

AT A REGULAR MEETING OF THE
COUNCIL OF THE TOWN OF BOONES MILL
HELD AT THE TOWN HALL
AUGUST 14, 2012

AN ORDINANCE amending the Business License Tax Ordinance effective January 1, 1989, as amended effective July 1, 1997; January 13, 2009; and June 28, 2012, by amending Section I (a) to change the business license fees.

WHEREAS, the Town Council desires to change the minimum fee of the License Tax Ordinance enacted by the Town Council effective January 1, 1989, as amended effective July 1, 1997; and as amended effective June 28, 2012; and

WHEREAS, Town Council held a public hearing on this matter on June 12, 2012.

WHEREAS, legal notice and advertisement has been provided as required by law.

NOW, THEREFORE, BE IT ORDAINED that Town Council amends and re-ordains the License Tax ordinance by the amended Section I (a) of the License Tax Ordinance to read, as follows:

Section I. LICENSE FEE AND TAX.

Every person or business subject to licensure under the ordinance shall be assessed and required to pay annually:

- (a) A fee for the initial issuance and renewal minimum of such license in the amount of \$30.00.

This Ordinance shall be in full force and effective on and after August 14, 2012.

On motion of Town Council member Doug Parsons and seconded Randy Owen to adopt the ordinance and carried by the following recorded vote:

Ayes: Sarah Eames, Dale Fisher, Peggy Steele

Nays: 0

A copy teste:

Jean P. Campbell
Town Clerk, Town of Boones Mill

AT A SPECIAL MEETING OF THE
COUNCIL OF THE TOWN OF BOONES MILL
HELD AT THE TOWN HALL
JUNE 28, 2012

AN ORDINANCE amending the Business License Tax Ordinance effective January 1, 1989, as amended effective July 1, 1997; and January 13, 2009, by amending Section I to change the business license fees.

WHEREAS, the Town Council desires to change the minimum fee and remove cap of the License Tax Ordinance enacted by the Town Council effective January 1, 1989, as amended effective July 1, 1997; and as amended effective January 13, 2009; and

WHEREAS, Town Council held a public hearing on this matter on June 12, 2012.

WHEREAS, legal notice and advertisement has been provided as required by law.

NOW, THEREFORE, BE IT ORDAINED that Town Council amends and re-ordains the License Tax ordinance by the amended Section I of the License Tax Ordinance to read, as follows:

Section I. LICENSE FEE AND TAX.

Every person or business subject to licensure under the ordinance shall be assessed and required to pay annually:

- (a) A fee for the initial issuance and renewal minimum of such license in the amount of \$50.00.
- (b) A license tax shall be assessed and paid on all the gross receipts of such persons includable as provided in this ordinance at a rate set forth below for the class of enterprise listed:
 - (1) For contractors and persons constructing for their own account for sale, 16 cents per \$100 of gross receipts;
 - (a) Contracting shall include but is not limited to the following occupations, businesses or trades: air conditioning, brick contracting, stone and other masonry, building, cement, dredging, sand, and gravel, electrical, floor scraping or decorating, plastering, plumbing, heating, steam fitting, gas fitting, road, street, bridge, sidewalk, curb, and gutter, sewer drilling and well digging, structural metal, tile, glass, flooring, floor covering, wrecking, moving, excavating, other contractors and contracting.

- (2) For retailers, 12 ½ cents per \$100 of gross receipts.
- (3) For financial, real estate and professional services, 45 cents per \$100 of gross receipts.

(a) Those engaged in rendering financial services include but are not limited to the following: buying installment receivables, chattel mortgage financing, consumer financing, credit card services, credit unions, factors, financing accounts receivable, industrial loan companies, installment financing, inventory financing, loan or mortgage brokers, loan or mortgage companies, safety deposit box companies, security and commodity brokers and services, stockbroker, and working capital financing.

(b) Those engaged in rendering real estate services include, but are not limited to the following: appraisers of real estate, escrow agents, real estate fiduciaries, real estate leasers of real property, real estate agents, brokers and managers, real estate selling agents, and rental agents for real estate.

(c) Those engaged in rendering professional services include, but are not limited to, the following: architects, attorneys at law, certified public accountants, dentist, engineers, land surveyors, pharmacists, practitioners of the healing arts (as defined in section 54.1-2900 and 54.1-2901 of the Code of Virginia, 1950, as amended); surgeons, and veterinarians.

- (4) For repair, personal and business services and all other businesses and occupations not specifically listed or exempted in this ordinance or otherwise by law, 15 cents per \$100 of gross receipts.

(a) Those rendering a repair, personal or business service include, but are not limited to, the following: advertising agencies, airports, ambulance services, amusements and recreation services (all types); animal hospitals, grooming services, kennels, or stables, auctioneers and common criers, automobile driving schools, barber shops, beauty parlors, and hairdressing establishments, schools and services, bid or building reporting service, billiard or pool establishments or parlors, blacksmith or wheelwright, bondsman, booking agents or concert managers, bottle exchanges, bowling alleys, brokers and commission merchants other than real estate or financial brokers, business research and consulting services, chartered clubs, childcare attendants or schools, collection agents or agencies, commercial photography, art and graphics, commercial sports, dance halls, studios and schools, data processing, computer and systems development services, developing or enlarging photographs, detective agency and protective services, drafting services; engraving, erecting, installing, removing, or storing awnings, extermination services, freight traffic bureaus, fumigating or disinfecting, funeral services and crematories, golf courses, driving ranges and miniature golf courses, hauling of sand, gravel or dirt, hotels, motels, tourist courts, boarding and rooming houses and trailer parks and campsites, house cleaning services, information bureaus, instructors, tutors, schools and studios of music, ceramics, art, sewing, sports, and the like, interior decorating, janitorial

services, laundry cleaning and garment services including laundries, dry cleaners, linen supply, diaper service, coin operated laundries, and carpet and upholstery cleaning, mailing, messenger and correspondent services, marina and boat landings, movie theaters and drive-in theaters, nickel plating, chroming and electroplating, nurses and physician registries, nursing and personal care facilities including nursing homes, convalescent homes, homes for the retarded, old age homes and rest homes, packing, crating, shipping, hauling or moving goods or chattels for others, parcel delivery services, parking lots, public garages and valet parking, pawnbrokers, personnel services, labor agents and employment bureaus, photographers and photographic services, piano tuning, picture framing and gilding, porter services, press clipping services, private hospitals, promotional agents or agencies, public relations services, realty multiple listing services, renting or leasing any items of tangible personal property, reproduction services, secretarial services, septic tank cleaning, shoe repair, shoe shine and hat repair shops, sign painting, storage all types, swimming pool maintenance and management, tabulation services, taxidermist, telephone answering services, theaters, theatrical performers, and orchestras, towing services, transportation services including buses and taxis, travel bureaus, tree surgeons, trimmers, Turkish, roman or other like baths or parlors, wake-up services, and washing, cleaning or polishing automobiles.

(5) For wholesalers, 5 cents per \$100 of purchases.

(a) Wholesalers include, but are not limited to the following: coal, coke, commission merchant (who takes title - others classes as brokers), drugs, dry goods, electrical, plumbing goods, farm products or supplies, furniture and house furnishings, groceries and foods, hardware, jewelry, lumber, paint and construction materials, machinery, equipment and supplies, metals and metal work, other goods, wares, and merchandise, paper and paper products, seafood, soft drinks, sporting goods, tobacco and tobacco products (except leaf tobacco), waster materials, and other wholesale merchants.

(6) For carnivals, circuses and speedways, \$200 for each performance held in this town.

(a) Any person or corporation which exhibits any outdoor show, carnivals, fair or circus without first obtaining the license required shall be fined not less than \$50 nor more than \$500 for each offense. Each day of operation without a license shall constitute a separate offense.

(b) For purposes of this article, "carnival" shall mean an aggregation of shows, amusements, concessions, eating places, and riding devises or any of them, operated together on one lot or street or on contiguous lots or streets, moving from place to place, whether or not the same are owned and actually operated by separate persons, firms, or corporations.

(c) It is the intent and meaning of this section that every company, association, person, or corporation which makes its business of giving exhibits for compensation, whether a part of the proceeds are for charitable or benevolent purposes, or not, shall pay the tax imposed by this section, unless exempt under Virginia Code Section 58.1-3728.

(d) A bona fide local association or corporation organized for the principal purpose of holding legitimate agricultural exhibitions or industrial arts exhibits shall not pay the tax imposed by this section.

(7) For fortune tellers, clairvoyants and practitioners of palmistry, \$500.00 per year;

(a) Any person who, for compensation, without having paid the license fee, shall be guilty of a Class 3 misdemeanor, punishable by a fine of not more than \$500. Each day that the practice continues shall be deemed to be a separate offense.

(8) For itinerant merchants or peddlers, \$50.00 per year, subject to the limitations Of Virginia Code Section 58.1-3719;

(a) The term "itinerant merchant" is defined as any person, firm, or corporation who shall engage in, do or transact any temporary or transient business in the town, either at one location or in traveling from place to place in the sale of goods, wares, and merchandise, and for the purpose of carrying on such business shall hire, lease, use or occupy 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 street, alley or other public place in the Town.

(b) The term "peddler" is defined as:

(1) Any person who shall carry from place to place any goods, wares, or merchandise and offer to sell or barter the same, or actually sell or barter the same, shall be deemed to be a peddler.

(2) Any "itinerant merchant" who engages in, does, or transacts any temporary or transient business and who, for the purpose of carrying on such business, occupies any location for a period of less than one year.

(c) The terms "peddler" and "itinerant merchant" shall not apply to those who sell or offer for sale in person or by their employees, ice, wood, charcoal, meats, milk, butter, eggs, poultry, fish, oysters, game, vegetables, fruits, or other family supplies of a perishable nature or farm products grown or produced by them and not purchased by them for sale. A dairyman who uses one or more vehicles may sell and deliver from his vehicle, milk, butter, and cream and eggs without procuring a license.

- (9) For photographers, \$10.00 per year.
- (10) For savings and loan associations and credit unions, \$50.00 per year, as allowed by Virginia Code Section 58.1-3730.
- (11) For direct sellers as defined in Section 58.1-3719.1 of the Code of Virginia with total annual sales in excess of \$4,000.00, 20 cents per \$100 of total annual retail sales or 05 cents per \$100 of total annual wholesale sales, whichever is applicable.
- (12) "Alcoholic beverages."
- (a) For each license to sell beer by wholesale the annual license tax shall be \$75.00, not prorated.
- (b) For each license to a person conducting a hotel, restaurant or club to sell beer and wine at retail for consumption on the premises, and for each license to a person to sell beer and wine off the premises, the annual license tax shall be \$50.00.
- (c) For each license to a person conducting a hotel, restaurant or club to sell beer at retail for the consumption both on and off the premises, the annual license tax shall be \$50.00.
- (d) Whenever the word "beer" is used in this section, it shall be construed to include porter, ale, stout, and other like beverages, but not vinous beverages.
- (e) No license shall be issued to any person under this section unless the applicant therefore holds at the same time or simultaneously procures a state license from the state alcoholic control board.
- (f) All dining rooms, restaurants, lunch rooms and club rooms wherein the beverages herein defined are sold for consumption on the premises shall at all times be open to inspection by the state police and the police authorities of the county and the town. Any storeroom or other building from which deliveries are made either by wholesale or retail as bottlers, wholesalers, or retailers shall at all times be open to like inspection by such police authorities. Any violation of the terms of this subsection shall be sufficient grounds for the revocation of the license issued under this section.
- (g) All licenses issued under this section shall expire on December 31 of the year in which the same are issued.
- (h) Any person licensed under this section shall be liable for any additional license tax which may be imposed on a retail or wholesale merchant under other provisions of this chapter measured on gross receipts.

(13) "Coin-operated machines."

(a) Other than as excepted below, any person selling, leasing, renting or otherwise furnishing or providing a coin-operated machine or device operated on the coin-in-the-slot principle in the town shall obtain a license from the town clerk before selling, leasing, renting or otherwise furnishing or providing such machine or device. The fee for this license shall be \$200.00.

(b) In addition to the license tax provided for in subsection (a) above, the gross receipts from any coin-operated machine or device operated on the coin-in-the-slot principle in the town shall be taxed at the rate of 20 cents per \$100.00 of gross receipts. Gross receipts from such machines or devices shall be the amount of money actually received by the operator from such machines or devices operated within the town. Any person selling, leasing, renting or otherwise furnishing or providing such machines or devices in the town shall be liable for the payment of this gross receipts tax.

(c) Nothing in this section shall apply to any person selling, leasing, renting or otherwise furnishing or providing less than three coin-operated machines or devices operated on the coin-in-the-slot principle in the town. Furthermore, nothing in this section shall apply to any person selling, leasing, renting or otherwise furnishing or providing in the town any weighing machine, automatic baggage or parcel checking machine or receptacle; or vending machine which are constructed to do nothing but vend goods, wares, and merchandise or postage stamps or provide service only or viewing machines, photo machines or machines affording rides to children or for the delivery of newspapers.

(d) It shall be unlawful for any person to sell, lease, rent or otherwise furnish or provide a coin-operated machine or device operated on the coin-in-the-slot principle in the town until such person has obtained a license from the town clerk.

(14) "Dairy receiving plants." Any person who operates a dairy receiving plant in the town shall pay an annual license fee of \$30.00.

(15) "Dance hall." Every person operating a room kept or hired for a dance hall shall pay an annual license fee of \$30.00.

(16) "Hobby horses, merry-go-rounds, etc." For every license to exhibit a hobby horse machine, merry-go-round, or like machine on which persons are charged for riding, there shall be paid a license tax of 36 cents per \$100.00 of gross receipts. The tax provided for in this section shall not be pro-rated and shall not be transferred.

(17) "Popcorn machines." On every popcorn or other like machine operated on the streets or in the stores, there shall be an annual license fee of \$30.00. Such tax shall not be pro-rated, nor shall any such license be transferred. This tax shall not apply to any person who has a merchant's license, or to any coin-operated popcorn vending machine.

(18) "Rifle and air gun games." Every person who shall exhibit an air gun game or game of like character in which a rifle of nor over .22 caliber or in which only flobert cartridges or cartridges of no greater power are used shall pay an annual license fee of \$30.00. Such tax shall not be pro-rated.

This Ordinance shall be in full force and effective on and after June 28. 2012.

On motion of Town Council member Doug Parsons and seconded Richard Miller to adopt the ordinance and carried by the following recorded vote:

Ayes: Dale Fisher, Peggy Steele, Sarah Emons

Nays: NONE

A copy teste:

Jean P. Campbell
Town Clerk, Town of Boones Mill

AT A REGULAR MEETING
OF THE TOWN COUNCIL OF
THE TOWN OF BOONES MILL
ON NOVEMBER 16, 1987

A quorum then and there being present and upon motion duly made and seconded, the following resolution was adopted:

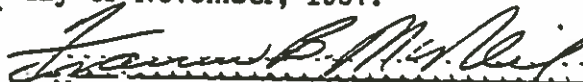
WHEREAS, the Town Council of the Town of Boones Mill, Virginia, finds it necessary to collect taxes and impose a penalty on overdue payment of taxes; and,

WHEREAS, the collection of taxes is of vital importance to Boones Mill,

THEREFORE, BE IT RESOLVED, the Town Council finds that except as otherwise provided, all taxes shall be due and payable as soon as the tax bills for the Town are sent, and that any person failing to satisfy such tax bill on or before March 1 following the mailing thereof shall incur a penalty of ten percent of the total taxes due; and,

BE IT FURTHER RESOLVED, the Town Council approves the accrual and collection of interest at the rate of ten percent per annum upon the principal and penalty from September 1 of the year next after taxes were assessed.

Given under my hand this the ~~16th~~^{17th} day of November, 1987.


Mayor

Attest:


Clerk