

TOWN OF PURCELLVILLE
IN
LOUDOUN COUNTY, VIRGINIA

ORDINANCE NO. 21-09-02

PRESENTED: SEPTEMBER 14, 2021
ADOPTED:

AN ORDINANCE: ESTABLISHING TOWN CODE ORDINANCE AMENDMENTS TO ENABLE THE TOWN OF PURCELLVILLE TO PARTICIPATE IN A COOPERATIVE PROPERTY TAX BILLING AND COLLECTION AGREEMENT WITH LOUDOUN COUNTY. THE CENTRALIZATION OF REAL AND PERSONAL PROPERTY TAX BILLING AND COLLECTION SERVICES WILL BENEFIT PURCELLVILLE CITIZENS BY CONSOLIDATING THEIR TOWN AND COUNTY PROPERTY TAX BILLS INTO A SINGLE INVOICE AND REDUCE ADMINISTRATIVE PROGRAM COSTS. THE PURPOSE OF THE PROPOSED ORDINANCE AMENDMENTS IS TO CONFORM TOWN LAW TO THE PROPERTY TAX BILLING AND COLLECTION ORDINANCES AND BUSINESS PROCESSES OF LOUDOUN COUNTY. AMENDMENTS ARE PROPOSED TO TOWN CODE CHAPTER 1 GENERAL PROVISIONS, CHAPTER 74 TAXATION AND CHAPTER 78 ARTICLE II VEHICLE LICENSE

Chapter 1 - GENERAL PROVISIONS^{[11](#)}

Footnotes:

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Editor's note— The dates of adoption of some ordinances in this Code are not available. In such cases the places for such dates in history notes have been left blank.

Charter reference— Corporate limits, § 1-3; general provisions, § 1-1 et seq.; continuation provisions, severability, repealing provisions, effective date, § 9-1 et seq.

Sec. 1-1. - Designation and citation of Code.

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The ordinances embraced in this and the following chapters and sections shall constitute and be designated and cited as the "Town Code of Purcellville, Virginia." These ordinances may also be cited as the "Purcellville Code" or the "Town Code."

(Code 1977, § 1-1)

State Law reference— Authority of town to codify and recodify its ordinances, Code of Virginia, § 15.1-37.3.

Sec. 1-2. - Definitions and rules of construction.

In the interpretation and construction of this Code and of all ordinances of the town, the following definitions and rules of construction shall be observed, unless they are inconsistent with the manifest intent of the council or the context clearly requires otherwise:

And; or. The word "and" may be read "or" and the word "or" may be read "and" when the sense requires it.

Bond. When a bond is required, an undertaking in writing shall be sufficient.

Charter. The word "Charter" shall mean the Charter of the town, being chapter 52 of the 1968 Acts of the General Assembly, as now or hereafter amended.

Code; this Code. Whenever the words "Code" or "this Code" are referred to in this Code without further qualification, they shall mean the "Town Code of Purcellville, Virginia," as designated in section 1-1.

Code of Virginia. References to the "Code of Virginia" shall mean the Code of Virginia of 1950, as amended.

Computation of time. When a notice is required to be given or any other act to be done a certain time before any proceeding, there must be that time, exclusive of the day for such proceeding, but the day on which such notice is given, or such act is done, may be counted as part of the time; but when a notice is required to be given or any other act to be done within a certain time after any event, that time shall be allowed in addition to the day on which the event occurred.

State Law reference— Similar provisions, Code of Virginia, § 1-13.3.

Council. The words "council," "the council," or "town council" shall mean the council of the Town of Purcellville, Virginia.

County. The words "county" or "the county" shall mean the County of Loudoun in the State of Virginia.

Following. The word "following," when used by way of reference to any section or sections in the Code, shall be construed to mean next following that in which such reference is made.

State Law reference— Similar provisions, Code of Virginia, § 1-13.6.

Gender. A word importing the masculine gender only may extend and be applied to females and to corporations as well as to males.

State Law reference— Similar provisions, Code of Virginia, § 1-13.7.

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In the town; within the town. The words "in the town" or "within the town" shall mean any territory, jurisdiction of which, for the exercise of its regulatory power, has been conferred on the town by public or private law.

License tax, fee. The term "license tax," "tax," "fee," "rate" or "charge" shall mean a charge made by the town in an amount fixed from time to time by the council.

Month. The word "month" shall be construed to mean a calendar month.

State Law reference— Similar provisions, Code of Virginia, § 1-13.13.

Number. A word importing the singular number only may extend and be applied to several persons or things, as well as to one person or thing; and a word importing the plural number only may extend and be applied to one person or thing, as well as to several persons or things.

State Law reference— Similar provisions, Code of Virginia, § 1-13.15.

Oath. The word "oath" shall be construed to include an affirmation in all cases in which, by law, an affirmation may be substituted for an oath.

State Law reference— Similar provisions, Code of Virginia, § 1-13.16; when affirmation may be made, Code of Virginia, § 49-9.

Occupant. The word "occupant," applied to a building or land, shall mean any person who holds a written or oral lease of or actually occupies the whole or a part of such building or land, either alone or with others.

Officers, boards. Whenever reference is made to a particular officer, employee, department, board, commission or other agency, such reference shall be construed as if followed by the words "of Purcellville, Virginia."

Official time standard. Whenever particular hours are referred to in this Code, the time applicable shall be official standard time or daylight saving time, whichever may be in current use in the town.

Owner. The word "owner," applied to a building or land, shall include any part owner, joint owner, tenant in common, joint tenant or tenant by the entirety, of the whole or a part of such building or land.

Person. The word "person" shall include any individual, company, business, trust, joint venture, firm, partnership, association of persons, corporation, organization or any other legal entity or any group acting as a unit.

State Law reference— Similar provisions, Code of Virginia, § 1-13.19.

Preceding. The word "preceding," when used by way of reference to any section or sections in this Code, shall be construed to mean next preceding that in which such reference is made.

State Law reference— Similar provisions, Code of Virginia, § 1-13.23.

Property. The word "property" shall mean real, personal or mixed property.

Public grounds. The words "public grounds" shall mean the parks and all public lands owned by the municipality and those parts of public places which do not form travelled parts of streets, as defined in this section.

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Shall, may. The word "shall" shall be mandatory; the word "may" shall be permissive.

Sidewalk. The word "sidewalk" shall mean any portion of a street between the curbline, or the lateral lines of a roadway where there is no curb, and the adjacent property line intended for the use of pedestrians.

State, commonwealth. The words "state" or "the state" or "this state" or "commonwealth" or "the commonwealth" or "this commonwealth" shall mean the Commonwealth of Virginia.

Street. The word "street" shall include avenues, boulevards, highways, roads, alleys, lanes, viaducts, bridges and the approaches thereto, and all other public thoroughfares in the municipality, and shall mean the entire width thereof between abutting property lines. It shall also be construed to include a sidewalk or footpath, unless the contrary is expressed or unless such construction would be inconsistent with the manifest intent of the council.

Swear, sworn. The word "swear" or "sworn" shall be equivalent to the word "affirm" or "affirmed" in all cases in which, by law, an affirmation may be substituted for an oath.

State Law reference— Similar provisions, Code of Virginia, § 1-13.28; when affirmation may be made, Code of Virginia, § 49-9.

Tense. Words used in the past or present tense may include the future, as well as the past and present.

Town. The word "town" shall mean the Corporation of Purcellville, in the County of Loudoun and State of Virginia, a town corporate in the name and style of the Town of Purcellville.

Charter reference— Definition of "municipality," section 1-1.

Written; in writing. The words "written" and "in writing" shall be construed to include any representation of words, letters or figures, whether by printing or otherwise.

State Law reference— Similar provisions, Code of Virginia, § 1-13.32.

Year. Unless otherwise expressed, the word "year" shall be construed to mean a calendar year; and the word "year" alone shall be equivalent to the expression "year of our Lord."

(Code 1977, § 1-2)

State Law reference— "Year" defined, Code of Virginia, § 1-13.33.

Sec. 1-3. - Section catchlines and other headings.

The catchlines of the sections of this Code, appearing in boldface type, are intended as mere catchwords to indicate the contents of the sections and shall not be deemed or taken to be titles of such sections, nor as any part of any section, nor, unless expressly so provided, shall they be so deemed when any section, including its catchline, is amended or reenacted. No provision of this Code shall be held invalid by reason of deficiency in any such catchline or in any heading or title to any chapter, article or division.

(Code 1977, § 1-3)

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State Law reference— Similar provisions as to sections of state code, Code of Virginia, § 1-13.9.

Sec. 1-4. - History notes.

The history notes appearing in parentheses after sections in this Code are not intended to have any legal effect but are merely intended to indicate the source of matter contained in the sections.

Sec. 1-5. - Editor's notes and references.

The editor's notes, charter references, cross references and state law references in this Code are not intended to have any legal effect but are merely intended to assist the user of this Code.

Sec. 1-6. - Common law as to misdemeanors.

The common law of England with respect to misdemeanors, insofar as it is not repugnant to the principles of the Bill of Rights, the constitution of the state and the Charter and ordinances of the town, shall continue in full force within the town and be the rule of decision, except as altered by the general assembly of the state or by the council.

(Code 1977, § 1-4)

Cross reference— Offenses and miscellaneous provisions, ch. 46.

State Law reference— Continuation in effect of common law of England within state, Code of Virginia, § 1-10.

Sec. 1-7. - Provisions of Code considered as continuations of existing ordinances.

The provisions appearing in this Code, so far as they are the same as those of the ordinances of the town included herein, shall be considered as continuations thereof and not as new enactments.

(Code 1977, § 1-5)

Sec. 1-8. - Miscellaneous ordinances not affected by Code.

Nothing in this Code or the ordinance adopting this Code shall affect any ordinance:

- (1) Promising or guaranteeing the payment of money by or for the town or authorizing the issuance of any bonds or any evidence of indebtedness;
- (2) Authorizing or otherwise relating to any contract;
- (3) Granting any franchise or right;
- (4) Appropriating funds, levying or imposing taxes or relating to an annual budget;
- (5) Authorizing, providing for or otherwise relating to any public improvement;
- (6) Making any assessment;
- (7) Establishing, extending or contracting the corporate limits of the town;
- (8) Relating to the subdivision of land;

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- (9) Establishing fees, charges, rates, taxes or other dollar amounts that are consistent with this Code;
- (10) The purposes of which have been accomplished;
- (11) Which is temporary, although general in effect; or
- (12) Which is special, although permanent in effect;

nor shall this Code or the ordinance adopting this Code affect the zoning map, and all such ordinances are hereby recognized as continuing in full force and effect to the same extent as if set out at length in this Code.

(Code 1977, § 1-6)

Sec. 1-9. - Code does not affect prior actions, offenses and rights.

Nothing in this Code or the ordinance adopting this Code shall affect any offense or act committed or done, or any penalty or forfeiture incurred, or any contract or right established or accruing, or any prosecution, suit or proceeding pending or any judgment rendered, on or before the effective date of this Code.

(Code 1977, § 1-7)

Sec. 1-10. - Code and ordinances effective outside town on property owned or controlled by town.

All provisions of this Code and other ordinances of the town now in effect or adopted in the future are hereby extended to all real property belonging to, or under the control of, the town outside the corporate limits of the town, and shall be in full effect therein, insofar as they are applicable. Any words in any such provision indicating that its effect is limited to the corporate limits of the town shall be deemed to mean and include also such outlying real property belonging to, or under the control of, the town, unless the context clearly indicates otherwise.

(Code 1977, § 1-8)

Sec. 1-11. - Amendments to Code.

- (a) Amendments to any of the provisions of this Code shall be made by amending such provisions by specific reference to the section number of this Code in the following language: "That section _____ of the Town Code of Purcellville, Virginia (or the Purcellville Code or the Town Code) is hereby amended to read as follows:...." The new provisions shall then be set out in full as desired.
- (b) If a new section not heretofore existing in the Code is to be added, the following language shall be used: "That the Town Code of Purcellville, Virginia (or the Purcellville Code or the Town Code) is hereby amended by adding a section, to be numbered _____, which section reads as follows:...." The new section shall then be set out in full as desired.
- (c) All sections, articles, chapters or provisions desired to be repealed shall be specifically repealed by section, article or chapter number, as the case may be.
- (d) All amendments and new sections added to the Code shall be adopted after the appropriate public hearing is held.

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(Code 1977, § 1-9)

Sec. 1-12. - Supplementation of Code.

- (a) By contract or by town personnel, supplements to this Code shall be prepared and printed whenever authorized or directed by the council. A supplement to the Code shall include all substantive permanent and general parts of ordinances adopted during the period covered by the supplement and all changes made thereby in the Code. The pages of a supplement shall be so numbered that they will fit properly into the Code and will, where necessary, replace pages which have become obsolete or partially obsolete, and the new pages shall be so prepared that, when they have been inserted, the Code will be current through the date of the adoption of the latest ordinance included in the supplement.
- (b) In the preparation of a supplement to this Code, all portions of the Code which have been replaced shall be excluded from the Code by the omission thereof from reprinted pages.
- (c) When preparing a supplement to this Code, the codifier (meaning the person, agency or organization authorized to prepare the supplement) may make formal, nonsubstantive changes in ordinances and parts of ordinances included in the supplement, insofar as it is necessary to do so to embody them into a unified code. For example, the codifier may:
 - (1) Organize the ordinance material into appropriate subdivisions;
 - (2) Provide appropriate catchlines, headings and titles for sections and other subdivisions of the Code printed in the supplement, and make changes in such catchlines, headings and titles;
 - (3) Assign appropriate numbers to sections and other subdivisions to be inserted in the Code and, where necessary to accommodate new material, change existing section or other subdivision numbers;
 - (4) Change the words "this ordinance" or words of the same meaning to "this chapter," "this article," "this division," etc., as the case may be, or to "sections _____ to _____" (inserting section numbers to indicate the sections of the Code which embody the substantive sections of the ordinance incorporated into the Code); and
 - (5) Make other nonsubstantive changes necessary to preserve the original meaning of ordinance sections inserted into the Code; but in no case shall the codifier make any change in the meaning or effect of ordinance material included in the supplement or already embodied in the Code.

(Code 1977, § 1-10)

State Law reference— Authority to supplement Code, Code of Virginia, § 15.1-37.3.

Sec. 1-13. - Copies of Code and supplements to be available for public inspection.

At least three copies of this Code and every supplement thereto shall be kept in the office of the clerk of the council and shall there be available for public inspection, during normal business hours.

(Code 1977, § 1-11)

State Law reference— Similar provisions, Code of Virginia, § 15.1-37.3.

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Sec. 1-14. - Personal recognizance and cash deposit, in lieu of recognizance with surety, by persons charged with violations.

- (a) When a person charged with a violation of any provision of this Code or other ordinance of the town is admitted to bail by an officer authorized by law so to do, for his appearance before a court having jurisdiction of the case for a hearing thereon, he may, instead of entering into a recognizance with surety, give his personal recognizance and deposit, with such court or officer, or cause to be deposited for him, in cash, the amount of bail he is required to furnish.
- (b) Upon the giving of personal recognizance and deposit, as provided in this section, the court or officer receiving the same shall give to the person whose funds are so deposited an official receipt therefor. In order that the court or officer in question may be able to give such official receipt, it shall be the duty of the town to provide all such officers with official prenumbered receipt books in triplicate, consisting of an original and two carbon copies. The original receipt shall go to the person whose funds are deposited. The first carbon copy shall go to the court before which the person recognized is to appear and the second shall remain in the receipt book. The officer with whom cash was so deposited shall deliver the same, along with the first carbon copy of the receipt, to the court before which the person recognized is to appear, or to the clerk of such court, if authorized by law to receive the same, who shall give him an official receipt therefor.
- (c) If there is no default in the observation of the conditions of the recognizance given under this section, or if there is default and it is a case which may be tried in the absence of the defendant, and he is so tried, and if, upon the trial of the case, the defendant is found not guilty, the money deposited under this section shall be refunded to the person making such deposit, or upon his order. If, however, the defendant is found guilty, the court trying the case shall apply the money, or so much thereof as may be necessary, to the payment of such fine and costs as may be adjudged against the defendant and the residue thereof, if any, shall be paid over to the person making such deposit, or upon his order. If there is an appeal from the judgment of the court trying any such case, the money so deposited shall be paid over by such court to the clerk of the court to which such an appeal is taken.
- (d) If there is default in any such recognizance, and if the case is not tried in the absence of the defendant and the money deposited as provided for in this section, the forfeiture shall be noted of record and proceedings had thereon as provided by law, and the money so deposited shall be held subject to the order of the court upon the final disposition of such proceeding.

(Code 1977, § 1-12)

Sec. 1-15. - Classification of and penalties for violations; continuing violations.

- (a) Whenever in this Code or any other ordinance or resolution of the town or any rule or regulation or order promulgated by any officer or agency of the town, under authority duly vested in such officer or agency, it is provided that a violation of any provision shall constitute a class 1, 2, 3 or 4 misdemeanor, such violation shall be punished as follows:
 - (1) Class 1 misdemeanor, confinement in jail for not more than 12 months and a fine of not more than \$2,500.00, either or both;
 - (2) Class 2 misdemeanor, confinement in jail for not more than six months and a fine of not more than \$1,000.00, either or both;
 - (3) Class 3 misdemeanor, a fine of not more than \$500.00; and
 - (4) Class 4 misdemeanor, a fine of not more than \$250.00.
- (b) Wherever in this Code, or in any ordinance or resolution of the town, or rule or regulation or order promulgated by any officer or agency of the town under authority duly vested in him or it, any act is

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prohibited or is declared to be unlawful or an offense or a misdemeanor, or the doing of any act is required or the failure to do any act is declared to be unlawful or an offense or a misdemeanor, and no specific penalty is provided for the violation thereof, the violation of any such provision of this Code or any such ordinance, resolution, rule, regulation or order shall be a class 1 misdemeanor.

- (c) Each day any violation of this Code, or any such ordinance, resolution, rule, regulation or order continues shall constitute a separate offense.
- (d) Any provision of this Code or other ordinance or resolution of the town or rule or regulation or order to the contrary notwithstanding, no penalty, whether by fine or imprisonment, imposed for the violation of any provision of this Code or other ordinance or resolution of the town or rule or regulation or order shall be in excess of the penalty established by the state for a similar offense under state law.
- (e) Any ordinance adopted by the town council and any agreement entered by the town by which it provides for application of any Loudoun County ordinance, rule, penalty or fee shall be deemed to incorporate such ordinance, rule, penalty or fee by reference, including any future amendments to any of the same, *mutatis mutandis*.

(Code 1977, § 1-13)

State Law reference— Penalties for violations of municipal ordinances, Code of Virginia, § 15.1-901; bond of persons convicted to prevent additional violations, Code of Virginia, § 15.1-902; injunctive relief against continuing violation of ordinance, Code of Virginia, § 15.1-905; classification of criminal offenses, Code of Virginia, § 18.2-9; punishment for conviction of misdemeanor, Code of Virginia, § 18.2-11; punishment for misdemeanor where no penalty prescribed, Code of Virginia, §§ 18.2-12, 18.2-13; extraterritorial jurisdiction in state criminal cases, Code of Virginia, § 19.2-250.

Sec. 1-16. - Liability of corporations, associations, organizations and agents for violations.

- (a) Any violation of this Code by any officer, agent or other person acting for or employed by any corporation or unincorporated association or organization, while acting within the scope of his office or employment, shall in every case also be deemed to be a violation by such corporation, association or organization.
- (b) Any officer, agent or other person acting for or employed by any corporation or unincorporated association or organization shall be subject and liable to punishment, as well as such corporation or unincorporated association or organization, for the violation by it of any provision of this Code, where such violation was the act or omission or the result of the act, omission or order of any such person.

(Code 1977, § 1-16)

Sec. 1-17. - Severability of parts of Code.

If any part, section, subsection, sentence, clause or phrase of this Code, or its application to any persons or circumstances, is for any reason declared to be unconstitutional or invalid, such decision shall not affect the validity of the remainder of this Code or its application.

(Code 1977, § 1-17)

Charter reference— Severability of parts of charter, § 9-3.

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Sec. 1-18. - Bad check fee.

- (a) A fee in the maximum amount set forth in Code of Virginia, § 15.2-106, as amended, shall be imposed for the uttering, publishing or passing of any check or draft for payment of taxes or any other sums due to the town, which is subsequently returned for insufficient funds or because there is no account or the account has been closed.
- (b) In the event that Loudoun County shall adopt a different fee that that provided by subsection (a) above that applies to collection of any taxes, fees or penalties subject to an agreement entered pursuant to Va. Code section 58.1-3910.1, the fee prescribed by Loudoun County shall govern collection of accounts due to the town pursuant to such agreement.

(Ord. No. 01-11-1, 1-8-2002; Ord. No. 07-06-01, 6-12-2007)

State Law reference— (Code of Virginia, § 15.2-106).

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Chapter 74 - TAXATION^[1]

Footnotes:

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Charter reference— Taxation, § 8-1 et seq.

Cross reference— Administration, ch. 2; amusements and entertainments, ch. 6; buildings and building regulations, ch. 14; businesses, ch. 18; peddlers and solicitors, ch. 50; secondhand goods, ch. 58; vehicle license fee to be in addition to other taxes, § 78-48.

State Law reference— Taxation generally, Code of Virginia, § 58.1-1 et seq.; priority of taxes in distribution of assets of person or corporation, Code of Virginia, § 58.1-6 et seq.; Setoff Debt Collection Act, Code of Virginia, § 58.1-520 et seq.; local sales and use taxes, Code of Virginia, § 58.1-605 et seq.; vote for tax levy by town council, Code of Virginia, § 15.1-826; amount of municipal taxes and assessments to be collected, Code of Virginia, § 15.1-841; local bank franchise tax, Code of Virginia, § 58.1-1208 et seq.; local taxes generally, Code of Virginia, § 58.1-3000 et seq.; enforcement, collection, refunds, remedies and review of local taxes, Code of Virginia, § 58.1-3900 et seq.

ARTICLE I. - IN GENERAL

Sec. 74-1. - Annual levy; rate of taxes.

Taxes shall be levied and collected in the manner described by the provisions of this Code and other ordinances of the town and laws of the state, for each calendar year, until otherwise changed, for the support of the municipal government, the payment of interest on the municipal debt and for other municipal purposes, as follows and in the amounts set by the council from time to time:

- (1) Real estate shall be taxed.
- (2) All tangible personal property except household goods and effects shall be taxed.
- (3) All tangible personal property of all railroads, express, telegraph, telephone, power and other public service corporations shall be taxed. Taxable real estate of such public service corporations shall be taxed.
- (4) Pursuant to the provisions of the Code of Virginia § 58.1-1200 et. seq., there is hereby imposed upon each bank located within the boundaries of the town a tax on net capital. If any bank located within the boundaries of the town also has offices that are located outside the corporate limits hereof, the tax upon such branch shall be apportioned as provided by Code of Virginia, § 58.1-1211.

(Ord. of 5-13-80, § 16-1; Ord. No. 05-12-01, 12-13-2005)

Cross reference— Payment of personal property taxes prerequisite to licensing vehicles, § 78-49.

State Law reference— Local taxes generally, Code of Virginia, § 58.1-3000 et seq.

Sec. 74-1.1 - Personal property tax relief.

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- (a) ~~The purpose of this section is to provide for the implementation of changes to the Personal Property Tax Relief Act of 1998 (Virginia Code, § 58.1-3523, et. seq; "PPTRA" or "the act") made by legislation adopted during the 2004 Special Session I and the 2005 Regular Session of the Virginia General Assembly. The terms used in this section that have defined meanings in the act shall have the same meanings as set forth in Virginia Code, § 58.1-3523, as amended by chapter 1 of the 2004 Acts of Assembly (Special Session 1). To the extent that the provisions of this section conflict with any other portion of the Codified Ordinance of the Town of Purcellville, this section shall control.~~
- (b) ~~For the purposes of this section, a qualified vehicle is defined as any passenger car, motorcycle, pickup or panel truck under 7,501 pounds gross vehicle weight with a non-business use.~~
- (c) ~~For the tax year beginning January 1, 2006, and all subsequent tax years, tax relief shall be a specific dollar amount offset against the total personal property taxes that would otherwise be due on a qualifying vehicle but for PPTRA, calculated as a percentage of such total personal property tax due, pursuant to Item 503, Chapter 951 of the 2005 Acts of Assembly ("the 2005 Appropriations Act"). The amount of relief credited, both as a specific dollar amount and as a percentage, shall be shown on the tax bill for each qualifying vehicle, together with an explanation of the general manner in which relief is allocated.~~
- (d) ~~Pursuant to Item 503(e) of the 2005 Appropriations Act, the town council shall, by resolution adopted prior to June 30 annually as part of a regular council agenda, set the percentage rate (or rates) of tax relief for the first \$20,000.00 of value of qualifying vehicles at such a level that it is anticipated to fully exhaust the PPTRA relief funds provided to the town by the Commonwealth of Virginia.~~
- (e) ~~Pursuant to Item 503(D) of the 2005 Appropriations Act, the treasurer shall issue a supplemental personal property tax bill, in the amount of 100 percent of the personal property tax due without regard to any former entitlement to relief under the act, plus applicable penalties and interest, to any taxpayer whose taxes with respect to a qualifying vehicle for tax year 2005, or any prior tax year, remain unpaid on September 1, 2006 or on such date as state funds for reimbursement of the commonwealth's share of such tax bill under the act have become unavailable, whichever occurs first. Penalty and interest with respect to bills issued under this section shall be computed on the entire amount of tax owed. Interest shall be computed at the rate provided in this section from the original due date of the tax.~~
- (a) The provisions of Chapter 35.1 of Title 58.1, Personal Property Tax Relief, ("PPTR"), shall apply to all personal property tax levies upon motor vehicles regularly garaged within the town in accordance with the said chapter.
- (b) The calculations required to implement PPTR may be performed by the town commissioner of revenue or may be provided for in any agreement allowing for cooperative collection of taxes pursuant to Va. Code section 58.1-3910.1, and shall be set at the percentage rate or rates at such a level that it is anticipated to fully exhaust the PPTA funds provided by the Commonwealth of Virginia and comply with the requirements of Va. Code section 58.1-3524(C)(2).

(Ord. No. 05-12-01, 12-13-2005; Ord. No. 07-03-01, 4-10-2007)

Sec. 74-2. - Payment of tax.

- (a) *Real estate.* Payment of taxes due and owing to the for real estate shall be paid at the rates set by the town council therefor by, or on behalf of, persons owing such taxes on the same a semiannual basis and at the same times as Loudoun County real estate taxes are due and payable. One-half the amount due and owing shall be paid by June 5 of the tax year, and one-half the amount due and owing shall be paid by the next following December 5.
- (b) *Personal property, machinery and tools.* Payment of taxes due and owing to the for personal property, machinery and tools shall be paid at the rates set by the town council therefor by, or on behalf of

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persons owing such taxes on the same basis and at the same times as Loudoun County taxes for personal property, machinery and equipment are due and payable by December 5 following the date on which there is to be filed by, or on behalf of, such person a tax return indicating the amount of such taxes due and owing on any such property. Effective January 1, 2009, payment of taxes due and owing to the for personal property, machinery and tools shall be paid by, or on behalf of persons owing such taxes by June 5 following the date on which there is to be filed by, or on behalf of such person, a tax return indicating the amount of such taxes due and owing on any such property.

(c) Reference is hereby made to County Code chapters xxx and yyy.

(Ord. No. 93-6-2, § II(16-1.1), 6-9-93; Ord. No. 07-12-03, 12-11-2007)

Sec. 74-3. - Duty of treasurer to collect taxes.

The town treasurer shall collect all taxes and license taxes. In furtherance of discharging the foregoing duties, the town treasurer, with the consent of the town council, may enter into one or more agreements providing for collection of taxes, penalties, interest and fees owed to the town.

(Code 1977, § 16-2)

Charter reference— Treasurer, § 8-1.

Sec. 74-4. - Filing of return and payment of tax required of banks.

(a) The following words, terms and phrases, when used in this section, shall have the meanings ascribed to them in this subsection, except where the context clearly indicates a different meaning:

Bank means any incorporated bank, banking association or trust company organized by or under the authority of the laws of the commonwealth and any bank or banking association organized by or under the authority of the laws of the United States, doing business or having an office in the commonwealth or having a charter which designates any place within the commonwealth as the place of its principal office, and any bank which establishes and maintains a branch in this commonwealth under Code of Virginia, § 6.1-44.1 et seq. or Code of Virginia, § 6.1-44.15 et seq., whether such bank or banking association is authorized to transact business as a trust company or not, and any joint stock land bank or any other bank organized by or under the authority of the laws of the United States upon which the commonwealth is authorized to impose a tax. The term shall exclude all corporations organized under the laws of other states and doing business in the commonwealth, corporations organized not as banks under the laws of the commonwealth and all natural persons and partnerships.

Net capital means a bank's net capital computed pursuant to Code of Virginia, § 58.1-1205 as follows: The net capital of any bank shall be ascertained by adding together its capital, surplus and undivided profits to obtain gross capital and deducting therefrom the assessed value of real estate as provided in Code of Virginia, § 58.1-1206; the book value of tangible personal property under Code of Virginia, § 58.1-1206; the pro rata share of government obligations as set forth in Code of Virginia, § 58.1-1206; the capital accounts of any bank subsidiaries under Code of Virginia, § 58.1-1206; and the amount of any reserve for loan losses which is allowable by the Internal Revenue Service in computing federal taxable income of the bank and which amount of reserve is included in capital, surplus and undivided profits; and the amount of any reserve for marketable securities valuation which is included in capital, surplus and undivided profits to the extent that such reserve reflects the difference between the book value and the market value of such marketable securities on December 31 next preceding the date for filing the bank's return under Code of Virginia, § 58.1-1207.

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Note: Code of Virginia, § 58.1-1211 provides that branch offices located within an incorporated town shall be deemed not within the county where such banks are located. Code of Virginia, §§ 58.1-1208 through 58.1-1210 authorize localities to impose a tax up to 80 percent of the state rate.

- (b) On or after January 1 of each year, but not later than March 1 of any such year, all banks whose principal offices are located within the town shall prepare and file with the commissioner of the revenue a return as provided by Code of Virginia, § 58.1-1207 in duplicate which shall set forth the tax on net capital computed pursuant to Code of Virginia, § 58.1-1200 et seq. The commissioner of the revenue shall certify a copy of the bank's return and schedules, and shall forthwith transmit such certified copy the state department of taxation.
- (c) If the principal office of a bank is located outside the corporate boundaries of the town and such bank has a branch office located within the town, in addition to the filing requirements set forth in subsection (b) of this section, any bank conducting such branch business shall file with the commissioner of the revenue a copy of the real estate deduction schedule apportionment and other items which are required by Code of Virginia, §§ 58.1-1207, 58.1-1211 and 58.1-1212.
- (d) Each bank, on or before June 1 of each year, shall pay into the treasurer's office all taxes imposed pursuant to this section.
- (e) Any bank which fails to file a return or pay the tax required by this section or fails to comply with any other provision of this section shall be subject to a penalty of five percent of the tax due. If the commissioner of the revenue is satisfied that such failure is due to providential or other good cause, such return and payment of tax shall be accepted exclusive of such penalty, but with interest determined in accordance with Code of Virginia, § 58.1-15.
- (f) The town may impose on delinquent taxpayers fees to cover the administrative costs and reasonable attorney's or collection agency's fees for which the town has actually contracted. The administrative costs shall be in addition to all penalties and interest, and shall not exceed \$20.00 for taxes collected subsequent to the filing of a warrant or other appropriate legal document but prior to judgment and \$25.00 for taxes collected subsequent to judgment. The attorney's or collection agency's fees shall not exceed 20 percent of the taxes or other charges so collected.

[No] tax assessment or tax bill shall be deemed delinquent and subject to the collection procedures prescribed herein during the pendency of any administrative appeal under [Code of Virginia,] § 58.1-3980, so long as the appeal is filed within 90 days of the date of the assessment, and for 30 days after the date of the final determination of the appeal, provided that nothing in this paragraph shall be construed to preclude the assessment or refund, following the final determination of such appeal, of such interest as otherwise may be provided by general law as to that portion of a tax bill which has remained unpaid or was overpaid during the pendency of such appeal and is determined in such appeal to be properly due and owing.

(Code 1977, § 16-3; Ord. of 5-13-80, § 16-3; Ord. No. 99-10-1, 11-9-99)

Sec. 74-5. - ~~Recordation of list of delinquent town taxes;~~ Sale of real property for town taxes.

- ~~(a) When any town taxes are found to be delinquent on July 1 of the year following the date payment was due, a list of the delinquent taxes shall be returned to the treasurer of the county and be entered by him in a book furnished by the town and kept in his office. The form and manner of entering the delinquent taxes shall be similar to that provided by law for the record of delinquent taxes on real estate due to the county. In such book there shall also be columns in which shall be entered the names of the purchasers and the amount and date of sales of real estate sold for delinquent taxes, as provided in this section.~~
- ~~(b) Until the taxes so found delinquent are entered in such record as provided in subsection (a) of this section, the real estate shall not be liable for town taxes as against purchasers for value and without~~

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~~notice. The real estate may be sold for town taxes, as provided in section 74-7, whether owned by the person in whose name it was assessed or not.~~

- (a) Any agreement for cooperative collection of taxes entered by the town pursuant to Va. Code section 58.1-3910.1 may authorize collection by sale of real estate for delinquent town taxes consistently with the provisions of Chapter 39 of Title 58.1 of the Virginia Code.

(Code 1977, § 16-4)

State Law reference— Similar provisions, Code of Virginia, § 58.1-3937.

Sec. 74-6. - Penalty, interest and administrative costs and attorney's or collection agency's fees.

- (a) Any person who shall fail to pay to the town treasurer on the date the taxes are due and payable shall pay a penalty of ten percent; provided, however, that no penalty shall exceed the amount of tax due. Interest at the rate of ten percent per annum shall be collected upon the principal and penalties of all such taxes and levies remaining unpaid from the first day of the next month following such payment date.
- (b) In addition to the penalty and interest as set forth hereinabove, the town may impose on delinquent taxpayers fees to cover the administrative costs and reasonable attorney's or collection agency's fees for which the town has actually contracted. The administrative costs shall be in addition to all penalties and interest, and shall not exceed \$20.00 for taxes collected subsequent to the filing of a warrant or other appropriate legal document but prior to judgment, and \$25.00 for taxes collected subsequent to judgment. The attorney's or collection agency's fees shall not exceed 20 percent of the taxes or other charges so collected.
- (c) No tax assessment or tax bill shall be deemed delinquent and subject to the collection procedures prescribed herein during the pendency of any administrative appeal under [Code of Virginia], § 58.1-3980, so long as the appeal is filed within 90 days of the date of the assessment, and for 30 days after the date of the final determination of the appeal, provided that nothing in this paragraph shall be construed to preclude the assessment or refund, following the final determination of such appeal, of such interest as otherwise may be provided by general law as to that portion of a tax bill which has remained unpaid or was overpaid during the pendency of such appeal and is determined in such appeal to be properly due and owing.
- (d) The provisions of Chapters 860 and 864 of the Loudoun County Code pertaining to penalties, interest and administrative costs of collection shall apply to taxes collected pursuant to an agreement entered under the provisions of Va. Code section 58.1-3910.1, *mutatis mutandis*, or other agreement entered by the town for collection of taxes or other debts owed to the town. Unless otherwise provided by such agreement or as may be expressly provided by the town council, all such penalties, interest and administrative costs shall be applied at the maximum rate authorized by law; provided, however, that such agreement may establish policies that will govern the minimum tax amounts due to the County and town that will be subject of billing, as may be authorized by law.

(Code 1977, § 16-5; Ord. of 8-14-84; Ord. No. 93-6-2, § III(16-5), 6-9-93; Ord. No. 99-10-2, 11-9-99)

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State Law reference— Authority to impose above penalty and interest on unpaid taxes, Code of Virginia, § 58.1-3916.

Sec. 74-7. - Sale of real property for taxes.

The town treasurer shall sell all real estate against which there are past due taxes in accordance with Code of Virginia, §§ 58.1-3965 through 58.1-3974, **or may provide for sale under an agreement for collection of taxes or other debts owed to the town.**

(Code 1977, § 16-6)

Sec. 74-8. - Publication of delinquent tax list.

The provisions provided for in Code of Virginia, §§ 58.1-3921 and 58.1-3924 are incorporated as part of this chapter as if set out fully in this section. **Any agreement for cooperative collection of taxes may include provisions that facilitate preparation of the reports required in this section.**

(Ord. of 8-28-84, § 16-7)

Sec. 74-9. - Collection out of estate in hands of or debts due by third party.

- (a) In addition to other remedies allowed by law, the ~~town manager or the~~ treasurer may apply in writing to any person indebted to or having in his hands any estate of a taxpayer or other debtor for payment of taxes, or other charges collected by the treasurer, more than 30 days delinquent out of such debt or estate. Payment by such person of such taxes, penalties and interest, or other charges either in whole or in part, shall entitle him to a credit against such debt or estate. The taxes, penalties and interest, or other charges shall constitute a lien on the debt or estate due the taxpayer from the time the application is received. For each application served the person applied to shall be entitled to a fee of \$20.00 which shall constitute a charge or credit against the debt to or estate of the debtor. The treasurer or collector shall send a copy of the application to the taxpayer or debtor, with a notice informing him of the remedies provided in this chapter.

If the person applied to does not pay so much as ought to be recovered out of the debt or estate, the treasurer or collector shall procure a summons directing such person to appear before the appropriate court, where property payment may be enforced. Any person so summoned shall have the same rights of removal and appeal as are provided by law for the enforcement of demands between individuals. For purposes of this section, the term "person" shall include but shall not be limited to individuals, corporations, partnerships, institutions, and other such entities, as well as the commonwealth and its agencies and political subdivisions. However, in no event shall the commonwealth, its agencies or its political subdivisions incur any liability for the failure to pay the treasurer's or other tax collector's application under this section.

- (b) Unless otherwise exempted, the wages and salaries of all employees of this commonwealth, other than state officers, shall be subject to this section. Whenever the salary or wages of such employees as above mentioned shall be so attached, the application shall be mailed to the debtor and to the officer or supervisor who is head of the department, agency, or institution, where the employee is employed, or other officer through whom the debtor's salary or wages is paid, provided that process shall not be served upon the state treasurer or the state comptroller except as to employees of their respective departments and upon such service the officer or supervisor shall, on or before the return day of the application, transmit to the treasurer or other tax collector issuing the application a certificate showing the amount due from the commonwealth to such debtor, up to the return day of the application, which amount the officer or supervisor shall hold subject to further instruction from the treasurer or other tax collector. However, in no case shall the officer or supervisor hold more than the sum of taxes,

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penalties and interest stated in the application. Such certificate shall be evidence of all facts therein stated, unless a court of appropriate jurisdiction directs that the deposition of the officer or supervisor, or such other officer through whom the debtor's salary or wages be paid, be taken, in which event the deposition of the officer or supervisor shall be taken in his office and returned to the clerk of the court in which the summons is, just as other depositions are returned, and in no such case shall the officer or supervisor be required to leave his office to testify. In all proceedings under this section, the amount found to be due the debtor by the commonwealth shall be paid as directed by the court.

- (c) The powers of the treasurer set out in the provisions of the foregoing subsections may be exercised by a contractor to the town in any contract entered pursuant to the authority of Va. Code section 58.1-3910.1 or other applicable authority.

(Ord. No. 99-10-3, 11-9-99)

Secs. 74-10—74-40. - Reserved.

ARTICLE II. - TAX ON PURCHASES OF TELEPHONE SERVICES^[2]

Footnotes:

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Editor's note— Ord. No. 00-10-1, adopted Oct. 10, 2000 amended the former Art. II, §§ 74-41—74-47 and enacted a new Art. II as set out herein. The former Art. II pertained to tax purchases on utility services and derived from Code 1977, §§ 16-18—16-24; Ord. of June 30, 1983, § 16-19.

State Law reference— Consumer utility taxes, Code of Virginia, § 58.1-3812 et seq.

Sec. 74-41. - Definitions.

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Commercial or industrial user means the person who owns, leases or occupies property which is not residential in character or is used primarily for commercial, professional or industrial purposes, including the owner of master metered apartment buildings who pays for telephone service for such property.

Person means every individual, firm, partnership, association, corporation or combinations of individuals of whatever form and character.

Purchaser means every person who purchases telephone services.

Residential user means the person who owns, leases or occupies private residential property used in maintaining a place of abode or in normal farming operations or a tenant of an apartment who pays for telephone services in or for such property.

Seller means every person, whether a public service corporation, political subdivision within the town or private corporation, or not, who sells or furnishes telephone services to within the town.

(Ord. No. 00-10-1, 10-10-2000)

Cross reference— Definitions generally, § 1-2.

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Sec. 74-42. - Imposed; amount; exceptions.

- (a) There is hereby imposed and levied by the town, upon each and every purchaser of telephone services, a tax in the following amounts:
 - (1) Residential local exchange telephone service. On the first \$15.00 of net charge per residential user per month: 15 percent.
 - (2) Commercial or industrial users local exchange telephone services. On the first \$300.00 of net charge per commercial or industrial user per month: 15 percent.
- (b) The tax imposed and levied by this section on consumers with respect to telephone service shall apply to all charges made for local telephone exchange service except as follows:
 - (1) *Coin box telephone.* The total amount of the guaranteed charge on each bill rendered for semipublic coin box telephone service shall be included in the basis for the tax with respect to the user of such service, but no other tax shall be imposed on telephone service paid by inserting coins in coin-operated telephones.
 - (2) *Flat rate service.* With respect to flat rate service, the tax shall apply to only the amount payable for the local area service and shall not apply to any specific charge for calls to points outside the town or to any general charge or rate differential payable for the privilege of calling points outside the town or for mileage service charges.
 - (3) *Message rate service.* Where consumers of telephone service are charged on a message rate basis, the tax shall apply only to the basic charge for service and shall not apply to any charge for additional message units.
- (c) The United States of America, diplomatic personnel exempted by the laws of the United States, the state and the political subdivisions, boards, commissions and authorities thereof are hereby exempted from the payment of the tax imposed and levied by this section with respect to the purchase of utility services used by such governmental agencies.

(Ord. No. 00-10-1, 10-10-2000)

State Law reference— Authority to impose above tax, Code of Virginia, §§ 58.1-3812, 58.1-3814.

Sec. 74-43. - Computation.

- (a) In all cases where the seller collects the price for the telephone service in stated periods, the tax imposed and levied by this article shall be computed on the amount of purchase during the month or period according to each bill rendered, provided the amount of tax to be collected shall be to the nearest whole cent to the amount computed.
- (b) Bills shall be considered monthly bills if submitted 12 times annually for a period of approximately one month or portion thereof. In case bills are submitted by any seller for more than one month's service, the amount of such bill included in computing the tax imposed by this article shall be the net charges referred to in section 74-42 multiplied by the number of months for which the bill is submitted.

(Ord. No. 00-10-1, 10-10-2000)

Sec. 74-44. - Duty of seller to collect and report.

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It shall be the duty of every seller, in acting as the tax collection medium or agency for the town, to collect from the purchaser, for the use of the town, the tax imposed and levied by this article at the time of collecting the purchase price charged for the service. The taxes collected during each calendar month shall be reported by each seller to the town treasurer and, simultaneously, each seller shall remit the amount of tax shown by the report to have been collected to the town treasurer, on or before the last day of the first calendar month thereafter, together with the name and address of any purchaser who has refused to pay his tax.

(Ord. No. 00-10-1, 10-10-2000)

Sec. 74-45. - Seller's records.

Every seller shall keep complete records showing all purchases of service in the town, which records shall show the price charged against each purchaser with respect to each purchase, the date thereof, the date of payment thereof and the amount of tax imposed under this article. Such records shall be kept open for inspection by the duly authorized agents of the town at reasonable times, and the duly authorized agents of the town shall have the right, power and authority to make transcripts or copies thereof during such times as they may desire.

(Ord. No. 00-10-1, 10-10-2000)

Sec. 74-46. - Duty of the treasurer to collect tax and pay same to general fund.

The town treasurer shall be charged with the power and the duty of collecting the taxes levied and imposed under this section and shall cause the same to be paid into the general fund of the town.

(Ord. No. 00-10-1, 10-10-2000)

Sec. 74-47. - Penalties for failure to pay and for violations of article.

Any purchaser failing, refusing or neglecting, after five days from the receipt of notice by the town treasurer that the tax is delinquent, to pay the tax imposed or levied by this article, and any seller violating the provisions of this article, and any officer, agent or employee of any seller violating the provisions of this article, shall be guilty of a class 3 misdemeanor. Each failure, refusal, neglect or violation and each day's continuance thereof shall constitute a separate offense. Such conviction shall not relieve any person from payment, collection and remittance of such tax as provided by this article.

(Ord. No. 00-10-1, 10-10-2000)

ARTICLE IIA. - ELECTRIC AND NATURAL GAS CONSUMERS TAX

Sec. 74-48. - Definitions.

CCF means the volume of gas at standard pressure and temperature in units of 100 cubic feet.

Consumer means every person who, individually or through agents, employees, officers, representatives or permittees, makes a taxable purchase of electricity or natural gas services in the town.

Gas utility means a public utility authorized to furnish natural gas service in Virginia.

Kilowatt hours (kWh) delivered means 1000 watts of electricity delivered in a one-hour period by an electric provider to an actual consumer, except that in the case of eligible customer-generators

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(sometimes called cogenerators) as defined in Code of Virginia, § 56-594, it means kWh supplied from the electric grid to such customer-generators, minus the kWh generated and fed back to the electric grid by such customer-generators.

Person means any individual, corporation, company or other entity.

Pipeline distribution company means a person, other than a pipeline transmission company which transmits, by means of a pipeline, natural gas, manufactured gas or crude petroleum and the products and byproducts thereof to a purchaser for purposes of furnishing heat or light.

Residential consumer means the owner or tenant of property used primarily for residential purposes, including but not limited to, apartment houses and other multiple family dwellings.

Service provider means a person who delivers electricity to a consumer or a gas utility or pipeline distribution company which delivers natural gas to a consumer.

Used primarily relates to the larger portion of the use for which electric or natural gas utility service is furnished.

(Ord. No. 00-10-1, 10-10-2000)

Sec. 74-49. - Electric utility consumer tax.

(a) In accordance with Code of Virginia, § 58.1-3814, effective January 1, 2001, there is hereby imposed and levied a monthly tax on each purchase of electricity delivered to consumers by a service provider, classified as determined by such provider, as follows:

- (1) *Residential consumers*: Such tax shall be \$1.05 plus the rate of \$0.011363 on each kWh delivered monthly to residential consumers by a service provider not to exceed \$2.25 monthly.
- (2) *Nonresidential consumers*: Such tax on nonresidential consumers shall be at the rates per month for the classes of nonresidential consumers as set forth below:
 - a. Commercial consumers—Such tax shall be \$1.72 plus the rate of \$0.010204 on each kWh delivered monthly to commercial consumers, not to exceed \$45.00 monthly.
 - b. Industrial consumers—Such tax shall be \$1.72 plus the rate of \$0.010204 on each kWh delivered monthly to industrial consumers, not to exceed \$45.00 monthly.
- (3) *Conversion*. The conversion of tax pursuant to this article to monthly kWh delivered shall not be effective before the first meter reading after December 31, 2000, prior to which time the tax previously imposed by the town shall be in effect.

(b) Exemptions. The following consumers of electricity are exempt from the tax imposed by section 74-49.

- (1) Any public safety agency as defined in Code of Virginia, § 58.1-3813.
- (2) The United States of America, the commonwealth and the political subdivisions thereof, including the town.

(c) Billing, collection and remittance of tax. The service provider shall bill the electricity consumer tax to all users who are subject to the tax and to whom it delivers electricity and shall remit the same to the town treasurer on a monthly basis. Such taxes shall be paid by the service provider to the town in accordance with Code of Virginia, § 58.1-3814, paragraphs F. and G., and Code of Virginia, § 58.1-

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2901. If any consumer receives and pays for electricity but refuses to pay the tax imposed by this section, the service provider shall notify the town of the name and address of such consumer. If any consumer fails to pay a bill issued by a service provider, including the tax imposed by this section, the service provider must follow its normal collection procedures and upon collection of the bill or any part thereof must apportion the net amount collected between the charge for electric service and the tax and remit the tax portion to the town.

Any tax paid by the consumer to the service provider shall be deemed to be held in trust by such service provider until remitted to the town.

- (d) Computation of bills not on monthly basis. Bills shall be considered as monthly bills for the purposes of this article if submitted 12 times per year for periods of approximately one month each. Accordingly, the tax for a bimonthly bill (approximately 60 days) shall be determined as follows: (i) the kWh will be divided by two; (ii) a monthly tax will be calculated using the rates set forth above; (iii) the tax determined by (ii) shall be multiplied by two; (iv) the tax in (iii) may not exceed twice the monthly "maximum tax".

(Ord. No. 00-10-1, 10-10-2000)

Sec. 74-50. - Local natural gas consumer tax.

- (a) In accordance with Code of Virginia, § 58.1-3814, there is hereby imposed and levied a monthly tax on each purchase of natural gas delivered to consumers by pipeline distribution companies and gas utilities classified by "class of consumers" as such term is defined in Code of Virginia, § 58.1-3814 J., as follows:
- (1) *Residential consumers.* Such tax shall be a rate of CCF to equal the amount of 15 percent of the first \$15.00 of charge for service (exclusive of any federal tax) delivered monthly to residential consumers by a pipeline distribution company or gas utility, tax not to exceed \$2.25 monthly.
 - (2) *Commercial consumers.* Such tax shall be a rate of CCF to equal the amount of 15 percent of the first \$300.00 of the charge for service (exclusive of any federal tax) delivered monthly to commercial consumers by a pipeline distribution company or gas utility, tax not to exceed \$45.00 monthly.
 - (3) *Industrial consumers.* Such tax shall be a rate of CCF to equal the amount of 15 percent of the first \$300.00 of the charge for service (exclusive of any federal tax) delivered monthly to industrial consumers by a pipeline distribution company or gas utility, tax not to exceed \$45.00 monthly.
 - (4) *Conversion.* The conversion of tax pursuant to this article to monthly CCF delivered shall not be effective before the first meter reading after December 31, 2000, prior to which time the tax previously imposed by the town shall be in effect.
- (b) Exemptions. The following consumers of natural gas are exempt from the tax imposed by this section 74-50.
- (1) Any public safety agency as defined in Code of Virginia, § 58.1-3813.
 - (2) The United States of America, the commonwealth and the political subdivisions thereof, including the town.
- (c) Billing, collection and remittance of tax. The service provider shall bill the natural gas consumer tax to all users who are subject to the tax and to whom it delivers natural gas and shall remit the same to the town treasurer on a monthly basis. Such taxes shall be paid by the service provider to the town in accordance with Code of Virginia, § 58.1-3814, paragraphs H. and I., and Code of Virginia, § 58.1-2901. If any consumer receives and pays for natural gas billed but refuses to pay the tax imposed by

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this section, the service provider shall notify the town of the name and address of such consumer. If any consumer fails to pay a bill issued by a service provider, including the tax imposed by this section, the service provider must follow its normal collection procedures and upon collection of the bill or any part thereof must apportion the net amount collected between the charge for natural gas service and the tax and remit the tax portion to the town.

Any tax paid by the consumer to the service provider shall be deemed to be held in trust by such service provider until remitted to the town.

- (d) Computation of bills not on monthly basis. Bills shall be considered as monthly bills for the purposes of this article if submitted 12 times per year for periods of approximately one month each. Accordingly, the tax for a bimonthly bill (approximately 60 days) shall be determined as follows: (i) the CCF will be divided by two; (ii) a monthly tax will be calculated using the rates set forth above; (iii) the tax determined by (ii) shall be multiplied by two; (iv) the tax in (iii) may not exceed twice the monthly "maximum tax".

(Ord. No. 00-10-1, 10-10-2000)

Sec. 74-51. - Service provider's records.

Every service provider shall keep complete records showing all purchases of service in the town, which records shall show the price charged against each consumer with respect to each purchase, the date thereof, the date of payment thereof and the amount of tax imposed under this article. Such record shall be kept open for inspection by the duly authorized agents of the town at reasonable times, and the duly authorized agents of the town shall have the right, power and authority to make transcripts or copies thereof during such times as they may desire.

(Ord. No. 00-10-1, 10-10-2000)

Sec. 74-52. - Duty of the treasurer to collect tax and pay same to general fund.

The town treasurer shall be charged with the power and the duty of collecting the taxes levied and imposed under this section and shall cause the same to be paid into the general fund of the town.

(Ord. No. 00-10-1, 10-10-2000)

Sec. 74-53. - Penalties for failure to pay and for violations of article.

Any consumer of electricity or natural gas failing, refusing or neglecting to pay the tax imposed and levied under this article and any officer, agent or employee of any service provider violating the provisions of this article shall, upon conviction thereof, be guilty of a class 3 misdemeanor. Each such failure, refusal, neglect or violation shall constitute a separate offense. Such conviction shall not relieve any person from the payment, collection and remittance of the tax as provided by this article.

(Ord. No. 00-10-1, 10-10-2000)

Secs. 74-54—74-80. - Reserved.

ARTICLE III. - MEALS TAX^[3]

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Footnotes:

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Editor's note— Ord. No. 00-10-2, adopted Oct. 10, 2000 amended the former Art. III, §§ 74-81—74-96 and enacted a new Art. III as set out herein. The former Art. III pertained to similar subject matter and derived from Ord. No. 93-6-1, § I (16-25, 16-26, 16-28—16-40), adopted June 9, 1993; Ord. No. 93-6-1, § 16-77, adopted June 9, 1993; Ord. No. 99-10-4, adopted Nov. 9, 1999; Ord. No. 99-10-5, adopted Nov. 9, 1999; Ord. No. 99-10-6, adopted Nov. 9, 1999.

State Law reference— Municipal taxes and assessments, Code of Virginia, § 15.1-841; excise tax on meals, Code of Virginia, § 58.1-3840.

Sec. 74-81. - Definitions.

The following words and phrases, when used in this article, shall have, for the purposes of this article, the following respective meanings except where the context clearly indicates a different meaning:

Caterer means the furnishing of food, beverages, or both on the premises of another, for compensation.

Collector means the town manager or designee.

Food means all food, beverages or both, including alcoholic beverages, purchased in or from a food establishment, whether prepared in such food establishment or not, and whether consumed on the premises or not, and without regard to the manner, time or place of service.

Food establishment means any place in or from which food or food products are prepared, packaged, sold or distributed in the town, including but not limited to, any restaurant, dining room, grill, coffee shop, cafeteria, cafe, snack bar, lunch counter, convenience store, movie theater, delicatessen, confectionery, bakery, eating house, eatery, drugstore, ice cream/yogurt shops, lunch wagon or truck, pushcart or other mobile facility from which food is sold, public or private club, resort, bar, lounge, or other similar establishment, public or private, and shall include private property outside of and contiguous to a building or structure operated as a food establishment at which food or food products are sold for immediate consumption.

Meal means meal shall mean any prepared food or drink offered or held out for sale by a food establishment for the purpose of being consumed by any person to satisfy the appetite and is ready for immediate consumption. All such food and beverage, unless otherwise specifically exempted or excluded herein shall be included, whether intended to be consumed on the seller's premises or elsewhere, whether designated as breakfast, lunch, snack, dinner, supper or by some other name, and without regard to the manner, time or place of service.

Town manager means the town manager and any duly designated deputies, assistants, inspector or other employees.

(Ord. No. 00-10-2, 10-10-2000)

Cross reference— Definitions generally, § 1-2.

Sec. 74-82. - Levy of tax.

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There is hereby imposed and levied by the town on each person a tax on the amount paid for the meals purchased from any food establishment, whether prepared in such food establishment or not, and whether consumed on the premises or not. The rate shall be set by the town council and may be amended from time to time. There shall be no tax if the total amount is \$0.50 or less. On larger amounts a fractional cent of tax due shall be rounded to the next higher cent.

(Ord. No. 00-10-2, 10-10-2000; Ord. No. 01-06-1, 6-12-2001; Ord. No. 03-06-07, 6-10-2003; Ord. No. 05-05-01, 5-10-2005; Ord. No. 01-06-1, 6-12-2001; Ord. No. 12-06-01, 6-12-2012)

Sec. 74-83. - Collection of tax by seller.

Every person receiving any payment for food with respect to which a tax is levied hereunder shall collect and remit the amount of the tax imposed by this article from the person on whom the same is levied or from the person paying for such food at the time payment for such food is made; provided, however, no blind person operating a vending stand or other business enterprise under the jurisdiction of the department for the visually handicapped and located on property acquired and used by the United States for any military or naval purpose shall be required to collect or remit such taxes.

(Ord. No. 00-10-2, 10-10-2000)

Sec. 74-84. - Exemptions: limits on application.

- (a) The tax imposed under this article shall not be levied on the following items when served exclusively for off-premises consumption:
 - (1) Factory-prepackaged candy, gum, nuts and other items of essentially the same nature.
 - (2) Factory-prepackaged donuts, ice cream, crackers, nabs, chips, cookies and items of essentially the same nature.
 - (3) *Foods sold in bulk.* For the purposes of this provision, a bulk sale shall mean the sale of any item that would exceed the normal, customary and usual portion sold for on premises consumption (e.g. a whole cake, a gallon of ice cream); a bulk sale shall not include any food or beverage that is catered or delivered by a food establishment for off-premises consumption.
 - (4) Alcoholic and nonalcoholic beverages sold in factory sealed containers.
 - (5) Any food or food product purchased with food coupons issued by the United States Department of Agriculture under the Food Stamp Program or drafts issued through the Virginia Special Supplemental Food Program for Woman, Infants and Children.
 - (6) Any food or food product purchased for home consumption as defined in the federal Food Stamp Act of 1977, 7 U.S.C. § 2012, as amended except hot food or hot food products ready for immediate consumption. For the purposes of administering the tax levied hereunder, the following items whether or not purchased for immediate consumption are excluded from the said definition of food in the federal Food Stamp Act; sandwiches, salad bar items sold from a salad bar, prepackaged single-serving salads consisting primarily of an assortment of vegetables, and nonfactory sealed beverages. This subsection shall not affect provisions set forth in subsections (c) (3), (4) and (5) hereinbelow.
- (b) A grocery store, supermarket or convenience store shall not be subject to the tax except for any portion or section therein designated as a delicatessen or designated for the sale of prepared food and beverages.
- (c) The tax imposed hereunder shall not be levied on the following purchases of food and beverages:
 - (1) Food and beverages furnished by food establishments to employees as part of their compensation when no charge is made to the employee.

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- (2) Food and beverages sold by day care centers, public or private elementary or secondary schools or food sold by any college or university to its students or employees.
- (3) Food and beverages for use or consumption and which are paid for directly by the commonwealth, any political subdivision of the commonwealth or the United States.
- (4) Food and beverages furnished by a hospital, medical clinic, convalescent home, nursing home, home for the aged, infirm, handicapped, battered women, narcotic addicts or alcoholics, or other extended care facility to patients or residents thereof.
- (5) Food and beverages furnished by a public or private nonprofit charitable organization or establishment or a private establishment that contracts with the appropriate agency of the commonwealth to offer meals at concession prices to the elderly, infirm, blind, handicapped or needy persons in their homes or at central locations.
- (6) Food and beverages sold on an occasional basis, by a nonprofit educational, charitable or benevolent organization, church, or religious body as a fundraising activity, the gross proceeds of which are to be used by such organization exclusively for nonprofit educational, charitable, benevolent or religious purposes.
- (7) Food and beverages sold through vending machines.
- (8) Food and beverages sold during a farm and community market, as that term is defined in section 18-150 of this Code.

(Ord. No. 00-10-2, 10-10-2000; Ord. No. 10.12.03, 12-14-2010)

Sec. 74-85. - Gratuities and service charges.

Where a purchaser provides a gratuity for an employee or a seller, and the amount of the gratuity is wholly in the discretion of the purchaser, the gratuity is not subject to the tax imposed by this article, whether paid in cash to the employee or added to the bill and charged to the purchaser's account, provided in the latter case, the full amount of the gratuity is turned over to the employee by the seller.

An amount or percent, whether designated as a gratuity, tip or service charge, that is added to the price of food and beverages by the seller, and required to be paid by the purchaser, as a part of the selling price of the food and beverages is subject to the tax imposed by this article.

(Ord. No. 00-10-2, 10-10-2000)

Sec. 74-86. - Report of taxes collected; remittance; preservation of records.

It shall be the duty of every person required by this article to pay to the town the taxes imposed by this article to make a report thereof setting forth such information as the town manager may prescribe and require, including all purchases taxable under this article, the amount charged the purchaser for each such purchase, the date thereof, the taxes collected thereon and the amount of tax required to be collected by this article. Such records shall be kept and preserved for a period of five years. The town manager or his duly authorized agents shall have the power to examine such records at reasonable times and without unreasonable interference with the business of such person, for the purpose of administering and enforcing the provisions of this article, and to make transcripts of all or any parts thereof.

The monthly reports shall be made on forms prescribed by the town manager and shall be signed by the seller. The report shall be delivered to the town manager on or before the 20th day of the calendar month following the month being reported. Each report shall be accompanied by a remittance in the amount of tax due, made payable to the town.

(Ord. No. 00-10-2, 10-10-2000)

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Sec. 74-87. - Collections in trust for town.

All amounts collected by the seller as taxes under this section shall be deemed to be held in trust by the seller collecting them until remitted to the town as provided by this article.

(Ord. No. 00-10-2, 10-10-2000)

Sec. 74-88. - Discount.

For the purpose of compensating sellers for the collection of the tax imposed by this article, every seller shall be allowed five percent of the amount of the tax due and accounted for in the form of a deduction on his quarterly return; provided, however, that the amount due is not delinquent at the time of payment.

(Ord. No. 00-10-2, 10-10-2000)

Sec. 74-89. - Duty of person going out of business.

Whenever any person required to collect and remit to the town any tax imposed by this article shall cease to operate or otherwise dispose of his business, the tax shall immediately become due and payable, and the person shall immediately make to the town manager a report and remittance thereof.

(Ord. No. 00-10-2, 10-10-2000)

Sec. 74-90. - Advertising payment or absorption of tax.

No seller shall advertise or hold out to the public in any manner, directly or indirectly, that all or any part of a tax imposed under this article will be paid or absorbed by the seller or anyone else, or that the seller or anyone else will relieve any purchaser of the payment of all or any part of the tax.

(Ord. No. 00-10-2, 10-10-2000)

Sec. 74-91. - Procedure when tax not reported or collected.

If any person whose duty it is to do so shall fail or refuse to collect the tax imposed under this article and make timely report and remittance thereof, the town manager shall proceed in such manner as is practicable to obtain facts and information on which to base an estimate of the tax due. As soon as the town manager has procured whatever facts and information may be obtainable, upon which to base the assessment of any tax payable by any person who has failed to collect, report or remit such tax, the town manager shall proceed to determine and assess against such person the tax, penalty and interest provided in this article, and shall notify the person by registered mail sent to his or her last known address, of the amount of such tax, penalty and interest. The total amount thereof shall be payable ten days after the date such notice is sent.

In addition to other remedies allowed by law, the town manager or the treasurer may apply in writing to any person indebted to or having in his hands any estate of a taxpayer or other debtor for payment of taxes, or other charges collected by the treasurer, more than 30 days delinquent out of such debt or estate. Payment by such person of such taxes, penalties and interest, or other charges either in whole or in part, shall entitle him to a credit against such debt or estate. The taxes, penalties and interest, or other charges shall constitute a lien on the debt or estate due the taxpayer from the time the application is received. For each application served the person applied to shall be entitled to a fee of \$20.00 which shall constitute a charge or credit against the debt to or estate of the debtor. The treasurer or collector shall

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send a copy of the application to the taxpayer or debtor, with a notice informing him of the remedies provided in this chapter.

If the person applied to does not pay so much as ought to be recovered out of the debt or estate, the treasurer or collector shall procure a summons directing such person to appear before the appropriate court, where proper payment may be enforced. Any person so summoned shall have the same rights of removal and appeal as are provided by law for the enforcement of demands between individuals. For purposes of this section, the term "person" shall include but shall not be limited to individuals, corporations, partnership, institutions, and other such entities, as well as the commonwealth and its agencies and political subdivisions. However, in no event shall the commonwealth, its agencies, or its political subdivisions incur any liability for the failure to pay the treasurer's or other tax collector's application under this section.

(Ord. No. 00-10-2, 10-10-2000; Ord. No. 02-09-1, 11-12-2002)

Sec. 74-92. - Penalty, interest and administrative costs and attorney's or collection agency's fees.

If any person whose duty it is to do so shall fail or refuse to make the report or remit the tax required by this article within the time and in the amount required, there shall be added to the tax by the town manager the following: Interest shall commence on the first day following the day such taxes are due by ordinance to be filed, at the rate of ten percent per year. Interest shall be imposed at the rate of interest established pursuant to section 6621 of the Internal Revenue Code of 1954, as amended, or ten percent annually, whichever is greater, for the second and subsequent years of delinquency. The penalty for failure to pay a tax or installment shall be ten percent of the tax past due on such property or the sum of \$10.00, whichever is the greater; provided, however, that the penalty shall in no case exceed the amount of tax due. No penalty for failure to file a return shall be greater than ten percent of the tax assessable on such return or \$10.00, whichever is greater; provided, however, that the penalty shall in no case exceed the amount of the tax assessable. The assessment of such penalty shall not be deemed a defense to any criminal prosecution for failing to make return of taxable property as may be required by law or ordinance. Penalty for failure to file an application or return shall be assessed on the day after such return or application is due, and penalty for failure to pay any tax shall be assessed on the day after the first installment is due. Any such penalty when so assessed shall become a part of the tax.

In addition to the penalty and interest as set forth hereinabove, the town may impose on delinquent taxpayers fees to cover the administrative costs and reasonable attorney's or collection agency's fees for which the town has actually contracted. The administrative costs shall be in addition to all penalties and interest, and shall not exceed \$20.00 for taxes collected subsequent to the filing of a warrant or other appropriate legal document but prior to judgment, and \$25.00 for taxes collected subsequent to judgment. The attorney's or collection agency's fees shall not exceed 20 percent of the taxes of other charges so collected.

No tax assessment or tax bill shall be deemed delinquent and subject to the collection procedures prescribed herein during the pendency of any administrative appeal under Section 58.1-3980, so long as the appeal is filed within 90 days of the date of the assessment, and for 30 days after the date of the final determination of the appeal, provided that nothing in this paragraph shall be construed to preclude the assessment or refund, following the final determination of such appeal, of such interest as otherwise may be provided by general law as to that portion of a tax bill which has remained unpaid or was overpaid during the pendency of such appeal and is determined in such appeal to be properly due and owing.

(Ord. No. 00-10-2, 10-10-2000; Ord. No. 02-09-1, 11-12-2002)

Sec. 74-93. - Enforcement of article.

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It shall be the duty of the town manager to ascertain of every seller in the town, liable for the collection of the tax imposed by this article, who fails, refuses or neglects to collect such tax or to make the reports and remittances required by this article. The town manager may have issued a summons for such person, and the summons may be served upon such person by any town police officer in the manner provided by law. The town manager may seek a conviction or other civil remedy, including injunction, against such person.

In addition to the foregoing remedies, and any other remedies allowed by law, the town manager or the treasurer may apply in writing to any person indebted to or having in his hands any estate of a taxpayer or other debtor for payment of such taxes, or other charges collected by the treasurer, more than 30 days delinquent out of such debt or estate. Payment by such person of such taxes, penalties and interest, or other charges either in whole or in part, shall entitle him to a credit against such debt or estate. The taxes, penalties and interest, or other charges shall constitute a lien on the debt or estate due the taxpayer from the time the application is received. For each application served the person applied to shall be entitled to a fee of \$20.00 which shall constitute a charge or credit against the debt or estate of the debtor. The treasurer or collector shall send a copy of the application to the taxpayer or debtor, with a notice informing him of the remedies provided in this chapter.

If the person applied to does not pay so much as ought to be recovered out of the debt or estate, the treasurer or collector shall procure a summons directing such person to appear before the appropriate court, where proper payment may be enforced. Any person so summoned shall have the same rights of removal and appeal as are provided by law for the enforcement of demands between individuals. For purposes of this section, the term "person" shall include but shall not be limited to individuals, corporations, partnerships, institutions, and other such entities, as well as the commonwealth and its agencies and political subdivisions. However, in no event shall the commonwealth, its agencies, or its political subdivisions incur any liability for the failure to pay the treasurer's or other tax collector's application under this section.

(Ord. No. 00-10-2, 10-10-2000; Ord. No. 02-09-1, 11-12-2002)

Sec. 74-94. - Regulations issued by town manager.

The town manager may issue regulations for the administration and enforcement of this article not in conflict with this article.

(Ord. No. 00-10-2, 10-10-2000)

Sec. 74-95. - Penalty for violation of ordinance.

- (a) Any person willfully failing or refusing to file a return as required under this article shall, upon conviction thereof, be guilty of a class 1 misdemeanor except that any person failing to file such a return shall be guilty of a class 3 misdemeanor if the amount of tax lawfully assessed in connection with the return is \$1,000.00 or less. Any person violating or failing to comply with any other provision of this article shall be guilty of a class 1 misdemeanor.
- (b) Except as provided in subsection (a), above, any corporate or partnership officer, as defined in Code of Virginia, § 58.1-3906, or any other person required to collect, account for, or pay over the meals tax imposed under this article, who willfully fails to collect or truthfully account for or pay over such tax, or who willfully evades or attempts to evade such tax or payment thereof, shall, in addition to any other penalties imposed by law, be guilty of a class 1 misdemeanor.
- (c) Each violation of or failure to comply with this article shall constitute a separate offense. Conviction of any such violation shall not relieve any person from the payment, collection or remittance of the tax provided in this article.

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(Ord. No. 00-10-2, 10-10-2000)

Secs. 74-96—74-125. - Reserved.

ARTICLE IV. - SPECIAL ASSESSMENT FOR LAND PRESERVATION^[4]

Footnotes:

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Cross reference— Special districts, ch. 66.

Sec. 74-126. - Levy of land use assessment tax.

- (a) The town finds that the preservation of real estate devoted to agricultural, horticultural, forest and open space uses within its boundaries is in the public interest, and having heretofore adopted a land use plan, establishes that such real estate shall be taxed in accordance with the provisions of Code of Virginia, § 58.1-3230 et seq. and of this article.
- (b) The town further finds that the preservation of agricultural, horticultural, forest and open space uses within the town and fair and equal treatment of property owners applying for taxation under the aforesaid statutes will be best served by application of the provisions of Chapter 848 of the Loudoun County Code, *mutatis mutandis*, to administration of a land use taxation program within the town.

(Ord. of 2-14-89(2), § 16-104)

Sec. 74-127. - Application for land use taxation.

- (a) The owner of any real estate meeting the criteria set forth in Code of Virginia, §§ 58.1-3230 and 58.1-3233 may, on or before November 1, of each year, apply to the county commissioner of the revenue for the classification, assessment and taxation of such property for the next succeeding tax year on the basis of its use, under the procedure set forth in Code of Virginia, § 58.1-3236. Such application shall be on forms ~~provided by the state department of taxation and~~ supplied by the county commissioner of the revenue, and shall include such additional schedules, photographs and drawings as may be required by the commissioner.
- (b) A separate application shall be filed for each use for which qualification is sought.
- (c) Upon payment of a late filing fee, such an application may be filed with the commissioner ~~no more than 60 days after November 4~~ as provided by section 848.02 of the codified ordinances of Loudoun County.

(Ord. of 2-14-89(2), § 16-105)

Sec. 74-128. - Determination of property value and ~~criteria for forest and open space~~ qualification of property use taxation in next succeeding year based upon qualifying use.

- (a) The county commissioner of the revenue shall determine whether the subject property meets the criteria for taxation hereunder based on the criteria established for ~~unincorporated~~ real estate as set out in sections 848.03 and 848.04 of chapter 848 of the codified ordinances of the county. Such

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determinations shall govern qualification of property located within the town for purposes of this article and be applied to taxation of the qualifying property for the next succeeding year.

~~(b) In determining whether the subject property meets the criteria set forth in Code of Virginia, § 58.1-3230 and the standards prescribed thereunder to qualify for one of the classifications set forth therein, the commissioner may request an opinion from the director of the state department of conservation and recreation, the state forester or the state commissioner of agriculture and consumer services.~~

~~(c) Upon the refusal of the commissioner of agriculture and consumer services, the state forester or the director of the department of conservation and recreation to issue an opinion or in the event of an unfavorable opinion which does not comport with standards set forth in the statements filed pursuant to Code of Virginia, § 58.1-3240, the party aggrieved may seek relief in the circuit court of the county, and if the court finds in his favor, it may issue an order which shall serve in lieu of an opinion for the purposes of this article.~~

(Ord. of 2-14-89(2), § 16-106)

Sec. 74-129. ~~Land books; tax for succeeding year.~~ Reserved.

~~The use value and fair market value of any qualifying property shall be placed on the land book before delivery to the director of finance, and the tax for the next succeeding year shall be extended from the use value.~~

(Ord. of 2-14-89(2), § 16-107)

Sec. 74-130. ~~Removal of parcels from program if tax is delinquent.~~ Reserved.

~~If, on June 1 of any year, the taxes for any prior year on any parcel of real property which has a special assessment as provided for in this article are delinquent, the director of finance shall forthwith send notice of that fact and the general provisions of this section to the property owner by first class mail. If, after sending such notice, such delinquent taxes remain unpaid on November 1 of the same year, the director of finance shall remove such parcel from the land use program for municipal taxation purposes.~~

(Ord. of 2-14-89(2), § 16-108)

Sec. 74-131. - Rollback tax ~~es~~ for change to nonqualifying uses and penalties.

~~A rollback tax is established in such amount as may be determined under Code of Virginia, § 58.1-3237, including interest at a rate of five sixths of one percent per month or a fraction thereof for the first year preceding the year of the change and all years preceding the year of the change in excess of one year, upon any property of which the use changes to a nonqualifying use or the zoning of the real estate changes to a more intensive use at the request of the owner or his agent.~~

Rollback taxes and penalties may be assessed upon property that is zoned to more intensive uses or subdivided for non-qualifying uses or upon determination that the owner made material misstatements of fact in connection with an application for use taxation, as provided in sections 848.05 and 848.06 of the county code.

(Ord. of 2-14-89(2), § 16-109)

Sec. 74-132. ~~Payment of rollback tax; misstatement of facts; penalty for delinquency.~~ Reserved.

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- (a) ~~The owner of any real estate liable for rollback taxes shall report to the director of finance, on forms to be prescribed, any change in the use of such property to a nonqualifying use, or any change in the zoning of such property to a more intensive use at the request of the owner or his agent, and shall pay the rollback tax then due. If such owner fails to so report within 60 days and pay within 30 days of assessment such owner shall be liable for an additional penalty equal to ten percent of the amount of the rollback tax, which penalty shall be collected as a part of the tax. In addition to such penalty, there is hereby imposed interest of five-sixths of one percent of the amount of the rollback tax for each month, or fraction thereof, during which the failure continues.~~
- (b) ~~Any person making a material misstatement of fact other than a clerical error in any application filed pursuant hereto shall be liable for all taxes, in such amounts and at such times as if such property had been assessed on the basis of fair market value as applied to other real estate in the town, together with interest and penalties thereon, and he shall be further assessed with an additional penalty of 100 percent of such unpaid taxes.~~

(Ord. of 2-14-89(2), § 16-110)

Sec. 74-133. - Application of state law.

The provisions of Code of Virginia, Title 58.1 applicable to local levies and real estate assessment and taxation shall be applicable to assessments and taxation hereunder mutatis mutandis, including, without limitation, provisions relating to tax liens and the correction of erroneous assessments. For such purposes, the rollback taxes shall be considered to be deferred real estate taxes.

(Ord. of 2-14-89(2), § 16-111)

Sec. 74-134. - Application fees; renewals.

All applications under this article may be made at the same time application is made to the commissioner of the revenue for a use value assessment to be applied to land both in the town and the county. Applications shall be renewed ~~annually and revalidated in accordance with the filing deadline stipulated in section 74-127 848.09 of the county code and shall be revalidated every sixth year.~~

(Ord. of 2-14-89(2), § 16-112)

Secs. 74-135—74-165. - Reserved.

ARTICLE V. - REAL ESTATE TAX RELIEF FOR THE ELDERLY OR TOTALLY AND PERMANENTLY DISABLED⁵¹

Footnotes:

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Editor's note— Ord. No. 05-02-02, adopted Apr. 12, 2005 amended Art. V, §§ 74-166—74-175 and enacted a new Art. V as set out herein. The former Art. V pertained to similar subject matter and derived from Code 1977, §§ 16-119—16-127; Ord. No. 86-2, adopted Feb. 11, 1986; Ord. No. 86-2, adopted May 8, 1990; Ord. No. 98-3-1, adopted Mar. 10, 1998; Ord. No. 01-10-2, adopted Nov. 13, 2001.

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Sec. 74-166. ~~Definitions. Reserved.~~

~~The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:~~

~~Affidavit means the real estate tax exemption affidavit.~~

~~Commissioner of the revenue means the commissioner of revenue of the town or any of his duly authorized deputies or agents.~~

~~County means Loudoun County, Virginia.~~

~~Dwelling means the sole residence owned and occupied by the person or persons claiming exemption, and includes a manufactured home used as the sole residence owned and occupied by the person(s) claiming and exemption hereunder.~~

~~Exemption means exemption from the town real estate tax according to the provisions of this article.~~

~~Net worth means the amount by which assets (including the present value of all equitable interests) exceed liability.~~

~~Permanently and totally disabled means a person who has been certified by the Social Security administration, the department of veterans affairs or the railroad retirement board, or if such person is not eligible for certification by any of these agencies, by a sworn affidavit by two medical doctors who either are licensed to practice medicine in the commonwealth or are military officers on active duty who practice medicine with the United States Armed Forces, to the effect that the person is permanently and totally disabled, and, in addition, who has been found by the county to be unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment or deformity which can be expected to result in death or can be expected to last for the duration of such person's life.~~

~~Person means a natural person.~~

~~Property means real property.~~

~~Taxable year means the calendar year, from January 1 until December 31, for which exemption is claimed.~~

(Ord. No. 05-02-02, 4-12-2005; Ord. No. 11.12.01, 12-13-2011)

Sec. 74-167. - Exemption authorized.

A real estate tax exemption is provided for qualified property owners who are not less than 65 years of age or are permanently and totally disabled, and who are eligible according to the provisions of Chapter 872 of the Codified Ordinances of Loudoun County, Virginia, 1980, as amended, which chapter is hereby adopted by reference, *mutatis mutandis*.

(Ord. No. 05-02-02, 4-12-2005; Ord. No. 11.12.01, 12-13-2011; Ord. No. 12-10-01, § I, 11-13-2012)

State Law reference— Exemptions for elderly and handicapped—See Code of Virginia § 58.1-3210

Sec. 74-168. - Administration of exemption.

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~~The exemption shall be administered by the commissioner of the revenue according to the provisions of this article. The commissioner of revenue is hereby authorized and empowered to make such inquiry of persons seeking such exemption in conformance with the provisions of this article, including the requiring of answers under oath, as may be reasonably necessary to determine qualifications for exemption as specified by this article. The commissioner of revenue may require the production of certified income tax returns, appraisal reports and any other pertinent documents to establish qualification and the affidavit from the county commissioner of revenue showing exemption has been approved by the county.~~

The tax exemption afforded by section 74-167 shall be administered as provided by Loudoun County under Chapter 872 for qualified property owners as determined by the County. All matters with regard to application, due dates, qualification, disqualification, certification, appeal, proration and penalties shall be administered on the same basis as is applied by Loudoun County for county taxes and the Town Commissioner of Revenue and Treasurer are authorized to rely upon the County for such purposes.

(Ord. No. 05-02-02, 4-12-2005; Ord. No. 11.12.01, 12-13-2011)

Sec. 74-169. ~~Requirements for exemption.~~ Reserved.

~~An exemption shall be granted subject to the following provisions:~~

- ~~(1) The title of the dwelling for which an exemption is claimed is held, or partially held, on January 1 of the taxable year, by the person or persons claiming the exemption.~~
- ~~(2) Such property shall be occupied as the sole dwelling of one of the persons owning title, or partial title, thereto who is (i) 65 years of age or older; or (ii) who is permanently and totally disabled on December 31 of the year immediately preceding the taxable year.~~
- ~~(3) The gross combined income of the owner or owners during the year immediately preceding the taxable year did not exceed \$72,000.00, provided that all disability income received by an owner or owner's spouse during the year immediately preceding the taxable year shall not be included in such total. Gross combined income shall be computed by adding together the total income received during the preceding calendar year, without regard to whether a tax return is actually filed, by (a) owners of the dwelling who use it as their principal residence and (b) owners' relatives who live in the dwelling provided that the first \$10,000.00 of income of the owner's spouse and each relative, of the owner or owners, who is living in the dwelling, shall not be included in such total.~~
- ~~(4) The total net financial worth of the owner or owners as of December 31 of the year immediately preceding the taxable year did not exceed \$440,000.00. Total net financial worth shall include the value of all assets, including the present value of all equitable interests of the owner or owners and the owner's spouse, and shall exclude the fair market value of the dwelling. In addition, the value of the land upon which the dwelling is situated, up to a maximum of ten acres, shall also be excluded.~~

(Ord. No. 05-02-02, 4-12-2005; Ord. No. 06-10-01, 12-12-2006; Ord. No. 06-10-01, 12-12-2006; Ord. No. 11.12.01, 12-13-2011)

Sec. 74-170. ~~Claiming an exemption.~~ Reserved.

- ~~(a) The person or persons claiming an exemption must file an application for real estate tax exemption and affidavit with the county commissioner of the revenue, on forms supplied by the commissioner, on or before April 1 of the tax year for which relief is sought. Those applying for an exemption for the first time must file on or before December 31 of the tax year for which relief is sought. Every third year from the date of the original application, the person or persons claiming an exemption must file a new~~

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~~application and affidavit with the county commissioner. For the two years following the date of the original application and all subsequent applications, the person or persons claiming an exemption must file a certification, on forms supplied by the county commissioner of revenue stating that no information contained on the last preceding affidavit, application or certification filed has changed to violate the limitations or conditions provided herein. The commissioner shall have the discretion to permit applicants to file after these deadlines in cases of genuine hardship.~~

~~(b) The affidavit shall set forth, in a manner prescribed by the county commissioner of revenue, the names of the related persons occupying the dwelling for which the exemption is claimed, their gross combined income and the total combined net worth of the owners and spouses.~~

~~(c) If, after audit and investigation, the commissioner of revenue determines that the person or persons are qualified for an exemption, he shall deduct the amount of the exemption from the claimant's real estate tax liability.~~

(Ord. No. 05-02-02, 4-12-2005; Ord. No. 11.12.01, 12-13-2011)

Sec. 74-171. - ~~Amount of exemption.~~ Reserved.

~~The person or persons qualifying for and claiming an exemption shall be relieved of liability for that portion of the real estate tax levied on the qualified dwelling and the land on which it is situated, not to exceed three acres.~~

(Ord. No. 05-02-02, 4-12-2005; Ord. No. 11.12.01, 12-13-2011)

Sec. 74-172. - ~~Proration.~~ Reserved.

~~If the qualifying property is sold, ceases to be the primary residence of the qualifying owner, or if the last qualifying owner dies during the taxable year, the exemption shall be pro-rated for that portion of the taxable year prior to the date on which the property was sold or ceased to be the qualifying owner's primary residence, or the date of death of the last qualifying owner. Such pro-ration shall be based upon the number of complete months of the year that such property was properly eligible for the relief granted by this chapter.~~

(Ord. No. 05-02-02, 4-12-2005; Ord. No. 11.12.01, 12-13-2011)

Sec. 74-173. - ~~False claims.~~ Reserved.

~~No person shall intentionally make a false claim for an exemption.~~

(Ord. No. 05-02-02, 4-12-2005; Ord. No. 11.12.01, 12-13-2011)

Sec. 74-174. - ~~Penalty.~~ Reserved.

~~In addition to any other penalties provided by law, any person who intentionally makes a false claim for an exemption shall not be entitled to the exemption from taxation, if granted, but shall be liable for the full amount of tax due. In addition, such person shall be disqualified from re-applying for an exemption for a period of two years.~~

(Ord. No. 05-02-02, 4-12-2005; Ord. No. 11.12.01, 12-13-2011)

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Sec. 74-175. —~~Changes in status.~~—Reserved.

- ~~(a) The primary residence owned by a person otherwise qualified for exemption under this chapter who is not actually occupying the same while a patient in a hospital, nursing home, convalescent home or other facility for physical or mental care for an extended period of time, not intended to be permanent, shall continue to be deemed such qualifying owner's dwelling; provided, however, that such residence is not used by or leased to others for consideration.~~
- ~~(b) Except as provided in section 74-175, above, changes with respect to income, financial worth, ownership or property, occupancy, medical status or other factors occurring during the taxable year for which the affidavit is filed, and having the effect of exceeding or violating the limitations and conditions provided in this chapter, shall nullify any relief of real estate tax liability for the then current taxable year and the taxable year immediately following.~~

(Ord. No. 05-02-02, 4-12-2005; Ord. No. 11.12.01, 12-13-2011)

Secs. 74-176—74-178. - Reserved.

ARTICLE VI. - CIGARETTE TAX^[6]

Footnotes:

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Editor's note— Ord. No. 06-07-01, adopted Aug. 8, 2006, amended the former Art. VI, §§ 74-179—74-190, and enacted a new Art. VI as set out herein. The former Art. VI pertained to similar subject matter and derived from Ord. No. 05-09-04, adopted Oct. 11, 2005. Formerly, Ord. No. 05-09-04, adopted Oct. 11, 2005, amended by deleting the former Art. VI, §§ 74-180—74-194, and enacted a new Art. VI as set

out herein. The former Art. VI pertained to similar subject matter and derived from Ord. No. 99-6-1, adopted June 8, 1999; Ord. No. 03-06-01, adopted June 10, 2003; Ord. No. 05-05-02, 5-10-2005.

Sec. 74-179. - Definitions.

For the purpose of this article, the following words and phrases have the meanings respectively ascribed to them by this section, except in those instances where the context clearly indicates a different meaning:

Board or *NVCTB* means the Northern Virginia Cigarette Tax Board.

Carton means any container, regardless of material used in its construction, in which packages of cigarettes are placed.

Cigarette means and includes any roll of any size or shape for smoking, whether filtered or unfiltered, with or without a mouthpiece, made wholly or partly of cut, shredded or crimped tobacco or other plant or substitute for tobacco, whether the same is flavored, adulterated or mixed with another ingredient, if the wrapper or cover is made of any material other than leaf tobacco or homogenized leaf tobacco, regardless of whether the roll is labeled or sold as a cigarette or by any other name.

Cigarette machine operator means any individual, partnership or corporation engaged in the sale of packages of cigarettes from vending machines.

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Dealer means and includes every manufacturer's representative, self-wholesaler, wholesaler, or other person who shall sell, receive, store, possess, distribute or transport cigarettes within or into the town.

Package means and includes any container, regardless of the material used in its construction, in which separate cigarettes are placed without such cigarettes being placed into any container within the package. Packages are those containers of cigarettes from which they are consumed by their ultimate user. Ordinarily a package contains 20 cigarettes; however, "package" includes those containers in which fewer or more than 20 cigarettes are placed.

Person means and includes any individual, firm, unincorporated association, company, corporation, joint stock company, group, agency, syndicate, trust or trustee, receiver, fiduciary, partnership and conservator. The word "person" as applied to a partnership, unincorporated association or other joint venture means the partners or members thereof, and as applied to a corporation, includes all the officers and directors thereof.

Place of business means and includes any place where cigarettes are sold, placed, stored, offered for sale or displayed for sale or where cigarettes are brought or kept for the purpose of sale, consumption or distribution, including vending machines, by a dealer within the town.

Registered agent means and includes every dealer and other person who shall be required to report and collect the tax on cigarettes under the provisions of this article.

Retail dealer means and includes every person who, in the usual course of business, purchases or receives cigarettes from any source whatsoever for the purpose of sale within the town to the ultimate consumer; or any person who, in the usual course of business, owns, leases or otherwise operates within his own place of business, one or more cigarette vending machines for the purpose of sale within the town of cigarettes to the ultimate consumer; or any person who, in any manner, buys, sells, stores, transfers or deals in cigarettes for the purpose of sale within the town to the ultimate consumer, who is not licensed as a wholesaler or vending machine operator.

Sale or sell means and includes every act or transaction, regardless of the method or means employed, including barter, exchange or use of vending machines or other mechanical devices or a criminal or tortuous act whereby either ownership or possession, or both, of any cigarettes shall be transferred within the town from a dealer as herein defined to any other person for a consideration.

Stamp means a small gummed piece of paper or decal used to evidence provision for payment of the tax as authorized by the Northern Virginia Cigarette Tax Board, required to be affixed to every package of cigarettes sold, distributed, or used within the town.

Store or storage means and includes the keeping or retention of cigarettes in this town for any purpose except sale in the regular course of business.

Town means Town of Purcellville, Virginia.

Use means and includes the exercise of any right or power over any cigarettes or packages of cigarettes incident to the ownership or possession of those cigarettes or packages of cigarettes including any transaction where possession is given or received or otherwise transferred, other than a sale.

User means any person who exercises any right or power over any cigarettes or packages of cigarettes subject to the provisions of this article incident to the ownership or possession of those cigarettes or packages of cigarettes or any transaction where possession is given or received or otherwise transferred, other than a sale.

Wholesale dealers means any individual, partnership or corporation engaged in the sale of packages of cigarettes for resale into or within the town.

(Ord. No. 06-07-01, 8-8-2006)

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Sec. 74-180. - Levy and Rate

In addition to all other taxes of every kind now or hereinafter imposed by law, there is hereby levied and imposed by the town upon every person who sells or uses cigarettes within the town an excise tax at a rate of \$0.50 for each package of cigarettes sold or used within the town. The tax shall be paid and collected in the manner and at the time hereinafter prescribed; provided, that the tax payable for each cigarette or cigarette package sold or used within the town shall be paid but once.

(Ord. No. 06-05-02, 5-9-2006; Ord. No. 06-07-01, 8-8-2006; Ord. No. 07-06-03, 6-12-2007; Ord. No. 08-05-05, 5-13-2008)

Sec. 74-181. - Methods of collection.

- (a) The tax imposed by this section shall be evidenced by the use of a tax stamp and shall be paid by each dealer or other person liable for the tax under a reporting method deemed by the board to carry out the provisions of this article. The stamps shall be affixed in such a manner that their removal will require continued application of water or steam. Each dealer or other person liable for the tax is hereby required, and shall be his duty, to collect, pay the tax and report all packages of cigarettes on forms prescribed for this purpose by the board:
 - (1) The quantity of NVCTB-stamped cigarettes sold or delivered to:
 - a. Each registered agent appointed by the board for which no tax was collected;
 - b. Each manufacturer's representative; and
 - c. Each separate person and place of business within the town during the preceding calendar; and
 - (2) The quantity NVCTB stamps on hand, both affixed and unaffixed on the first and the last day of the preceding calendar month and the quantity of NVCTB stamps or NVCTB stamped cigarettes received during the preceding calendar month; and
 - (3) The quantity of cigarettes on hand to which the NVCTB stamp had not been affixed on the first or and last day of the preceding calendar month and the quantity of cigarettes received during the preceding calendar month to which the NVCTB stamp had not been affixed; and
 - (4) Such further information as the administrator for the board may require for the proper administration and enforcement of this article for the determination of the exact number of cigarettes in the possession of each dealer or user.
- (b) Each dealer or other person liable for the tax shall file such reports with the board and pay the tax due to the board prior to the due date, and shall furnish copies of all cigarette tax reports submitted to the Virginia Department of Taxation.
- (c) When, upon examination and audit of any invoices, records, books, cancelled checks or other memoranda touching on the purchase, sale, receipt, storage or possession of tobacco products taxed herein, any dealer or other person liable for the tax is unable to furnish evidence to the board of sufficient tax payments and stamp purchases to cover cigarettes, which were sold, used, stored, received, purchased or possessed by him, the prima facie presumption shall arise that such cigarettes were received, sold, used, stored, purchased or possessed by him without the proper tax having been paid. The board shall, from the results of such examination and audit based upon such direct or indirect information available, assess the tax due, impose a penalty of ten percent and may impose interest of three-quarters percent per month of gross tax due.
- (d) When any dealer or other person liable for the tax files a false or fraudulent report or fails to file a report or fails to perform any act or performs any act to evade payment of the tax, the board shall

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administratively assess the tax due and impose a penalty not to exceed 50 percent of the tax due and interest of three-quarters percent per month of the gross tax due.

- (e) The dealer or other person liable for the tax shall be notified by certified mail of such deficiency and such tax, penalty and interest assessed shall be due and payable within ten days after notice of such deficiency has been issued. Every dealer or other person liable for the tax shall examine each package of cigarettes to insure that the NVCTB stamp has been affixed thereto prior to offering them for sale.
- (f) Any dealer or other person liable for the tax who shall receive cigarettes not bearing the NVCTB stamp shall, within one hour of receipt of such cigarettes, commence and with all reasonable diligence continue to affix the NVCTB stamp to each and every package of cigarettes until all unstamped packages of cigarettes have been stamped and before offering such cigarettes for sale. Any dealer or other person liable for the tax who has notified the board that he is engaged in interstate or intrastate business shall be permitted to set aside such part of his stock as may be legally kept for the conduct of such interstate or intrastate business (that is, cigarettes held for sale outside the jurisdiction of the board) without affixing the stamps required by this article. Any such interstate or intrastate stock shall be kept entirely separate and apart from the NVCTB-stamped stock, in such a manner as to prevent the commingling of the interstate or intrastate stock with the NVCTB stock. Any dealer or other person liable for the tax found to have had untaxed cigarettes which have been lost, whether by negligence, theft or any other unaccountable loss, shall be liable for and shall pay the tax due thereon.
- (g) It shall also be the duty of each dealer or other person liable for the tax to maintain and keep for a period of three years, not including the current calendar year, records of all cigarettes received, sold, stored, possessed, transferred or handled by him in any manner whatsoever, whether the same were stamped or unstamped, to make all such records available for audit, inspection and examination at all reasonable times, as well as the means, facilities and opportunity for making such audit, inspection or examination upon demand by the board.

(Ord. No. 06-07-01, 8-8-2006)

Sec. 74-182. - Registered agents.

- (a) Any dealer or other person liable for the tax who shall sell, use, store, possess, distribute or transport cigarettes within or into the town shall make application to the board to qualify as a registered agent. Such application blank, which shall be supplied upon request, shall require such information relative to the nature of the business engaged in by said applicant, as the board deems necessary for the administration and enforcement of this article. There is a yearly registration fee for all wholesale dealers [and] all cigarette machine operators. [A]pplicant shall provide a surety bond to the board of 150 percent of his average monthly tax liability with a surety company authorized to do business in the Commonwealth of Virginia. Such bond shall be so written that, on timely payment of the premium thereon, it shall continue in force from year to year. Any applicant whose place of business is outside the town shall automatically, by filing his application, submit himself to the board's legal jurisdiction and appoint the administrator for the board as his agent for any service of lawful process.

Upon receipt of the properly completed required application forms, and the required surety bond executed, the board shall determine whether the said applicant qualifies to be a registered agent. The board will issue to said qualified applicant a yearly registered agent permit to qualify him to purchase, sell, use, store, possess, distribute or transport within or into the town, NVCTB-stamped cigarettes.

- (b) Registered agents shall agree to the reporting and payment requirements placed upon him by this article and the rules and regulations as from time to time may be promulgated by the board. When any registered agent's monthly report and payment of the tax is not received within the dates prescribed, the board shall impose a late reporting penalty of ten percent of the gross tax due or ten dollars whichever is greater, but in no event more than \$1,000.00. The board also may require such registered agent to provide proof that he has complied with all applicable laws of the Commonwealth of Virginia

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to legally conduct such business and to file financial statement showing all assets and liabilities. The board may revoke or suspend any registered agent's permit due to failure to file tax reports in a timely manner, nonpayment of taxes due, or if the cigarette tax surety bond should become impaired for any reason.

- (c) All money collected as cigarette taxes under this article shall be deemed to be held in trust by the dealer collecting the same until remitted to the board.
- (d) Registered agents must account for all NVCTB authorized tax stamps purchased. Periodic audits may be conducted to determine an unaccounted variance between the number of stamps purchased and the number of stamps reported and an assessment will be made for all unaccounted for stamps. Any assessment of registered agents located outside the jurisdictions of the board will be based upon the average sales of packages of cigarettes by jurisdiction during the audit period. For registered agents located within the jurisdictions of the board, any assessment will be based upon the tax rate of the jurisdiction in which they are located. In addition, there will be a penalty for nonreporting of ten percent of the gross tax due.

(Ord. No. 06-07-01, 8-8-2006)

Sec. 74-183. - Requirements for retail dealers.

- (a) Retail dealers who shall sell, offer for sale, store, possess, distribute, purchase, receive or transport cigarettes for the purpose of sale within the town, shall purchase cigarettes only from registered agents giving or supplying the business trade name and business address of the location where the cigarettes will be placed for sale to the public. Cigarettes purchased for personal use cannot be brought into a business for resale. Only properly registered and licensed retail stores may sell cigarettes to the public. To be properly registered and licensed, a retail store must have a valid Virginia state sales and use tax certificate and valid retail business license. Cigarettes must be purchased and stored separately for each business location. All copies of cigarette purchase invoices/receipts must be retained by the retailer for a period of three years and shall be made available to agents of the NVCTB upon request for use in conducting audits and investigations. All copies of cigarette purchase invoices/receipts must be stored at the business retail location for a period of one year from the date of purchase. Failure to provide cigarette invoices/receipts may result in confiscation of cigarettes until receipts can be reviewed by the board to verify the proper tax has been paid. It is the responsibility of each retail location to insure that all cigarettes placed for sale or stored at that location be properly taxed and stamped cigarettes found without the NVCTB stamp or the proper jurisdictional tax paid will be seized by the agents of the board.
- (b) Retail dealers must make their place of business available for inspection by tobacco revenue agents to insure that all cigarettes are properly tax-stamped and all cigarette taxes are properly paid.

(Ord. No. 06-07-01, 8-8-2006)

Sec. 74-184. - Presumption of illegality; seizure of contraband goods, sealing/seizing of machines.

- (a) If any cigarette machine operator or other person liable for the tax imposed by this article is found to possess any cigarettes without the jurisdictional tax paid or the proper tax stamp affixed, there shall be a rebuttable presumption that any such operator or other person shall be in possession of untaxed cigarettes in violation of this section.
- (b) If any cigarettes are placed in any vending machines within the town, then there shall be a rebuttable presumption that such cigarettes were placed in that machine for sale within the town. If any vending machine located within the town contains cigarettes upon which the NVCTB tax stamp has not been affixed or on which the jurisdictional tax has not been paid or containing cigarettes placed so as to not allow visual inspection of the NVCTB tax stamp through viewing area as provided for by the vending

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machine manufacturer, then there shall be a rebuttable presumption that the machine contains untaxed cigarettes in violation of this article.

- (c) Any cigarettes, vending machines, cigarette tax or other property found in violation of this article shall be declared contraband goods and may be seized by the board. In addition to any tax due, the dealer or other person liable for the tax possessing such untaxed cigarettes or tax stamps shall be subject to civil and criminal penalties herein provided.
- (d) In lieu of seizure, the board may seal such vending machines to prevent continued illegal sale or removal of such cigarettes. The removal of such seal from a vending machine by any unauthorized person shall be a violation of this article. Nothing in this article shall prevent the seizure of any vending machine at any time after it is sealed.
- (e) All cigarette vending machines shall be plainly marked with the name, address and telephone number of the owner of said machine.

(Ord. No. 06-07-01, 8-8-2006)

Sec. 74-185. - Illegal acts.

- (a) It shall be unlawful and a violation of the article for any dealer or other person liable for the tax:
 - (1) To perform any act or fail to perform any act for the purpose of evading the payment of any tax imposed by this article or of any part thereof, or to fail or refuse to perform any of the duties imposed upon him under the provisions of this article or to fail or refuse to obey any lawful order which may be issued under this article; or
 - (2) To falsely or fraudulently make, or cause to be made, any invoices or reports, or to falsely or forge, alter or counterfeit any stamp, or to procure or cause to be made, forged, altered or counterfeited any such stamp, or knowingly and willfully to alter, publish, pass or tender as true any false, altered, forged or counterfeited stamp or stamps; or
 - (3) To sell offer for sale, or distribute any cigarettes upon which the NVCTB tax stamp has not been affixed or upon which the jurisdictional tax has not been paid; or
 - (4) To possess, store, use, authorize or approve the possession, storage or use of any cigarette packages upon which the NVCTB tax stamp has not been affixed or upon which the jurisdictional tax has not been paid; or
 - (5) To transport, authorize or approve the transportation of any cigarette packages in quantities of more than 60 packages into or within the town upon which the NVCTB tax stamp has not been affixed or upon which the jurisdictional tax has not been paid, if they are:
 - a. Not accompanied by a receipt/bill of lading or other document indicating the true name and address of the consignor or seller and the consignee or purchaser and the brands and quantity of cigarettes transported: or
 - b. Accompanied by a receipt/bill of lading or other document which is false or fraudulent in whole or part; or
 - c. Accompanied by a receipt/bill of lading or other document indicating:
 - 1. A consignee or purchaser in another state or the District of Columbia who is not authorized by the law of such other jurisdiction to receive or possess such tobacco products on which the taxes imposed by such other jurisdiction have not been paid unless the tax on the jurisdiction of destination has been paid and said cigarettes bear the tax stamps of that jurisdiction; or

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2. A consignee or purchaser in the Commonwealth of Virginia but outside the taxing jurisdiction who does not possess a Virginia Sales and Use Tax Certificate and, where applicable, any licenses issued by the Commonwealth of Virginia or local jurisdiction of destination; or
- (6) To reuse or refill with cigarettes any package from which cigarettes have been removed, for which the tax imposed has been theretofore paid; or
- (7) To remove from any package any stamp with intent to use or cause the same to be used after same has already been used or to buy, sell, or offer for sale or give away any used, removed, altered or restored stamps to any person, or to reuse any stamp which had theretofore been used for evidence of the payment of any tax prescribed by this article or to sell, any stamp provided for herein; or
- (8) To sell, offer for sale or distribute any loose or single cigarettes; or
- (9) To perform any act that violates the resolutions promulgated by the board.
- (b) It shall be unlawful and a violation of the article for any person or individual to transport, possess, store, use, authorize or approve the possession, storage or use of any cigarettes in quantities of more than 60 packages upon which the NVCTB tax stamp has not been affixed or upon which the jurisdictional tax has not been paid.

(Ord. No. 06-07-01, 8-8-2006)

Sec. 74-186. - Powers of the Northern Virginia Cigarette Tax Board.

The board may delegate any of its powers to its administrator or employees and may adopt regulations regarding the administration and enforcement of the provisions of this article.

- (a) The board shall be granted the following powers:

- (1) To assess, collect and disburse the cigarette tax for each participating jurisdiction;
- (2) To audit dealer sales of cigarettes for each participating jurisdiction;
- (3) To provide information to commonwealth attorneys, county, city or town attorneys for each participating jurisdiction;
- (4) To designate an administrator;
- (5) To manage the Northern Virginia Cigarette Tax Board Funds;
- (6) To retain a certified public account to audit its books;
- (7) To designate a depository bank or banks;
- (8) To contract with member jurisdiction for administrative services;
- (9) To hold and convey real and personal property;
- (10) To enter into contracts;
- (11) To hire, supervise and discharge its own employees;
- (12) To sue and be sued in its own name;
- (13) To prescribe the design of a stamp(s) and to issue and sell said stamps to authorized dealers;
- (14) To establish different classes of taxpayers;

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- (15) To promulgate resolutions for the assessment and collection of cigarette taxes and the enforcement of this ordinance; and
- (16) To conduct inspections of any place of business in order to enforce the provisions of this ordinance and all resolutions of the board.
- (b) The board may employ legal counsel, bring appropriate court action in its own name to enforce payment of the cigarette tax or penalties owed and file tax liens against property of taxpayers hereunder.
- (c) The board is authorized to enter into an agreement with the Virginia Department of Taxation under which a registered agent with the NVCTB who is also qualified to purchase Virginia Revenue Stamps, may qualify to purchase dual Virginia-NVCTB stamps from the Virginia Department of Taxation. Authority to purchase dual Virginia-NVCTB stamps is granted solely by the board and may be revoked or suspended for violations of this ordinance or resolutions adopted by the board.
- (d) The board may appoint certain employees as tobacco revenue agents, who shall be required to carry identification while performing their duties. Tobacco revenue agents are further authorized to conduct inspections of any place of business and shall have the power to seize or seal any vending machines, seize any cigarettes, counterfeit stamps or other property found in violation of this article and shall have the power of arrest upon reasonable and probable cause that a violation of this article has been committed. The board is authorized to provide its tobacco revenue agents with (1) firearms for their protection; (2) emergency equipped vehicles while on duty; and (3) other equipment deemed necessary and proper.
- (e) The board may exchange information relative to the sale, use, transportation or shipment of cigarettes with an official of any other jurisdiction entrusted with the enforcement of the cigarette tax laws of said other jurisdiction.

(Ord. No. 06-07-01, 8-8-2006)

Sec. 74-187. - Jeopardy assessment.

If the administrator for the board determines that the collection of any tax or any amount of tax required to be collected and paid under this article will be jeopardized by delay, he shall make an assessment of the tax or amount of tax required to be collected and shall mail or issue a notice of such assessment to the tax payer together with a demand for immediate payment of the tax or of the deficiency in tax declared to be in jeopardy including penalties and interest. In the case of a current period, for which the tax is in jeopardy, the administrator may declare the taxable period of the taxpayer immediately terminated and shall cause notice of such finding and declaration to be mailed or issued to the taxpayer together with a demand for immediate payment of the tax based on the period declared terminated and such tax shall be immediately due and payable, whether or not the terms otherwise allowed by this article for filing a return and paying the tax has expired.

(Ord. No. 06-07-01, 8-8-2006)

Sec. 74-188. - Erroneous assessment: notices and hearings in event of sealing of vending machines or seizure of contraband property.

- (a) Any person assessed by the board with a cigarette tax, penalties and interest or any person whose cigarettes, vending machines and other property have been sealed or seized under processes of this article, who has been aggrieved by such assessment, seizure or sealing may file a request for a

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hearing before the administrator for the board for a correction of such assessment and the return of such property seized or sealed.

- (b) Where holders of property interest in cigarettes, vending machines or other property are known at time of seizure or sealing, notice of seizure or sealing shall be sent to them by certified mail within 24 hours. Where such holders of property interests are unknown at time of seizure or sealing, it shall be sufficient notice to such unknown interest holders to post such notice to a door or wall of the room or building which contained such seized or sealed property. Any such notice of seizure or sealing shall include procedures for an administrative hearing for return of such property seized or sealed as well as affirmative defenses set forth in this section which may be asserted.
- (c) Such hearing shall be requested within ten days of the notice of such assessment, seizure or sealing and shall set forth the reasons why said tax, penalties and interest and cigarettes, vending machines or other property should be returned or release. Within five days after receipt of such hearing request the administrator shall notify the petitioner by certified mail of a date and time for the informal presentation of evidence at a hearing to be held within 15 days of the date notification is mailed. Any such request for hearing shall be denied if the assessed tax, penalties and interest has not been paid as required or if the request is received more than ten days from the first notice to the petitioner of such seizure or sealing. Within five days after the hearing, the administrator shall notify the petitioner, by registered mail, whether his request for a correction has been granted or refused.
- (d) Appropriate relief shall be given by the administrator if he is convinced by the preponderance of evidence that said seized cigarettes were in the possession of a person other than the petitioner without the petitioner's consent at the time said cigarettes, vending machines or other property were seized or sealed or that petitioner was authorized to possess such untaxed cigarettes. If the administrator is satisfied that the tax was erroneously assessed, he shall refund the amount erroneously assessed together with any interest and penalties paid thereon and shall return any cigarettes, vending machines or other property seized or sealed to the petitioner. Any petitioner who is dissatisfied with the written decision of the board may within 30 days of the date of such decision, appeal such decision to the appropriate court in the jurisdiction where the seizure or sealing occurred.

(Ord. No. 06-07-01, 8-8-2006)

Sec. 74-189. - Disposal of seized property.

Any seized and confiscated cigarettes, vending machines or other property used in the furtherance of any illegal evasion of the tax may be disposed of by sale or other method deemed appropriate by the board after any petitioner has exhausted all administrative appeal procedures. No credit from any sale of cigarettes, vending machines or other property seized shall be allowed toward any tax and penalties assessed.

(Ord. No. 06-07-01, 8-8-2006)

Sec. 74-190. - Extensions.

The administrator, upon a finding of good cause may grant an extension of time to file a tax report upon written application for a period not exceeding 30 days. Except as hereinafter provided, no interest or penalty shall be charged, assessed or collected by reason of granting of such an extension.

(Ord. No. 06-07-01, 8-8-2006)

Sec. 74-191. - Penalty for violation of article.

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Any person violating any of the provisions of this article shall be guilty of a misdemeanor and, upon conviction thereof, shall be punished by a fine of not more than \$2,500.00 or imprisonment for not more than 12 months or both such fine and imprisonment. Such fine and/or imprisonment shall not relieve any such person from the payment of any tax, penalty or interest imposed by this article.

(Ord. No. 06-07-01, 8-8-2006)

Sec. 74-192. - Each violation a separate offense.

The sale of any quantity, the use, possession, storage or transportation of more than 60 packages of cigarettes upon which the NVCTB tax stamp has not been affixed or the proper jurisdictional tax has not been paid shall be and constitute a separate violation. Each continuing day of violation shall be deemed to constitute a separate offense.

(Ord. No. 06-07-01, 8-8-2006)

Sec. 74-193. - Severability.

If any section, phrase or part of this article should for any reason be held invalid by a court of competent jurisdiction, such decision shall not affect the remainder of the article; and every remaining section, clause, phrase or part thereof shall continue in full force and effect.

(Ord. No. 06-07-01, 8-8-2006)

Secs. 74-194—74-219. - Reserved.

ARTICLE VII. - TRANSIENT AND LODGING TAX

Sec. 74-220. - Definitions.

For the purpose of this article, the following words and phrases shall have the meanings respectively ascribed to them by this section unless the context clearly indicates a different meaning.

Administrator. The Treasurer of the Town of Purcellville.

Hotel. Any public or private hotel, inn, bed and breakfast, hostelry, tourist home or house, motel, rooming house or other lodging place within the town offering lodging as defined in this section, for compensation to any transient, as hereinafter defined in this section.

Lodging. Room or space furnished any transient.

Person. Any individual, corporation, company, association, firm, co-partnership or any group of individuals acting as a unit.

Transient. Any person who, for a period of not more than 90 consecutive days, either at his own expense or at the expense of another, obtains lodging or the use of any space at any hotel, motel, etc. for which lodging or use of space a charge is made.

(Ord. No. 03-06-02, 6-10-2003; Ord. No. 12-06-02, 6-12-2012)

Sec. 74-221. - Administration.

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The treasurer of the town shall be the administrator of the transient lodging tax and shall be responsible for the implementation and enforcement of this article.

(Ord. No. 03-06-02, 6-10-2003; Ord. No. 12-06-02, 6-12-2012)

Sec. 74-222. - Imposition and rate of tax.

There is hereby levied and imposed, in addition to all other taxes and fees of every kind imposed by law, on each transient obtaining lodging or the use of space at any hotel, motel, etc. a tax for such lodging or the use of space by or for any such transient to any hotel, motel, etc. The tax rate shall be set by the town council and may be amended from time to time. Such tax shall be collected from such transient at the time and in the manner provided by this article.

(Ord. No. 03-06-02, 6-10-2003; Ord. No. 12-06-02, 6-12-2012)

Sec. 74-223. - Collection and payment of tax; collections to be held in trust.

Every person receiving any payment for lodging or the use of space with respect to which a tax is levied under this article shall collect the amount of such tax so imposed from the transient on whom such tax is levied, or from the person paying for such lodging, at the time payment for such lodging is made. The taxes required to be collected under this article shall be deemed to be held in trust by the person required to collect such taxes until the same shall have been remitted to the administrator.

(Ord. No. 03-06-02, 6-10-2003; Ord. No. 12-06-02, 6-12-2012)

Sec. 74-224. - Reports and remittances.

The person collecting any tax as provided for in this article shall make out a report thereof upon such forms setting forth such information as the administrator may prescribe and require, showing the amount of lodging charges collected and the tax required to be collected and shall sign and deliver such reports with the remittance of such tax to the administrator. Such reports and remittances shall be made quarterly on or before the 20th day of the calendar month following the quarter being reported.

(Ord. No. 03-06-02, 6-10-2003; Ord. No. 12-06-02, 6-12-2012)

Sec. 74-225. - Penalty and interest upon failure to report or remit tax.

If any person shall fail or refuse to report and remit to the administrator the tax required to be collected and paid under this article within the time and in the amount as provided for in this article, there shall be added to such tax by the administrator a penalty in the amount of ten percent of the tax due or the sum of \$10.00 whichever is greater; provided, however, that the penalty shall in no case exceed the amount of the tax due. The administrator shall also assess interest on the tax and penalty at the rate of ten percent per year from the day after the tax is due until paid.

(Ord. No. 03-06-02, 6-10-2003; Ord. No. 12-06-02, 6-12-2012)

Sec. 74-226. - Procedure when tax is not collected or reported.

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If any person shall fail or refuse to collect the tax imposed under this article and to make within the time provided herein any report and remittance required, the administrator shall proceed in such manner as may be deemed best to obtain facts and information on which to base the tax due. As soon as the administrator shall secure such facts and information as available on which to obtain the basis for the assessment of any tax due and payable by any person who has failed or refused to collect such tax and make such report and remittance, the administrator shall proceed to determine the tax, penalty and interest due as provided for in this article and shall notify such person or responsible parties by registered mail, sent to the last known address, the amount of such tax, penalty and interest and the total of same due and payable within ten days of the date of the notice. The administrator shall have the authority to examine such records for the purpose of administering and enforcing the provisions of this article as are provided by this Code and the Code of Virginia 1950 as amended.

(Ord. No. 03-06-02, 6-10-2003; Ord. No. 12-06-02, 6-12-2012)

Sec. 74-227. - Retention of records.

It shall be the responsibility for every person and/or responsible parties liable for the collection and payment to the town of any tax imposed by this article to preserve and maintain for a period of two years such records as may be necessary to determine the amount of such tax that the person and/or responsible parties are responsible for the collection and payment to the town. The administrator shall have the right to inspect such records at any reasonable time.

(Ord. No. 03-06-02, 6-10-2003; Ord. No. 12-06-02, 6-12-2012)

Sec. 74-228. - Cessation of business.

Whenever any person required to collect and pay to the town a tax imposed by this article shall cease to operate, go out of business or otherwise cease to operate or dispose of the business, any tax then payable to the town shall become immediately due and payable, and such person and/or responsible parties shall immediately make a report and pay the tax due to the town treasurer.

(Ord. No. 03-06-02, 6-10-2003; Ord. No. 12-06-02, 6-12-2012)

Sec. 74-229. - Violations and penalties.

Any person who shall violate any of the provisions of this article shall, upon conviction thereof, be fined not less than \$100.00. nor more \$500.00 or confined in jail for not more than 30 days, such sentence to be imposed separately or together. Every violation and each day's continuance thereof shall constitute a separate offense. Such conviction shall not relieve any such person from the payment, collection or remittance of said tax as provided by this article.

(Ord. No. 03-06-02, 6-10-2003; Ord. No. 12-06-02, 6-12-2012)

ARTICLE VIII. - FIREMAN'S FIELD SERVICE TAX DISTRICT

Sec. 74-230. - Establishment; purpose.

The Town of Purcellville Fireman's Field Service Tax District (the "district") is hereby established pursuant to Code of Virginia of 1950, as amended, § 15.2-2400 et seq., to provide funds for the preservation of the historic property known as Fireman's Field; construction, installation, operation and

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maintenance related to parks recreational, and cultural properties; sidewalks; beautification and landscaping; public parking; economic development services; and security, sponsorship and promotion of recreational and cultural activities.

(Ord. No. 11-07-02, 7-12-2011)

Sec. 74-231. - Boundaries.

The Town of Purcellville Fireman's Field Service Tax District shall embrace all territorial limits of the Town of Purcellville.

(Ord. No. 11-07-02, 7-12-2011)

Sec. 74-232. - Levy and collection of tax.

- (a) The town council of the town may annually set the rate for a special tax to be levied on property located within the district in conformance with the procedures for setting other town property taxes. The treasurer shall collect such special taxes levied within the district in the same manner as other town property taxes are collected. All taxes levied and collected pursuant to this article shall be kept in a separate fund and used to pay the costs of construction, installation maintenance and operation in connection with Fireman's Field, parks, recreational and cultural properties, including without limitation: (i) the acquisition and maintenance of real property and the acquisition, construction and maintenance of any improvement thereon; (ii) the acquisition and maintenance of equipment and other personal property devoted to the operation of such facilities; (iii) the payment of operational costs for the activities conducted at such facilities; (iv) the preservation of the Bush Tabernacle and other structures/facilities located at Fireman's Field. The tax rate adopted by the town council, which may be amended, shall be set forth on a schedule attached to this Code, and incorporated as if fully set forth herein.
- (b) Property located within the district that is granted relief from taxation under the provisions of Code of Virginia of 1950, as amended, § 58.1-3210, et seq. and chapter 74, article V of this chapter shall also be relieved from payment of the district tax levied hereunder.
- (c) Property located within the district and assessed at a use value under the provisions of Code of Virginia of 1950, as amended, § 58.1-3230, et seq. and chapter 74, article IV of this chapter, shall be levied on the use value, and not the fair market value, of such real estate.

(Ord. No. 11-07-02, 7-12-2011)

Sec. 74-233. - Penalties, interest, administrative and collection costs; liens on real property.

- (a) The taxes levied on the properties in the district shall be due and collected in the same manner as real property taxes imposed and levied by the town.
- (b) The provisions of Code of Virginia of 1950, as amended, § 58.1-3900, et seq., and article I, section 74-6 et. seq. of this chapter, shall apply, mutatis mutandi, to the imposition of penalties, interest, administrative and collection costs for delinquent taxes.
- (c) The provisions of Code of Virginia of 1950, as amended, § 58.1-3340, shall apply to properties located within the district. Delinquent amounts shall be a lien on the real property.

(Ord. No. 11-07-02, 7-12-2011)

Sec. 74-234. – Collection of tax by agreement.

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Any tax levied within the Fireman's Field Service Tax District may be included in any agreement for cooperative collection of taxes entered pursuant to Va. Code section 58.1-3910.1.

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ARTICLE II. - VEHICLE LICENSE^[2]

Footnotes:

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Editor's note— Ordinance No. 17-11-01, § 1, adopted November 14, 2017, repealed the former art. II, §§ 78-46—78-57, and enacted a new art. II as set out herein. The former art. II pertained to similar subject matter and derived from Ordinance No. 07-12-02, adopted December 11, 2007.

Cross reference— Businesses, ch. 18.

State Law reference— Local vehicle license fees or taxes, Code of Virginia, § 46.2-752 et seq.

Sec. 78-46. - ~~License fee required.~~ **Motor vehicle license fee; license year; administration; exceptions; collection.**

~~Except as otherwise provided under this article, an annual vehicle license fee shall be imposed and paid on a calendar-year basis. The town shall impose a vehicle license fee on each motor vehicle that is normally garaged, stored, or parked within the town on January 1. The term "motor vehicle" shall be interpreted in accordance with its definition under Virginia Code Title 46.2, as amended. The town shall rely on the county's determination concerning the situs of a motor vehicle. The vehicle license fee shall be set by town council from time to time, subject to the condition that such fee not exceed the annual vehicle registration fee imposed by the commonwealth. Notwithstanding the imposition and collection of this vehicle license fee, the town shall not require the display of any license plate, tag or decal evidencing payment of such fee.~~

- (a) ~~There hereby is imposed a motor vehicle license fee as authorized by Va. Code section 46.2-752 et seq, on all motor vehicles regularly garaged within the town boundaries, in accordance with the provisions of this Chapter.~~
- (b) ~~The license fee shall be imposed on the basis of the same license year enforced by Loudoun County, at the same rates imposed by the County as set forth in Chapter 852 of the Loudoun County Code, the provisions of which shall apply withing the Town, *mutatis mutandis*.~~
- (c) ~~All due dates, penalties and interest imposed on the motor vehicle license tax shall be identical to those imposed by Loudoun County and the rules regarding exemption from or proration of the motor vehicle license fee tax shall be the same as followed by Loudoun County, *mutatis mutandis*.~~
- (d) ~~Any agreement entered into for cooperative collection of taxes pursuant to Va. Code section 58.1-3910.1 may include collection of the motor vehicle license fee tax imposed by this chapter.~~

(Ord. No. 17-11-01, § 1, 11-14-2017)

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Sec. 78-47. ~~—Exceptions.—Reserved.~~

- ~~(a) The vehicle license fee is subject to the limitations set forth under Section 46.2-755 of the Code of Virginia, as amended.~~
- ~~(b) No vehicle license fee shall be imposed on up to one motor vehicle owned or leased by an active member of a the county volunteer fire department or volunteer rescue squad, as defined and determined by the county.~~
- ~~(c) No vehicle license fee shall be collected on up to one motor vehicle owned or leased by a former member of a the county volunteer fire department or volunteer rescue squad, on condition that such former member has been determined by the county to be exempt under the the county vehicle license fee regulations and has requested that the town abate the fee. If a license fee is imposed and collected by the town from a member determined by the county to be exempt, then, upon request and application by the member, the town shall refund the collected amount.~~
- ~~(d) No vehicle license fee shall be imposed on any motor vehicle exempted from state registration under the Code of Virginia, Article 6, Chapter 6 of Title 46.2, as amended.~~
- ~~(e) No vehicle license fee shall be imposed on any motor vehicle that is registered and titled elsewhere in the United States to a non-Virginia resident active duty military service member, activated reserve or national guard member, or mobilized reserve or national guard member living in the commonwealth, as determined by the county.~~

(Ord. No. 17-11-01, § 1, 11-14-2017)

State Law reference—Reference Va. Code Title 46.2, Chapter 6, Article 1

Sec. 78-48. - Fee is in addition to other taxes.

License fees imposed under this article shall be in addition to property taxes and business and occupation license taxes for which the owner of any vehicle may be liable.

(Ord. No. 17-11-01, § 1, 11-14-2017)

Sec. 78-49. ~~—Due date of fee; proration of fee; penalty for late payment.—Reserved.~~

~~Vehicle license fees shall generally be assessed at the same time as, and subject to the same payment deadlines as, personal property taxes. No refund or proration shall be provided upon moving outside the town. A penalty for late payment will be set by town council from time to time.~~

(Ord. No. 17-11-01, § 1, 11-14-2017)

Sec. 78-50. - Disposition of revenue.

All vehicle license fees collected pursuant to this article shall be paid into the town treasury and applied to general town purposes.

(Ord. No. 17-11-01, § 1, 11-14-2017)

Secs. 78-51—78-90. - Reserved.

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PASSED THIS ____ DAY OF SEPTEMBER, 2021

Kwasi A. Fraser, Mayor
Town of Purcellville

ATTEST:

Diana Hays, Town Clerk