

BOARD OF SUPERVISORS
COUNTY OF STAFFORD
STAFFORD, VIRGINIA

MINUTES

Regular Meeting

February 2, 2010

Call to Order A regular meeting of the Stafford County Board of Supervisors was called to order by Mark Dudenhefer, Chairman, at 1:00 P. M., Tuesday, February 2, 2010, in the Board Chambers, Stafford County Administration Center.

Roll Call The following members were present: Mark Dudenhefer, Chairman; Paul V. Milde III, Vice Chairman; Harry E. Crisp II; Gary F. Snellings; Cord A. Sterling; Susan B. Stimpson, and Robert “Bob” Woodson.

Also in attendance were: Anthony Romanello, County Administrator; Joe Howard, County Attorney; Marcia Hollenberger, Chief Deputy Clerk; Pamela Timmons, Deputy Clerk; associated staff and interested parties.

Presentation by David Sam, President, Germanna Community College Dr. Sam gave a presentation and answered Board members questions.

Mr. Milde asked if the County opened a Stafford campus, how that would affect local students taking classes. Dr. Sam explained that when a new campus opens in the County the number of classes offered would continue to grow enabling County residents/ students to take classes closer to home.

Mr. Milde questioned how finances are dealt with if, like Stafford, a locality contributes without initially having a campus located there. Dr. Sam explained that whenever a campus is opened, Germanna typically solicits funds from all surrounding counties on a prorated basis according to enrollment.

Mr. Dudenhefer said that the Board will give consideration to Dr. Sam's request at budget time.

Presentation by GWRC on Regional Land Use Scenario Planning Study Mr. Jeff Harvey, Director of Planning and Zoning introduced the Study and gave a short presentation. He then turned the presentation over to Mr. Lloyd Robinson.

Mr. Dudenhefer asked about the County's input into the Study. Mr. Robinson answered that GIS data has been collected and loaded and stated that he would like the various entities to work with them as they build their cases and add any input necessary. The County's Comprehensive Plan, when adopted, may also be input and utilized.

Mr. Dudenhefer commented that the Number One priority is the Comprehensive Plan and stated that he doesn't want there to be too much focus on other matters or a possible duplication of efforts.

Legislative; Presentations by the Public The following persons desired to speak:

- Tibor Baksy - Budget in the Registrar's Office
- Otha Combest - RDA

Legislative; Report of the Superintendent of Schools Dr. David Sawyer gave a presentation and responded to Board members questions.

Mr. Snellings asked if teachers were still receiving "cost to compete" wages and Dr. Sawyer said that they were.

Mr. Woodson asked if there would be any adverse impacts due to cost constraints and Dr. Sawyer said that in the area of replacements (buses, computer equipment) there would be.

Mr. Sterling noted that last year, the School’s budget was level-funded and inquired if the \$26M deficit that Dr. Sawyer talked about is following the assumption of level funding again this fiscal year. Dr. Sawyer responded, “Yes”.

Mr. Milde suggested that the School Board also consider a Plan B and a Plan C as well.

Dr. Sawyer said that he would hope to have a guarantee from the Board of Supervisors that if the School Board saves money in FY2010, they will be permitted to spend it in FY2011.

Ms. Stimpson asked if the Schools were predicting expanded enrollments, and if so, the matter of redistricting may be something for the Schools should look at. Dr. Sawyer said that he could not comment on redistricting.

Mr. Milde asked to be provided with the occupancy rate at Stafford Middle School. Dr. Sawyer will provide that information to Mr. Milde.

Mr. Dudenhefer discussed the issue of BRAC related enrollment and further stated that it bothers him to use one-time money for operations. He stated that the Board will do all it can to support the Schools.

Legislative; Presentations and Committee Reports by Board Members Board members spoke on topics as identified:

- Mr. Milde - Attended a No. Va. Conservation Trust Ceremony
- Met with Aquia District School Board member
- BRAC
- Chamber of Commerce Roundtable and Gala
- Women’s Chamber of Commerce

- Rotary meetings
- Met with Harbour Board
- Stafford Area Soccer Association
- Head Start Tour
- Chaplin Group Home
- Hiking trip at Civil War sites
- R-Income Properties regarding Wyche Road
- Complete Count Committee
- Requested proclamation for Billy Gallahan
- Mr. Snellings
 - Attended an Eagle Scout ceremony
 - Addition for February 16th agenda, a discussion item regarding BZA application fees
 - Commented on a great job of cleaning the parking lot after the last snow.
 - Pull Item 5 from Consent Agenda
- Mr. Sterling
 - Quantico Growth Management Committee
 - Budget and Finance Committee
 - Bylaws Committee
 - Will attend Parks and Recreation Bond Committee on Thursday, February 4th
 - Would like the Board to go on record supporting Marines/Quantico
- Ms. Stimpson
 - Deferred
- Mr. Woodson
 - Deferred
- Mr. Crisp
 - PRTC meeting in Dale City
 - Fredericksburg Regional Alliance
 - Military Affairs Council @ Dahlgren
- Mr. Dudenhefer
 - Commented on BRAC and the upcoming bypass to keep motorist off of I-95 (w/ FBI funding).

Legislative Report of the County Attorney Mr. Joe Howard, County Attorney, revised the Closed Meeting Agenda by deleting the BZA appointment and adding R-Income Properties.

Legislative Report of the County Administrator Mr. Anthony J. Romanello, County Administrator, recognized Mark Stone from the Fire and Rescue Department who recently returned from Haiti; added Item 21 - Refer to the Planning Commission an Amendment to the Zoning Ordinance to Provide Alternates on the Board of Zoning Appeals; and Item 22 - Update on an Amendment to the Zoning Ordinance to Include Laboratory, Research and Testing in an A-1, Agricultural Zoning District; and Conditional Use Permit for a Government Test Facility at Hartwood Airport to the agenda; and introduced Rob Brown, Fire Chief, who spoke on December Response Time Performance.

Mr. Snellings questioned whether response time at Stable View Lane in the Hartwood District was snow related and talked about only 26% staffing at Mountain View, Company #4. Chief Brown commented that it used to be career staffed and said that volunteers typically want to work at the busier stations. Mr. Snellings asked about back up for Mountain View and noted that he would like to meet with Chief Brown to further discuss the issue.

Legislative; Additions and Deletions to the Regular Agenda Mr. Sterling motioned, seconded by Mr. Snellings to accept the additions to the Regular Agenda, as well as the addition and deletion to the Closed Meeting agenda.

The Voting Board tally on the motion was:

Yea: (7) Sterling, Snellings, Crisp, Dudenhefer, Milde, Stimpson, Woodson

Nay: (0)

Legislative; Consent Agenda Mr. Sterling motioned, seconded by Mr. Milde, to approve the Consent Agenda consisting of Items 4 through 11, omitting Item 5.

The Voting Board tally was:

Yea: (7) Sterling, Milde, Crisp, Dudenhefer, Snellings, Stimpson, Woodson

Nay: (0)

Item 4. Legislative; Approve Minutes of January 5, January 12, and January 19, 2010 Board Meetings

Item 6. Economic Development; Support a Grant Application to Preserve America for the Stafford Wayfinding System

Resolution R10-39 reads as follows:

**A RESOLUTION TO SUPPORT A GRANT APPLICATION TO
PRESERVE AMERICA FOR THE STAFFORD WAYFINDING SIGN SYSTEM**

WHEREAS, Stafford County is a designated Preserve America Community, dedicated to sharing knowledge about our Nation’s past, strengthening our regional identity and local pride, increasing local participation in preserving the country’s irreplaceable cultural and natural heritage assets, and supporting the economic vitality for our community; and

WHEREAS, this initiative is directly compatible with the objectives of the Stafford Wayfinding Sign System, which are to provide a cohesive sign system that enhances community identity and pride, increases visitation to the cultural and natural assets, promotes heritage tourism marketing, and fosters economic vitality; and

WHEREAS, the Board approved the Stafford Wayfinding Sign System and its implementation process on November 17, 2009; and

WHEREAS, the Preserve America Grant Program, administered by the National Park Service, assists designated Preserve American Communities in finding self-sustaining ways to promote and preserve their local cultural and natural resources through heritage tourism, education and historic preservation planning;

NOW, THEREFORE, BE IT RESOLVED by the Stafford County Board of Supervisors on this the 2nd day of February, 2010, that the County Administrator be and hereby is authorized to apply for a Preserve America grant in the amount of Two Hundred Fifty Thousand Dollars (\$250,000) for the Stafford Wayfinding Sign System; and

BE IT FURTHER RESOLVED that the County Administrator is hereby authorized to provide the matching grant funds, in the amount of Two Hundred Fifty Thousand Dollars (\$250,000) from the Tourism Fund to be used to fabricate and install Stafford’s approved Wayfinding Sign Program.

Item 7. Public Works; Consider Installation of a Multi-Way-Stop at the Intersection of Lakeview Drive and Van Horn Lane in Lake Arrowhead Subdivision

Resolution R10-30 reads as follows:

A RESOLUTION TO APPROVE INSTALLATION OF A MULTI-WAY-STOP AT THE INTERSECTION OF LAKEVIEW DRIVE (SR-1728) AND VAN HORN LANE (SR-671) IN LAKE ARROWHEAD SUBDIVISION

WHEREAS, the Board is concerned with transportation safety on residential streets; and

WHEREAS, residents of Lake Arrowhead Subdivision have requested the installation of additional stop signs at the intersection of Lakeview Drive and Van Horn Lane; and

WHEREAS, the proposed location meets all of the required criteria for installation, based on the current Residential Transportation Management Plan, Multi-Way-Stop Program; and

WHEREAS, upon review of the intersection, the Virginia Department of Transportation (VDOT) approved the proposed location for installation of a Multi-Way-Stop;

NOW, THEREFORE, BE IT RESOLVED by the Stafford County Board of Supervisors on this the 2nd day of February 2010, that the Board be and it hereby does approve the installation of a Multi-Way-Stop condition along Lakeview Drive (SR-1728) at the intersection of Van Horn Lane (SR-671) in the Lake Arrowhead Subdivision; and

BE IT FURTHER RESOLVED that a certified copy of this resolution be forwarded to the VDOT Residency Administrator.

Item 8. Public Works; Consider Installation of a Multi-Way-Stop on Landmark Drive at the Intersection of Pebble Beach Drive and Piedmont Drive in Somerset Landing Subdivision

Resolution R10-31 reads as follows:

A RESOLUTION TO APPROVE INSTALLATION OF A MULTI-WAY-STOP AT THE INTERSECTION OF LANDMARK DRIVE (SR-2125) AND PEBBLE BEACH DRIVE / PIEDMONT DRIVE (SR-2129) IN SOMERSET LANDING SUBDIVISION

WHEREAS, the Board is concerned with transportation safety on residential streets; and

WHEREAS, the Somerset Landing Homeowner’s Association has requested the installation of additional stop signs at the intersection of Landmark Drive and Pebble Beach Drive/Piedmont Drive; and

WHEREAS, the proposed location meets all of the required criteria for installation, based on the current Residential Transportation Management Plan, Multi-Way-Stop Program; and

WHEREAS, upon review of the intersection, the Virginia Department of Transportation (VDOT) approved the proposed location for installation of a Multi-Way-Stop;

NOW, THEREFORE, BE IT RESOLVED by the Stafford County Board of Supervisors on this the 2nd day of February 2010, that the Board be and it hereby does approve the installation of a Multi-Way-Stop condition along Landmark Drive (SR-2125) at the intersection of Pebble Beach Drive (SR-2129) and Piedmont Drive (SR-2129) in the Somerset Landing Subdivision; and

BE IT FURTHER RESOLVED that a certified copy of this resolution be forwarded to the VDOT Residency Administrator.

Item 9. Planning and Zoning; Accept Virginia Department of Transportation for Urban Development Areas (UDA) Planning Grant

Resolution R10-42 reads as follows:

A RESOLUTION TO ACCEPT A GRANT FROM THE VIRGINIA
DEPARTMENT OF TRANSPORTATION FOR URBAN
DEVELOPMENT AREA PLANNING

WHEREAS, the General Assembly added Section 15.2-2223.1 to the Code of Virginia requiring high growth localities to designate Urban Development Areas (UDAs) in their comprehensive plans by 2011; and

WHEREAS, UDAs are areas of compact development that can accommodate 10 to 20 years of projected growth and incorporate principles of new urbanism and traditional neighborhood design; and

WHEREAS, Stafford County has been designated as a high growth locality and must incorporate UDAs in the Comprehensive Plan by 2011; and

WHEREAS, VDOT is offering a grant program which provides on-call consultant services to local governments; and

WHEREAS, the County has been awarded \$225,000 by VDOT to utilize these services; and

WHEREAS, the Board desires for the County to proceed with administration of the grant;

NOW, THEREFORE, BE IT RESOLVED by the Stafford County Board of Supervisors on this the 2nd day of February, 2010, that the grant amount of Two Hundred Twenty-five Thousand Dollars (\$225,000) from Virginia Department of Transportation for consultant services to assist with establishment of Urban Development Areas be and it hereby is accepted; and

BE IT FURTHER RESOLVED that the County Administrator is authorized to proceed with administration of the grant.

Item 10. Approve Proclamations to:

Proclamation P10-03 reads as follows:

A PROCLAMATION TO RECOGNIZE AND COMMEND RUTH A.
CARLONE FOR HER SERVICE ON THE STAFFORD COUNTY PLANNING
COMMISSION

WHEREAS, Ruth A. Carlone served as the Hartwood District representative on the Stafford County Planning Commission from January 1, 2006 through December 31, 2009; and

WHEREAS, Ruth Carlone was a strong advocate for high quality development, promoting aesthetic building designs along major transportation corridors through her work on the Commission, and also as a member of the Technical Review Committee to review site and subdivision plans and help the engineers/applicants improve their submissions; and

WHEREAS, Ruth Carlone also served as the Planning Commission's representative on the Architectural Review Board, reviewing applications for proposed structures within the County's historic districts; and

WHEREAS, Ruth Carlone served two terms on the Tri-County/City Soil and Water Conservation District Board, strongly advocating for the protection of drinking water reservoirs and other natural resources throughout the region such as Crow's Nest, one of the finest remaining examples of an unfragmented mature hardwood/old growth forest that serves as a habitat for rare plants, birds, mammals and fish; and

WHEREAS, as president of Citizens to Serve Stafford, Ruth Carlone was instrumental in preserving The Blue House, a County landmark; restoring an 18th Century

“Old School” cemetery; saving and relocating Hartwood’s Little Red Barn; publishing two editions of “Foundation Stones,” a history of Stafford; and sponsoring Salute to Stafford Days; and

WHEREAS, the Board desires to recognize Ruth Carlone for her steadfast commitment to improving the building ordinances, architectural standards, historic preservation and community spirit that makes Stafford a place that citizens are proud to call home;

NOW, THEREFORE, BE IT PROCLAIMED by the Stafford County Board of Supervisors on this the 2nd day of February, 2010, that Ruth A. Carlone be and she hereby is commended for her dedication as a member of the Stafford County Planning Commission.

Proclamation P10-04 reads as follows:

A PROCLAMATION TO RECOGNIZE AND COMMEND ARCHER
DI PEPPE FOR HIS SERVICE ON THE STAFFORD COUNTY PLANNING
COMMISSION

WHEREAS, Archer Di Peppe served as the Falmouth District representative on the Stafford County Planning Commission from January 1, 2006 through December 31, 2009, and was elected by his colleagues to serve as chair of the Commission for two years; and

WHEREAS, Archer Di Peppe began working as a member of the Comprehensive Plan Steering Committee and its sub-committee in 2006, meeting almost weekly with staff or the public to implement the first major update of the Comprehensive Plan since 1988, an important document that guides the Board of Supervisors as they make land use decisions; and

WHEREAS, Archer Di Peppe was a strong supporter of historic preservation, acting as the Commission’s liaison to the Historical Commission, serving on the Civil War Sesquicentennial Committee to commemorate the 150th anniversary of the war, and working with a developer on a rezoning project to preserve a unique Civil War encampment on Forbes Street; and

WHEREAS, Archer Di Peppe served as chair of the Planning Commission’s Ordinance Committee to adopt and revise numerous subdivision and zoning ordinances, including the Potomac River Resource Protection Overlay District and Reservoir Protection Overlay District ordinances; and

WHEREAS, Archer Di Peppe was a passionate supporter for the preservation of Crow’s Nest, produced a documentary about the unique flora and fauna to which the peninsula is home, and helped adopt ordinances allowing greater protection of Stafford’s unique environmental resources; and

WHEREAS, the Board desires to thank Archer Di Peppe for his outstanding efforts to ensure that Stafford County continues to be one of the best places in Virginia to live, work and play, and to preserve the County's unique history and environment for future generations;

NOW, THEREFORE, BE IT PROCLAIMED by the Stafford County Board of Supervisors on this the 2nd day of February, 2010, that Archer Di Peppe be and he hereby is commended for his outstanding service as a member of the Stafford County Planning Commission.

Proclamation P10-05 reads as follows:

**A PROCLAMATION TO RECOGNIZE AND COMMEND SANDRA KELISH
FOR EARNING THE 2008 PRESIDENTIAL AWARD FOR EXCELLENCE IN
MATHEMATICS AND SCIENCE TEACHING**

WHEREAS, Sandra Kelish is a third-grade teacher at Rocky Run Elementary School who earned a Bachelor of Arts in Liberal Studies from California State University in Los Angeles, and completed post-baccalaureate courses at Cal State L.A., Eastern Carolina University and the University of Virginia; and

WHEREAS, Sandra Kelish has published dozens of articles on subjects including infant and toddler development, age-appropriate behavior, creating nurturing environments for children, educating preschoolers, and Standards of Learning curriculum in language arts and math; served as a presenter at conferences on early childhood education throughout the country; and taught child development classes at Germanna Community College for many years; and

WHEREAS, Sandra Kelish has held a variety of administrative and teaching positions, serves on the clinical faculty at Mary Washington College, is a trainer and curriculum developer at the Virginia Department of Social Services, and serves as an early childhood specialist with the National Association for the Education of Young Children; and

WHEREAS, Sandra Kelish is an educator who exhibits genuine love and concern for each of her students, makes learning fun and meaningful, mentors a student teacher each year, learned sign language to maximize communication with a hearing impaired student, and steps forth as a leader at Rocky Run Elementary School and in all the organizations with which she works to inspire and set the example for excellence; and

WHEREAS, Sandra Kelish was awarded the 2008 Presidential Award for Excellence in Mathematics and Science Teaching based on outstanding recommendations from her colleagues, administrators with whom she has worked, and students and their parents; and

WHEREAS, the Board desires to bring to the attention of citizens the dedication and joy with which Sandra Kelish approaches her job, and to acknowledge the encouragement and expertise she brings to the classroom each day;

NOW, THEREFORE, BE IT PROCLAIMED by the Stafford County Board of Supervisors on this the 2nd day of February, 2010, that Sandra Kelish be and she hereby is commended for earning the 2008 Presidential Award for Excellence in Mathematics and Science Teaching.

Item 11. Legislative; Appoint Members to Boards, Authorities, Commission and Committees. Agricultural / PDR Commission and Parks and Recreation Commission.

Finance and Budget; Approve Expenditure Listing Mr. Snellings motioned, seconded by Mr. Crisp to adopt proposed Resolution R10-37.

Resolution R10-37 reads as follows:

A RESOLUTION TO APPROVE EXPENDITURE LISTING (EL)
DATED JANUARY 19, 2010 THROUGH FEBRUARY 2, 2010

WHEREAS, the Board has appropriated funds to be expended for the purchase of goods and services in accordance with an approved budget; and

WHEREAS, the payments appearing on the above-referenced Listing of Expenditures represent payment of \$100,000 and greater for the purchase of goods and/or services which are within the appropriated amounts;

NOW, THEREFORE, BE IT RESOLVED by the Stafford County Board of Supervisors on this the 2nd day of February 2010 that the above-mentioned EL be and it hereby is approved.

Recess At 2:45 P.M., the Chairman declared a recess.

Call to Order At 2:55 P.M., the Chairman called the meeting back to order.

Economic Development; Redevelopment Plan

Mr. Snellings motioned, seconded by Mr. Milde to forward the Redevelopment Plan to the Planning Commission withholding the Southern Gateway and Falmouth.

Mr. Milde also asked that Mr. Combest's concerns, as well as his own, be addressed by the Planning Commission.

The Voting Board tally was:

Yea: (7) Snellings, Milde, Crisp, Dudenhefer, Sterling, Stimpson, Woodson

Nay: (0)

Finance and Budget; Consider the Fiscal Year 2011-2016 Capital Improvements Program

Ms. Maria Perrotte, Chief Financial Officer, and Ms. Nancy Collins, Budget Division Director, gave a presentation and answered Board members questions.

Mr. Keith Dayton, Director of Public Works, made a presentation on the Animal Shelter portion of the CIP and answered Board members questions. Mr. Mike Null, Chief Animal Control Officer, answered Board members questions.

Mr. Milde requested that staff check with Bill Hoyt on his progress with the SPCA and the Conditional Use Permit.

Mr. Sterling asked for an update on the Shelter sites being considered on County property and would like a report from the committee that was formed to review the Animal Shelter.

Mr. Null stated that the existing Animal Shelter has been out of compliance for approximately four years and could incur a \$1,000 fine per day/ per infraction if not addressed. Mr. Snellings requested a copy of the correspondence and inspection reports.

Mr. Snellings asked if animal shelters are required by law, and Mr. Null stated that they are, but they do not have to be run by a municipality.

Mr. Dudenhefer requested that Mr. David Gayle, Assistant Director of Legislative Affairs provide an update on the requirements.

Mr. Scott Horan, Stafford County Schools Chief Facilities Officer, and Dr. David Sawyer, Schools Superintendent gave a presentation and answered Board members questions.

Mr. Sterling commented that Stafford County students must be kept competitive in a global economy and talked about build-out minus the Parks & Recreation elements with a focus on Mathematics, Science and Technology. Mr. Sterling inquired as to the size/acreage at Stafford High School and stated that the projections for student enrollment do not, in his opinion, warrant 1000 additional classroom spaces. Dr. Sawyer responded that by the year 2020, the space will be necessary. Mr. Sterling then inquired about renovating Stafford High School.

Ms. Stimpson requested that Mr. Horan provide the cost of Mountain View High School.

Mr. Milde requested a comparison of the cost of the new King George High School versus the future Ewalt High School.

Mr. Snellings talked about needs versus wants and Mr. Dudenhefer suggested that each member of the Board of Supervisors talk with their representative on the School Board.

Finance and Budget; Discuss Spring 2010 VPSA Request Mr. Scott Horan, Stafford County Schools Chief Facilities Officer, stated that the School Board was meeting later in the week and results of the meeting will be forwarded to the Board.

Legislative; Bylaws Committee Update Mr. Sterling stated that updates were in progress and will be reporting the Board at its February 16th meeting.

Parks and Recreation; 2001 Bond Interest Proposed Project List Mr. Chris Hoppe, Director of Parks, Recreation and Community Facilities gave a presentation and answered Board members questions.

Mr. Snellings requested that staff contact the Sheriff's Office regarding any problems with crimes on the trails in the County and specifically at Willowmere Park.

Ms. Stimpson noted that there should be more sports for girls, not just Spring softball.

Mr. Dudenhefer motioned, seconded by Mr. Snellings, that \$100,000 be held back to look at options other than trails while moving forward with the remaining items.

The Voting Board tally was:

Yea: (7) Dudenhefer, Snellings, Milde, Crisp, Sterling, Stimpson, Woodson

Nay: (0)

Mr. Milde motioned, seconded by Mr. Crisp to approve R10-48 appropriating the \$1.1M interest for Parks and Recreation Bond projects.

The Voting Board tally was:

Yea: (7) Milde, Crisp, Dudenhefer, Snellings, Sterling, Stimpson, Woodson

Nay: (0)

Resolution R10-48 reads as follows:

A RESOLUTION TO APPROVE THE PARKS AND RECREATION BOND INTEREST PROPOSED PROJECTS LIST AND BUDGET AND APPROPRIATE THE \$1.1M INTEREST FOR PARKS AND RECREATION PROJECTS

WHEREAS, \$1,103,496 of interest is available from the 2001 Park Bond projects;
and

WHEREAS, the Board has determined that this interest money is be used to address pressing capital needs of the Parks, Recreation and Community Facilities Department; and

WHEREAS, the Board has reviewed the proposed Parks and Recreation Bond Interest Project List;

NOW, THEREFORE, BE IT RESOLVED by the Stafford County Board of Supervisors on this the 2nd day of February, 2010, that it be and hereby does approve the Parks and Recreation Bond Interest Proposed Project List; and

BE IT FURTHER RESOLVED by the Stafford County Board of Supervisors that it be and hereby does budget and appropriate One Million One Hundred Three Thousand

Four Hundred Ninety-six Dollars (\$1,103,496) to transfer to the Capital Projects Bond Fund and budget and appropriate the funds in the Capital Projects Bond Fund for Parks and Recreation Projects.

Planning and Zoning; Complete County Committee – 2010 Census

Mr. Milde commented that the Committee met earlier in the day. Several requests have been sent to solicit interest in participating on the CCC.

Mr. Woodson asked if any Hispanic groups had been contacted. Mr. Milde responded that they were in the process of contacting churches, and he had put up several posters in restaurants. Mr. Woodson suggested also contacting any Hispanic organizations in the County that may exist.

Planning and Zoning; Presentation of Chesapeake Bay Local Assistance Advisory Review Results Toward Chesapeake Bay Compliance This item was deferred to a future meeting.

Discuss Bike Racks Mr. Dudenhefer motioned, seconded by Mr. Milde to direct staff to begin looking at funding, and to contact VDOT for options. This item will be brought back at the March 2nd meeting.

Discuss Employee Efficiency Incentive Program Ms. Stimpson introduced Ms. Tammi Ellis, Executive Director of Organizational Development, who gave a presentation and answered Board members questions.

Mr. Woodson asked how secure is the open source software, and Ms. Ellis responded that it meets all security measures required by the County.

Mr. Scott Mayausky, Commissioner of the Revenue addressed the Board relative to the Commissioner of the Revenue's office and their aggressive review of the permit process and answered Board members questions.

Ms. Stimpson motioned, seconded by Mr. Dudenhefer, that the Board direct the County Administrator to work with Ms. Stimpson to develop an Employee Efficiency Incentive Program and bring back the item to the Board at its April 6th meeting for consideration.

The Voting Board tally was:

Yea: (7) Stimpson, Dudenhefer, Crisp, Milde, Snellings, Sterling, Woodson
Nay: (0)

Discuss Family Subdivisions Mr. Snellings commented that once a family owned property, they could not sell/subdivide it for 15 years and then it could not be done again for another 15 years, which he felt was an extremely long period of time.

Mr. Snellings motioned, seconded by Mr. Sterling, to request the County Attorney to contact the Attorney General's office for clarification and to determine if the County, at its discretion, has the authority to reduce the number of years.

The Voting Board tally was:

Yea: (7) Snellings, Sterling, Crisp, Dudenhefer, Milde, Stimpson, Woodson
Nay: (0)

Discuss Urban Development Areas

Mr. Sterling motioned, seconded by Ms. Stimpson, to request the County Attorney's office to ask for further clarification on the actual meaning of the four dwelling units per acre and the .4 FAR. He would also like for the County to explore Adequate Public Facilities legislation.

The Voting Board tally was:

Yea: (7) Sterling, Stimpson, Crisp, Dudenhefer, Milde, Snellings, Woodson
Nay: (0)

County Attorney; Refer to the Planning Commission an Amendment to the Zoning Ordinance to Provide Alternates on the Board of Zoning Appeals

Mr. Dudenhefer motioned, seconded by Mr. Sterling, to adopt proposed Resolution R10-49 with a change to reflect the date of March 2, 2010 for the joint public hearing.

The Voting Board tally was:

Yea: (7) Dudenhefer, Sterling, Crisp, Milde, Snellings, Stimpson, Woodson

Nay: (0)

Resolution R10-49 reads as follows:

A RESOLUTION TO REFER AN AMENDMENT TO THE COUNTY CODE TO THE PLANNING COMMISSION REGARDING ALTERNATE MEMBERS OF THE BOARD OF ZONING APPEALS

WHEREAS, the Board of Zoning Appeals consists of seven (7) members appointed by the Stafford Circuit Court pursuant to Stafford County Code, Section 28-341; and

WHEREAS, the Board desires to have Stafford Circuit Court appoint up to three (3) alternates to the Board of Zoning Appeals so that an alternate member may serve in an absent or abstaining member’s place and the records shall so note; and

WHEREAS, the Board desires to amend and reenact Stafford County Code, Section 28-341, entitled “Composition, Appointment and Terms of Members” to reflect proposed changes based on the Planning Commission’s recommendations; and

WHEREAS, the Board believes that public necessity, convenience, general welfare and good zoning practices require adoption of the proposed amendment;

NOW, THEREFORE, BE IT RESOLVED by the Stafford County Board of Supervisors on this the 2nd day of February, 2010, that the Planning Commission be and it hereby is requested to consider an amendment to Stafford County Code, Section 28-341, by proposed Ordinance O10-49, for the appointment of up to three (3) alternate Board of Zoning Appeals members; and

BE IT FURTHER RESOLVED that the Planning Commission is hereby requested to hold a joint public hearing with the Board of Supervisors on the 2nd day of March, 2010.

Planning and Zoning; Update on an Amendment to the Zoning Ordinance to Include Laboratory, Research and Testing in an A-1, Agricultural Zoning District; and Conditional Use Permit for a Government Test Facility at Hartwood Airport

Mr. Snellings motioned, seconded by Mr. Milde to adopt proposed Resolutions R10-53.

The Voting Board tally was:

Yea: (7) Snellings, Milde, Crisp, Dudenhefer, Sterling, Stimpson, Woodson

Nay: (0)

Resolution R10-53 reads as follows:

A RESOLUTION TO RESCIND RESOLUTION R10-02 AND REFER AN AMENDMENT TO THE PLANNING COMMISSION TO AMEND AND REORDAIN STAFFORD COUNTY CODE, SECTION 28-25, DEFINITIONS OF SPECIFIC TERMS; AND SECTION 28-35, TABLE OF USES AND STANDARDS; TABLE 3.1, DISTRICT USES AND STANDARDS, OF THE ZONING ORDINANCE

WHEREAS, test lane facility is not listed as a conditional use in the A-1, Agricultural Zoning District; and

WHEREAS, the Zoning Ordinance does not permit test lane facility as a conditional uses in the A-1, Agricultural Zoning District; and

WHEREAS, the Board believes that the Zoning Ordinance should be amended to include test lane facility as a conditional use in the A-1, Agricultural Zoning District and create a definition for test lane facility; and

WHEREAS, the Board finds that public necessity, convenience, general welfare, and good zoning practices require adoption of such an ordinance;

NOW, THEREFORE, BE IT RESOLVED by the Stafford County Board of Supervisors on this the 2nd day of February, 2010, that the amendment to the Zoning Ordinance by proposed Ordinance O10-12 be and it hereby is referred to the Planning Commission for its consideration;

BE IT FURTHER RESOLVED, that Resolution R10-02 be and it hereby is rescinded.

Mr. Snellings motioned, seconded by Mr. Sterling, to adopt proposed Resolution R10-54.

The Voting Board tally was:

Yea: (7) Snellings, Sterling, Milde, Crisp, Dudenhefer, Stimpson, Woodson

Nay: (0)

Resolution R10-54 reads as follows:

A RESOLUTION TO RESCIND RESOLUTION R10-03 AND INITIATE A JOINT PUBLIC HEARING WITH THE PLANNING COMMISSION ON MARCH 2, 2010 FOR CONSIDERATION AND ADOPTION OF AMENDMENTS TO THE STAFFORD COUNTY

CODE, SECTION 28-25, DEFINITIONS OF SPECIFIC TERMS; AND SECTION 28-35, TABLE OF USES AND STANDARDS; TABLE 3.1, DISTRICT USES AND STANDARDS, OF THE ZONING ORDINANCE

WHEREAS, the Board wishes to schedule a joint public hearing with the Planning Commission to consider the proposed amendment to Stafford County Code, Section 28-25, Definitions of Specific Terms; and Section 28-35, Table of Uses and Standards; Table 3.1, District Uses and Standards, of the Zoning Ordinance;

NOW, THEREFORE, BE IT RESOLVED by the Stafford County Board of Supervisors on this the 2nd day of February, 2010, that the Board be and it hereby does initiate a joint public hearing with the Planning Commission to be held on March 2, 2010 at 7:00 p.m. in the Board Chambers to consider the proposed amendments to the Zoning Ordinance, as amended by the Board; and

BE IT FURTHER RESOLVED that Resolution 10-03 is hereby rescinded and the County Administrator is hereby directed to advertise the proposed Zoning Ordinance amendments, as amended by the Board, for a joint public hearing with the Planning Commission to be held on March 2, 2010; and

BE IT FURTHER RESOLVED that the Planning Commission is hereby requested to participate in this joint public hearing with the Board to consider the proposed amendments to the Zoning Ordinance, as amended by the Board, and the Planning Commission is hereby requested to make and submit its recommendation on said proposed amendments to the Board on March 2, 2010; and

BE IT STILL FURTHER RESOLVED that, at the conclusion of the joint public hearing and upon consideration of all comments and the recommendation of the Planning Commission, the Board intends to consider adopting the proposed amendments to the Zoning Ordinance, as amended by the Board, together with all of the additions and amendments that have been approved.

Mr. Snellings motioned, seconded by Mr. Sterling, to adopt proposed Resolution R10-55.

The Voting Board tally was:

Yea: (7) Snellings, Sterling, Milde, Crisp, Dudenhefer, Stimpson, Woodson

Nay: (0)

Resolution R10-55 reads as follows:

A RESOLUTION TO RESCIND RESOLUTION R10-04 AND INITIATE A JOINT PUBLIC HEARING WITH THE PLANNING COMMISSION ON MARCH 2, 2010 FOR CONSIDERATION OF A REQUEST FOR A CONDITIONAL USE PERMIT FOR A TEST LANE FACILITY IN AN A-1 AGRICULTURAL ZONING

DISTRICT ON ASSESSOR'S PARCEL 16-20 (PORTION),
HARTWOOD ELECTION DISTRICT AND PORTIONS OF
FAUQUIER COUNTY PIN'S 7836-61-5517 AND 7836-60-6238

WHEREAS, UNISYS Federal Systems, the applicant, has submitted application CUP2900339 requesting a Conditional Use Permit to allow a test lane facility in an A-1, Agricultural, Zoning District on Assessor's Parcel 16-20 (portion) and portions of Fauquier County PIN's 7836-61-5517 and 7836-60-6238; and

WHEREAS, the applicant desires to expedite the development review process by holding a joint public hearing of the Planning Commission and Board of Supervisors to meet the applicant's goal of beginning construction by March 3, 2010; and

WHEREAS, the Board wishes to schedule a joint public hearing with the Planning Commission to consider the request for a Conditional Use Permit for a laboratory, research and testing facility in an A-1, Agricultural zoning district;

NOW, THEREFORE, BE IT RESOLVED by the Stafford County Board of Supervisors on this the 2nd day of February 2010, that the Board does hereby initiate a joint public hearing with the Planning Commission to be held on March 2, 2010 at 7:00 p.m. in the Board Chambers to consider the Conditional Use Permit; and

BE IT FURTHER RESOLVED that Resolution R10-04 is hereby rescinded and the County Administrator is hereby directed to advertise the proposed Conditional Use Permit application for a joint public hearing with the Planning Commission to be held on March 2, 2010; and

BE IT FURTHER RESOLVED that the Planning Commission is hereby requested to participate in this joint public hearing with the Board to consider the Conditional Use Permit application, and the Planning Commission is hereby requested to make and submit its recommendation on said Conditional Use Permit application to the Board on March 2, 2010; and

BE IT STILL FURTHER RESOLVED that, at the conclusion of the joint public hearing and upon consideration of all comments and the recommendation of the Planning Commission, the Board intends to consider adopting the proposed Conditional Use Permit, together with any amendments to the proposed conditions.

Mr. Dudenhefer formed a working committee consisting of Mr. Milde, Mr. Sterling, and himself, along with members of the Planning Commission to review the Comprehensive Plan.

Legislative; Closed Meeting. At 5:55 p.m., Mr. Sterling motioned, seconded by Mr. Milde to adopt proposed Resolution CM10-04.

The Voting Board tally was:

Yea: (7) Sterling, Milde, Crisp, Dudenhefer, Snellings, Stimpson, Woodson

Nay: (0)

Resolution CM10-04 reads as follows:

A RESOLUTION TO AUTHORIZE CLOSED MEETING

WHEREAS, the Stafford County Board of Supervisors desires to consult with counsel and discuss in Closed Meeting legal advice regarding Board of Zoning Appeals Appointment Issues; and a Personnel matter; and

WHEREAS, pursuant to Section 2.2-3711 A.1 and A.7, Va. Code Ann., such discussions may occur in Closed Meeting;

NOW, THEREFORE, BE IT RESOLVED that the Stafford County Board of Supervisors on this the 2nd day of February, 2010, does hereby authorize discussions of the aforesated matters in Closed Meeting.

Call to Order. At 6:30 p.m., the Chairman called the meeting back to order.

Legislative; Closed Meeting Certification. Mr. Sterling motioned, seconded by Mr. Milde to adopt proposed Resolution CM10-04a.

The Voting Board tally was:

Yea: (7) Sterling, Milde, Crisp, Dudenhefer, Snellings, Stimpson, Woodson

Nay: (0)

Resolution CM19-04a reads as follows:

A RESOLUTION TO CERTIFY THE ACTIONS OF THE STAFFORD COUNTY BOARD OF SUPERVISORS IN A CLOSED MEETING ON FEBRUARY 2, 2010

WHEREAS, the Board has, on this the 2nd day of February, 2010 adjourned into a closed meeting in accordance with a formal vote of the Board and in accordance with the provisions of the Virginia Freedom of Information Act; and

WHEREAS, the Virginia Freedom of Information Act, as it became effective July 1, 1989, provides for certification that such Closed Meeting was conducted in conformity with law;

NOW, THEREFORE, BE IT RESOLVED that the Stafford County Board of Supervisors does hereby certify, on this the 2nd day of February, 2010, that to the best of each member's knowledge: (1) only public business matters lawfully exempted from open meeting requirements under the Virginia Freedom of Information Act were discussed in the Closed Meeting to which this certification applies; and (2) only such public business matters as were identified in the Motion by which the said Closed Meeting was convened were heard, discussed, or considered by the Board.

At 6:31 p.m., the Board adjourned until 7:00 p.m.

Call to Order At 7:01 P. M. the Chairman called the meeting back to order

Invocation Mr. Crisp gave the Invocation.

Pledge of Allegiance Mr. Sterling led in the recitation of the Pledge of Allegiance to the Flag of the United States of America.

Presentations by the Public-II The following persons spoke on items as indicated:

Donna Dawkins	-	Taxes/SPCA
Dean Fetterolf	-	Budget/Schools
Bruce Jackson	-	Guns
Paul Waldowski	-	At Large Chairman/Schools Budget
Robert Hopkins	-	Dangerous Roads

County Attorney; Amend and Reordain Stafford County Code, Chapter 23, by Repealing Article X, Entitled “Business, Professional and Occupational License” in its Entirety

The Chairman opened a public hearing.

The following persons desired to speak:

Vincent Ellis
Yvette Nageotte
Yvonne Nageotte
Keith Angle

Dean Fetterolf
Russ Moulton
Robert Thomas
Holly Hazard
Eric Miller
Bob Hagan
Aileen Callander
Bill Hoyt
Rob Gollahun
Maureen Kendall
Leonard Lacey
Dan Wildman
Mark Lozano
Manuel Matthew, Sr.
John Fields
Amy Johnson
George Schwartz
Tricia Gonzalez
Bob Hopkins
John Simpson
Fred Howell
Eric Kerr
Bruce Jackson
Joe Brito
Nan Rollison
Jo Knight
Wendy Surman
Jim Schwartz

The Chairman closed the public hearing.

Mr. Milde motioned, seconded by Ms. Stimpson adopt proposed Ordinance O10-10.

Discussion ensued.

Mr. Sterling motioned to call the question. The motion was defeated due to a lack of a super majority vote.

The Voting Board tally was:

Yea: (4) Sterling, Dudenhefer, Snellings, Stimpson

Nay: (3) Crisp, Milde, Woodson

Mr. Crisp made a substitute motion, seconded by Mr. Woodson to amend and reordain Stafford County Code, Chapter 23, Article X entitled “Business, Professional and Occupational License” such that threshold amounts be set at \$1M, and all rates be set at Ten Cents per Hundred Dollars with the exception of contractor and wholesale businesses.

Discussion ensued.

The Voting Board tally on the substitute motion was:

Yea: (2) Crisp, Woodson

Nay: (5) Dudenhefer, Milde, Snellings, Sterling, Stimpson

The Voting Board tally on the original motion was:

Yea: (5) Milde, Stimpson, Snellings, Sterling, Dudenhefer

Nay: (2) Crisp, Woodson

Ordinance O10-10 reads as follows:

AN ORDINANCE TO AMEND AND REORDAIN STAFFORD COUNTY CODE, CHAPTER 23, BY REPEALING ARTICLE X, ENTITLED BUSINESS, PROFESSIONAL AND OCCUPATIONAL LICENSE, IN ITS ENTIRETY

WHEREAS, the Board desires to amend Stafford County Code, Chapter 23, by repealing Article X, entitled “Business, Professional and Occupational License,” in its entirety; and

WHEREAS, the Board's adoption of the ordinance repealing Stafford County Code, Chapter 23, Article X, will make the business, professional and occupational license fee and tax null and void.

WHEREAS, the Board has conducted a public hearing and carefully considered the recommendations of staff and the testimony at the public hearing; and

NOW, THEREFORE, BE IT ORDAINED by the Stafford County Board of Supervisors on this 2nd day of February, 2010, that Stafford County Code be and it is hereby is amended and reordained as follows, all other portions remaining unchanged:

~~ARTICLE X. BUSINESS, PROFESSIONAL AND OCCUPATIONAL LICENSE~~

~~Sec. 23-200. Overriding conflicting ordinances.~~

~~Except as may be otherwise provided by the laws of the Commonwealth of Virginia, and notwithstanding any other current ordinances or resolutions enacted by this governing body, whether or not compiled in the Code of this County, to the extent of any conflict, the following provisions shall be applicable to the levy, assessment, and collection of licenses required and taxes imposed on businesses, trades, professions and callings and upon the persons, firms and corporations engaged therein within this County.~~

~~Sec. 23-201. Definitions.~~

~~For the purposes of this article, unless otherwise required by the context:~~

~~*Affiliated group* means:~~

- ~~(a) — One or more chains of includable corporations connected through stock ownership with a common parent corporation which is an includable corporation if:

 - ~~(1) — Stock possessing at least eighty (80) percent of the voting power of all classes of stock and at least eighty (80) percent of each class of the nonvoting stock of each of the includable corporations, except the common parent corporation, is owned directly by one or more of the other includable corporations; and~~
 - ~~(2) — The common parent corporation directly owns stock possessing at least eighty (80) percent of the voting power of all classes of stock and at least eighty (80) percent of each class of the nonvoting stock of at least one of the other includable corporations. As used in this subdivision, the term "stock" does not include nonvoting stock which is limited and preferred as to dividends. The term "includable corporation" means any corporation within the affiliated group, irrespective of the state or country of its incorporation; and the term "receipts" includes gross receipts and gross income.~~~~
- ~~(b) — Two (2) or more corporations if five (5) or fewer persons who are individuals, estates or trusts own stock possessing:~~

- ~~(1) At least eighty (80) percent of the total combined voting power of all classes of stock entitled to vote or at least eighty (80) percent of the total value of shares of all classes of the stock of each corporation, and~~
- ~~(2) More than fifty (50) percent of the total combined voting power of all classes of stock entitled to vote or more than fifty (50) percent of the total value of shares of all classes of stock of each corporation, taking into account the stock ownership of each such person only to the extent such stock ownership is identical with respect to each such corporation.~~

~~When one or more of the includable corporations, including the common parent corporation is a nonstock corporation, the term "stock" as used in this subdivision shall refer to the nonstock corporation membership or membership voting rights, as is appropriate to the context.~~

~~*Assessment* means a determination as to the proper rate of tax, the measure to which the tax rate is applied, and ultimately the amount of tax, including additional or omitted tax, that is due. An assessment shall include a written assessment made pursuant to notice by the assessing official or a self-assessment made by a taxpayer upon the filing of a return or otherwise not pursuant to notice. Assessments shall be deemed made by an assessing official when a written notice of assessment is delivered to the taxpayer by the assessing official or an employee of the assessing official, or mailed to the taxpayer at his last known address. Self-assessments shall be deemed made when a return is filed, or if no return is required, when the tax is paid. A return filed or tax paid before the last day prescribed by ordinance for the filing or payment thereof shall be deemed to be filed or paid on the last day specified for the filing of a return or the payment of tax, as the case maybe.~~

~~*Assessor* or assessing official means the Commissioner of the Revenue of this County.~~

~~*Base year* means the calendar year preceding the license year, except for contractors subject to the provisions of § 58.1-3715 of the Code of Virginia (1950), as amended.~~

~~*Broker* shall mean an agent of a buyer or a seller who buys or sells stocks, bonds, commodities, or services, usually on a commission basis.~~

~~*Business* means a course of dealing which requires the time, attention and labor of the person so engaged for the purpose of earning a livelihood or profit. It implies a continuous and regular course of dealing, rather than an irregular or isolated transaction. A person may be engaged in more than one business. The following acts shall create a rebuttable presumption that a person is engaged in a business: (i) advertising or otherwise holding oneself out to the public as being engaged in a particular business; or (ii) filing tax returns, schedules and documents that are required only of persons engaged in a trade or business.~~

~~*Commodity* shall mean staples such as wool, cotton, etc. which are traded on a commodity exchange and on which there is trading in futures.~~

~~*Contractor* shall have the meaning prescribed in § 58.1-3714 of the Code of Virginia (1950), as amended, of whether such work is done or offered to be done by day labor, general contract or subcontract.~~

~~*Dealer* for purposes of this Article shall mean any person engaged in the business of buying and selling securities for his own account, but does not include a bank, or any person insofar as he buys or sells securities for his own account, either individually or in some fiduciary capacity, but not as part of a regular business.~~

~~*Definite place of business* means an office or a location at which occurs a regular and continuous course of dealing for thirty (30) consecutive days or more. A definite place of business for a person engaged in business may include a location leased or otherwise gained from another person on a temporary or seasonal basis; and real property leased to another. A person's residence shall be deemed to be a definite place of business if there is no definite place of business maintained elsewhere and the person is not licensable as a peddler or itinerant merchant.~~

~~*Financial services* means the buying, selling, handling, managing, investing, and providing of advice regarding money, credit, securities and other investments and shall include the service for compensation by a credit agency, an investment company, a broker or dealer in securities and commodities or a security or commodity exchange, unless such service is otherwise provided for in this article. Examples 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~~
- ~~Working capital financing~~

~~*Gross receipts* means the whole, entire, total receipts attributable to the licensed privilege, without deduction, except as may be limited by the provisions of Chapter 37 of Title 58.1 of the Code of Virginia (1950), as amended.~~

~~*License year* means the calendar year for which a license is issued for the privilege of engaging in business.~~

~~*Person* shall mean any individual, firm, partnership, 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, profession, trade or occupation, but shall not include a court appointed trustee, receiver or personal representative in the liquidation of assets for immediate distribution or a sergeant, sheriff or any deputy selling under authority of process or writ of a court or justice. Such term shall not include a volunteer fire department, a volunteer rescue squad or a nonprofit organization operating a community center, swimming pool, tennis court or other educational, cultural, recreational and athletic facilities and facilities for the welfare of the residents of the area.~~

~~*Personal services* shall mean rendering for compensation any repair, personal, business or other services not specifically classified as "financial, real estate or professional service" under this article, rendered in any other business or occupation not specifically classified in this article unless exempted from local license tax by Title 58.1 of the Code of Virginia (1950), as amended.~~

~~*Professional services* means services performed by architects, attorneys at law, certified public accountants, dentists, engineers, land surveyors, surgeons, veterinarians, and practitioners of the healing arts (the arts and sciences dealing with the prevention, diagnosis, treatment and cure or alleviation of human physical or mental ailments, conditions, diseases, pain or infirmities) and such occupations, and no others, as the Virginia Department of Taxation may list in the BPOL guidelines promulgated pursuant to § 58.1 3701 of the Code of Virginia (1950), as amended. The Department shall identify and list each 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, either advising, guiding, or teaching them, and in serving their interests or welfare in the practice of an art or science founded on it. The word *profession* implies attainments in professional knowledge as distinguished from mere skill, and the application of knowledge to uses for others rather than for personal profit.~~

~~*Purchases* shall mean all goods, wares and merchandise received for sale at each definite place of business of a wholesale merchant. The term shall also include the cost of manufacture of all goods, wares and merchandise manufactured by any wholesaler or wholesale merchant and sold or offered for sale. Such merchant may elect to report the gross receipts from the sale of manufactured goods, wares and merchandise if it cannot determine or chooses not to disclose the cost of manufacture.~~

~~*Real estate services* shall mean rendering a service for compensation as lessor, buyer, seller, agent or broker and providing a real estate service, unless the service is otherwise specifically provided for in this article, and such services include, but are not limited to, the following:-~~

- ~~Appraisers of real estate~~
- ~~Escrow agents, real estate~~

~~Fiduciaries, real estate
 Lessor of real property
 Real estate agents, brokers and managers
 Real estate selling agents
 Rental agents for real estate~~

~~*Retailer or retail merchant* shall mean any person or merchant who sells goods, wares and merchandise for use or consumption by the purchaser or for any purpose other than resale by the purchaser, but does not include sales at wholesale to institutional, commercial and industrial users.~~

~~*Security* for purposes of this article shall have the same meaning as in the Securities Act (§ 3.1-501 et. seq.) of the Code of Virginia (1950), as amended, or in similar laws of the United States regulating the sale of securities.~~

~~*Services* shall mean things purchased by a customer which do not have physical characteristics, or which are not goods, wares, or merchandise.~~

~~*Wholesaler or wholesale merchant* shall mean any person or merchant who sells wares and merchandise for resale by the purchaser, including sales when the goods, wares and merchandise will be incorporated into goods and services for sale, and also includes sales to institutional, commercial, government and industrial users which because of the quantity, price, or other terms indicate that they are consistent with sales at wholesale.~~

~~**Sec. 23-202. Licensing Generally License Required.** Every person engaging in this County in any business, trade, profession, occupation or calling (collectively hereinafter "a business") as defined in this article, shall apply for a license for each such business if: Such person maintains a definite place of business in this County; Such person does not maintain a definite office anywhere but does maintain an abode in this County, which abode for the purposes of this article shall be deemed a definite place of business, There is no definite place of business but such person operates amusement machines, is engaged as a peddler or itinerant merchant, carnival or circus as specified in §§ 58.1-3717, 58.1-3718, or 58.1-3728, respectively, of the Code of Virginia (1950), as amended; or is a contractor subject to § 58.1-3715 of the Code of Virginia (1950), as amended; or is a public service corporation subject to § 58.1-3731 of the Code of Virginia (1950), as amended; or~~

- ~~(1) The person is a contractor conducting business in the County for less than thirty (30) days without a definite place of business in the Commonwealth of Virginia and where the amount of business done by such person in the County exceeds or will exceed the sum of twenty five thousand dollars (\$25,000) for the license year.~~
- ~~(b) Separate License for Each Place of Business. A separate license shall be required for each definite place of business. A person engaged in two (2) or more businesses or professions carried on at the same place of business may elect to obtain one (1) license for all such businesses and professions if all of the following criteria are satisfied:~~
- ~~(1) Each business or profession is licensable at the location and has satisfied any requirements imposed by state law or other provisions of the ordinances of this County;~~
- ~~(2) All of the businesses or professions are subject to the same tax rate, or, if subject to different tax rates, the licensee agrees to be taxed on all businesses and professions at the highest rate; and~~
- ~~(3) The taxpayer agrees to supply such information as the assessor may require concerning the nature of the several businesses and their gross receipts.~~
- ~~(c) Application for License. All businesses affected or embraced by this article shall make application for licenses to the County Commissioner of the Revenue ("Commissioner"). The Commissioner shall furnish the necessary forms, which shall be properly filled in with such information as the Commissioner may require. The Commissioner shall compute the amount of license tax and, after payment has been received by the County Treasurer, the license shall be issued; provided, however, that a business license may not be issued until the applicant has produced satisfactory evidence that all delinquent business license, personal property, meals, transient occupancy, severance and admissions taxes owed by the business to County have been paid. Renewal applications shall be filed with the Commissioner.~~
- ~~(d) Required Information; Failure to Provide Information. Every applicant for a license to conduct any business, profession, trade, or occupation under the provisions of this article shall furnish the Commissioner of the Revenue, in writing, with the correct name and trade name, if any, of the applicant, the correct physical residence of the applicant, the nature of the business, profession, trade, or occupation to be pursued, the place where it is to be pursued, and a record of gross receipts, verified by oath, for the past year, as well as such information as may be required by law. In the event of a failure or refusal to file with the assessing official the information necessary to enable him or her to assess a license tax on the basis provided by law, such assessing official shall assess such license tax upon the best information obtainable, adding thereto the penalty prescribed by law.~~

- ~~(e) License Fee. Every person engaged in a business, profession, trade, or occupation subject to licensure under this article shall be assessed and required to pay annually a fee in the amount of fifty dollars (\$50.00) for the issuance of such license.~~
- ~~(f) Declaration Required. Every person engaged in a business, profession, trade, or occupation must file a declaration of gross receipts with the Commissioner of the Revenue annually, regardless of an exemption from the payment of a license tax or fee.~~

Sec. 23-203. Payment of License Tax

- ~~(a) Due Dates. Each person subject to a license tax shall apply for a license prior to beginning business, if he was not subject to licensing in this County on or before January 1 of the license year, or no later than March 1 of the current license year if he was in business or had been issued a license for the preceding license year. The application shall be on forms prescribed by the assessing official. The tax shall be paid with the application in the case of any license not based on gross receipts. If the tax is measured by the gross receipts of the business, the tax shall be paid on or before April 15 of the current license year.~~
- ~~(b) License for Persons Beginning Business, Etc. For the purpose of ascertaining the license tax to be paid by any person beginning a new business, employment or profession, and whose license tax is based on gross receipts, gross sales, gross purchases, gross commissions, gross contracts or orders, the licensee shall estimate the basis for measuring the license tax between the date of commencing business and the 31st of December following.~~
- ~~(c) Estimation of License Tax. The license tax of every person who was licensed at a definite place of business within the County for only a part of the preceding license year shall be computed for the then current license year on the basis of an estimate of the amount of gross receipts, gross sales or gross purchases which the licensee will make throughout the then current license year, except that any commission merchant or wholesale merchandise broker shall be licensed on the basis of gross commissions of the next preceding license year or any parts thereof.~~
- ~~(d) Underestimate. Every underestimate under this section shall be subject to correction by the commissioner of the revenue, whose duty it shall be to assess such licensee with such additional taxes as may be found to be due after the close of the license year on the basis of gross receipts, gross sales, gross purchases, gross commissions or gross contracts or orders. In case of overestimate, the commissioner of the revenue shall order a credit which is applied to the current license tax or if business has ceased, then a refund will be issued in the amount of the overpaid tax.~~

- ~~(e) — Extension. The assessing official may grant an extension of time, not to exceed ninety (90) days, in which to file an application for a license, for reasonable cause. The request for an extension shall be filed on or before March 1 of the current license year. The extension shall be conditioned upon the timely payment of a reasonable estimate of the appropriate tax, subject to adjustment to the correct tax at the end of the extension together with interest from the due date until the date paid and, if the estimate submitted with the extension is found to be unreasonable under the circumstances, a penalty of ten (10) percent of the portion paid after the due date.~~
- ~~(f) — Penalty for Failure to File and Pay When Due. A penalty of ten (10) percent of the tax may be imposed upon the failure to file an application or the failure to pay the tax by the appropriate due date. Any such penalty shall become a part of the tax. Only the late filing penalty shall be imposed by the assessing official if both the application and payment are late; however, both penalties may be assessed if the assessing official determines that the taxpayer has a history of noncompliance. In the case of an assessment of additional tax made by the assessing official, if the application and, if applicable, the return were made in good faith and the understatement of the tax was not due to any fraud, reckless or intentional disregard of the law by the taxpayer, there shall be no late payment penalty assessed with the additional tax. If any assessment of tax by the assessing official is not paid within thirty (30) days the treasurer may impose a ten (10) percent late payment penalty. The penalties shall not be imposed, or if imposed, shall be abated by the official who assessed them, if the failure to file or pay was not the fault of the taxpayer. In order to demonstrate lack of fault, the taxpayer must show that he acted responsibly and that the failure was due to events beyond his control. The Commissioner of Revenue, or designee, shall make the determination of fault relating to a taxpayer's failure to file or pay, and this determination shall be final.~~

- ~~(1) “Acted responsibly” means that: (i) the taxpayer exercised the level of reasonable care that a prudent person would exercise under the circumstances in determining the filing obligations for the business and (ii) the taxpayer undertook significant steps to avoid or mitigate the failure, such as requesting appropriate extensions (where applicable), attempting to prevent a foreseeable impediment, acting to remove an impediment once it occurred, and promptly rectifying a failure once the impediment was removed or the failure discovered.~~
- ~~(2) “Events beyond the taxpayer's control” include, but are not limited to, the unavailability of records due to fire or other casualty; the unavoidable absence (e.g., due to death or serious illness) of the person with the sole responsibility for tax compliance; or the taxpayer's reasonable reliance in good faith upon erroneous written information from the assessing official, who was aware of the relevant facts relating to the taxpayer's business when he provided the erroneous information.~~
- ~~(g) Interest. Interest shall be charged on the late payment of the tax from the due date until the date paid without regard to fault or other reason for the late payment. Whenever an assessment of additional or omitted tax by the assessing official is found to be erroneous, all interest and penalty charged and collected on the amount of the assessment found to be erroneous shall be refunded together with interest on the refund from the date of payment or the due date, whichever is later. Interest shall be paid on the refund of any tax paid under this article from the date of payment or due date, whichever is later, whether attributable to an amended return or other reason. Interest on any refund shall be paid at the same rate charged under § 58.1-3916 of the Code of Virginia (1950), as amended. No interest shall accrue on an adjustment of estimated tax liability to actual liability at the conclusion of a base year. No interest shall be paid on a refund or charged on a late payment, in event of such adjustment, provided the refund or the late payment is made not more than thirty (30) days from (i) the date of the payment that created the refund, or (ii) the due date of the tax, whichever is later.~~

Sec. 23-204. Exemptions from license tax.

- ~~(a) No license tax shall be levied under this article on a volunteer fire department, rescue squad or auxiliary unit thereof; on an association of war veterans or auxiliary units thereof; on a fraternal lodge operating under the lodge system; or on a church, school or other nonprofit, tax-exempt, charitable organization.~~
- ~~(b) No license tax shall be levied under this article on any person, entity or activity exempt from such tax under provisions of § 58.1-3703(C) of the Code of Virginia (1950), as amended.~~
- ~~(c) All persons engaged in a business, profession, trade, or occupation subject to licensure, whose annual gross receipts are Two Hundred Thousand Dollars (\$200,000) or less, shall be exempt from the payment of a license tax.~~

- ~~(d) — The first Two Hundred Thousand Dollars (\$200,000) in gross receipts shall be exempt from the payment of a license tax.~~

Sec. 23-205. Situs of gross receipts.

- ~~(a) — General rule. Whenever the tax imposed by this article is measured by gross receipts, the gross receipts included in the taxable measure shall be only those gross receipts attributed to the exercise of a licensable privilege at a definite place of business within this County. In the case of activities conducted outside of a definite place of business, such as during a visit to a customer location, the gross receipts shall be attributed to the definite place of business from which such activities are initiated, directed, or controlled. The situs of gross receipts for different classifications of business shall be attributed to one or more definite places of business or offices as follows:~~
- ~~(1) — The gross receipts of a contractor shall be attributed to the definite place of business at which his services are performed, or if his services are not performed at any definite place of business, then the definite place of business from which his services are directed or controlled, unless the contractor is subject to the provisions of § 58.1-3715 of the Code of Virginia (1950), as amended.~~
 - ~~(2) — The gross receipts of a retailer or wholesaler shall be attributed to the definite place of business at which sales solicitation activities occur, or if sales solicitation activities do not occur at any definite place of business, then the definite place of business from which sales solicitation activities are directed or controlled; however, a wholesaler or distribution house subject to a license tax measured by purchases shall determine the situs of its purchases by the definite place of business at which or from which deliveries of the purchased goods, wares and merchandise are made to customers. Any wholesaler who is subject to license tax in two (2) or more localities and who is subject to multiple taxation because the localities use different measures, may apply to the Department of Taxation for a determination as to the proper measure of purchases and gross receipts subject to license tax in each County.~~
 - ~~(3) — The gross receipts of a business renting tangible personal property shall be attributed to the definite place of business from which the tangible personal property is rented or, if the property is not rented from any definite place of business, then the definite place of business at which the rental of such property is managed.~~
 - ~~(4) — The gross receipts from the performance of services shall be attributed to the definite place of business at which the services are performed or, if not performed at any definite place of business, then the definite place of business from which the services are directed or controlled.~~
- ~~(b) — Apportionment. If the licensee has more than one definite place of business and it is impractical or impossible to determine to which definite place of business gross receipts should be attributed under the general rule, except as to circumstances set forth in § 58.1-3709 of the Code of Virginia (1950), as~~

~~amended, the gross receipts of the business shall be apportioned between the definite places of businesses on the basis of payroll. Gross receipts shall not be apportioned to a definite place of business unless some activities under the applicable general rule occurred at, or were controlled from, such definite place of business. Gross receipts attributable to a definite place of business in another County shall not be attributed to this County solely because the other County does not impose a tax on the gross receipts attributable to the definite place of business in such other County.~~

- ~~(c) — Agreements. The assessor may enter into agreements with any other political subdivision of Virginia concerning the manner in which gross receipts shall be apportioned among definite places of business. However, the sum of the gross receipts apportioned by the agreement shall not exceed the total gross receipts attributable to all of the definite places of business affected by the agreement. Upon being notified by a taxpayer that its method of attributing gross receipts is fundamentally inconsistent with the method of one or more political subdivisions in which the taxpayer is licensed to engage in business and that the difference has, or is likely to, result in taxes on more than one hundred (100) percent of its gross receipts from all locations in the affected counties, the assessor shall make a good faith effort to reach an apportionment agreement with the other political subdivisions involved.~~

Sec. 23-206. Limitations and extensions.

- ~~(a) — Where, before the expiration of the time prescribed for the assessment of any license tax imposed pursuant to this article, both the assessing official and the taxpayer have consented in writing to its assessment after such time, the tax may be assessed at any time prior to the expiration of the period agreed upon. The period so agreed upon may be extended by subsequent agreements in writing made before the expiration of the period previously agreed upon.~~
- ~~(b) — Notwithstanding § 58.1-3903 of the Code of Virginia (1950), as amended, the assessing official shall assess the local license tax omitted because of fraud or failure to apply for a license for the current license year and the six (6) preceding years.~~
- ~~(c) — The period for collecting any local license tax shall not expire prior to the period specified in § 58.1-3940 of the Code of Virginia (1950), as amended, two (2) years after the date of assessment if the period for assessment has been extended pursuant to this subdivision, two (2) years after the final determination of an appeal for which collection has been stayed pursuant to subsection 23-207(b) or 23-207(c) of this article, or two (2) years after the final decision in a court application pursuant to § 58.1-3984 of the Code of Virginia (1950), as amended, or similar law for which collection has been stayed, whichever is later.~~

Sec. 23-207. Appeals and rulings.

- ~~(a) — Any person assessed with a licensing tax under this article as the result of an audit may apply within ninety (90) days from the date of the assessment to the assessing official for a correction of the assessment. The application must be filed in good faith and sufficiently identify the taxpayer, audit period, remedy sought, each alleged error in the assessment, the grounds upon which the taxpayer relies, and any other facts relevant to the taxpayer's contention. The assessor may hold a conference with the taxpayer if requested by the taxpayer, or require submission of additional information and documents, further audit, or other evidence deemed necessary for a proper and equitable determination of the applications. The assessment shall be deemed prima facie correct. The assessor shall undertake a full review of the taxpayer's claims and issue a determination to the taxpayer setting forth its position. Every assessment pursuant to an audit shall be accompanied by a written explanation of the taxpayer's right to seek correction and the specific procedure to be followed in the County (e.g., the name and address to which an application should be directed).~~
- ~~(b) — Provided an application is made within ninety (90) days of an assessment, collection activity shall be suspended until a final determination is issued by the assessor, unless the assessor determines that collection would be jeopardized by delay or that the taxpayer has not responded to a request for relevant information after a reasonable time. Interest shall accrue in accordance with the provisions of subsection 23-203(g) of this article, but no further penalty shall be imposed while collection action is suspended. The term "jeopardized by delay" includes a finding that the application is frivolous, or that a taxpayer desires (i) to depart quickly from the County, (ii) to remove his property there from, (iii) to conceal himself or his property therein, or (iv) to do any other act tending to prejudice, or to render wholly or partially ineffectual, proceedings to collect the tax for the period in question.~~
- ~~(c) — Any person assessed with a license tax under this chapter as a result of an audit may apply within ninety (90) days of the determination by the assessing official on an application pursuant to subsection 23-207(a) above to the Tax Commissioner for a correction of such assessment. The Tax Commissioner shall issue a determination to the taxpayer within ninety (90) days of receipt of the taxpayer's application, unless the taxpayer and the assessing official are notified that a longer period will be required. The application shall be treated as an application pursuant to § 58.1-1821 of the Code of Virginia (1950), as amended, and the Tax Commissioner may issue an order correcting such assessment pursuant to § 58.1-1822 of the Code of Virginia (1950), as amended. Following such an order, either the taxpayer or the assessing official may apply to the appropriate circuit court pursuant to § 58.1-3984 of the Code of Virginia (1950), as amended. However, the burden shall be on the party making the application to show that the ruling of the Tax Commissioner is erroneous. Neither the Tax Commissioner nor the~~

Department of Taxation shall be made a party to an application to correct an assessment merely because the Tax Commissioner has ruled on it.

~~(d) — On receipt of a notice of intent to file an appeal to the Tax Commissioner under subsection 23-207(c) above, the assessing official shall further suspend collection activity until a final determination is issued by the Tax Commissioner, unless the assessor determines that collection would be jeopardized by delay or that the taxpayer has not responded to a request for relevant information after a reasonable time. Interest shall accrue in accordance with the provisions of subsection 23-203(g), but no further penalty shall be imposed while collection action is suspended. The term "jeopardized by delay" shall have the same meaning as set forth in subsection 23-207(b) above.~~

~~(e) — Any taxpayer may request a written ruling regarding the application of the tax to a specific situation from the assessor. Any person requesting such a ruling must provide all the relevant facts for the situation and may present a rationale for the basis of an interpretation of the law most favorable to the taxpayer. Any misrepresentation or change in the applicable law or the factual situation as presented in the ruling request shall invalidate any such ruling issued. A written ruling may be revoked or amended prospectively if (i) there is a change in the law, a court decision, or the guidelines issued by the Department of Taxation upon which the ruling was based or, (ii) the assessor notifies the taxpayer of a change in the policy or interpretation upon which the ruling was based. However, any person who acts on a written ruling which later becomes invalid shall be deemed to have acted in good faith during the period in which such ruling was in effect.~~

Sec. 23-208. Recordkeeping and audits.

~~Every person who is assessable with a license tax shall keep sufficient records to enable the assessor to verify the correctness of the tax paid for the license years assessable and to enable the assessor to ascertain what is the correct amount of tax that was assessable for each of those years. All such records, books of accounts and other information shall be open to inspection and examination by the assessor in order to allow the assessor to establish whether a particular receipt is directly attributable to the taxable privilege exercised within this County. The assessor shall provide the taxpayer with the option to conduct the audit in the taxpayer's local business office, if the records are maintained there. In the event the records are maintained outside this County, copies of the appropriate books and records shall be sent to the assessor's office upon demand.~~

Sec. 23-209. Exclusions and deductions from "gross receipts."

~~(a) — General rule. Gross receipts for license tax purposes shall not include any amount not derived from the exercise of the licensed privilege to engage in a business or profession in the ordinary course of business or profession.~~

~~(b) — The following items shall be excluded from gross receipts:—~~

- ~~(1) Amounts received and paid to the United States, the Commonwealth or any County, city or town for the Virginia retail sales or use tax, or for any local sales tax or any local excise tax on cigarettes, for any federal or state excise taxes on motor fuels.~~
 - ~~(2) Any amount representing the liquidation of a debt or conversion of another asset to the extent that the amount is attributable to a transaction previously taxed (e.g., the factoring of accounts receivable created by sales which have been included in taxable receipts even though the creation of such debt and factoring are a regular part of its business).~~
 - ~~(3) Any amount representing returns and allowances granted by the business to its customer.~~
 - ~~(4) Receipts which are the proceeds of a loan transaction in which the licensee is the obligor.~~
 - ~~(5) Receipts representing the return of principal of a loan transaction in which the licensee is the creditor, or the return of principal or basis upon the sale of a capital asset.~~
 - ~~(6) Rebates and discounts taken or received on account of purchases by the licensee. A rebate or other incentive offered to induce the recipient to purchase certain goods or services from a person other than the offeror, and which the recipient assigns to the licensee in consideration of the sale of goods and services shall not be considered a rebate or discount to the licensee, but shall be included in the licensee's gross receipts together with any handling or other fees related to the incentive.~~
 - ~~(7) Withdrawals from inventory for purposes other than sale or distribution and for which no consideration is received and the occasional sale or exchange of assets other than inventory, whether or not a gain or loss is recognized for federal income tax purposes.~~
 - ~~(8) Investment income not directly related to the privilege exercised by a licensable business not classified as rendering financial services. This exclusion shall apply to interest on bank accounts of the business, and to interest, dividends and other income derived from the investment of its own funds in securities and other types of investments unrelated to the licensed privilege. This exclusion shall not apply to interest, late fees and similar income attributable to an installment sale or other transaction that occurred in the regular course of business.~~
- ~~(e) — The following shall be deducted from gross receipts or gross purchases that would otherwise be taxable:~~
- ~~(1) Any amount paid for computer hardware and software sold to a United States federal or state government entity provided such property was purchased within two years of the sale to said entity by the original purchaser who shall have been contractually obligated at the time of purchase to resell such property to a state or federal government entity. This deduction shall not occur until the time of resale and shall apply to only the original cost of the property and not to its resale price, and the deduction shall not apply to any of the tangible personal property which~~

~~was the subject of the original resale contract if it is not resold to a state or federal government entity in accordance with the original contract obligation.~~

- ~~(2) Any receipts attributable to business conducted in another state or foreign country in which the taxpayer is liable for an income or other tax based upon income.~~

Sec. 23-210. License Tax Rate.

~~(a) In addition to the fee specified in subsection 23-202(e), any person engaged in a business, profession, trade, or occupation with gross receipts of two hundred thousand dollars (\$200,000) or more shall be assessed and required to pay annually a license tax on gross receipts or a flat tax at the rate established for the particular enterprise as set below:~~

- ~~(1) For contractors and persons constructing for their own account for sale, eight cents (\$0.08) per one hundred dollars (\$100.00) of gross receipts;~~
- ~~(2) For retailers, ten cents (\$0.10) per one hundred dollars (\$100.00) of gross receipts;~~
- ~~(3) For financial, real estate and professional services, twenty nine cents (\$0.29) per one hundred dollars (\$100.00) of gross receipts;~~
- ~~(4) For repair, personal and business services and all other businesses and occupations not specifically listed or exempted in this chapter or otherwise by law, eighteen cents (\$0.18) per one hundred dollars (\$100.00) of gross receipts;~~
- ~~(5) For wholesalers, two and one half cents (\$0.025) per one hundred dollars (\$100.00) of purchases;~~
- ~~(6) For carnivals, circuses and speedways, five hundred dollars (\$500.00) for each performance held in this County;~~
- ~~(7) For fortune tellers, clairvoyants and practitioners of palmistry, five hundred dollars (\$500.00) per year;~~
- ~~(8) For itinerant merchants or peddlers, two hundred fifty dollars (\$250.00) per year. This section shall not apply to the following persons:~~
 - ~~a. Persons who sell or offer for sale in person or by their employees ice, wood, charcoal, meats, milk, butter, eggs, poultry, 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. Such persons are not subject to taxation under this chapter; and~~
 - ~~b. An individual who sells or offers for sale, in person, goods, which have been grown, produced, improved or enhanced by such individual, in one (1) of the following situations:

 - ~~i. At a bazaar held in a place operated by a bona fide nonprofit charitable organization, which is conducted to raise money for such organizations, provided, that such individual does not participate in more than four (4) bazaars or craft shows per calendar year in this County; or~~
 - ~~ii. At a bazaar held in a public building (including schools), which is conducted to raise money for a bona fide nonprofit organization,~~~~

- provided, that such individual does not participate in more than four (4) bazaars or craft shows per calendar year in this County; or
- ~~iii.~~ At a craft show held outside of the places identified in subsections a. and b. above, provided (i) that the sponsor of the craft show pays a sum equal to the itinerant merchant's business license tax for each person participating in the craft show; and (ii) that such individual does not participate in more than four (4) bazaars or craft shows per calendar year in this County. A sponsor's total obligation for any single craft show shall not exceed the sum of fifteen hundred dollars (\$1,500.00); or
- ~~iv.~~ A sale of goods by persons participating in fund raising activities for a bona fide nonprofit service organization where the proceeds from the rental of the sales space, table, booth or the like are delivered to such organization, where such organization does not conduct more than four (4) such fund raising activities per calendar year and where the seller has not participated in a total of more than four (4) activities exempted under this section per calendar year.
- ~~e.~~ A licensed wholesale dealer who sells and, at the time of such sale, delivers merchandise to retail merchants;
- ~~d.~~ A distributor or vendor of motor fuels and petroleum products;
- ~~e.~~ A distributor or vendor of seafood who catches seafood and sells only the seafood caught by him;
- ~~f.~~ A farmer or producer of agricultural products who sells only the farm or agricultural products produced or grown by him;
- ~~g.~~ A farmers' cooperative association;
- ~~h.~~ A manufacturer who is subject to Virginia tax on intangible personal property who peddles at wholesale, only the goods, wares or merchandise manufactured by him at a plant, whose intangible personal property is taxed by this Commonwealth;
- ~~i.~~ A sale of goods by students participating in a business education program in a school;
- ~~j.~~ A sale of goods by persons participating in fund raising activities for a school sponsored organization or for a bona fide nonprofit charitable organization, where all of the proceeds of such sale are delivered to such organization.
- ~~(9)~~ For photographers, meaning every such person who has no regularly established place of business in this state and who provides photographers' services consisting of taking of pictures or the making of pictorial reproductions in this state and every agent or canvasser for such photographer and who conducts or engages in business in the County shall pay for the privilege an annual license tax of fifteen dollars (\$15.00).
- ~~(10)~~ For direct sellers as defined in § 58.1-3719.1 of the Code of Virginia (1950), as amended, with total annual sales in excess of \$4,000 per year, ten (\$0.10) cents per one hundred dollars (\$100.00) of total annual retail

~~sales or two and one-half cents (\$0.025) per one hundred dollars (\$100.00) of total annual wholesale sales, whichever is applicable.~~

~~(11) For savings institutions and credit unions, twenty five (\$25) dollars and shall be levied only where the main office is located.~~

~~(b) Notwithstanding the provisions hereinabove, the total tax on annual gross receipts levied pursuant to this chapter on any individual person or business shall not exceed one hundred fifty thousand (\$150,000) in any tax year.~~

~~Sec. 23-211. Certification of erroneous assessments, refunds of license taxes.~~

~~(a) The assessing official is authorized to certify to the treasurer any instances of erroneous assessments of license taxes. Upon receipt of such certificate consented to by the County attorney, the treasurer shall make the appropriate refund.~~

~~(b) Licenses issued under the provisions of this article based on gross receipts or gross expenditures shall be subject to refund where the licensee goes out of business before the end of the then current license tax year subject to all of the following qualifications:~~

~~(1) Licenses for the current license tax year shall 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 violation of any rules and regulations made pursuant thereto.~~

~~(3) The refund shall be determined by the assessing official and shall be prorated for the number of months that the business operated during the then current license tax year.~~

~~Sec. 23-212. Revocation of licenses.~~

~~Any license granted under this article may be revoked by the assessing official upon the failure of any licensee to comply with the terms of this article and there shall be no refund.~~

~~Sec. 23-213. Payment of administrative costs.~~

~~Delinquent taxpayers shall pay a fee, as required by this section, to cover the administrative costs associated with the collection of delinquent taxes. This fee shall be in addition to all penalties and interest, and shall be in the amount of thirty dollars (\$30.00) for taxes collected subsequent to filing a warrant or other appropriate legal document but prior to judgment, and in the amount of thirty five dollars (\$35.00) for taxes collected subsequent to judgment.~~

~~Sec. 23-214. Criminal penalties for failure to file applications; false statements.~~

~~Willful failure or refusal to file an application for a license when due or making false statements with intent to defraud in an application shall constitute a Class 3 misdemeanor if the amount of the tax lawfully assessed in connection with the application is one thousand dollars (\$1,000.00) or less, or a Class 1 misdemeanor if the amount of the tax~~

~~lawfully assessed in connection with the application is more than one thousand dollars (\$1,000.00).~~

~~Sec. 23-215. Contractor's license prerequisite to obtaining permit, County contract.~~

~~Every contractor, electrical contractor, plumber and steamfitter, building wrecker, developer or speculative builder who proposes to work in the County for which a permit must be obtained or pursuant to a contract let by a department, bureau, or office 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 a list of his subcontractors and the amounts of such subcontracts. If any 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 subcontracts, 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.~~

BE IT STILL FURTHER ORDAINED that this ordinance shall become effective upon adoption.

At 9:40 p.m., the Chairman declared the meeting adjourned.

Anthony J. Romanello, ICMA-CM
County Administrator

Mark Dudenhefer
Chairman