

**BOARD OF SUPERVISORS
COUNTY OF NEW KENT
VIRGINIA**

O-26-02

At the regular meeting of the Board of Supervisors of the County of New Kent in the Board Room of the County Office Building in New Kent, Virginia, on the 8th day of October, 2002:

Present:	Vote:
Julian T. Lipscomb	Aye
Rebecca M. Ringley	Aye
James H. Burrell	Aye
Dean E. Raynes	Aye
W. R. "Ray" Davis, Jr.	Aye

Motion was made by Mr. Burrell, which carried 5:0, to adopt the following ordinance:

**AN ORDINANCE TO AMEND CERTAIN PROVISIONS
IN CH. 66 (TAXATION) OF THE CODE OF NEW KENT COUNTY
IN ORDER TO CORRECT ERRORS MADE BY THE
PUBLISHER OF THE CODE**

WHEREAS, the County of New Kent engaged the services of a publishing company to re-codify the ordinances duly adopted by the Board of Supervisors; and

WHEREAS, the publisher was instructed to amend all sections of the Code that were required to be amended pursuant to a legislative mandate; and

WHEREAS, the task was completed and a new Code for the County of New Kent was adopted on January 14, 2002; and

WHEREAS, there were certain provisions in the Code that were changed inadvertently or through editing error; and

WHEREAS, the Board of Supervisors did not intend to use the re-codification process to amend existing law.

NOW BE IT HEREBY ORDAINED, by the Supervisors of New Kent County that the following amendments to the Code of New Kent County be made:

- Amend § 66-4 (Payment of taxes, fees or other charges by credit card) as follows:

~~The treasurer of the county may accept payment of local taxes, other fees or charges generated by the sale of utility services by use of a credit card.~~ **Any local taxes authorized and imposed by this chapter may be paid by use of a credit card approved by the Treasurer.** When accepting credit card payments, the Treasurer shall, in addition to any penalties and interest arising pursuant to Code of Virginia, §§ 58.1-3915—58.1-3918, add to such payment a sum not to exceed ~~4½~~ **4%** percent of the amount of tax , penalty and interest paid, or \$6.00, whichever is greater, as a service charge for the acceptance of such card. Such service charge shall not exceed the amount charged to the county **by the credit card company.**

- Amend § 66-6(a) (Tax imposed on admissions) as follows:

Pursuant to the authority granted to the county by Code of Virginia, § 58.1-3818, there is hereby imposed a tax on admissions charged for attendance at an event in the amount of ~~ten~~ **two** percent (2%) of the amount of charge for admission to any event occurring within the county except that no tax shall be imposed on admissions charged for attendance at any event that is attended by less than ~~200~~ **300** attendees. Notwithstanding any other provision contained herein, the tax provided for by this section shall not apply to any event sponsored by a public school situated in the county.

- Amend § 66-32(d) (Penalties and Interests) as follows:

In addition to the penalties and interest above, a fee to cover the administrative cost associated with the collection of delinquent taxes shall be charged to each delinquent taxpayer in compliance with Code of Virginia, § 58.1-3958. The fee shall be ~~as provided in appendix A to this Code~~ **Twenty Dollars (\$20)** for taxes collected subsequent to the filing of a warrant or other appropriate legal document, but prior to judgment, and an additional amount ~~as provided in appendix A to this Code~~ **of Twenty-five Dollars (\$25)** for taxes collected subsequent to judgment.

- Amend § 66-86(a) (Change in circumstances) as follows:

Changes in income, financial worth, ownership of property or other factors occurring during the taxable year for which an affidavit is filed and having the effect of exceeding or violating the limitations and conditions provided in this division shall nullify any exemption or deferral for the remainder of the current taxable year and the taxable year immediately following. **and Such exemption shall only be reinstated upon reunification's inaccuracies with the limitations and conditions set forth in this Chapter.**

- Amend § 66-242 (d) (Levy of tax) by adding the following provision:


In the case of any apartment house or other multiple family dwelling using gas or electric service through a master meter or meters the sum of Fifteen Dollars (\$15.00) shall be multiplied by the number of dwelling units served.

- Delete § 66-249. (Tax imposed on mobile local telecommunications services) in its entirety.
- Delete § 275(2) (Exemptions) in its entirety. ✓
- Amend § 66-330 (Amount of gross receipt tax generally) as follows:

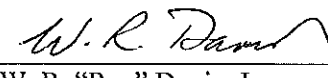
Every person embraced by the provisions of this article shall pay a tax of \$30.00 or a tax levied on gross receipts received during the preceding calendar year, except as otherwise provide din this article, in accordance with the following schedule, whichever is greater:

- (a) *Contractors.* Every person conducting or engaging in the business of contracting and persons constructing on their own account for sale shall pay an annual license tax fee of **\$30.00 or \$0.16 per \$100.00 of gross receipts, whichever is greater.** The term "contractor" shall be defined and construed in accordance with the provisions of Code of Virginia, § 58.1-3714B.
- (b) *Retail sales.* Every person conducting or engaging in the business of retail sales shall pay an annual license tax fee of **\$30.00 or \$0.20 per \$100.00 of gross receipts, whichever is greater.** The term "retail sales" shall be defined and construed in accordance with the provisions of section 66-333.
- (c) *Financial, real estate and professional services.* Every person conducting or engaging in the business of financial, real estate and/or professional services shall pay an annual license tax fee of **\$30.00 or \$0.58 per \$100.00 of gross receipts, whichever is greater.** The term "financial, real estate and professional services" shall be defined and construed in accordance with the provisions of section 66-333.
- (d) *Repair, personal, business and other services.* Every person conducting or engaging in the business of repair, personal or business service or any other business or occupation not specifically listed or excepted in this section shall pay an annual license tax fee of **\$30.00 or \$0.36 per \$100.00 of gross receipts, whichever is greater.** The term "repair, personal, business and other services" shall be defined and construed in accordance with the provisions of section 66-333.
- (e) *Wholesale sales.* Every person conducting or engaging in the business of a wholesale merchant as set forth in section 66-313, shall pay an annual license fee of **\$30.00 or \$0.05 per \$100.00 of purchases in the preceding year, whichever is greater.**

This ordinance shall be effective upon adoption.



Gary F. Christie
County Administrator



W. R. "Ray" Davis, Jr.
Chairman