centum of that estimate prescribed by the particular provision of this chapter applicable to such business.

Sec. 13-7. Same--Same--When business not in existence for full year.

Every person whose business, occupation or profession is subject to a tax equal to a per centum of the gross receipts of the business and who was licensed for only a part of the next preceding license tax year shall estimate the amount of the gross receipts of the business that he will receive during the then current license tax year, and the license tax on every such taxpayer shall be a sum equal to the per centum of that estimate prescribed by the particular provision of this chapter applicable to such business, occupation or profession.

Sec. 13-8. Same--Computation when tax base other than gross receipts--Generally.

Every person beginning a business, occupation or profession that is subject to a tax equal to a per centum of a basis other than gross receipts of the business shall estimate the amount of the applicable tax base for the period between the date of beginning of business and the end of the then current license tax year, and the tax for that year shall be an amount equal to the per centum of that estimate at the rate prescribed by the applicable provisions of this chapter with respect to the business.

Sec. 13-9. Same--Same--When business not in existence for a full year.

Every person whose business, occupation or profession is subject to a tax equal to a per centum of a basis other than gross receipts of the business and who was assessable for only a part of the then next preceding license tax year shall estimate the amount of the applicable tax base for the then current license tax year, and the license tax on every such taxpayer shall be a sum equal to the per centum of that estimate prescribed by the particular provision of this chapter applicable to such business, occupation or profession.

Sec. 13-10. Same--Correction of estimate at close of tax year.

Every estimate made in accordance with the provisions of the preceding four sections shall be subject to correction by the commissioner of the revenue at the close of the license tax year so that the final correct tax shall be computed upon the basis of the actual amount of the applicable tax base at the end of the license tax year.

Sec. 13-11. Expiration date of license.

No license shall be issued under this chapter for a period beyond the end of the current license tax year, and unless otherwise expressly provided every license issued under this chapter shall expire at the end of the license tax year.

Sec. 13-12. Designation of business location.

Every license to engage in any business, occupation or profession, unless expressly authorized elsewhere or otherwise by law, shall designate the place of such business, occupation or profession at some specified house or other definite place

within the county. Engaging in any such business, occupation or profession elsewhere than at such house or definite place, unless expressly authorized elsewhere or otherwise by law, shall constitute a violation of the provisions of this chapter. A license which does not specify such house or definite place shall be void; provided, however, that where the license required is such as to clearly show that the licensee does not have a special house or definite place of business in the county, the license shall designate the residence or place of business of the licensee wherever it may be.

Sec. 13-13. Persons engaged in more than one business, occupation or profession.

Every person engaged in more than one business, occupation or profession in the county for which license taxes are prescribed by this chapter at more than one rate or at different entry fees shall be assessed with and shall pay the license tax prescribed for the respective businesses. Where a person engages in two or more of such businesses, occupations or professions at a single place of business, each of which business is taxable at the same rate on the gross receipts thereof, the gross receipts of such businesses, occupations or professions shall be consolidated, computed and reported as one item, and only one license tax shall be computed thereon; but the license receipt shall show the respective businesses, occupations or professions that are covered by the consolidated license tax.

Sec. 13-14. Assignment and transfer--Generally.

No license tax shall be assessed against a taxpayer as a beginner who succeeds in and to the business of a taxpayer that was duly licensed at the time of such succession if such license was assignable and transferable and if such successor contracted with the predecessor for an assignment and transfer of predecessor's license to the business, even though the license be not completely transferred as hereinafter required.

Sec. 13-15. Same--Change in existing partnerships.

Where there is a change in a partnership by the death or withdrawal of one or more existing partners or by the addition of one or more partners or a combination of either the death or withdrawal and the addition of one or more partners, it shall be considered that there is the creation of a new partnership for the purposes hereof and a beginner's license shall be required of such new partnership, unless there is a contract between the parties for the assignment and transfer of a license which may be lawfully assigned and transferred.

Sec. 13-16. Same--Method of assigning; responsibility and privileges of assignee; fee.

Except where otherwise provided in this chapter, upon presentation to the commissioner of the revenue of any license issued under the provisions of this chapter, except a license the tax upon which is based upon an estimate, for the then current license year, the tax upon which has been fully paid for

the entire license tax year, with a written assignment, the license may be assigned and transferred for the unexpired term of such license to the assignee thereof. The assignee shall comply with all the terms and conditions upon which the original license was issued and shall be entitled to all the privileges afforded the original licensee for the unexpired term of such license. The commissioner of the revenue shall make a charge of two dollars for each license assigned and transferred.

Sec. 13-17. Same--Penalty for conducting business prior to completion of assignment and payment of fee.

Upon the presentation of the assigned license, the commissioner of the revenue shall certify the assignment and transfer upon the original license. Every person conducting any business for which a license is required, without completing the assignment and transfer of such license during the current year of such license and without the payment of the charge for such assignment and transfer, shall be assessed with and shall pay a penalty of twenty dollars. Such assessment shall be made by the commissioner of the revenue in the same manner as license taxes are assessed, and the penalty may be recovered in any manner that license taxes may be recovered.

Sec. 13-18. Same--Change in business location.

When a person has obtained a license to carry on any business, occupation or profession at any definite place in the county and desires to remove to any other place in the county and wishes his license altered accordingly, the commissioner of the revenue shall make such alteration unless there be an express provision elsewhere forbidding removal or alteration in the license. The commissioner shall charge a fee of two dollars for such alteration.

Sec. 13-19. Same--Form; speculation in licenses; validity generally.

Every assignment and transfer of a license shall be in such form as is prescribed by the commissioner of the revenue. Nothing in sections 13-14 to 13-20 shall permit anyone to speculate or trade in licenses. No transfer or assignment shall be valid unless it be pursuant to the bona fide intent of transferee or assignee to engage in the business and at the location covered by the license.

Sec. 13-20. Same--Certificates, oaths or bonds required of assignee; payment of additional tax by assignee when required.

If the license was obtained or had its validity by reason of a certificate of any court or of any oath or bond, the assignment shall not be valid without a like certificate in favor of the assignee and a like oath or bond by the assignee as was required for the original grant; and when assigned shall be a personal privilege to the assignee and shall not be exercised by any person other than the assignee, unless otherwise authorized by law. If the license tax already paid by the assignor is less than the license tax which would be assessable against the assignee but for the assignment, an additional license tax shall be paid by the assignee equal to the difference between the tax paid on the assigned license and the license tax which would be otherwise assessable against the assignee.

Sec. 13-21. Books and records of taxpayer.

Every person who is assessable with any graduated license tax shall keep sufficient records to enable the commissioner of the revenue to certify the correctness of the tax paid for each

of the three (3) years last past and for the current tax year and to enable those officers to ascertain what is the correct amount of tax that was assessable for each of those years. The commissioner of the revenue and the Treasurer shall have the power and right to examine the books and records of any taxpayer liable for taxes assessable under this chapter with respect to the possible liability of any person using the facilities of such taxpayer as well as with respect to the liability of the taxpayer whose books and records are so examined. Such records shall be open to inspection at all reasonable hours.

Sec. 13-22. Collection and payment of tax-Date of assessability; when due and payable.

Except as otherwise provided, every license tax assessable under this chapter shall be assessable on the first day of the license tax year and shall be due and payable on the first day of the license tax year.

Sec. 13-23. Same-Penalty-Interest for nonpayment by other than beginner

If any license tax other than that of a beginner be not paid within one (1) calendar month after the beginning of the license tax year, there shall be added a penalty of ten per cent (10%) of the tax and interest on the tax and penalty at ten per cent (10%) per annum from the end of the first calendar month of the license tax year until the date of assessment thereof; and if the amount so due be not paid within thirty (30) days from the date of assessment, the assessment shall bear additional interest on the full amount of the tax, penalty and interest at the rate of ten per cent (10%) per annum from the date of the assessment until paid.

Sec. 13-24. Same-Same-Interest for nonpayment by beginner.

Every person beginning business shall pay his license tax at once, and if such license tax be not paid within ten (10) days from the beginning of business, the license tax shall be subject to a penalty of ten per cent (10%) and interest on the tax and penalty at ten per cent (10%) per annum from the tenth day after the date of beginning business until the date of assessment; the assessment shall bear additional interest on the full amount of the tax, penalty and interest at the rate of ten per cent (10%) per annum from the date of assessment until paid.

Sec. 13-25. Reserved.

Sec. 13-26. Certification of erroneous assessments; refunds.

The Commissioner of the Revenue is empowered to certify to the Treasurer any instances of erroneous assessments. Upon receipt of such certificate the Treasurer is directed to make a refund based upon the certification of the Commissioner of the Revenue.

Licenses issued under the provisions of this Chapter, except those measured by other than gross receipts or gross expenditures, shall be subject to refund where the licensee goes out of business before the end of the current license year subject to all of the following qualifications:

(1) License for the current license year must be based on gross receipts or gross expenditures obtained throughout the preceding calendar year.

(2) The reason for going out of business is not connected in any manner with the violation of any State law or local ordinance or of violation of any rules or regulations made pursuant thereto.

(3) The amount of refund shall be determined in the following manner: if the licensee goes out of business after January first and before April first, the refund shall be seventy-five percent (75%) of the tax paid; if the licensee goes out of business on or after April first and before July first, the refund shall be fifty percent (50%) of the tax paid; and if the licensee goes out of business on or after July first and before October first, the refund shall be twenty-five percent (25%) of the tax paid; but in no case shall the refund reduce the tax below twenty-five dollars (\$25.00).

(4) If any person seeking refund is indebted to the County or any department or office thereof, or is indebted to any State constitutional office of the County for a local levy, the refund, or so much thereof as is necessary, shall first be applied to such indebtedness.

Sec. 13-27. Same-Payment of interest not construed as extending time for payment of tax.

Nothing contained herein as to liability for additional interest on assessments shall be construed as extending the time for payment of such assessments or prevent prosecutions for nonpayment thereof.

Sec. 13-28. Powers and duties of county officers in regard to incorrect returns generally.

In any case, except where otherwise provided in this chapter, in which the Commissioner of the Revenue has reason to believe that the return or statement filed is incorrect, he shall cause an investigation of the taxpayer's books and records to be made and shall ascertain whether such person has made a true and correct return or statement. To that end such officer is expressly authorized and empowered when necessary to summon such person before him and require the production of all his books and papers which he has reasonable cause to believe will throw any light upon the matter under investigation and shall also be authorized and empowered to make such other and further investigation and examination as he may deem proper in order to accurately determine the proper return or statement to be made by such person.

Sec. 13-29. Duty of commissioner of the revenue upon failure or refusal of taxpayer to file return.

Whenever any person required under the provisions of this chapter to file a return or statement shall fail or refuse to file such return or statement, the commissioner of the revenue shall make an estimate of the amount of taxes on the basis of his best information.

Sec. 13-30. Assessment of additional tax.

If the Commissioner of the Revenue ascertains that any person has been regularly assessed with a license tax levied in this chapter for any license tax year of the three (3) license tax years last past or for the then-current license tax year, but that upon a correct audit and computation of the license tax the assessment thereof, should have been in an increased amount, and the assessment of the license tax in the lesser amount was not due to the fraudulent intent or intent to evade taxes on the part of the person, then the commissioner of the revenue shall assess the taxpayer with the additional license tax or taxes found to be due, without any penalty or interest. If the assessment of the additional tax be not paid into the county treasury within thirty (30) days after the date of assessment, interest at the rate of ten (10) per centum per annum shall accrue thereon from the date of such assessment until payment, and the treasurer shall collect such interest along with the tax and in the same manner as the tax may be collected.

Sec. 13-31. Assessment of omitted tax.

If the commissioner of the revenue ascertains that any person has not been assessed with a license tax levied in this chapter for any license tax year of the three (3) license tax years last past or for the then-current license tax year, it shall be the duty of the commissioner of the revenue or other assessing officer to assess such person with the proper license tax for the year or years so omitted, adding thereto the penalty of ten (10) per centum of the license tax and interest on the tax and penalty at ten (10) per centum per annum from the first day of the license tax year for which assessment is made to the date of assessment. If the amount so due be not paid within thirty (30) days from the date of assessment, the assessment shall bear additional interest on the full amount of tax, penalty and interest at the rate of ten (10) per centum per annum from the date of assessment until paid.

Sec. 13-32. Assessment by commissioner of the revenue generally; relief from erroneous assessment.

Except as otherwise provided in this chapter, the commissioner of the revenue shall assess all license taxes prescribed in this chapter. Any person aggrieved by the action of the commissioner of the revenue may apply to the circuit court for relief from the alleged erroneous assessment within the time and in the manner provided by general law.

Sec. 13-33. Display.

All licenses issued by the Commissioner of Revenue pursuant to this Chapter shall be openly and publicly displayed by the licensee at the business location, residence or place of business as designated on such license. Additionally, any such license shall be made available for inspection by any official of Dinwiddie County upon request.

Sec. 13-34. Tins and tags provided; display of tins and tags.

The commissioner of the revenue shall provide annually tins or tags of such color and design as he may prescribe, to be used as evidence of payment of the license tax prescribed for peddlers, junk dealers, canvassers and dealers in secondhand paper.

Sec. 13-35. Stamps and stickers provided.

The commissioner of the revenue shall provide annually a stamp or sticker of such color and design as he may prescribe to evidence the payment of license taxes on slot machines which shall be issued upon the payment of the license tax so required.

Sec. 13-36. Fee for renewal of lost or mutilated tin, tag, sticker, etc.

For each renewal tin, tag, button, stamp or sticker where the original has been lost or mutilated, the applicant shall pay one dollar.

Sec. 13-37. Transferability of tins, tags, stickers, etc.; sticker to be fastened to slot machine.

No license tin, tag, button, sticker or stamp shall be transferred from one person to another, and any sticker issued for a slot machine shall be securely fastened to the machine.

Article II. Reserved.

Sec. 13-38. Reserved.

Article III. Personal Services.

Sec. 13-39. Personal service occupations.

Every person conducting or engaging in any of the following personal service occupations, businesses or trades shall pay for the privilege an annual license tax of \$0.30 for each \$100.00 of gross receipts, as hereinabove defined, from the occupation during the preceding calendar year; the minimum annual license tax shall be \$25.00:

(a) The business of operating:

Airport
Amusement Park
Athletic field or park
Barbershop
Beauty parlor
Billiard or pool parlor
Boarding houses and lodging houses
Boat landing or boat basin
Bowling alley
Carnivals
Cemetery (except nonprofit) excluding the sale of burial sites
Chartered club
Circuses
Coliseum
Convalescent homes (except nonprofit corporations)
Dance band
Dance halls
Dry cleaning and laundry establishments
Flea markets
Furnishing live music or entertainment
Golf course or driving range
Hair dressing establishment
Hotels, motels and campgrounds
Information bureaus, booths
Motion picture theatre
Nursing homes (except nonprofit corporations)
Old age homes (except nonprofit corporations)
Physical fitness establishment
Private hospitals (except nonprofit corporations)
Renting of mobile homes in mobile home parks
Swimming pool (other than nonprofit or cooperative)
Theatre
Tourist homes and tourist cabins
Turkish, Roman or other like bath or bath parlor

(b) The business thereof:

Addressing letters or envelopes, advertising agents and agencies, protective agents or agencies and installers of burglar alarms, agents finding tenants for and renting single rooms, ticket, transportation, travel and tour agents or brokers, renting airplanes, furnishing ambulance service, operating an analytical laboratory, artist's representative, booking agent or concern manager, erecting awnings, installing awnings, storing awnings, taking down awnings, preparing bodies for burial, operating a bottle exchange, a boiler shop and machine shop, chicken hatchery, cleaning the outside of buildings, furnishing business research service, a caterer, cleaning chimneys, a correspondent establishment or bureau, fortune/telling, Furnishing detective service, furnishing clean diapers, an electrologist, an embalmer, operating an engineering laboratory, leasing films to others for compensation, operating

a frozen food locker plant, conducting funerals, cleaning furnaces, exhibiting a trained and educated horse, boarding or keeping horses or mules, renting horses or mules to others, furnishing house cleaning service, furnishing clean infants' underwear, furnishing janitorial service, operating a kennel or small animal hospital, supplying clean linen, coats, aprons, lock repairing, locksmith, manicurist, a massage practitioner, a masseur, furnishing messenger service, except telephone or telegraph messenger service, mimeographing, cleaning motor vehicles, greasing motor vehicles, polishing motor vehicles, washing motor vehicles, motor vehicle repair, multigraphing, nurses' registry, packing, crating, shipping, cutting, hauling, or moving goods or chattels for others, a parking lot for the storage of or parking of motor vehicles, a photographer, physician's registry, picture framing or gliding, plating metals or any other materials, operating a reducing salon or health club, renting any kind of tangible personal property, operating a scalp treating establishment, furnishing statistical service, stevedoring.

(c) Repairing, renovating or servicing the following:

Bicycles, radios and television apparatus, electric refrigerators, pianos, pipe organs or other musical instruments, fire extinguishers, road construction machinery, road repair machinery, farm machinery, industrial or commercial machinery, business office machinery or appliances, household appliances, shoes, watches, jewelry, umbrellas, harnesses, leather goods or shoes, guns, window shades, dolls, cameras, toys, fountain pens, pencils, kodaks, lawn mowers, mattresses or pillows, mirrors, electric motors, scales, saws or tools, rewinding electric apparatus, repairing or upholstering furniture, repairing or reweaving clothing or hosiery, repairing any other article not mentioned.

(d) Repairing or servicing septic tanks or septic systems.

(e) Warehouse for storage of merchandise, tobacco, furniture, other goods, wares or materials, cold storage warehouse, warehouse for icing or precooling goods, wares or merchandise, telephone answering service, furnishing telephone sanitizing service, supplying clean towels, supplying clean work clothes, an undertaker, renting or furnishing automatic washing machines, cleaning windows, letter writing.

(f) Canvassers, other than those working on a salary or wage basis as employees of persons duly licensed under this section; detectives; publishers of county or city directories, operators of passenger motor bus terminals; renting or furnishing horses or ponies for riding within a limited area, field, park or other enclosure; pawnbrokers and pawnshops.

(g) Ambulance service, book binding, day-care center, duplication service, nursing home, homes for the elderly, sanitarium, hospital, supplier of cable TV or sound track music, public motor rink (go-cart or motorcycle), refuse service (hauling).

(h) Any person engaged in any personal service not otherwise licensed under this chapter, where the service is rendered for compensation either upon or for persons, animals or personal effects.

(i) Provided, however, that every individual who alone and not in combination or association with any other entity, tutors another individual on a one-to-one basis in any academic subject or music, dance or art shall be exempt from the license tax levied by this section.

(j) Any person engaged in any business service not otherwise licensed under this chapter where the service is rendered for compensation either upon or for any business, trade, occupation or governmental agency.

(k) Any minor engaged in a personal service, such as babysitting, lawn mowing, etc. on a part-time basis shall be exempt from the license tax levied by this section.

Sec. 13-39.1 Reserved.

Sec. 13-40. Reserved.

Sec. 13-41. Nonprofit cemeteries exempt; computation of gross receipts of other cemeteries.

Cemeteries operating as a nonprofit corporation or a stock corporation, the stock of which is, by the provision of the charter of such corporation, nondividend paying, shall be exempt from the provisions of this article. The gross receipts of a cemetery shall exclude the amounts received from the sale of burial lots.

Sec. 13-42. Exclusions from gross receipts-Advertising agency.

Advertising agents and agencies shall exclude the amounts paid by them for any customer for advertising space, radio time, electrical transcription, pressings, art work, engraving, plate, mats, printing, printing stock and postage from the amount of gross receipts of the business of the advertising agent or agency in computing the basis for their license tax.

Sec. 13-43. Reserved.

Sec. 13-44. Same-Undertaker, etc.

Every person engaged in the business of preparing bodies for burial, an embalmer, conducting funerals, or an undertaker, shall be allowed to deduct from the gross receipts of the business all payments made on account of his customers or clients for burial lots, for doctors, hospitals or nurses' services, for newspaper notices, transportation expenses or other like expenses; provided, that no such item shall be deducted with respect to which the taxpayer has received or become entitled to receive any commission, fee discount or profit whatsoever.

Sec. 13-45. Same-Impounding lot operator.

The amounts received by the operator of an impounding lot for feeding animals shall be excluded from the gross receipts of the business for the purpose of computing the license tax on such operator.

Secs. 13-46--13-48 Reserved.

Article IV. Professional Services.

Sec. 13-49. Enumerated; amount of license tax.

Every person engaged in one or more of the following businesses or professions and having an office or place of business in the county shall pay for the privilege an license tax of \$0.45 for each \$100.00 of gross receipts, as hereinabove defined, from the profession conducted by him during the preceding calendar year; the minimum annual license shall be \$25.00.

The business or profession of:

(a) An accountant, certified public accountant, an appraiser or evaluator of real estate for others for compensation, an architect, an assayer, an attorney-at-law, an auditing company or firm, an auctioneer, a blueprinter, a public bookkeeper, a buyer of installment receivables, a ceramic engineer, a chattel mortgage financier, a chemical engineer, a chemist, a chiropodist, a chiropractor, a civil engineer, a claims adjuster, a coal mining engineer, a collection agent or agency, a common crier, a computer adjuster, a computer programmer, a consulting engineer, a consumer financier, a contracting engineer, a credit card service, a credit union, a dentist, a doctor of medicine, a factorer, a financier of of accounts receivable, a furnisher of domestic or clerical help, labor or employment, a furnisher of plans or specifications for the erection or improvement of buildings or a person employed in a consulting capacity in connection with an architect, a credit bureau, a furnisher of data processing services, an electrolysis, an electrical engineer, a financial planner, financial services, a geologist, a heating and ventilating engineer, a highway engineer, a homeopathist, an industrial engineer, an industrial loan company, an installment financier, an inventory financier, an interior decorator, an investment broker, a labor consultant, a landscape architect, gardener, arboriculturist or a pruner of trees or shrubs, a loan or mortgage broker, a loan or mortgage company, a lumber measurer, a manufacturer's agent, a mechanical engineer, a mercantile agency or agent, a merchandise broker, a metallurgist, a mining engineer, a naturopath, an optometrist, an osteopath, a patent attorney or patent agent, a photostater, a physician, a physiotherapist, a professional engineer, a public relations counselor, a furnisher of publicity service, a radio engineer, a railway engineer, brokers (including the gross receipts from real estate agents who are employees) and managers, real estate agencies, real estate agents, a recorder of proceedings in any court, commission or other organization, a refrigerating engineer, a safety deposit box company, a sales agent or agency, a sanitary engineer, a security and commodity broker, a commercial sign painter, a steam power engineer, a stockbroker, a structural engineer, a surgeon, a surveyor, a tattoo artist, a tax consultant, a taxidermist, a preparer of tax returns, a veterinarian, a working capital financier, an appraiser or evaluator of personal property or damage to the same, commercial art and sign service and any person rendering a service for compensation in the form of a credit agency, an investment company, a broker or dealer in securities and commodities or a security or commodity exchange.

(b) Any person engaged in a professional service not otherwise licensed under this chapter, so long as the person is engaged in any occupation or vocation in which a professed knowledge of some department of science or learning, gained by a prolonged course of specialized instruction and study, is used by its practical application to the affairs of others, whether advising, guiding, or teaching them, and in serving their interests or welfare in the practice of an art of science founded on it.

Sec. 13-50. Same-Real estate agent.

The real estate agent shall exclude from his gross receipts the commissions on insurance premiums and receipts from conducting business with respect to real estate belonging to such person and excluding interest, brokerage, and other receipts from the business of lending money belonging to such person.

Secs. 13-51--13-52 Reserved.

Sec. 13-53. Applicability to court officers.

Nothing contained in this article shall be construed to prohibit the sale of any goods or to require the payment of a license tax by an assignee, trustee, executor, fiduciary, officer in bankruptcy or other officer appointed by any court of this state or of the United States.

Sec. 13-54. Certificates of examination and registration prerequisite to issuance of certain professional licenses.

No license shall be issued to one engaged in the practice of medicine, homeopathy, chiropractic, naturopathy, chiropody, dentistry, law, chemical engineering, civil engineering, highway engineering, sanitary engineering or any other profession which requires a certificate of registration and examination under the provisions of the Code of Virginia unless such person furnishes evidence to the commissioner of the revenue that he has properly registered and has in effect a current registration as required by state law.

Sec. 13-55. Reserved.

Article V. Alcoholic Beverages.

For state law as to alcoholic beverages generally, see Code of Va., 4-1 to 4-98. As to local licenses and taxes, see Code of Va., 4-38.

Division 1. Generally.

Sec. 13-56. Definitions.

The following terms whenever used or referred to in this article shall have the following meanings:

Alcoholic beverages. The term "alcoholic beverages" shall include the definition thereon contained in the Virginia Alcoholic Beverage Control Act and shall include beer, lager beer, ale, porter, wine, similar fermented malt or vinous liquor and fruit juices containing one-half of one per centum or more of alcohol by volume and not more than three and two-tenths per centum of alcohol by weight.

Alcohol, spirits. The terms "alcohol" and "spirits" shall include the definitions thereof contained in the Virginia Alcoholic Beverage Control Act.

Beer. The term "beer" shall include the definition thereof contained in the Virginia Alcoholic Control Act and shall include beer, lager beer, ale, porter and similar fermented malt liquor containing one-half of one per centum or more of alcohol by volume and not more than three and two-tenths per centum of alcohol by weight.

Wine. The term "wine" shall include the definition thereof contained in the Virginia Alcoholic Beverage Control Act and shall include wine and similar fermented vinous liquor and fruit juice containing one-half of one per centum or more of alcohol by volume and not more than three and two-tenths per centum of alcohol by weight.

Each person who shall engage in the business of manufacturing, bottling, wholesaling or retailing alcoholic beverages shall obtain the license hereinafter more specifically prescribed and shall pay therefor the license taxes hereinafter assessed.

Sec. 13-57. Manufacturers.

(a) Distillers' licenses shall authorize the licensees to manufacture alcoholic beverages other than wine and beer and to sell and deliver or ship the same in barrels, bottles or other closed containers; provided, however, that no license shall be required of any distiller manufacturing not more than five

thousand gallons of any such alcoholic beverages during any license year. Each licensee under this subsection shall pay an annual license tax of three hundred dollars.

(b) Winery licenses shall authorize the licensees to manufacture wine and to sell and deliver or ship the same in barrels, bottles or other closed containers. Each licensee under this subsection shall pay an annual license tax of one hundred and fifty dollars.

(c) Brewery licenses shall authorize the licensees to manufacture beer and to sell and deliver or ship the same in barrels, bottles or other closed containers. Each licensee under this subsection shall pay an annual license tax of three hundred dollars.

Sec. 13-58. Bottlers.

Licenses for bottlers of beer shall authorize the licensees to acquire and receive deliveries and shipments of beer in barrels or other closed containers and to bottle, sell and deliver or ship the same. Each licensee under this section shall pay an annual license tax of three hundred dollars.

Sec. 13-59. Reserved.

Sec. 13-60. Retailers--Classification; amount of license tax.

(a) Hotels. The licenses issued under this subsection shall authorize the licensees to sell wine and beer at retail only and not for resale. Each licensee under this subsection shall pay an annual license tax of twenty dollars.

(b) Restaurants. The licenses issued under this subsection shall authorize the licensees to sell wine and beer at retail only and not for resale. Each licensee under this subsection shall pay an annual license tax of twenty dollars.

(c) Clubs. The licenses issued under this subsection shall authorize the licensees to sell wine and beer at retail only and not for resale. Each licensee under this subsection shall pay an annual license tax of twenty dollars.

(d) Druggists. Druggists' licenses shall authorize druggists to sell alcoholic beverages only for medicinal purposes and only upon written prescriptions of physicians; provided, however, that nothing contained herein shall prevent any druggist from selling alcoholic beverages in accordance with the terms of any other license which may be issued to him under the provisions of this section. Each licensee under this subsection shall pay an annual license tax of ten dollars.

(e) Licenses for retailers not herein otherwise classified. The licenses issued under this subsection shall authorize the licensees to sell wine and beer at retail only and not for resale. Each licensee under this subsection shall pay an annual license tax of twenty dollars.

(f) Licenses for retailers within the enclosure of baseball parks, stadia and fair grounds or other similar places. The licenses issued under this subsection shall authorize the licensees to sell wine and beer at retail only and not for resale at more than one place within the enclosure of baseball parks, stadia and fair grounds or other similar places or enclosures. Each licensee under this subsection shall pay an annual license tax of twenty dollars.

Sec. 13-61. Same--Sales included in base for computation of retail merchants' license taxes which shall be in addition to that issued under preceding section.

In imposing retail merchants' license taxes measured by sales and restaurant license taxes measured by sales under any other section of this chapter there shall be included alcoholic beverages in the base for measuring such license taxes the same as if the alcoholic beverages were nonalcoholic; and no alcoholic beverage license levied under this section shall be construed as exempting any licensee from any retail merchants' or restaurant license tax, and such retail merchants' and restaurant license taxes shall be in addition to the alcoholic beverage license taxes levied hereunder.

Sec. 13-62. Same--Persons issued permits for single event sales.

Every person issued a permit by the Virginia Alcoholic Beverage Control Board for the purpose of selling alcoholic beverages at a banquet, picnic, outing or other social gathering shall pay a license tax of five dollars per event.

Sec. 13-63. State license prerequisite to issuance.

No license shall be issued to any person pursuant to the terms of this article unless such person shall have secured or shall simultaneously therewith the proper state license provided by law.

Sec. 13-64. Assignability; transfer.

No license issued under this article shall be assigned or transferred but may be amended to show a change in the place of business.

Sec. 13-65. Designation of business location; separate license for each location.

Each license issued shall designate the place where the business of the licensee will be conducted, and a separate license shall be required for each separate place of business.

Division 2. Mixed Alcoholic Beverages.

Sec. 13-66. Definitions.

The terms defined in section 13-56 of this Code shall have the same meaning when used in this article and the term "mixed alcoholic beverages" shall mean a drink composed in whole or in part of alcoholic beverages having an alcoholic content of more than fourteen per centum by volume and served to an individual in a quantity less than the quantity contained in a closed package for consumption on premises licensed under this chapter.

Sec. 13-67. Restaurants--Amount of license tax.

(a) Every person engaged in the business of operating restaurants, including restaurants located on the premises and operated by hotels or motels, and serving mixed alcoholic beverages and licensed under Chapter 98.18 of Title 4 of the Code of Virginia, shall pay an annual license tax as follows:

(1) Two hundred dollars (\$200.00) for each restaurant with a seating capacity at tables for fifty to one hundred persons, and

(2) Three hundred fifty dollars (\$350.00) for each restaurant with a seating capacity for more than one hundred but not more than one hundred fifty persons, and

(3) Five hundred dollars (\$500.00) for each restaurant with a seating capacity at tables for more than one hundred fifty (150) persons.

(b) A private, nonprofit club operating a restaurant located on the premises of such club and serving mixed alcoholic beverages shall pay an annual license tax of three hundred fifty dollars per annum.

Sec. 13-68. Same--Sales included in base for computation of retail merchant's license taxes which shall be in addition to that issued under the preceding section.

In imposing retail merchant's license taxes measured by sales and restaurant license taxes measured by sales under any other section of this chapter, there shall be included mixed alcoholic beverages in the base for measuring such license taxes the same as if the mixed alcoholic beverages were nonalcoholic; and no alcoholic beverage license levied under this section shall be construed as exempting any license from any retail merchant's or restaurant license tax and such retail merchant's and restaurant license taxes shall be in addition to the mixed alcoholic beverage license taxes levied hereunder, nor shall the license referred to in this article be construed as exempting any license tax required under section 13-60 of this Code.

Sec. 13-69. Same--Proration of tax; transfer; separate license.

(a) The tax on each such license specified in section 13-67 shall be subject to proration to the following extent: If the license is issued in the second quarter of any year, the tax shall be decreased by one-fourth; if issued in the third quarter of any year, the tax shall be decreased by one-half; and if issued in the fourth quarter of any year, the tax shall be decreased by three-fourths.

(b) Each license issued under this article shall designate the place where the business of the licenses will be carried on. A separate license shall be required for each separate place of business. No such license shall be transferable from one person to another but may be amended to show a change in the place of business from one point in the county to another point in the county where the privileges of such license may be lawfully exercised.

Article VI. Amusements.

For permits required under the Code of Dinwiddie see Chapter 3.

Secs. 13-70--13-83 Reserved.

Article VII. Automobile Graveyards.

For state law as to ordinances licensing and regulating automobile graveyards, see Code of Va., 15.1-28.

For license requirements see Chapter 5 of this Code.

Sec. 13-84. Reserved.

Article VIII. Bondsmen.

For state law authorizing county to license bondsmen, see Code of Va., 58.1-3724.

Sec. 13-85. Amount of tax.

Every person other than a guaranty, fidelity, and security company doing business in the state under the provisions of the Code of Virginia, sections 38.2-100 to 38.1-4917, as amended, that engages in the business of entering or offering to enter into bonds for others for compensation, whether as a principal or surety, shall pay a license tax equal to one hundred dollars (\$100.00).

Sec. 13-86. Certificate prerequisite to issuance.

No license shall be issued to any person pursuant to the preceding section until the applicant shall have first obtained a certificate from the judge of the circuit court of the county that such person is of good moral character and entitled to be so licensed pursuant to Code of Virginia, section 58.1-3724. (Code 1960, 5-81; 5-22-85, 2)

Article IX. Contractors, Builders and Developers,
Electrical Contractors, Plumbers, Steamfitters

For state law as to licensing contractors, etc., generally, see Code of Va., 58.1-3714, 58.1-3715.

Sec. 13-87. Contractors-Defined.

Every person accepting or offering to accept orders or contracts for doing any work on or in any building or structure, requiring the use of paint, stone, brick, mortar, cement, wood, fabricated or manufactured floor or wall coverings, structural iron or steel, sheet iron, galvanized iron, metallic piping, tin, lead or other metal or any building material; or accepting or offering to accept orders or contracts to do any paving or curbing on sidewalks or streets, public or private property, requiring the use of asphalt, brick, stone, cement, wood or any composition; or accepting or offering to accept orders or contracts to excavate earth, rock or material for foundations or any other purpose; or accepting or offering to accept orders or contracts to dredge any material for any purpose; or accepting or offering to accept orders or contracts to construct any sewer of stone, brick, concrete, terra cotta, or other material; or accepting or offering to accept orders or contracts to care for plots in cemeteries; or accepting or offering to accept orders or contracts for building, remodeling, repairing, wrecking, razing or demolishing any structure; or for moving any building, or for drilling, boring or digging a well; or for the installation, maintenance, or repair of neon signs, or air conditioning apparatus or equipment; or for fumigation or disinfecting to prevent the spread of disease; or for the eradication or extermination of rats, mice, termites, vermin, or insects or bugs of any kind; shall be deemed to be a contractor, whether such work is done or offered to be done by day labor, general contract or subcontract.

Sec. 13-88. Builders and developers.

Every person conducting or engaging in any of the activities enumerated below by force account on land or property owned, leased or otherwise controlled by such person, for purpose of eventual sale, shall be deemed to be a builder or developer; work on or in any building or structure requiring the use of paint, stone, brick, mortar, cement, wood, wallpaper, structural iron or steel, sheet iron, galvanized iron, metallic piping, tin, lead or other metal or any other metal or any other building material; any electrical work on or in any building or

structure; paving or curbing on sidewalks or streets, public or private property, requiring the use of asphalt, brick, stone, cement, wood or any composition; excavating earth, rock or material for foundations or any other purpose; surveying and/or subdividing tracts of land; constructing any sewer of stone, brick, concrete, terra cotta or other material; building, wrecking, repairing, remodeling, razing or demolishing any structure; moving any building; drilling, boring or digging a well.

Sec. 13-89. Electrical contractor-Defined; contractor's license required.

Every person engaging in the business of accepting or offering to accept orders or contracts for doing any work on or in any building or premises involving erecting, installing, altering, repairing, servicing or maintaining electric wiring, devices or appliances permanently connected to such wiring; or the erecting, repairing, or maintaining of lines for the transmission distribution of electric light and power shall not be deemed to be a contractor as defined in the preceding section, but shall be deemed to be an electrical contractor and shall pay for the privilege of conducting the business of an electrical contractor the same license tax as that of a contractor, which shall be computed in the same manner, on the same basis and at the same schedule of rates as the license tax imposed by this section upon contractors generally.

Sec. 13-90. Same-Amount of license tax.

Every contractor, for the privilege of transacting business in the county, including the performance in the county of a contract accepted outside the county, shall pay for the privilege an annual license tax of \$0.14 for each \$100.00 of gross receipts, as hereinabove defined, from such occupation during the preceding calendar year; the minimum annual license tax shall be \$25.00.

Every builder and developer engaging in any of the activities aforesaid in the County by force account on land or property owned, leased or otherwise controlled by said person shall pay for the privilege an annual license tax of \$0.14 for each \$100.00 of gross expenditures on the business during the preceding calendar year; the minimum annual license tax shall be \$25.00.

Sec. 13-91. Reserved.

Sec. 13-92. Contractor's license required for plumbers and steamfitters.

It is especially provided, however, that no person who engages in the business of a plumber or steamfitter shall be deemed to be a contractor as defined by this article, by reason of or with respect to the conduct of the business of plumbing or steamfitting; but every such person shall pay for the privilege of conducting the business of a plumber or steamfitter a license tax, computed in the same manner, on the same basis and at the same schedule of rates as the license tax imposed by this article upon contractors generally.

Sec. 13-93. Designation of place of business.

Every license of a contractor, builder and developer, electrical contractor, plumbing or steamfitting contractor, shall designate the regular office or place of business in the county, if there be one, as the specified house or definite place at which the business is to be conducted; if there be no such regular office or place of business in the county, but such

person is transacting business in the county, then such license shall designate the residence or place of business of the taxpayer wherever it may be and also the first place in the county at which work is to be performed as the specified house or definite place at which the business is to be conducted.

Sec. 13-94. Scope of license.

Every license issued under this article shall be good throughout the county.

Sec. 13-95. Exhibition of license prerequisite to obtaining permit; county contract and subcontract.

Every contractor, builder and developer, electrical contractor, plumber and steamfitter, who proposes to do work in the county for which a permit must be obtained from or contract let by a department, bureau or officer of the county shall, upon making application for such permit or upon the award of such contract, exhibit to the proper county official the county license authorizing him to engage in the business for the year in which the permit is applied for or in which such contract is awarded and shall furnish to that official and to the license inspector a list of his subcontractors. If any or all of such subcontracts have not been closed or awarded at the time of applying for such permit or award of such contract, he shall furnish such list in writing immediately upon awarding the subcontract or contracts, and he shall not allow the work under any subcontract to proceed until the subcontractor shall have exhibited to him his county license to do such business in the county for the current year.

Sec. 13-96. Building wrecker selling materials; merchants' and contractors' licenses required.

Every person engaged in the business of wrecking, razing or demolishing buildings or structures and selling the materials obtained from the buildings and structures shall, in addition to the contractor's license tax, pay for such additional privilege of selling the material a merchant's tax as provided in section 13-118.

Sec. 13-97. Exemption generally when city, town or county license purchased elsewhere.

When a contractor, builder and developer, electrical contractor, plumbing or steamfitting contractor shall have paid a local license tax to any city, town or county in which his principal office or branch office may be located, he shall be exempt from the payment of additional license tax to the county for conducting any such business within the confines of this county except where the amount of business done by any such person in this county exceeds the sum of twenty-five thousand dollars in any year, in which event the person shall be liable for the license tax as provided in section 13-90 as well as all other provisions of this article. The commissioner of the revenue shall have the power to require such periodic reports as he may deem necessary of all persons claiming exemption under this section. The exemption mentioned in this section shall not affect in any other way the requirements of this article.

Sec. 13-98. Deduction of receipts taxed by another city, town or county.

In computing the license tax of a contractor, electrical contractor, plumbing or steamfitting contractor or building wrecker whose principal office or branch office is located in the county, there shall be exempt from the basis of taxation the amount of business done in any other city, town or county upon which a local license tax has been assessed as provided in the Code of Virginia, section 58.1-3715.

Sec. 13-99. Proration of tax.

The contractor's license tax imposed by this article shall be prorated on all orders and contracts covering more than one calendar year so as to insure that the gross amount of each such order or contract is used only once as a basis for determining the amount of tax due the county.

Secs. 13-100--13-109 Reserved.

Article XII. Reserved.

Secs. 13-110--13-114 Reserved.

Article XIII. Merchants.

Division 1. Generally.

Sec. 13-115. Combination wholesale and retail merchant.

Any person who is both a retail merchant and a wholesale merchant is hereby required to obtain both classes of license; provided, however, that any retail merchant who desires to do a wholesale business also may elect to do such wholesale business under his retailer's license by paying license taxes under the provisions of this article as a retailer on both his retail and wholesale business; but provision shall not apply to any retail merchant the greater part of whose business at the licensed place during the next preceding year was wholesale, nor to a beginner the greater part of whose business it is estimated will be wholesale for the period covered by the license.

Sec. 13-116. Reserved.

Division 2. Retail.

Sec. 13-117. Defined; license required.

Every person engaged in the business of a retail merchant shall obtain a license for the privilege of doing business in the county and shall pay a license tax therefor. The term "retail merchant" as used in this division, shall include every person who sells goods, wares and merchandise for any purpose other than resale, but not including sales at wholesale to institutional, commercial and industrial users.

Sec. 13-118. Amount of license tax.

For every license issued to a person engaged in the business of a retailer merchant, the amount of license tax to be paid therefor shall be \$0.16 for each \$100.00 of gross receipts, as hereinabove defined, from the business during the preceding calendar year; the minimum annual license tax shall be \$25.00.

Sec. 13-119. Applicability of division to manufacturers.

All goods, wares and merchandise manufactured by a retail merchant and sold as merchandise shall be considered as sales; provided, that this division shall not be construed as applying to manufacturers who sell or offer for sale at the place of manufacture goods, wares and merchandise manufactured by them. A manufacturer may, without a retail merchant's license, sell at the place of manufacture the goods, wares and merchandise manufactured by him. If a manufacturer desires to sell at a definite place or store other than the place of manufacture at retail only and not for resale the goods, wares and merchandise manufactured by him, then such manufacturer must take out a retail merchant's license. When a manufacturer establishes a place or store for the sale of his goods, wares and merchandise, other than at his place of manufacture, at retail only and not for resale, the gross receipts of the business shall include not only the amount of sales made by such manufacturer of goods, wares and merchandise purchased from others, but also the gross receipts from the sale of the goods, wares and merchandise manufactured by him and sent from the place of manufacture to his store for sale and sold; and he is required to report as hereinafter provided, not only the amount of sales of goods, wares and merchandise purchased by him from others and sold, but also the amount of sales of goods, wares and merchandise manufactured by him either within or without the county and offered for sale by him and sold at his store or definite place in this county other than the place of manufacture.

Secs. 13-120--13-123 Reserved.

Sec. 13-124. Applicability to cooperatives.

Every cooperative association, society, company or exchange created or operating under the provisions of the Code of Virginia, sections 13.1-301 to 13.1-311, every nonprofit, cooperative association, with or without capital stock, created or operating under the provisions of the Code of Virginia, sections 13.1-312 to 13.1-344, and every cooperative marketing or purchasing association or corporation incorporated or organized under the general corporation laws of this state and brought under the provisions of the Code of Virginia, sections 13.1-301 to 13.1-344, whether such association, society, company, exchange or corporation be organized or brought under the provisions of those sections of the Code of Virginia prior or subsequent to the effective date hereof, and whether chartered under the laws of this state or otherwise chartered and doing business in this state, and conducting a mercantile, merchandise or brokerage business on the cooperative plan, shall be taxable as a merchant by the county. Every such association, society, company, exchange or corporation which sells to others at retail only and not for resale shall be a retail merchant and taxable as such under this division.

Sec. 13-125. Reserved.

Sec. 13-126. Applicability to operator of coin-operated machines.

Every person who sells merchandise by means of a coin-operated machine or device shall pay the merchant's license tax prescribed by section 13-118. All such machines shall be plainly marked so as to show the name and address of the owner thereof.

Division 3. Wholesale.

Sec. 13-127. Defined; license required; tax basis.

Every person engaged in the business of a wholesale merchant shall obtain a license for the privilege of doing business in the county and shall pay a license tax therefor to be measured by the amount of purchases made by him during the next preceding license period. The term "wholesale merchant" as used in this division, shall include every merchant who sells to other persons for the purpose of resale only, and not for consumption.

Sec. 13-128. Amount of tax.

For every license issued to a person engaged in business of a wholesale merchant the amount of license tax to be paid therefor shall be equal to \$0.05 per every one hundred dollars of the amount of purchases throughout the then next preceding calendar year. The minimum annual license tax shall be \$25.00.

Sec. 13-129. "Purchases" defined.

The word "purchases" as used in this division shall be construed to include all goods, wares and merchandise received for sale at each definite place of business of every wholesale merchant and shall not be construed to exclude any goods, wares and merchandise otherwise coming within the meaning of the word. All goods, wares and merchandise manufactured by a wholesale merchant and sold or offered for sale as merchandise shall be considered as purchases within the meaning of this section; provided, that this section shall not be construed to apply to manufacturers who offer for sale at the place of manufacture goods, wares and merchandise manufactured by them, but such manufacturer may, without a wholesale merchant's license, sell at the place of manufacture the goods, wares and merchandise manufactured by him. If a manufacturer desires to sell at a definite place or store, other than the place of manufacture, to others for resale or to institutional, commercial or industrial users the goods, wares and merchandise manufactured by him, then such manufacturer must take out a wholesale merchant's license. When a manufacturer establishes a place or store for the sale of his goods, wares or merchandise, other than at his place of manufacture, to others for resale, the amount of the license tax is to be measured not only by the amount of purchases made by such manufacturer from others, if any, but also by the goods, wares and merchandise manufactured by him and sent from the place of manufacture to his store for sale, if any; and he is required to report, as hereinafter provided, not only the amount of goods, wares and merchandise purchased by him from others and offered for resale, but also the amount of goods, wares and merchandise manufactured by him either within or without the county and offered for sale by him at his store or definite place in this county, other than the place of manufacture. The word "purchases" as used in this division in relation to the purchase price of goods, wares and merchandise sold by a manufacturer at a place of business other than the place of manufacture shall be the cost of manufacturing such goods, wares and merchandise together with the factory mark-up and overhead.

Sec. 13-130. Reserved.

Sec. 13-131. Applicability to cooperatives.

Every cooperative association, society, company or exchange created or operating under the provisions of the Code of Virginia, sections 13.1-301 to 13.1-311, every nonprofit, cooperative association, with or without capital stock, created

or operating under the provisions of the Code of Virginia, sections 13.1-312 to 13.1-344 and every cooperative marketing or purchasing association or corporation incorporated or organized under the general corporation laws of this state and brought under the provisions of the Code of Virginia, sections 13.1-301 to 13.1-344, whether such association, society, company, exchange or corporation be organized or brought under the provisions of those sections of the Code of Virginia prior or subsequent to the effective date hereof and whether chartered under the laws of this state or otherwise chartered and doing business in this state, and conducting a mercantile, merchandise or brokerage business on the cooperative plan shall be taxable as a merchant by the county. Every such association, society, company, exchange or corporation which sells to others for resale only or which sells to institutional, commercial or industrial users shall be a wholesale merchant and taxable as such under this division.

Secs. 13-132--13-136 Reserved.

Division 4. Itinerant and Transient Merchants.

For state law as to itinerant vendors and auctioneers generally, see Code of VA., 54-809 to 54-824.

Sec. 13-137. Itinerant merchants-Defined.

Any person who engages in, does or transacts any temporary or transient business in the county or traveling from place to place in the sale of goods, wares and merchandise and who for the purpose of carrying on such business, hires, leases, uses or occupies any building or structure, motor vehicle, tent, car, boat or public room or any part thereof, including rooms in hotels, lodging houses or houses of private entertainment, or in any public road in the county, for a period of less than one (1) year, for the exhibition of or sale of such goods, wares or merchandise, except foods, wares and merchandise received from bankruptcy sales, trustee sales, railroad wrecks, fire sales, slaughter sales or sales of like character or designation, and stock received from expositions and fairs, whether such person associates temporarily with another merchant or engages in such temporary or transient business in connection with or as a part of the business or in the name of another merchant or not, shall be deemed an itinerant merchant. No person shall be deemed an itinerant merchant solely because such person exhibits or otherwise displays goods or services or information concerning goods or services if such person does not contract to sell, or offer to contract to sell, such goods or services at said temporary location.

Sec. 13-138. Same-License required; amount of tax.

Every itinerant merchant who is not expressly exempt from tax under the provisions of this Division 4 shall obtain a license for the privilege of doing business in the county and shall pay a license tax of the applicable amount set forth below:

(a) Unless otherwise provided in some other section of this Code, the license tax for each itinerant merchant, other than those described in subparagraphs (b), shall be five hundred dollars (\$500.00) for each location used during the tax year.

(b) No license tax shall be imposed on any itinerant merchant who sells or offers for sale in person or by his employees only the following items or any of them if such items were grown or produced by him or by his employees and were not purchased by them for sale; ice, wood, charcoal, meats, milk, butter, eggs, poultry, game, vegetable, fruits or other family supplies of a perishable nature or farm, domestic or nursery products.

Sec. 13-139. Same-Report prerequisite to issuance.

Every itinerant merchant when applying for a license to do business in the county shall report to the commissioner of the revenue the street and house number of the place where he proposes to conduct business, and no license shall be issued unless such place is adequately illuminated in the daytime without the aid of artificial light. He shall further report in detail the goods, wares and merchandise to be sold at such place and what statements or representations are to be made or advertised concerning them; and if previously engaged in a like or similar business, he shall designate all the places where the same has been conducted within the preceding twelve (12) months.

Secs. 13-140--13-142 Reserved.

Sec. 13-143. Not applicable to sales by court officers.

Nothing in this division shall be construed to require the payment of a license tax for the sale of goods, wares and merchandise by an assignee, trustee, executor, fiduciary, officer in bankruptcy or other officer appointed by any officer appointed by any court of the state or of the United States.

Article XIV. Peddlers.

For state law as to peddlers, see Code of Va., 58.1-3717.

Sec. 13-144. "Peddler" defined.

Any person who carries from place to place any goods, wares or merchandise and offers to sell or barter the same, or actually sells or barter the same, and at the time of such sale or exposure for sale delivers, or offers to deliver, the goods, wares or merchandise to the buyer is a "peddler". Any delivery on the day of sale shall be construed as a delivery at the time of sale. For the purposes of this article XIV, bartering or offering to barter goods, wares or merchandise shall be deemed to be a form of selling or offering to sell goods, wares or merchandise.

Sec. 13-145. Amount of tax for peddlers generally; exceptions.

Every peddler who is not expressly exempt from tax under the provisions of this article XIV shall obtain a license for the privilege of doing business in the county and shall pay a license tax of the applicable amount set forth below:

(a) Unless otherwise provided in some other section of this Code, the license tax for each peddler other than those described in subparagraphs (b), (c), (d), (e) and (f) shall be five hundred dollars (\$500.00) for the tax year.

(b) Any person who sells or offers to sell goods, wares or merchandise to licensed dealers, other than at a definite place of business operated by the seller, and at the time of such sale or exposure for sale delivers, or offers to deliver, the goods, wares or merchandise to the buyer is a "peddler at wholesale". Any delivery on the day of sale shall be construed as a delivery at the time of sale. Each peddler at wholesale shall pay a license tax for the tax year; the license tax rate for each peddler at wholesale shall be the same as the license tax rate applicable to a wholesale merchant selling similar goods, wares or merchandise at one (1) definite place of business.

(c) No license tax shall be imposed on any peddler who sells or offers for sale in person or by his employees only the following items or any of them if such items were grown or produced by him or by his employees and were not purchased by them for sale: ice, wood, charcoal, meats, milk, butter, eggs, poultry, game, vegetable, fruits or other family supplies of a perishable nature or farm, domestic or nursery products.

(d) A license tax of twenty-five dollars (\$25.00) for the tax year shall be imposed on any peddler who sells or offers for sale in person or by his employees the following items or any of them if such items were not grown or produced by him or by his employees: meats, milk, butter, eggs, poultry, fish, oysters, seafood, game, vegetables, fruit or other edible family supplies of a perishable nature or fire wood for home consumption.

(e) A license tax of twenty-five dollars (\$25.00) for the tax year shall be imposed on any peddler who sells or offers for sale only Christmas trees or Christmas greens not grown or produced by him.

(f) A peddler whose activities are conducted solely for charitable purposes and who is not paid for his services shall not be required to pay any license tax under this article XIV.

Secs. 13-146--13-148 Reserved.

Sec. 13-149. Tags.

Every person who is licensed as a peddler and has paid the tax required under this article XIV shall be provided a license tin or tag which shall be affixed to the person of the peddler or, to the vehicle used by the peddler.

Sec. 13-150. Transferability; unlawful parking.

(a) A peddler's license shall not be transferable and shall not be subject to proration. The full amount of the license tax shall be paid when assessed.

(b) It shall be unlawful for a peddler to park, stand, stop or allow a vehicle to remain in any place for the purpose of peddling any longer than is necessary to conclude a sale of any goods, wares or merchandise or a continuous uninterrupted series of sales thereof, and in any event it shall be unlawful for a peddler to park, stand, stop or allow a vehicle to remain in any place for the purpose of peddling more than thirty (30) minutes in any day.

Sec. 13-150.1 Applicability of tax to each person conducting activities of a peddler.

The license tax imposed under this article XIV shall be imposed upon each person and each agent of a corporation, association, or other entity who conducts the activities of a peddler; except that peddlers who peddle from and in close proximity to any vehicle and who all peddle the same type of goods, wares or merchandise may obtain a peddler license, which shall list the names of said peddlers, for each vehicle rather than for each peddler peddling from and in close proximity to such vehicle and the license tax for such license shall be the amount of tax that would otherwise have been charged to each of said peddlers.

Article XV. Reserved.

Secs. 13-151--13-159 Reserved.

Article XVI. Utility and Service Companies.

DIVISION 1. GENERALLY

Sec. 13-160. Violations of article.

A violation of any provision of this article shall constitute a Class 1 misdemeanor. (Ord. of 6-2-82, 10-12)
Cross reference--Penalty for Class 1 misdemeanor, 1-11.

Sec. 13-161. Enforcement of article.

(a) In the enforcement of the provisions of this article, the commissioner of revenue, in addition to the powers herein specifically granted, shall have all and the same enforcement authority with respect to county licenses that state law confers upon commissioners of revenue generally with respect to state licenses. As one (1) of the means of ascertaining the amount of any license tax due under the provisions of this article, or of ascertaining any other pertinent information, the commissioner of revenue may propound interrogatories to each applicant and may use such other evidence as he may procure. Such interrogatories shall be answered under oath and it shall be unlawful for any applicant for a license under this article to refuse to answer any such interrogatories.

(b) The commissioner of revenue shall have such duties, authority and powers with respect to the enforcement of the provisions of this article as may be conferred by the board of supervisors.

(c) The commissioner of revenue shall have the power to summon any person, by registered letter or otherwise, to appear before him at his office at a time to be specified in such summons and to answer, under oath, questions touching such person's license tax liability under this article. Failure of such person to answer such summons without good cause, or failing or refusing to answer under oath questions touching his tax liability, shall be unlawful.

(d) The commissioner of revenue, after the powers of enforcement set out in this section have been exhausted, shall have the added power to proceed by warrant to enforce compliance with the provisions of this article. (Ord. of 6-2-82, 10-12)

Sec. 13-162. Definitions.

For the purposes of this article, except where the context clearly indicates a different meaning, the following words and phrases shall have the meanings ascribed to them by this section:

Gross receipts: The gross receipts of the business from all earnings, fees, commissions, brokerage charges, rentals and other income arising from or growing out of the conduct of the business during the calendar year immediately preceding the license tax year for which the tax is being computed, without any deduction whatsoever, unless otherwise expressly provided.

Person: Any individual, firm, co-partnership, corporation, company, association or joint stock association. Such term shall include any trustee, receiver, assignee or personal representative thereof carrying on or continuing a business. (Ord. of 6-2-82, 10-11)
Cross reference--Definitions and rules of construction generally, 1-2.

Sec. 13-163. Required.

It shall be unlawful for any person to conduct a business upon which a license tax is imposed by this article, unless he has a current license so to do issued under this article. (Ord. of 6-2-82, 10-12)

Secs. 13-164--13-168.1. Reserved.

Sec. 13-169. Reserved.

Sec. 13-170. Issuance.

Upon receipt of a proper application for a license under this article, the commissioner of revenue shall compute the amount of the license tax due under this article and, after obtaining a copy of the treasurer's receipt indicating payment of such tax, shall issue a license to the applicant. (Ord. of 6-2-82, 10-12)

Sec. 13-171. Contents.

Every license issued under this article shall state the amount of license tax assessed and paid, the privilege to be exercised under the license and the period of time for which the license is valid. (Ord. of 6-2-82, 10-12)

Sec. 13-172. Term.

A license issued under this article shall be effective on a fiscal year basis of July first through June thirtieth. (Ord. of 6-2-62, 10-12)

Sec. 13-173. Licensee's records.

Every person liable for a license tax under this article shall keep all records and accounts necessary to compute and to verify his gross receipts, and the report of such gross receipts required by section 13-37(b) shall be taken from such records. All such records and general books of account shall be open to inspection and examination by any authorized representative of the county and shall be maintained for a period of three (3) years. (Ord. of 6-2-82, 10-12)

Sec. 13-174. Imposed.

(a) There is hereby imposed upon every person engaged in the business of providing telephone and telegraph communications in the county an annual license tax equal to one-half of one percent of the gross receipts during the next preceding calendar year accruing to such person from business in the county; provided, however, charges for long distance telephone calls shall not be considered receipts from business in the county.

(b) There is hereby imposed upon every person furnishing heat, light, power and gas for domestic, commercial or industrial consumption in the county an annual license tax equal to one-half of one percent of the gross receipts of such business derived from within the county during the next preceding calendar year, excluding receipts from service furnished to other electric utilities for resale. (Ord. of 6-2-82, 10-13, 10-14)

State law reference--Authority for above tax, Code of Virginia, 58.1-3731.

Sec. 13-175. Basis for computation.

The annual license taxes imposed by this division shall be based on the gross receipts of the person for the calendar year immediately preceding the fiscal year for which the license is to be issued. (Ord. of 6-2-82, 10-12)

Sec. 13-176. When due and payable.

All license taxes imposed by this division shall become due and payable on or before July fifteenth of each year. In all cases where the person shall begin the business upon which a license tax is imposed under this division, after July first of any year, such license tax shall become due immediately and payment shall be made within thirty (30) days of the time such person commences business. (Ord. of 6-2-82, 10-12)

Sec. 13-177. Penalty and interest on delinquencies.

There shall be a penalty of ten (10) percent of the sum of the tax added to all license taxes imposed under the provisions of this division that are unpaid on the date prescribed in section 13-176 for payment. In addition, interest will accrue on the sum of the tax and penalty at the rate of ten (10) percent per annum. Interest will be computed from the first day following the day on which the tax was payable. Taxes and penalty herein provided shall be assessed and collected in the manner provided by law for the enforcement of the collection of other taxes. (Ord. of 6-2-82, 10-12)

Sec. 13-178. Assessment when necessary information not filed with commissioner of revenue.

In the event of a failure or refusal of any person to file with the commissioner of revenue the information necessary to enable the commissioner to assess the license tax due under this division, the commissioner shall assess the tax upon the best information he can obtain, adding thereto any penalty due thereon. (Ord. of 6-2-82, 10-12)

Sec. 13-179. Duty of treasurer to collect.

It shall be the duty of the county treasurer to collect the license taxes imposed by this division. (Ord. of 6-2-82, 10-12)

Secs. 13-180--13-181 Reserved.

Article XVII. Massage Parlors.

Sec. 13-182. Massage parlors.

Every person operating a massage parlor shall pay an annual license tax of \$5,000.00; such license shall neither be transferable to another person nor subject to proration for part of a license year.

Secs. 13-183--13-184 Reserved.

Article XVIII. Validity and Enforcement.

Sec. 13-185. Validity.

Should any article, section, subsection, paragraph, sentence, clause, or phrase of this Chapter be declared invalid by a Court of competent jurisdiction, such decision shall not affect the validity of the Chapter or its entirety or any part thereof other than that so declared to be invalid. The governing body hereby declares that it would have adopted this Chapter and each article, section, subsection, sentence, clause or phrase thereof, irrespective of the fact that any one or more such articles, sections, subsections, sentences, clauses or phrases, be declared invalid.

That a new Article be added to Chapter 19 to create a new tax as follows:

ARTICLE X. ADMISSION TAX

Sec. 19-120. Imposed; Amount

Pursuant to the authority granted to the County of Dinwiddie by Section 58.1-3818 of the Code of Virginia, there is hereby imposed a tax on admissions charged for attendance at an event in the amount of four percent (04%) of the amount of charge for admission to any event occurring within Dinwiddie County, except that no tax shall be charged on admissions charged for attendance at any event the gross receipts of which go wholly to charitable purpose or purposes. Charitable purposes shall be those purposes pursued by organizations operated exclusively for religious, charitable, community or educational purposes and shall include voluntary fire departments or rescue squads or auxiliaries thereof recognized by an ordinance or resolution of the political subdivision where such is located as being part of the safety program of such political subdivision.

Sec. 19-121. Issuance of permits; application

In addition to any other permit required by the County of Dinwiddie, any person or organization which plans to conduct any event and charge an admission thereto, including events conducted for charitable purposes and which are exempt from the admissions tax herein imposed, shall, at least ten (10) days prior to the event, file with the Commissioner of Revenue an application for a permit to conduct an event and charge admission thereto. Such application shall be in the form as determined by the Commissioner and shall state the name and address of the person or organization conducting the event, the date and location of the event, the amount of admission to be charged, if the event is being conducted for a charitable purpose, and if so, the charity involved, and the number of persons expected to attend. There shall be attached to such application, a copy of any other permit or license mandated by State, Federal or County regulation for such event and a bond made payable to the County of Dinwiddie executed by a person owning real estate within Dinwiddie County in an amount equal to twice the amount of tax due according to the information supplied on said permit.

Any person or organization which intends to conduct more than one event and charge admission thereto shall file the application required hereunder prior to the first such event it intends to conduct each year and post the required bond which shall be set by the Commissioner based upon the number of events and the other information contained within the application. Such application shall contain the dates and location of the proposed events and shall otherwise comply with the provisions of this ordinance.

Upon receipt of such application and attachments, the Commissioner shall issue a permit to conduct such event or events, provided however, the Commissioner may require such additional bond or other assurances as he may deem appropriate to insure the collection of the admission tax. Any permit for more than one event may be later amended by the Commissioner for a change in date or location provided all other required permits are so modified. The Commissioner may charge a fee of two dollars (\$2.00) for such amendment.

Sec. 19-122. Collection and remittance; records

Each event operator liable for the payment of the admissions tax imposed hereunder shall collect said tax on behalf of the County and pay the same to the Commissioner of Revenue by cash, or certified check made payable to the Treasurer of Dinwiddie County, within five days after each

event. Each operator shall keep complete records showing the number of tickets sold to such event and the number of persons attending. Such records shall be available for inspection by the Commissioner of Revenue or the Sheriff of Dinwiddie County at all times before, during or within ninety days (90) following the event.

Sec. 19-123. Enforcement

Anyone conducting an event in Dinwiddie County without the permit required under this Chapter, or anyone who fails to collect and pay the admissions tax imposed hereunder or violates any other provision of this article shall be guilty of a class one misdemeanor and punished by a fine not to exceed One-Thousand Dollars (\$1,000) or twelve (12) months in jail. Each failure, refusal, neglect or violation, and each day's continuance thereof, shall constitute a separate offense. Failure to collect or pay the admission tax herein imposed shall cause the event operator to be personally liable for the same and the bond posted hereunder to be forfeited to the County for collection. There shall also be imposed upon the event operator a penalty of ten percent (10%) for failure to pay the admission tax when due, and in addition such amount shall accrue interest at the rate of ten percent (10%) per annum until paid. The Commissioner shall have the right to waive interest and penalty upon a determination that the failure to pay this tax was due to excusable neglect.

IN RE: AMENDMENT A-88-20 -- ADOPTION OF TRANSIENT OCCUPANCY TAX

A Public Hearing was held on this amendment at the June 1, 1988 meeting.

Upon motion of Mr. Moody, seconded by Mr. Clay, Mr. Bracey, Mr. Clay, Mr. Harrison, Mr. Moody, Mr. Robertson voting "aye",

BE IT ORDAINED BY THE BOARD OF SUPERVISORS OF DINWIDDIE, COUNTY, VIRGINIA, that the Dinwiddie County Code, as adopted, and as heretofore amended, be further amended by the following addition:

ARTICLE IX. TRANSIENT OCCUPANCY TAX

Sec. 19-116. Imposed, amount, exclusions.

Pursuant to the authority granted under 58.1-3819 of the Code of Virginia, there is hereby imposed upon every hotel, motel, boarding house, and travel campground within the County, a transient occupancy tax of two percent (2%) of the amount of charge for the occupancy of any room or space occupied, except that, such tax shall not apply to rooms or spaces rented for continuous occupancy by the same individual or group for thirty or more days.

Sec. 19-117. Collection and Remittance.

It shall be the duty of each hotel, motel, boarding house, and travel campground to collect from the occupant the tax hereby imposed and levied at the time of renting the room or space to be occupied, and the taxes imposed, levied and collected during each calendar month shall be reported and paid by each such business to the treasurer on or before the fifteenth day of the second calendar month thereafter. The required report shall be in a form prescribed by the Commissioner of Revenue who shall be responsible for enforcement of this Article.

Sec. 19-118. Records

Every business subject to collect the tax hereby imposed shall keep complete and accurate records which shall show the number of rooms or spaces occupied, the date thereof, the amount of charge for the occupancy of each such room or space and the amount of tax imposed. Such records shall be available for inspection by the Commissioner of Revenue in the same manner as provided for by Section 13-21 of this Code for businesses required to be licensed under Chapter 13.

Sec. 19-119. Violation, Penalty and Interest

A violation of any provision of this article shall constitute a misdemeanor punishable by a fine of not more than one thousand dollars (\$1,000), twelve (12) months in jail, or both. In addition to such penalty, the Commissioner shall assess the amount of the tax owed hereunder personally against the violator, including interest from when such tax was due, owing and payable at the rate of ten percent (10%) and with a ten percent (10%) penalty on such tax for nonpayment and collect the same by any method allowed by the Code of Virginia.

IN RE: AMENDMENT A-88-25 -- AMENDMENT TO BUILDING PERMIT FEES

A Public Hearing was held on this amendment at the June 1, 1988 meeting.

Upon motion of Mr. Moody, seconded by Mr. Clay, Mr. Bracey, Mr. Clay, Mr. Harrison, Mr. Moody, Mr. Robertson voting "aye",

BE IT ORDAINED BY THE BOARD OF SUPERVISORS OF DINWIDDIE COUNTY, VIRGINIA, that the Dinwiddie County Code, as adopted, and as heretofore amended, be further amended by the following changes to Section 18, Article II, Chapter 6 and in all other respects be reordained:

That- Section 18, Article II, Chapter 6 be amended and reenacted effective July 1, 1988 to increase the tax imposed as follows:

Sec. 6-18. Permit Fees

(b) Building permits. Building permit fees shall be as follows:

(1) Single-story dwellings, including additions, five cents (\$0.05) per square foot.

(2) Basements and second and higher stories, four cents (\$0.04) per square foot.

(3) Industrial buildings, detached garages, carports, storage buildings, churches and schools, four cents (\$0.04) per square foot.

(4) Remodeling existing buildings, three cents (\$0.03) per square foot.

(5) Installation or set-up of mobile homes:

a. Single-wide, twenty dollars (\$20.00)

b. Double-wide, thirty dollars (\$30.00)

(6) Addition of brick or other siding to a building, thirty dollars (\$30.00).

(7) Swimming pools, twenty dollars (\$20.00)

Fence around pool, ten dollars (\$10.00)

(8) Signs:

a. Up to ten (10) square feet in surface area, (twenty (20) square feet for a doublefaced sign), the top of the sign being ten (10) feet or less from the ground, twenty dollars (\$20.00).

b. More than ten (10) square feet in surface area (more than twenty (20) square feet for a double-faced sign) or a sign the top of which is more than ten (10) feet from the ground, twenty-five dollars (\$25.00).

(9) Removal of a building or structure from one lot to another or to a new location within the same lot, thirty-five dollars (\$35.00).

(10) Demolition of a building or structure, twenty-five dollars (\$25.00).

(11) The fee for the erection or installation of a structure other than a building shall be calculated at a rate of one-half (1/2) percent of the actual cost of the work.

(12) Chimney, fifteen dollars (\$15.00).

(13) Roof shingle, tin, cedar shakes, fifteen dollars (\$15.00).

(14) Fences, one percent (1%) of the contract price; minimum fee, ten dollars (\$10.00).

IN RE: ADOPTION OF 1988-89 BUDGET

EXTRACT
The Assistant County Administrator stated that she appreciated the Board's consideration of her recommendation, but she understood the position that they took. She stated with the uncertainty of the new business licenses and new taxes that she felt that she should recommend that the rates stay as high as possible. The decrease in the rate for retail sales would reduce the income by approximately \$24,000, which she felt could be made up by the increase in fees and licenses in the other categories.

She asked that the 1988-89 budget be approved with the reappropriation of the transfers as described earlier, and authorization to lease-purchase the ambulance and police cars.

Upon motion of Mr. Harrison, seconded by Mr. Moody, Mr. Bracey, Mr. Clay, Mr. Harrison, Mr. Moody, Mr. Robertson voting "aye", the 1988-89 budget was adopted as follows:

INCOME ESTIMATES	Fiscal Year Commencing July 1, 1988

GENERAL FUND:	
Revenue from Local Sources:	
General Property Taxes	\$ 5,439,500
Other Local Taxes	1,606,400
Permits, Privilege & Regulatory Licenses	69,700
Fines and Forfeitures	2,000
Revenue from Use of Money & Property	156,000
Charges for Services	138,930
Miscellaneous Revenue	163,000

TOTAL	7,575,530
Revenue from the Commonwealth	2,575,211
Revenue from the Federal Government	125,982

TOTAL GENERAL FUND	\$10,276,723

LAW LIBRARY FUND	2,500
SCHOOL TEXTBOOK FUND	88,715
SCHOOL FUND:	
Revenue from Local Sources	35,200
Revenue from the Commonwealth	9,027,000
Revenue from the Federal Government	951,400
Transfers from Other Funds	4,945,500

TOTAL SCHOOL FUND	14,959,100
E911 FUND	45,000
SELF-INSURANCE FUND	70,000
GENERAL CAPITAL PROJECTS FUND	247,000
=====	
GRAND TOTAL -- ALL FUNDS	\$25,689,038
LESS INTERFUND TRANSFERS	5,104,800

TOTAL INCOME	\$20,584,238
FUND BALANCES, JULY 1	2,574,564

CASH RESOURCES	\$23,158,802
=====	

CONTEMPLATED EXPENDITURES

GENERAL FUND:

Board of Supervisors	\$ 45,315
County Administrator	132,139
County Attorney	58,806
Independent Auditor	25,000
Commissioner of the Revenue	118,979
Land Use	10,536
Treasurer	127,855
Data Processing	50,601
Electoral Board and Officials	43,312
Circuit Court	6,700
County Court	5,690
Special Magistrates	550
Clerk of the Circuit Court	38,176
Commonwealth's Attorney	86,845
Sheriff-Law Enforcement	1,145,126
Volunteer Fire Departments	113,760
Ambulance & Rescue Service	22,900
Forestry Service	11,540
Sheriff-Correction & Detention	115,450
Probation Office	4,250
Other Correction & Detention	23,100
Building Inspection	57,679
Animal Control	64,907
Medical Examiner	900
Public Safety/Civil Defense	52,803
Road Administration	250
Street Lights	40,000
Refuse Disposal	297,368
Public Utilities	106,200
Maintenance of Buildings & Grounds	158,511
Water Service	120,000
Health	134,307
Mental Health	36,370
Welfare Administration	901,336
Public Assistance	451,660
Other Social Services	11,322
Community College	1,240
Recreation	85,030
Lake Chesdin	500
Regional Library	97,168
Planning	65,565

Other Planning & Community Development	59,137
Regional Planning Commission	11,550
Soil and Water Conservation	5,500
Johnson Grass Control	7,553
Advancement of Agric & Home Economics	56,833
Capital Projects	0
Fringe Benefits (Suspense Account)	0
County Insurance	0
Internal Services	69,500
Capital Outlay	0
Debt Service	293,000

Subtotal	5,372,819
Transfers to Other Funds	5,104,800

TOTAL - GENERAL FUND	\$10,477,619
	=====
LAW LIBRARY FUND	2,500
SCHOOL TEXTBOOK FUND	54,115
SCHOOL FUND:	
Administration	245,650
Instruction	8,441,937
Summer School	10,500
Adult Education	21,900
Other Educational Programs	-
Attendance & Health Services	85,300
Pupil Transportation Services	1,148,061
School Food Services	317,400
Operation & Maintenance of School Plant	1,392,940
Fixed Charges	1,991,112
Capital Outlays	100,000
Debt Service	638,500
Federal Programs	565,800

TOTAL - SCHOOL FUND	\$ 14,959,100
	=====
E911 FUND	58,000
SELF INSURANCE FUND	50,000
GENERAL CAPITAL PROJECTS	247,000
SCHOOL CAPITAL PROJECTS	950,000
	=====
GRAND TOTALS - ALL FUNDS	\$ 26,798,334
LESS INTERFUND TRANSFERS	5,104,800

TOTAL EXPENDITURES	\$ 21,693,534
FUND BALANCES - JUNE 30	1,465,268

TOTAL REQUIREMENTS	\$ 23,158,802
	=====

IN RE: AUTHORIZATION TO SOLICIT BIDS -- LEASE/PURCHASE AGREEMENT

Upon motion of Mr. Moody, seconded by Mr. Bracey, Mr. Bracey, Mr. Clay, Mr. Harrison, Mr. Moody, Mr. Robertson voting "aye", the County Administrator was authorized to enter a lease-purchase agreement for the purchase of an ambulance for the Rescue Squad and seven new police cars for the Sheriff's Department.

IN RE: ADOPTION OF THE 1988-89 TAX RATES

Upon motion of Mr. Bracey, seconded by Mr. Moody, Mr. Bracey, Mr. Clay, Mr. Harrison, Mr. Moody, Mr. Robertson voting "aye", the following tax rates were adopted for the 1988-89 Tax Year:

Real Estate	\$0.80
Mobile Homes	\$0.80
Mineral Lands	\$0.80
Public Services	\$0.80
Personal Property	\$4.90
Machinery & Tools	\$3.30
Construction Machinery	\$3.30
Farm Machinery	-0-

IN RE: APPOINTMENT - SOCIAL SERVICES BOARD

This position has been a Board Member in the past. Mr. Harrison nominated Mr. Ed Bracey.

Upon motion of Mr. Moody, seconded by Mr. Harrison, Mr. Bracey, Mr. Clay, Mr. Harrison, Mr. Moody, Mr. Robertson voting "aye", Mr. Ed Bracey was appointed to the Social Services Board, term expiring June 30, 1992.

IN RE: APPOINTMENT -- APPOMATTOX REGIONAL LIBRARY BOARD

Mr. Clay nominated Ms. Susan Tucker.

Upon motion of Mr. Harrison, seconded by Mr. Moody, Mr. Bracey, Mr. Clay, Mr. Harrison, Mr. Moody, Mr. Robertson voting "aye", Ms. Susan Tucker was appointed to the Appomattox Regional Library Board, term expiring June 30, 1991.

IN RE: APPOINTMENT -- CRATER PLANNING DISTRICT COMMISSION -- EXECUTIVE COMMITTEE

Upon motion of Mr. Harrison, seconded by Mr. Bracey, Mr. Bracey, Mr. Clay, Mr. Harrison, Mr. Moody, Mr. Robertson voting "aye", Mr. George E. Robertson, Jr. was appointed to the Crater Planning District Commission, Executive Committee, term expiring June 30, 1989.

IN RE: APPOINTMENT -- CRATER COMPREHENSIVE HEALTH PLANNING COUNCIL

This appointment was postponed until the next meeting.

IN RE: ACQUISITION OF REAL ESTATE

Upon motion of Mr. Clay, seconded by Mr. Moody, Mr. Bracey, Mr. Clay, Mr. Harrison, Mr. Moody, Mr. Robertson voting "aye", the following resolution was adopted:

WHEREAS the Dinwiddie Airport and Industrial Authority conveyed 12 acres of real estate to Worldwide Marketing Associates, Inc. by deed dated October 8, 1987, and,

WHEREAS Worldwide Marketing Associates, Inc. was allowed to borrow \$22,500 on said property for the purchase of marketing same and accepted back a note and Deed of Interest in the amount of \$480,000, and,

WHEREAS Worldwide Marketing Associates, Inc. have been unsuccessful in their marketing plans and have offered to convey said property to Dinwiddie Airport and Industrial Authority in exchange for the release of said mortgage and payment for the indebtedness due to Sovran Bank, and,

WHEREAS the Dinwiddie Airport and Industrial Authority has requested the Board of Supervisors of Dinwiddie County to advance the funds necessary to purchase said property;

NOW THEREFORE BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF DINWIDDIE COUNTY, VIRGINIA that the County is Dinwiddie is hereby authorized to transfer funds to the Dinwiddie Airport and Industrial Authority to pay the debt owed by Worldwide Marketing Associates to Sovran Bank and further execute any such necessary release to obtain the transfer of this property.

IN RE: VIRGINIA BICENTENNIAL RATIFICATION BANQUET

The County Administrator requested permission to attend the Virginia Bicentennial Ratification Banquet on June 24, at a cost of \$20.00.

Upon motion of Mr. Harrison, seconded by Mr. Clay, Mr. Bracey, Mr. Clay, Mr. Harrison, Mr. Moody, Mr. Robertson voting "aye", the County Administrator was authorized to attend the Virginia Bicentennial Ratification Banquet on June 24, 1988, at a cost of \$20.00.

IN RE: LOCAL GOVERNMENT OFFICIALS CONFERENCE

The County Administrator requested permission to attend the Local Government Officials Conference at the University of Virginia to be held August 21-23, 1988. He also asked what Board members would like to attend.

Upon motion of Mr. Harrison, seconded Mr. Moody, Mr. Bracey, Mr. Harrison, Mr. Moody, Mr. Robertson voting "aye"; Mr. Clay voting "nay", the County Administrator was authorized to attend the Local Government Officials Conference, August 21-23, 1988.

IN RE: GOVERNOR'S CONFERENCE ON EDUCATION

The County Administrator stated that he had received an invitation from the Superintendent of Schools to attend the Governor's Conference on Education to be held July 22, at a cost of \$40.00. The invitation is extended to the County Administrator and the Chairman of the Board of Supervisors.

Upon motion of Mr. Harrison, seconded by Mr. Bracey, Mr. Bracey, Mr. Harrison, Mr. Moody, Mr. Robertson voting "aye"; Mr. Clay voting "nay", the County Administrator was authorized to attend the Governor's Conference on Education to be held July 22, 1988, at a cost of \$40.00.

IN RE: BINGO AND RAFFLE PERMIT -- MCKENNEY VFD

EXTRACT
Upon motion of Mr. Harrison, seconded by Mr. Moody, Mr. Bracey, Mr. Clay, Mr. Harrison, Mr. Moody, Mr. Robertson voting "aye", the following resolution was adopted:

WHEREAS, McKenney Volunteer Fire Department has submitted an application for a Bingo and Raffle Permit for Calendar Year 1988; and,

WHEREAS, McKenney Volunteer Fire Department meets the requirements as set out in Section 18.2-340.10 of the Code of Virginia and has paid the Ten Dollar (\$10.00) application fee.

NOW THEREFORE BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF DINWIDDIE COUNTY, VIRGINIA, that McKenney Volunteer Fire Department be granted a Bingo and Raffle Permit for the Calendar Year 1988.

IN RE: EXECUTIVE SESSION

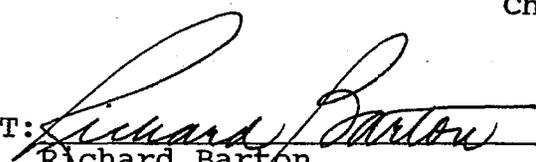
Upon motion of Mr. Moody, seconded by Mr. Clay, Mr. Bracey, Mr. Clay, Mr. Harrison, Mr. Moody, Mr. Robertson voting "aye", pursuant to Section 2.1-344(1)(6) of the Virginia Freedom of Information Act, the Board moved into Executive Session at 9:40 p.m.

The meeting reconvened into open session at 10:02 p.m.

IN RE: ADJOURNMENT

Upon motion of Mr. Clay, seconded by Mr. Moody, Mr. Bracey, Mr. Clay, Mr. Harrison, Mr. Moody, Mr. Robertson voting "aye", the meeting was adjourned at 10:03 p.m.


George E. Robertson, Jr.
Chairman

ATTEST: 
Richard Barton
County Administrator

