# PITTSYLVANIA COUNTY CODE

# CHAPTER 6

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# CHAPTER 6

# FINANCE AND TAXATION

## Article I.

General Considerations

### SEC. 6-1. ABOLISHMENT OF THE PITTSYLVANIA COUNTY FINANCE BOARD.

BE IT ORDAINED, by the Board of Supervisors of the County of Pittsylvania, Virginia, after Notice and Publication as required by law, that the Pittsylvania County Finance Board pursuant to the terms of Chapter 58-940, Code of Virginia, 1950, as amended, be and the same is hereby abolished, whereupon all authority, powers, and duties of said Finance Board shall be vested in the Board of Supervisors. **(B.S.M. 03-04-74)**

### SEC. 6-1.1. GENERAL LEVY.

As required by the Code of Virginia, 1950, as amended, the Board of Supervisors shall approve and appropriate an annual budget.

The annual budget shall be funded by an appropriation resolution which shall set the annual levy in at least, but not limited to, the following classifications:

1. General Real Estate
2. Mobile Home and Barns
3. Machinery and Tools
4. Personal Property
5. Generating Equipment

**(B.S.M. 11-19-02)(B.S.M. 04-06-09)**

### SEC. 6-1.2. TAX LEVY.

**BI-ANNUAL PAYMENT OF TAX LEVY; PENALTY FOR FAILURE TO PAY TAX; INTEREST ON UNPAID TAX.**

A. For each calendar year, the tax levied on Tax Levy as identified in Section 6.1.1 situated in the County shall be due and payable in two (2) equal installments, the first (1st) installment being due and payable on June 5th of each calendar year, except the Year 2012 which has a due date of July 16, 2012 for the 2012 year only, *and* the second (2nd) installment being due and payable on December 5th of each calendar year. If any person fails to pay any such installment of taxes on or before the date it is due, he/she shall incur a penalty of ten (10%) percent of the tax past due. The penalty shall be assessed on the day after the installment of taxes is due and shall become part of the taxes. There shall also be assessed interest at the rate of ten (10%) percent per annum on the amount of past tax due, which interest shall commence on the first (1st) day of the month following the date such installment of taxes is

due. In addition to taxes assessed and past due on or after January 1, 2007, any tax and penalty that was assessed and past due prior to January 1, 2007 shall accrue interest. The interest to be charged on any such delinquent tax payment shall be at the rate specified by the Pittsylvania County Code at the time that the tax was assessed and shall accrue at that specified rate beginning on the first (1st) day of the month following the date such tax payment was due and extending until December 31, 2006 unless sooner paid. In addition, any tax that was assessed and past due prior to January 1, 2007 shall accrue interest at ten (10%) percent per annum beginning on or after January 1, 2007. **(B.S.M. 07-02-12)** ***Year 2012 only*****.**

B. The Treasurer shall give notice at least ten (10) days prior to June 5th of each calendar year, except the Year 2012 which has a due date of July 16, 2012 for the 2012 year only, by publication in a newspaper of general circulation in the County, that he/she is prepared to receive at his/her office the installment of the real estate taxes from any tax payer charged therewith prior to June 6th of such year without penalty. **(B.S.M. 07-02-12)** ***Year 2012 only.***

C. The Treasurer shall give notice at least ten (10) days prior to December 5th of each calendar year by publication in a newspaper of general circulation in the County that he/she is prepared to receive at his/her office the installment of the real estate taxes from any tax payer charged therewith prior to December 6th of such year, without penalty.

D. Nothing in this section shall be construed to prohibit the payment of the taxes levied in accordance with Section 6.1.1 by any taxpayer in one sum at any time, provided that any penalty and interest that may have accrued on the whole or any part thereof at the time of payment is provided in this section shall be paid therewith.

E. This ordinance shall be effective on January 1, 2007.

F. Tangible Personal Property Tax Reporting Forms will be due in the Office of the Commissioner of Revenue by February 15th of each calendar year. **(B.S.M. 12-19-06)**

**(B.S.M. 05-02-05) (B.S.M. 01-17-06) (B.S.M. 10-17-06) (B.S.M. 05-20-08) (B.S.M. 04-06-09)**

## SEC. 6-1.3. PERSONAL PROPERTY TAX RELIEF.

There is hereby adopted the Personal Property Tax Relief Ordinance of Pittsylvania County, Virginia, in accordance with Virginia Code Section 58.1-3523 et. seq. ("PPTRA"), as modified by the enactment of Chapter 1 of the Acts of Assembly, 2004 Special Session I (Senate Bill 5005), and the provisions of Item 503 of Chapter 951 of the 2005 Acts of Assembly (the 2005 revisions to the 2004-06 Appropriations Act, hereinafter cited as the "2005 Appropriations Act"); and

## SECTION 1. PURPOSE: DEFINITIONS: RELATION TO OTHER ORDINANCES.

A. The purpose of this Ordinance is to provide for the implementation of the changes to PPTRA affected by legislation adopted during the 2004 Special Session I and the 2005 Regular Session of the General Assembly of Virginia.

B. Terms used in this Ordinance that have defined meanings set forth in PPTRA shall have the same meanings as set forth in Virginia Code Section 58.1-3523, as amended.

C. To the extent that the provisions of this Ordinance conflict with any prior Ordinance or provision of the Code of Pittsylvania County, Virginia, this Ordinance shall control.

**SECTION 2. METHOD OF COMPUTING AND REFLECTING TAX RELIEF.**

A. For tax years commencing in 2006, the County adopts the provisions of Item 503.E of the 2005 Appropriations Act, providing for the computation of tax relief as a specific dollar amount to be offset against the total taxes that would otherwise be due but for PPTRA and the reporting of such specific dollar relief on the tax bill.

B. The Board shall, as part of the annual budget adopted pursuant to Chapter 25 of Title 15.2 of the Code of Virginia, 1950, as amended set the rate of tax relief at such a level that it is anticipated fully to exhaust PPTRA relief funds provided to the County by the Commonwealth.

C. Personal property tax bills shall set forth on their face the specific dollar amount of relief credited with respect to each qualifying vehicle, together with an explanation of the general manner in which the relief is allocated.

**SECTION 3. ALLOCATION OF RELIEF AMONG TAXPAYERS.**

A. Allocation of PPTRA relief shall be provided in accordance with the general provisions of this Section, as implemented by the specific provisions of the County's annual budget relating to PPTRA relief.

B. The Board of Supervisors does hereby encourage and request that the Treasurer, in reliance upon the authority provided in Virginia Code Section 58.1-3912(A) and 58.1-3921, to choose not to issue bills for balances due of five ($5.00) dollars or less and to write off those balances.

C. Relief with respect to qualifying vehicles with assessed values of more than one thousand ($1,000.00) dollars shall be provided at a rate, annually fixed by the County budget and applied to the first twenty thousand ($20,000.00) dollars in value of each such qualifying vehicle, that is estimated fully to use all available state PPTRA relief. The rate shall be established annually as part of the adopted budget for the County of Pittsylvania, Virginia.

**SECTION 4. TRANSITIONAL PROVISIONS.**

A. Pursuant to authority conferred in Item 503.D of the 2005 Appropriations Act, the County Treasurer is authorized to issue a supplemental personal property tax bill, in the amount of 100% of the tax due without regard to any former entitlement to state PPTRA relief, plus applicable penalties and interest, to any taxpayer whose taxes with respect to the qualifying vehicle for tax year 2005 or any prior tax year remain unpaid on September 1, 2006, or such date as state funds for reimbursement for the state share of such bill have become unavailable, whichever earlier occurs.

B. Penalty and interest with respect to bill issued pursuant to subsection (a) of this section shall be computed on the entire amount of tax owed. Interest shall be computed at the rate provided for in the County of Pittsylvania's General Personal Property Tax Ordinance, from the original due date of the tax. **(B.S.M. 12-05-05) (B.S.M. 04-06-09)**

## SEC. 6-2. RECORDATION TAX.

The Board of Supervisors of Pittsylvania County, doth impose a county recordation tax in an amount equal to one-third of the amount of the State recordation tax collectable for the State on the first recordation of each taxable instrument; provided, no tax shall be imposed under this ordinance upon any instrument in which the State recordation tax is fifty ($0.50) cents- specifically; and further provided, that where a deed or other instrument conveys, covers or relates to property located partly in Pittsylvania County and partly in another county or city, or in other counties and cities, the tax imposed under the authority of this ordinance shall be computed only with respect to the property located in Pittsylvania County, Virginia.

The Clerk of the Circuit Court of Pittsylvania County collecting the tax imposed under this ordinance shall pay the same into the Treasury of Pittsylvania County, Virginia. **(B.S.M. 08-06-58)**

## SEC. 6-2.1. RECORDATION TAX ON PROBATED WILLS.

There shall be a local probate tax on all wills filed in the clerk's office at a rate of one third (1/3) of the State fee per one hundred ($100.00) dollars of value. The clerk shall collect the tax and remit it to the County Treasurer. **(B.S.M. 11-19-02)**

## SEC. 6-2.2. HEIR LIST LEVY.

The County shall charge a $25.00 fee for the recordation of a list of heirs pursuant to §64.1-134 or an affidavit pursuant to §64.1-135, as provided in §58.1-1717.1 in accordance with §58.1-1718 of the Code of Virginia, 1950, as amended. **(B.S.M. 8-17-10)**

## SEC. 6-3. LOCAL COUNTY SALES TAX.

1. General retail sales tax for the County of Pittsylvania. Pursuant to Title 58, Chapter 8.1, Section 58-441.49, of the Code of Virginia, a local general retail sales tax at the rate of one percent to provide revenue for the General Fund of the County of Pittsylvania, is hereby levied. Said tax shall be added to the rate of the State sales tax imposed by Chapter 8.1, Title 58, of the. Code of Virginia. It shall be subject to all the provisions of Chapter 8.1, Title 58, of the Code of Virginia, all the amendments thereof, and the rules and regulations published with respect thereto.

2. Administration and Collection. Pursuant to Title 58; Chapter 8.1, Section 58-441.49, of the Code of Virginia, the local general retail sales tax levied by the ordinance shall be administered and collected by the State Tax Commissioner of the Commonwealth of Virginia in the same manner and subject to the same penalties as provided for the State sales tax, with the adjustments required by Section 58-441.50 and 58-441.51.

3. Effective date of this ordinance. The effective date of this ordinance shall be the first day of May, 1969. The Clerk of the Board of Supervisors of Pittsylvania County shall forthwith forward to the State Tax Commissioner of the Commonwealth of Virginia a certified copy of this ordinance, so that it will be received within five days after its adoption.
**(B.S.M. 02-25-69)**

**SEC. 6-3.1. LOCAL COUNTY TAX EXEMPTION.**

BE IT ORDAINED BY THE PITTSYLVANIA COUNTY BOARD OF SUPERVISORS PURSUANT TO SECTIONS 58-441.6 (gl) AND 58-441-49.3 OF THE CODE OF VIRGINIA, that the Code of Pittsylvania County, Section 6-3 is hereby, amended to include Section 6-3.1 as follows:

A. Effective December 1, 1981 and thereafter, artificial or propane gas, firewood, coal, or heating oil used for domestic consumption is hereby exempt from the one percent (1 %) local sales and use tax,-pursuant to Sections 58-441.6 (gl) and 58-441-49.3 of the Code of Virginia, as amended.

For the purpose of this ordinance domestic consumption shall mean the use of artificial or propane gas, firewood, coal, or heating oil by an individual purchaser for other than business, commercial, or industrial use as defined by the State Office of Taxation.

This amendment is to take effect December 1, 1981 and thereafter until changed by a duly authorized ordinance.

Adopted by the Board of Supervisors this 20th day of October, 1981.

This ordinance was amended by the Board of Supervisors on November 19, 2002, July 5, 1971

B. BE IT ORDAINED that the below list of items be exempt from local personal property taxation:

(1) horses, mules, and other kindred animals,

(2) cattle

(3) sheep and goats

(4) hogs

(5) poultry

(6) all farm machinery and farm implements.

The provisions of this ordinance shall apply to the tax years beginning on and after January 1, 1977.

C. Household Goods Exempt from Taxation

All household goods and personal effects as defined in Code of Virginia, § 58.1-3504, 1950, as amended, are hereby exempt from taxation, beginning on and after January 1, 2014.

1. Notwithstanding any provision of Code of Virginia, § 58.1-3503, 1950, as amended, household goods and personal effects are hereby defined as separate items of taxation and classified as follows:

A. Bicycles.

B. Household and kitchen furniture, including gold and silver plates, plated ware, watches and clocks, sewing machines, refrigerators, automatic refrigerating machinery of any type, vacuum cleaners and all other household machinery, books, firearms and weapons of all kinds.

C. Pianos, organs, and all other musical instruments; phonographs, record players, and records to be used therewith; and radio and television instruments and equipment.

D. Oil paintings, pictures, statuary, curios, articles of virtue and works of art.

E. Diamonds, cameos or other precious stones and all precious metals used as ornaments or jewelry.

F. Sporting and photographic equipment.

G. Clothing and objects of apparel.

H. Antique motor vehicles as defined in Code of Virginia, § 46.2-100, 1950, as amended, which may not be used for general transportation purposes.

I. All-terrain vehicles, mopeds, and off-road motorcycles as defined in Code of Virginia, § 46.2-100, 1950, as amended.

J. Electronic communications and processing devices and equipment, including but not limited to cell phones and tablet and personal computers, including peripheral equipment such as printers.

K. All other tangible personal property used by an individual or a family or household incident to maintaining an abode.

The classification above set forth shall apply only to such property owned and used by an individual or by a family or household primarily incident to maintaining an abode.

2. Notwithstanding any provision set forth above, household appliances in residential rental property used by an individual or by a family or household incident to maintaining an abode shall be deemed to be fixtures and shall be assessed as part of the real property in which they are located.

For purposes of this subsection, "household appliances" shall mean all major appliances customarily used in a residential home and which are the property of the owner of the real estate, including, without limitation, refrigerators, stoves, ranges, microwave ovens, dishwashers, trash compactors, clothes dryers, garbage disposals and air conditioning units. **(B.S.M. 9/16/14)**

**SEC. 6-4. LOCAL COUNTY USE TAX.**

Pursuant to Section 58-441:49:1 of the Code of Virginia (Chapter 191, Acts of Assembly, 1968) there is hereby imposed in the County of Pittsylvania a local county use tax at the rate of one per cent to provide revenue for the general fund of the county. The said county use tax shall be added to the rate of the State use tax imposed by Chapter 8.1, Title 58, of the Code of Virginia, and shall be subjected to all the provisions of that chapter, and all amendments thereof, and the rules and regulations published with respect thereto. Therefore the purpose of this resolution is to impose the local use tax authorized by Section 58-441.49.1 of the Code of Virginia. **(B.S.M. 02-25-69)**

BE IT ORDAINED by the Board of Supervisors of Pittsylvania County, Virginia that Section 6-5 of Article I, Chapter 6 of the Pittsylvania County Code of 1976 is hereby repealed.

BE IT FURTHER ORDAINED by the Board of Supervisors of Pittsylvania County, Virginia that the Pittsylvania County Code of 1976 is amended by adding in Article I of Chapter 6 a section numbered 6-5.1 as follows:

**SECTION 6-5. BANK FRANCHISE TAX.**

1. Every bank located within Pittsylvania County, Virginia, which is outside any incorporated town therein, shall pay a tax not to exceed eighty (80%) per centum of the state rate of taxation for each one hundred (100) dollars of the net capital of the bank so located in the county.

2. If any such bank also has offices that are located outside the county or within the corporate limits of any town therein, the tax shall be apportioned as provided in Section 58-485.012 of the Code of Virginia 1950, as amended.

3. Every bank located outside the county which has offices that are located within the county and outside any incorporated town therein shall pay a tax not to exceed eighty (80%) per centum of the state rate of taxation for each one hundred (100) dollars of the net capital of the bank, apportioned as provided in Section 58-485.012 of the Code of Virginia 1950, as amended.

4. For purposes of the definition of "bank" as used herein, the assessment of the tax imposed, and the collection thereof, the provisions of Sections 58-485.01 through 58-485.018 of the Code of Virginia 1950, as amended, shall apply and are incorporated herein by reference.

**Adopted by the Board of Supervisors May 5, 1980.**

**SEC. 6-6. EXEMPTION ON REAL ESTATE OF CERTAIN ELDERLY AND DISABLED PERSONS.**

**1. Purpose.**

In accordance with Virginia Code § 58.1-321, 1950, as amended, the Board of Supervisors hereby deems those elderly persons or permanently and totally disabled persons who fall within the provisions of this article to be bearing an extraordinary tax burden on the real estate and manufactured homes defined herein in relation to their income and net worth.

**2. Definitions.**

a. **"**dwelling**"** shall mean the full time residence and domiciliary, including a manufactured or mobile home, of the person claiming the exemption.

b. **"**elderly**"** shall mean a person not less than sixty-five (65) years of age as of December 31 of the year prior to the year for which exemption is requested.

c. **"**fair market value**"** shall mean, when applied to real estate, based upon the appraised value, and not the assessed value, as shown on the records of the Commissioner of Revenue. When applied to personal property, fair market value shall mean the actual value as appraised by the Commissioner of Revenue.

d. "income" shall mean total gross income from all sources, without regard to whether a tax return is actually filed. Income shall not include life insurance benefits or receipts from borrowing or other debt.

e. "manufactured or mobile home" means a structure subject to federal regulation, which is transportable in one or more sections; is eight (8) body feet or more in width and forty (40) body feet or more in length in the traveling mode; or is three-hundred and twenty (320) or more square feet when erected on site; is built on a permanent chassis; and is designed to be used as a single family dwelling, with or without a permanent foundation.

f. "permanently and totally disabled" shall mean unable to engage in any substantially gainful activity by means 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 the person's life.

g. "real estate" shall mean real property and dwelling structures, and shall include manufactured or mobile homes which are presently being used as a dwelling, and are connected to the required utilities including plumbing, heating, air conditioning, and electrical utilities.

h. "relative" shall mean any relation by blood or marriage.

i. "taxable year" shall mean the calendar year, from January 1 until December 31, for which exemption is claimed.

3**. General Provisions.**

A. Real estate owned and occupied as the sole dwelling of a person or persons who are not less than sixty-five (65) years of age or who are determined to be permanently and totally disabled are exempted from so much of the County Real Estate Taxes as provided for in Section 4 hereof, subject however to the following restrictions and conditions, in addition to those set out elsewhere in this section:

1. The combined annual income shall be based on adding together the income received during the preceding calendar year, without regard to whether a tax return is actually filed, by (i) owners of the dwelling who use it as their principal residence, (ii) owners' relatives who live in the dwelling, except for those relatives living in the dwelling and providing bona fide caregiving services to the owner whether such relatives are compensated or not, and (iii) nonrelatives of the owner who live in the dwelling except for bona fide tenants or bona fide caregivers of the owner, whether compensated or not, shall not exceed eighteen thousand (18,000.00) dollars per year; provided that the first four thousand ($4,000.00) dollars of annual income of each relative/nonrelative, other than the spouse of the owner, shall not be included in such totals; and
2. That the net combined financial worth, including equitable interests, of the owners and of the spouse of any owner, excluding the value of the dwelling and the land upon which it sits, not exceeding one acre, does not exceed sixty thousand ($60,000.00) dollars as of the 31st day of December of the immediately preceding calendar year, and through the taxable year to which such exemption is to apply.

B. The person or persons claiming such exemptions shall file annually, after the ***(1st) day of January*** but not later than the ***fifteenth day of February***, with the Commissioner of Revenue of Pittsylvania County, Virginia, or such other agent or officer as may be designated by the

commissioner, on forms supplied by the County, an Affidavit setting forth the names of related persons occupying the real estate for which the exemption is claimed, their total combined net worth, including equitable interests and the combined income from all sources of all persons specified. The application deadline may be extended on the approval of the Commissioner of Revenue, if the applicant is applying for the exemption for the first time or in cases of hardship, and if proper application is made along with a sworn affidavit that failure to apply by the ***fifteenth day of February*** was due to reasons beyond the applicant's control. The Commissioner of Revenue shall require that the applicant, spouse, and any and all relatives living in the dwelling supply proof of age in the form of Birth Certificates or Passports or Drivers License; and proof of income in the form of copies of their W-2s, 1099-DIV, 1099-INT, 1099-MISC, 1099-R, SSA-1099 Social Security Statements, and such other documents as may be required by the Commissioner of Revenue to determine income and total combined net worth. **(B.S.M. 12-19-06)**

C. If the person claiming the exemption is under sixty-five (65) years of age, the Affidavit filed under this section shall have attached thereto a Certification by the Social Security Administration, the Veterans Administration or the Railroad Retirement Board, or if such person is not eligible for certification by any of these agencies, a sworn affidavit by two (2) medical doctors licensed to practice medicine in the Commonwealth of Virginia, to the effect that such person is permanently and totally disabled. The affidavit of at least one such doctor shall be based upon a physical examination of such person by such doctor. The affidavit of one such doctor may be based upon medical information contained in the records of the Civil Service Commission which is relevant to the standards for determining permanent and total disability, as defined herein.

D. The fact that persons who are otherwise qualified for tax exemption are residing in hospitals, nursing homes, convalescent homes, or other facilities for physical or mental care for extended periods of time shall not be construed to mean that the real estate for which tax exemption or deferral is sought does not continue to be the sole dwelling of such person during such extended periods of other residence so long as such real estate is not used by or leased to others for consideration.

**4. <u>Exemption</u>.**

(a) The exemption shall be as follows:

| Total Income from All Sources | Tax Exemption |
|---|---|
| $ 0 to $10,000 | 90% |
| $10,001 to $11,000 | 80% |
| $11,001 to $12,000 | 70% |
| $12,001 to $13,000 | 60% |
| $13,001 to $14,000 | 50% |
| $14,001 to $15,000 | 40% |
| $15,001 to $16,000 | 30% |
| $16,001 to $18,000 | 20% |

(b) The total annual exemptions shall not exceed three-hundred ($300.00) dollars.

(c) The tax exemption herein permitted may be granted for any year following the year of the taxpayer occupying such dwelling and owning title or partial title thereto reaches the age of sixty-five (65) years or is determined to be permanently and totally disabled.

(d) If the ownership of the property for which application for exemption is made is not held solely by the applicant, or jointly with the applicant's wife, then the amount of the tax exemption percentage as provided for herein shall be in proportion to the applicant's ownership interest.

**5. <u>Changes - Ownership, income or financial worth</u>.**

Any change in respect of total combined income, net combined financial worth, ownership of the dwelling exempted, or other factors, which occur during the taxable year for which the affidavit is filed, and which has the effect of a reduction or termination of any exemption, shall nullify or reduce any exemption for the then current taxable year, and the taxable year immediately following.

**6. <u>Certification to the Treasurer</u>.**

The Commissioner of Revenue shall certify to the Treasurer of Pittsylvania County, Virginia, annually those persons who qualify under this article for an exemption and the amount thereof. The Treasurer shall deduct the amount of exemption from the applicant's real estate tax for that year.

**7. <u>Penalty</u>.**

Any person who knowingly gives false information to support a claim for an exemption under this article, or any person who willfully fails to notify the Commissioner of Revenue or other designated officer of changes in conditions which would result in a reduction or termination of the exemption, shall be guilty of a Class 1 misdemeanor. **(B.S.M. 2/16/99) (B.S.M. 2/4/02) (B.S.M. 12/01/14)**

**<u>SEC. 6-6.1. PENALTY AND INTEREST ON DELINQUENT TAXES.</u>**

BE IT ORDAINED that from and after July 1, 1980, a penalty for non-payment as of the date due on any tax or levy shall be assessed the day following the day the tax or levy is due in the amount of ten percent (10%) of such levy or tax, which assessed, shall become a part of the tax.

BE IT FURTHER ORDAINED that from and after May 20, 2008, a penalty for failure to file any return or application as of the date due shall be assessed on the day after such return or application is due in the amount of ten percent (10%) of the tax assessable on such return or ten dollars ($10.00), whichever is greater; provided, however, that the penalty shall in no case exceed the amount of the tax assessable. The penalty for failure to timely file, when assessed, shall be in addition to the penalty for nonpayment, and shall become a part of the tax. Penalty and interest for failure to file a return or application shall not be imposed if such failure was not the fault of the taxpayer, or was the fault of the Commissioner of Revenue. The Commissioner of Revenue shall make determinations of fault relating exclusively to failure to file a return.

BE IT FURTHER ORDAINED that interest on taxes not paid timely shall be at the rate of ten per cent (10%) per annum, from the first (1st) day following the day such taxes are due, shall be collected upon the principal and penalties of such taxes and levies then remaining unpaid, which

penalty and interest shall be collected and accounted for by the County Treasurer, along with the principal sum thereof.

BE IT FURTHER ORDAINED that there shall also be due and payable, with any delinquent tax, penalty and interest, such reasonable attorney's fees or collection agency's fees actually contracted for, not to exceed twenty percent (20%) of the delinquent taxes and other charges so collected.

BE IT FURTHER ORDAINED that there is hereby imposed, upon each person chargeable with delinquent taxes or other delinquent charges, fees to cover administrative costs for the collection of said delinquent charges in the amount of $30.00 for taxes or other charges collected subsequent to thirty (30) or more days after notice of delinquent taxes or charges is given pursuant to Section 58.1-3919, Code of Virginia, 1950, as amended, but prior to the taking of any judgments with respect to such delinquent taxes or charges, and $35.00 for taxes or other charges collected subsequent to judgments. If the collection activity is to collect on a nuisance abatement lien, the fee for administrative costs shall be $150.00 or 25% of the costs, whichever is less; however, in no event shall the fee be less than $25.00. The administrative costs shall be in addition to the reasonable attorney's or collection agency's fees, penalties and interest.

This ordinance is adopted pursuant to Section 58.1-3916 and 58.1-3958, Code of Virginia, 1950, as amended.

**(B.S.M. 10-17-06) (B.S.M. 05-20-08) (B.S.M. 08-18-09).**

## SEC. 6-6.2. REFUND OF LOCAL TAXES ASSESSED AND PAID IN ERROR.

This Ordinance is made pursuant to Section 58.1-399 (C), Code of Virginia of 1950, as amended.

**Purpose:**

To provide for an expeditious and inexpensive remedy against taxes which have been erroneously assessed and collected.

BE IT HEREBY ORDAINED, that any person, firm or corporation assessed by the Commissioner of Revenue, or other official performing the duties imposed on Commissioners of Revenue by law, with local taxes on tangible personal property, machinery and tools, or merchants' capital, or a local license tax, aggrieved by any such assessment, may, within three (3) years from the last day of the tax year for which such assessment is made, apply to the Commissioner of Revenue or such other official who made the assessment for a correction of such assessment made in error.

If the Commissioner of Revenue is satisfied that he has erroneously assessed any applicant with any local taxes, he shall certify to the Treasurer the amount erroneously assessed. If such taxes have been paid, the Treasurer, or his successor in office, shall refund to the applicant the amount erroneously paid, with any penalties and interest paid thereon together with interest on any overpayment caused by erroneously assessed taxes at the minimum rate allowed by state law as the same from time to time be amended. **(B.S.M. 10-17-06)**

When the Commissioner of Revenue who made the erroneous assessment has been succeeded by another person, such person shall have the same authority as the Commissioner making the original erroneous assessment provided he makes diligent investigation to determine that the original assessment was erroneously made and certifies thereto to the Treasurer and to the local governing body.

No refund shall be made in any case when application therefore was made more than three (3) years after the last day of the tax year for which such taxes were assessed.

In the event the Commissioner of Revenue makes a determination that such erroneous assessment has adverse financial impact on the annual budgetary process of the County, the Commissioner shall promptly notify the Board of Supervisors of such erroneous assessment and its affect on County finances.

**REFUND OF LOCAL TAXES ASSESSED AND PAID IN ERROR.**

Further, in the event the Commissioner determines that such erroneous assessment of taxes has been collected by the Treasurer and that a refund of such taxes should be authorized and such refund of erroneously paid taxes shall have an adverse affect on County finances, the Commissioner shall so advise the Board and request its advice and guidance in authorizing such refunds to be made by the Treasurer.

**This Ordinance shall be effective immediately upon its adoption.**

**This Ordinance was adopted by the Pittsylvania County Board of Supervisors on Monday, April 4, 1988.**

**SEC. 6-6.3. PROPERTY EXEMPT BY CLASSIFICATION OR DESIGNATION.**

AN ORDINANCE EXEMPTING ENVIRONMENTAL RESTORATION SITES FROM LOCAL REAL PROPERTY TAXATION

**WHEREAS,** Section 58.1-3664, Code of Virginia, 1950, as amended, declares that environmental restoration sites, as defined therein, are declared to be a separate class of property and shall constitute a classification for local taxation separate from other such classification of real property; and

**WHEREAS,** the Board of Supervisors of Pittsylvania County, Virginia is empowered and authorized by the aforesaid statute of the Commonwealth of Virginia to exempt or partially exempt such property from local taxation annually for a period not in excess of five (5) years; and

**WHEREAS,** the Board of Supervisors of Pittsylvania County, Virginia, does hereby state that the voluntary remediation of environmental contamination of lands in Pittsylvania County such to abate or prevent pollution to the atmosphere or waters of the Commonwealth of Virginia are acts which are beneficial to the health, safety, and general, welfare of the citizens of Pittsylvania County, Virginia; and

**WHEREAS,** the Board of Supervisors desires to foster such voluntary remediation and provide certain incentives for such voluntary remediation as is hereafter provided.

**NOW, THERFORE, BE IT, ORDAINED,** at a regularly scheduled and called meeting of the Board of Supervisors of Pittsylvania County, Virginia, duly held on the ***6th day of May, 2002,*** that the owners of the following environmental restoration sites are hereby granted an exemption for one hundred percent of the annual real property taxation assessed by Pittsylvania County, Virginia; provided that this Ordinance shall be effective only from ***January 1, 2003*** through ***December 31, 2003*** and; that this Ordinance shall not be renewed for the benefit of any property for a period in excess of five years, and; provided that the property is subject to voluntary mediation pursuant to Section 10.1-1429.1 of the Code of Virginia, 1950, as amended, and; provided that the property or the owner thereof receives a certificate of continued eligibility from the Virginia Waste Management

Board during each year which the property qualifies for the tax treatment and submits the same to the Commissioner of Revenue of Pittsylvania County, Virginia:

A. 1.) Tax parcel I.D. number 151-38-1, containing 20 acres, more or less.

2.) Tax parcel I.D. number 151-38-2, containing 69.36 acres, more or less.

B. "Environmental Restoration Site" means real estate which contains or did contain environmental contamination from the release from hazardous substances, hazardous wastes, solid waste or petroleum, the restoration of which would abate or prevent pollution to the atmosphere or waters of the Commonwealth and which (i) is subject to voluntary remediation pursuant to Section 10.1-1429.1 and (ii) receives a certificate of continued eligibility from the Virginia Waste Management Board during each year which it qualifies for the tax treatment described in this section.

C. In accordance with 58.1-3651 of the Code of Virginia, 1950, as amended, the Board of Supervisors hereby designates the equipment owned by God's Pit Crew, Inc. located at 296 Still Spring Drive, Danville, VA 24541 to be exempt by classification since the equipment is used specifically for charitable purposes, further that God's Pit Crew, Inc. is designated as a 501 (c) (3) non-profit corporation with ID #31264.

Equipment as follows:

| Year/Make/Model | Assessed Value |
|---|---|
| 2000 Kenworth Road Tractor | $ 12,690 |
| 2000 Kenworth Road Tractor | $ 7,000 |
| 2002 Kenworth Road Tractor | $ 9,740 |
| 2000 Ford F-550 | $ 8,400 |
| 2001 United Trailer | $ 3,240 |
| 2005 United Trailer | $ 2,510 |
| 2003 United Trailer | $ 800 |
| 1995 Dorsey Trailer | $ 130 |
| 1995 Hyundi Trailer | $ 1,880 |
| 1996 Strou Trailer | $ 1,250 |
| 2007 Gooseneck Trailer | $ 2,500 |
| 1998 Great Dane Trailer | $ 2,880 |
| 2005 Case Skid Steer Loader | $ 8,250 |
| 2005 Case Skid Steer Loader | $ 8,250 |
| 2005 Kabota RTV900G-K | $ 2,750 |
| 2005 Car Mate Shower Trailer | $ 3,300 |
| 2008 F-450 Ford Pickup | $ 13,850 |
| 1987 Stoughton 48' Cargo Trailer | $ 750 |

**(B.S.M. 6-02-08)**

D. ORDINANCE EXEMPTING THE REAL PROPERTY OF WHITE OAK GROVE OUTREACH CENTER FROM TAXATION

**WHEREAS**, White Oak Grove Outreach Center owns certain real property consisting of 6.568 acres, with improvements thereon, located at 1461 Dry Fork Road, Dry Fork VA; and

**WHEREAS,** White Oak Grove Outreach Center is a non-profit organization which is exempt from taxation pursuant to Section 501(c) of the Internal Revenue Code of 1954; and

**WHEREAS,** the White Oak Grove Outreach Center is used for religious, charitable, patriotic, benevolent and cultural purposes; and

**WHEREAS,** White Oak Grove Outreach Center has no rule, regulation, policy or practice which unlawfully discriminates on the basis of religious conviction, race, color, sex or national origin; and

**WHEREAS,** the real property which is the subject of this Ordinance has an appraised value of $41,100.00 for the land and $898,000.00 for improvements, for a total appraised value of $939,100.00, and the real property taxes assessed against the property are $4,507.68 per year; and

**WHEREAS,** a public hearing was duly held following the required public notice as provided for in Section 58.1-3651, Code of Virginia, 1950, as amended, said cost of publication having been collected by the Board of Supervisors of Pittsylvania County, Virginia from White Oak Grove Outreach Center; and

**WHEREAS,** at the public hearing the Board of Supervisors of Pittsylvania County did consider all questions required of them to be considered by Section 58.1-3651, Code of Virginia, 1950, as amended including the general appropriateness of the grant of the tax exemption requested.

And upon consideration **THEREFORE, IT IS HEREBY ORDAINED**, that the real property of White Oak Grove Outreach Center located at 1461 Dry Fork Road, Dry Fork VA and identified as tax parcel identification number 2413-63-5541 is hereby designated as exempt from real property taxes.

**BE IT FURTHER ORDAINED,** that the continuation of the exemption shall be contingent upon the continued use of the property in accordance with the purpose for which the organization is designated, to wit: religious, charitable, patriotic, benevolent or cultural uses.

This Ordinance is effective on December 31, 2006 at midnight, Eastern Standard Time. **(B.S.M. 12-19-06).**

E. In accordance with 58.1-3651 of the Code of Virginia, 1950, as amended, the Board of Supervisors hereby designates the equipment owned by Sky Cross, Inc. located at 2913 Harbor Drive, Hurt, Virginia, 24563, to be exempt by classification since the equipment is used specifically for charitable purposes, further that Sky Cross Inc. is designated as a 501 (c) (3) non-profit corporation with ID #31182. **(B.S.M. 8-19-09)**

Equipment as follows:

| Year/Make/Model | Assessed Value |
|---|---|
| 2008 Chevrolet Pick-up Truck | $ 5,000 |
| 2008 Imperial Trl | $ 480 |

F. In accordance with 58.1-3651 of the Code of Virginia, 1950, as amended, the Board of Supervisors hereby designates the Property owned by Northern Pittsylvania County Food Center, Inc. located at ST RD 792/Millstream Drive, Lot 1, 2.10 acres of land and equipment to be exempt by classification and Designation since the property and equipment is used specifically for charitable purposes, further that Northern Pittsylvania County Food Center,

Inc. is designated as a 501 (c) (3) non-profit corporation with ID #31258 EMP# 54-1857846 and VASE# 541857846F03132014**. (B.S.M. 8-17-10) (10-16-12)**

**Property:**

| Parcel ID/GPIN | Assessed Value | Tax Levy |
|---|---|---|
| **2530-38-8407** | **$21,000** | **$109.20** |

**Equipment as follows:**

| Year/Make/Model | Assessed Value | Tax Levy |
|---|---|---|
| **1998 International Trk** | **$1,400** | **$119.00** |

G. In accordance with 58.1-3651 of the Code of Virginia, 1950, as amended, the Board of Supervisors hereby designates the Gretna Little Theatre, Inc. located at 101 Main Street, Gretna, VA 24557, to be tax-exempt for charitable purposes. Further, the Gretna Little Theatre, Inc. is designated as a 501 (c) (3) non-profit corporation with ID #31611 EMP #27-1967877 and DLN #17053252313000. **(B.S.M. 06-06-11)**

H. In accordance with 58.1-3651 of the Code of Virginia, 1950, as amended, the Board of Supervisors hereby designates the equipment owned by White Oak Grove Outreach Center, located at 1461 Dry Fork Road, Virginia, 24549, to be exempt by classification since the equipment is used specifically for transporting people to and from the center. Further, the White Oak Grove Outreach Center is designated as a 501 (c) (3) non-profit organization with ID #01-0688619. **(B.S.M. 08-16-11)**

Equipment as follows:

| Year/Make/Model | Identification Number | Assessed Value | Tax Levy |
|---|---|---|---|
| **2007 Ford Van** | **1FBSS31LO7DB02175** | **$ 11,200** | **$ 285.60** |
| **2010 Ford Van** | **1FBSS3BL5ADA56798** | **$ 20,400** | **$ 520.20** |

I. In accordance with 58.1-3651 of the Code of Virginia, 1950, as amended, the Board of Supervisors hereby designates the Property owned by Pittsylvania Christian Service Camp, Inc., ("Camp Pitt"), located at 1232 off Oxford Road SR/750 in the Museville community comprised of 13.45 acres of land, to be exempt by classification since said property is used by County Churches for religious based operations, training, charitable, and benevolent purposes. Further, Camp Pitt is designated as an IRS 501 (c) (3) non-profit organization with ID #54-1130979 **(B.S.M. 11-20-12)**

**Property:**

| Parcel ID/GPIN | Assessed Value | Tax Levy |
|---|---|---|
| **1488-59-2189** | **$75,000** | **$42,392** |

J. In accordance with 58.1-3651 of the Code of Virginia, 1950, as amended, the Board of Supervisors hereby designates the property owned by the Northern Pittsylvania County Food Center, Inc. located at 402 Chaney Lane, Gretna, Virginia, totaling 1.35 acres of land, to be tax exempt by classification and designation since the property is used specifically for charitable purposes, further that the Northern Pittsylvania County Food Center, Inc. is designated as a 501 (c) (3) non-profit corporation with ID#31258 EMP# 54-1857846 and VASE# 541857846F03132014. **(B.S.M. 11-05-12)**

**Property:**

| Parcel ID/GPIN | Assessed Value | Tax Levy |
|---|---|---|
| 2530-38-1422 | 46,800 | **$**262.08 |
| | | |

K. In accordance with § 58.1-3651 of the Code of Virginia, 1950, as amended, the Board of Supervisors hereby designates the property owned by the First Baptist Church of Gretna, and operating as "Blanche's Closet," located at 602 South Main Street, Gretna, Virginia, Lots 1, 2; and 3, Irby property, totaling 0.590 acres of land, to be tax exempt by classification and designation since the property is used specifically for charitable purposes, further that the First Baptist Church of Gretna operating as "Blanche's Closet," is designated as a IRS 501(c)(3) non-profit corporation with ID#54-110664 **(B.S.M. 10-05-15)**

**Property:**

| Parcel ID/GPIN | Assessed Value | Tax Levy |
|---|---|---|
| 2530-05-6245 | 100,200 | **$**591.18 |

L. In accordance with § 58.1-3651 of the Code of Virginia, 1950, as amended, the Board of Supervisors hereby designates the property owned by The Arc of Southside, Inc., known as #2426-35-2059 and #2329-45-4674 as tax exempt by classification/designation. These two parcels of property in Pittsylvania County are as follows:

1) Tax Parcel #2426-35-2059, 1.14 acres located at 449 Chalk Level Road, Chatham, VA is being used as a K-12 school for students with disabilities,; and

2) Tax Parcel #2329-45-4674, 3.996 acres located at 3446 US Hwy 29, Danville, VA is being used as an employment training center for adults with disabilities, ID# 54-0675097. **(B.S.M. 12-15-15)**

**Property:**

| Parcel ID/GPIN | Assessed Value | Tax Levy |
|---|---|---|
| 2329-45-4674 | 387,800 | $2,288.02 |
| 2426-35-2059 | 109,800 | $647.82 |

M. In accordance with § 58.1-3651 of the Code of Virginia, 1950, as amended, the Board of Supervisors hereby designates the property owned by ***Bachelors Hall Volunteer Fire Department***, known as #1377-87-3469 and #1377-87-4402 as tax exempt by classification/designation. These two parcels of property in Pittsylvania County are as follows:

1) Tax Parcel #1377-87-3469, 0.46 acre located at 1301 Berry Hill Road, VA and is a portion

of the property being occupied by Bachelors Hall Volunteer Fire Department; and

2) Tax Parcel #1377-87-4402, a building located at 1301 Berry Hill Road, VA and is a portion of the property being occupied by Bachelors Hall Volunteer Fire Department;

to be exempt by designation since said real property is used specifically for benevolent purposes". ID# 80-0026671. **(B.S.M. 01-19-16)**

**Property:**

| Parcel ID/GPIN | Assessed Value | Tax Levy |
|---|---|---|
| 1377-87-3469 | 5,000 | $29.50 |
| 1377-87-4402 | 44,500 | $262.55 |

**SEC. 6-6.4. NO MOVEMENT OF RESIDENTIAL MANUFACTURED HOMES WITHOUT TAX PERMIT.**

No manufacturing home which has been in use, as a place of resident in Pittsylvania County, Virginia shall be moved from the County until the Owner thereof has obtained a tax permit from the Treasurer of Pittsylvania County. The Treasurer shall not issue a tax permit until such owner has paid to the County all local property taxes assessed or assessable against the manufactured home. Permit shall expire in forty five (45) days and shall be conspicuously displayed on the left center of the rear of the manufactured home at all times when such manufactured home is being transported. The seller of a manufactured home subject to the provisions of this Section shall deliver a copy of this Section of the Code of Virginia to the purchaser at the time of the sale. **(B.S.M. 08-18-09)**

*For state law authority, see § 58.1-3520, Code of Virginia, 1950, as amended.*

**SEC. 6-6.5. TREASURER'S DISCRETION FOR APPLICATION OF TAX PAYMENTS.**

The treasurer shall not be required to apply any tax payments to the oldest outstanding account provided the taxpayer has made a bona fide arrangement for payment of the existing tax delinquency. **(B.S.M. 06-17-14)**

*For state law authority, see § 58.1-3913, Code of Virginia, 1950, as amended.*

**SEC. 6-6.6. BAD CHECK FEE.**

Pittsylvania County, Virginia, and any and all of its associated Constitutional Officers, shall have the authority to charge and collect up to $35.00 for the uttering, publishing or passing of any check, draft, or order for payment of taxes or any other sums due, which is subsequently returned for insufficient funds, or because there is no account or the account has been closed, or because such check, draft, or order was returned because of a stop-payment order placed in bad faith on the check, draft, or order by the drawer. **(B.S.M. 06-17-14)**

*For state law authority, see § 15.2-106, Code of Virginia, 1950, as amended.*

# CHAPTER 6

## Article. II.

License Tax

### SEC. 6-7. AMUSEMENTS, CARNIVALS, SHOWS, CIRCUSES AND MENAGERIES.

Any person, firm or company or corporation in which the exhibits performed in a side show, trained animal show, carnival, circus, menagerie or any other show, shall procure a license; therefore, as provided under Section 58.1-3728 of the Code of Virginia, 1950, as amended, that may change from time to time. The current fee for all other shows other than a circus performance following or during the week of an Agricultural Fair shall be $50. Any circus or traveling show giving performances for 15 days prior to, during the week of, or within one week after an Agricultural Fair in Pittsylvania County shall be $500.

Any person operating any of the above-mentioned activities in Pittsylvania County without a County license shall be punishable of a fine not less than $50 no more than $500. **(B.S.M. 07-06-36) (B.S.M. 08-05-46) (B.S.M. 06-02-08)**

### SEC. 6-8. FORTUNE TELLERS.

Every person who for compensation shall pretend to tell fortunes, assume to act as clairvoyant or to practice palmstry in Pittsylvania County, before commencing the same, to secure a Pittsylvania County license, the license tax for which shall be the sum of five hundred ($500.00) dollars per annum; for each calendar year, which-said license tax shall not be subject to proration, and to have been a resident of Pittsylvania County, Virginia, for a minimum of two (2) years prior to the obtaining of said county license, and to be subjected to investigation by the Sheriff and Commonwealth's Attorney of Pittsylvania County, both of whom shall be required to file each year an affidavit of character with the Commissioner of Revenue prior to the issuance of said county license for the coming tax year and after the registration of said person with the Sheriff's Department for the practice of said fortune telling or acting as a clairvoyant or practicing palmstry.

The penalty for engaging in the said practice without procuring said license shall be a fine of not less than fifty ($50.00) dollars nor more than three hundred ($300.00) dollars or by confinement in jail not exceeding thirty (30) days, or both, in-the discretion of the Court or the jury, as the case may be, and each day after the first during which such violation shall continue shall constitute a separate violation, punishable by the same penalty. **(B.S.M. 10-04-48, amended 08-05-46, 09-07-65)**

### SEC. 6-9. SLOT MACHINES.

It is hereby levied in the County of Pittsylvania, Virginia, a county license tax of one dollar seventy-five ($1.75) per annum on any person, firm or corporation having anywhere in this County a slot machine of any description into which are inserted coins of any denomination to dispose of

articles of merchandise or for the purpose of operating devises that operate on the coin in the slot principle used for gain.

The tax for the remainder of the calendar year of 1954 shall be one dollars seventy-five ($1.75), and shall be the same for the calendar year 1955 and each year thereafter.

County licenses required under this ordinance shall be issued by the Commissioner of Revenue of Pittsylvania County, and the license tax so assessed shall be paid to the Treasurer of Pittsylvania County.

Any person, firm or corporation operating, possessing or displaying said vending machines without first obtaining said county license shall be fined not less that five ($5.00) dollars, nor more than fifty ($50.00) dollars, and each day shall constitute a separate offense.

**(B.S.M. 01-02-39, amended 06-02-54)**

**SEC. 6-10. VENDING MACHINES.**

BE IT ORDAINED, by the Board of Supervisors of Pittsylvania County that every person, firm and corporation engaged in the business of selling goods, wares and merchandise through the use of coin-operated vending machines and who registers and qualifies with the State Tax Commissioner as provided in Section 190 of the Tax Code of Virginia shall be classified as a retail merchant and shall pay an annual county license tax for the privilege of doing business in this County of twenty ($20.00) dollars; provided, however, that if any such person, firm or corporation has more than one definite place in this county at which goods, wares or merchandise are stored, kept or assembled for supplying such vending machines, the annual county license tax hereby imposed shall be twenty dollars addition for each such definite place in excess of one. The license taxes aforesaid shall not be subject to proration.

Every such person, firm and corporation shall, also, pay a tax of twenty ($ 0.20) cents on every one hundred ($100.00) dollars of gross sales through such vending machines in excess of two thousand ($2,000.) dollars in each calendar year, or part thereof. Such volume tax shall be paid by said merchant to the Commissioner of Revenue of Pittsylvania County, Virginia, after the 1st day of January and before the last day of January following the calendar year in which such business is done.

The tax imposed by this ordinance shall be in lieu of any county license tax on the individual machine.

Any person, firm or corporation violating any of the provisions of this ordinance shall be punished by a fine not exceeding five hundred dollars or confinement in jail not exceeding twelve months, either or both. **(B.S.M. 01-03-49)**

**SEC. 6-11. UTILITY FRANCHISE TAX.**

BE IT ORDAINED BY THE BOARD OF SUPERVISORS OF PITTSYLVANIA COUNTY, VIRGINIA, that the Pittsylvania County Code, as adopted October 6, 1975, and as heretofore amended, be further amended by the addition of Article II, to provide for an annual license tax on certain utility and service companies as follows:

**SEC. 6-11.1. DEFINITIONS.**

For the purpose of this Article, except where the context clearly indicates a different meaning, the following words and phases shall have the meanings respectively described to them by this section:

Gross Receipts: The term gross receipts shall mean gross receipts of the business from all earnings, fees, commissions, brokerage charges and rentals and from all income whatsoever arising from or growing out of the conduct of the business in Pittsylvania County, Virginia, and shall include the gross receipts accruing to such person from all sales or services or other business activities conducted by such person within Pittsylvania County, both to persons within the County and to persons outside the County.

Person: The term person shall mean any individual. Firm, co-partnership, corporation, company, municipality, association or joint stock association. Such term shall include any trustee, receiver, assignee or personal representative thereof carrying on or continuing a business.

**SEC. 6-11.2. IN GENERAL – ADMINISTRATION.**

***(a)*** Effective Date: This Chapter as amended shall be in full force and effect on and after July 1, 1984.

***(b)*** Tax Year: The licenses required herein shall be issued and effective on a fiscal year basis of July 1 through June 30.

***(c)*** Basis for Commutative of Tax: The annual license taxes herein imposed shall be based on the gross receipts of such business accruing to such person for sales, services or other activities in Pittsylvania County for the calendar year immediately preceding the fiscal year for which the license is to be issued.

***(d)*** Duty of Treasurer: It shall be the duty of the County Treasurer to collect the license taxes imposed herein.

***(e)*** Application for License; Filing Contents: All persons embraced by this Chapter shall make application for licenses to the Commissioner of the Revenue at his office in the County Courthouse Building. The Commissioner of the Revenue shall furnish the necessary forms which shall be properly filled in with such information as the Commissioner may require. The Commissioner shall compute the amount of the license tax and, after obtaining a copy of the Treasurer's receipt described herein, shall issue a license to the applicant.

All licenses shall state the amount assessed and paid the privilege to be exercised and the period of time for which the license is valid.

***(f)*** Information to be furnished by applicant: Every applicant for a license to conduct any business, under the provisions of this Chapter shall furnish the Commissioner of the Revenue on or before March first of each year, in writing, with his correct name and crane name, his correct address, and a record of gross receipts, verified by oath, for the past calendar year, as well as such other information as may be required by law, or forms prescribed by the Commissioner of the Revenue. In the event of a failure or refusal to file with the Commissioner of the Revenue the information necessary to enable him to assess a license tax on the basis provided by law, the Commissioner of the Revenue shall assess such license tax upon the best information he can obtain, adding thereto the penalty prescribed by law.

***(g)*** When license taxes payable: All license taxes imposed by this Chapter, except as herein otherwise provided. Shall become due and payable on or before July 15th of each license tax year. In

all cases where the persons shall begin the business upon which a license tax is imposed under this Chapter, after July first of each license tax year, such license tax shall become due immediately, and payment shall be made within thirty (30) days of the time such person commences business.

***(h)*** Penalty for failure to pay license tax when due: There shall be a penalty of ten (10%) percent of the sum of the tax added to all license taxes imposed under the provision of this Chapter that are unpaid on the due date of July 15th of each license year; or in the case of any person first engaging in a business, profession, trade or occupation after January first of each license tax year the penalty shall be added on the thirty-first (31st) day after he first engages in such business, profession, trade or occupation.
In addition to the penalty for failure to pay on time, interest will accrue on the sum of the tax and penalty at the rate of ten percent per annum. Interest will be computed from the first (1st) day following the day on which the tax was payable. Taxes and penalty herein provided shall be assessed and collected in the manner provided by law for the enforcement of the collection of other taxes.

***(i)*** Persons liable for license tax to keep records, report of gross receipts: Every person liable for a license tax under this Chapter which is based on gross receipts shall keep all records and accounts necessary to compute and to verify such gross receipts or gross expenditures, and the report of such gross receipts or gross expenditures shall be taken from such records. All such records and general books or account shall be open to inspection and examination by any authorized representative of the County, and shall be maintained for a period of three (3) years.

Each licensee whose license is measured by gross receipts or gross expenditures shall submit to the Commissioner of the Revenue, not later than March first of each year, a report of his gross receipts or gross expenditures for the preceding year.

***(j)*** Enforcement of Chapter: In the enforcement of the provisions of this Chapter, the Commissioner of the Revenue of the County, in addition to the powers herein specifically granted, shall have all and the same enforcement authority with respect to County licenses that State law confers upon Commissioners of the Revenue generally with respect to State licenses. As one of the means of ascertaining the amount of any license tax due under the provisions of this Chapter, or of ascertaining any other pertinent information, the Commissioner of the Revenue may propound interrogators to each applicant and may use such other evidence as he may procure. Such interrogatories shall be answered under oath, and it shall be unlawful for any applicant for a County license to refuse to answer any such interrogatories.

The Commissioner of the Revenue of the County and his deputy or deputies shall have such duties, authority and power with respect to the enforcement of the provisions of this Chapter as may be conferred by the Board of Supervisors.

The Commissioner of the Revenue or his duly qualified deputy or deputies shall have the power to summon any person by registered letter or otherwise to appear before him at his office at a time to be specified in such summons and to answer, under oath, questions touching such taxpayer's license tax liability. Failure of such person to answer such summons without good cause or failing or refusing to answer under oath questions touching his tax liability shall be a misdemeanor and punishable as provided by Section 6-12 (k) of this Chapter. The Commissioner of the Revenue or his duly qualified deputy or deputies, after the hereinabove set out powers of enforcement have been exhausted, shall have the added power to proceed by warrant to enforce compliance with the provisions of this Chapter.

***(k)*** License required: compliance with Chapter; penalty for violation of Chapter: It shall be unlawful and constitute a misdemeanor for any person to conduct a business included herein without a license as required under the provisions of this Chapter. It shall also be unlawful and constitute a misdemeanor for any person to violate any of the provisions of this Chapter. Any person who is convicted of violating any of the provisions of this Chapter shall, except where some other penalty is specifically provided, be punished by a fine not to exceed one thousand ($1,000.00) or by imprisonment in the County jail for a period not to exceed thirty (30) days, or both. Each and any person shall continue to violate the provisions of this Chapter after.

***(l)*** Notwithstanding anything herein to the contrary for this fiscal year 1984-85 all applicants shall apply for and provide all information required herein to the Commissioner of the Revenue for such licenses no later than July 15, 19 and shall pay the license tax computed no later than August 15, 1984.

**SEC. 6-11.3. TELEPHONE AND TELEGRAPH COMPANIES.**

Every person engaged in the business of providing telephone and telegraph communications in the County shall pay for the privilege an annual license tax equal to one-half (1/2) of one percent (1%) of the gross receipts during the next preceding calendar year, as herein above defined, from business accruing to such person from such business in the County; provided, however, charges for long distance telephone calls shall not be considered receipts of business in the County.

**SEC. 6-11.4. SEVERABILITY OF PARTS OF ORDINANCE.**

It is hereby declared to be the intention of the Board of Supervisors that the sections, paragraphs, sentences, clauses, and phrases of this Ordinance are severable, and if any phrase, be declared unconstitutional or invalid by the valid judgment or decree of a court of competent jurisdiction, such unconstitutionality or invalidity shall not affect any of the remaining phrases, clauses, sentences, paragraphs and sections of this Ordinance. **(B.S.M. 7-6-87)**

**The above ordinance was adopted by the Board of Supervisors of Pittsylvania County on June 28, 1984 and thus effective upon the date of adoption.**

**The above ordinance was amended by the Board of Supervisors on June 27, 1985.**

**The above ordinance was amended by the Board of Supervisors on July 6, 1987.**

**The above ordinance was amended and recodifed by the Board of Supervisors on November 6, 2000.**

**SEC. 6-12. LAND USE.**

**SPECIAL ASSESSMENTS FOR AGRICULTURAL, HORTICULTURAL, FOREST OR OPEN SPACE REAL ESTATE**

The County of Pittsylvania 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, hereby ordains that such real estate shall be taxed in accordance with the provisions of Article 4 of Chapter 32 of Title 58.1 of the Code of Virginia, as amended and of this ordinance.

**SEC. 6-12.1. APPLICATION BY PROPERTY OWNER.**

A. The owner of any real estate meeting the criteria set forth in §58.1-3229 through 58.1-3244 of the Code of Virginia may, on or before November one prior to the year for which such taxation is sought, apply to the 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 procedures set forth in § 58.1-3229 through 58.1-3244 of the Code of Virginia. Such application shall be on forms provided by the State Department of Taxation and supplied by the Commissioner of Revenue and shall include such additional schedules, photographs, and drawings as may be required by the Commissioner of Revenue. An individual who is the owner of an undivided interest in a parcel may apply on behalf of himself and the other owners of such parcel upon submitting an affidavit that such other owners are minors or cannot be located. An application shall be submitted whenever the use or acreage of such land previously approved changes. **(B.S.M. 09/05/89) (B.S.M. 02/16/10)**

B. A separate application shall be filed for each parcel on the land book. The owner of any property accepted into land use classification as provided for in this Chapter shall annually recertify to the Commissioner of the Revenue on forms ***(County Land Use Form 1 and County Land Use Form 2)*** provided by the Locality mailed to the owner of said real estate with the tax statement for real estate taxes due and payable on December 5th of each year. The annual recertification shall be completed and returned to the Office of the Treasurer on or before the date that the December tax payment is due. **(B.S.M.02/19/13)**

C. Pursuant to authority in Virginia Code § 58.1-3234(3), 1950, as amended, the Pittsylvania County Board of Supervisors hereby provides for the late filing (12/6 - 12/31) of land use revalidation forms on or before the effective date of the assessment, on payment of a late filing fee of one-hundred dollars ($100.00) per parcel of qualifying land. **(B.S.M. 09/16/14)**

**SEC. 6-12.2. APPLICATION FEE.**

Non-refundable application fees in accordance with the following schedule shall accompany all applications:

A. A fee of ten dollars ($10.00), plus ten cents ($.10) per acre or fraction thereof shall be required for each initial application or series of initial applications for contiguous parcels in common ownership. (For purposes of this section, contiguous parcels shall include all abutting parcels and parcels separated only by a street or road.)

**SEC. 6-12.3. DETERMINATION OF USE VALUE BY THE COMMISSIONER OF THE REVENUE.**

A. Promptly upon receipt of any application, the Commissioner of the Revenue shall determine whether the subject property meets the criteria for taxation hereunder. If the Commissioner of the Revenue determines that the subject property does meet such criteria, he shall determine the value of such property for its qualifying use, as well as its fair market value.

B. In determining whether the subject property meets the criteria for "agricultural use" or "horticultural use" the Commissioner of the Revenue may request an opinion from the Commissioner of Agriculture and Commerce; in determining whether the subject property meets the criteria for "forest use" he may request an opinion from the Director of the Department of Conservation and Economic Development; and in determining whether the subject property meets the criteria for "open space use" he may request an opinion from the Director of the Commission of Outdoor Recreation. Upon the refusal of the Commissioner of Agricultural and Commerce, the Director of the Department of Conservation and Economic Development or the Director of the Commission of Outdoor Recreation to issue an opinion, or in the event of an unfavorable opinion which does not comport with standards set forth by the respective director, the party aggrieved may seek relief from any court of record wherein the real estate in question is located. 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 ordinance.

**SEC. 6-12.4. METHOD OF VALUATION.**

A. In valuing qualifying real estate for purposes of taxation the Commissioner of the Revenue shall consider:

1. Personal knowledge, judgment and experience as to value of real estate in agricultural, horticultural, forest, or open space use;

2. Available evidence of agricultural, horticultural, forest or open space capability; and the Commissioner of the Revenue may accept soil survey information completed by the ASCS Office for individual farms; and

3. The recommendations of value of such real estate as made by the State Land Evaluation Advisory Committee.

B. In determining the total area of real estate actively devoted to agricultural, horticultural, forest or open space use, there shall be included the area of all real estate under barns, sheds, silos, cribs, greenhouses, public recreation facilities and like structures, lakes, dams, ponds, streams', irrigation ditches and like facilities.

C. Real estate under the farmhouse, homes, or other structures not related to such qualifying use shall be excluded in determining such total qualifying area as follows:

1. An area of twenty thousand (20,000) square feet or such other larger area under or around the farm house or home that is fenced in or otherwise designated as yard, etc., in conformance with other residential properties and used in connection therewith shall be excluded.

2. Any area under, adjacent, adjoining or otherwise used in connection with other structures not related to said qualifying use shall be excluded.

D. All structures which are located on real estate in qualifying agricultural, horticultural, forest or open space use and the farm house or home or any other structure not related to said special use and the real estate on which the farm house or home or such other structure is located, together with the additional real estate used in connection therewith, shall be

valued, assessed and taxed by the same standards, methods, and procedures as other taxable structures and other real estate in the County.

**SEC. 6-12.5. USE VALUE AND FAIR MARKET VALUE PLACED ON LAND BOOK.**

The use value and air market value of any qualifying property shall be placed on the land book before delivery to the treasurer and the tax for the next succeeding tax year shall be extended from the use value.

**SEC. 6-12.6. ROLL BACK TAX.**

There is hereby imposed a roll-back tax, and interest thereon, in such amounts as may be determined under Virginia Code § 58.1-3229 through 58.1-3244, upon any property as to which the use changes to a non-qualifying use.

**SEC. 6-12.7. USE CHANGES TO BE REPORTED.**

**LIABILITY FOR FAILURE TO REPORT OR MISSTATEMENT**

A. The owner of any real estate liable for roll-back taxes shall, within sixty (60) days following a change in use, report such change to the Commissioner of the Revenue or other assessing officer on such forms as may be prescribed. The Commissioner shall forthwith determine and access the roll-back tax, which shall be paid to the treasurer within thirty (30) days of assessment. On failure to report within sixty (60) days following such change in use and/or failure to pay within thirty (30) days of assessment such owner shall be liable for an additional penalty equal to fifty per centum (50%) of the amount of the roll-back tax and interest, which penalty shall be collected as a part of the tax. In addition to such penalty, there is hereby imposed interest of one-half per centum (1/2%) of the amount of the roll-back tax, interest and penalty, for each month or fraction thereof during which the failure continues.

B. Any person making a material misstatement of fact in any application files 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 taxing jurisdiction, together with interest and penalties thereon, and he shall be further assessed with an additional penalty of one hundred per centum (100%) of such unpaid taxes.

**SEC. 6-12.7.1 VOLUNTARY WITHDRAWAL WITH CONTINUATION OF QUALIFICATION.**

A. Any person wishing to voluntarily remove their land from land use taxation is hereby permitted to so do without assessment of roll-back taxes as long as the use or acreage does not change such to preclude qualification for land use taxation, or the zoning of the real estate is not changed to a more intensive use at the request of the owner or his agent, for the next five (5) years following the withdrawal of the property from land use taxation and the reimposition of fair market taxation. However, if within the five (5) year following the withdrawal of the real property from land use taxation and the initiation of fair market taxation, if said parcel of land is altered to nonqualifying use or the acreage is reduced such to make the property nonqualifying or the property is rezoned to a more intensive use at the request of the land owner or his agent, the property shall then be assessed the appropriate roll-back taxes from the date of nonqualifying. If the property voluntarily withdrawn from land use taxation is subject to an acreage change by the owner, then only that portion which no longer would qualify

had the property remained in land use taxation be subject to roll-back taxes and interest as provided in this Chapter. The taking of real estate which is being valued, assessed and taxed under this ordinance by right of eminent domain shall not subject the real estate so taken to the roll-back taxes herein opposed.

B. Any person who wishes to voluntarily withdraw their real estate from land use taxation and voluntarily revert to fair market taxation shall, for the next five (5) years following withdrawal of the real property from land use taxation, file the annual recertification provided for in Section 6-12.1(b). The owner of any property accepted into land use classification as provided for in this Chapter shall annually recertify to the Commissioner of Revenue on forms provided by the Locality and mailed to the owner of said real estate with the tax statement for real estate taxes due and payable on December 5th of each year. The annual recertification shall be completed and returned to the Office of the Treasurer on or before the date that the December tax payment is due.

**SEC. 6-12.8. SEPARATION OF PART OF REAL ESTATE ASSESSED.**

Separation or split-off of a part of a real estate which is being valued, assessed and taxed under this ordinance, either by conveyance or other action of such real estate for a use other than agricultural, horticultural, forest or open space use, shall subject the real estate so separated to liability for the roll back taxes applicable thereto, but shall not impair the right of the remaining real estate to continuance of such valuation, assessment and taxation, provided it meets minimum acreage requirements and such other conditions of this ordinance and Article 4 of Chapter 32 of Title 58.1 of the Code of Virginia (1950) as may be applicable.

**SEC. 6-12.9. CONTIGUOUS REAL ESTATE LOCATED IN MORE THAN ONE LOCALITY.**

Where a contiguous real estate is agricultural, horticultural, "forest or open space use in one ownership is located in more than one taxing locality, compliance with the minimum acreage or gross sales requirements shall be determined on the basis of the total area of such real estate and not the area which is located in the County.

**SEC. 6-12.10. TAXING OF REAL ESTATE ASSESSED UNDER THIS ARTICLE BY RIGHT OF EMINENT DOMAIN.**

The taking of real estate which is being valued, assessed and taxed under this ordinance by right of eminent domain shall not subject the real estate so taken to the roll-back taxes herein opposed.

**SEC. 6-12.11. PROVISIONS OF TITLE 58.1 APPLICABLE MUTATIS MUTANDIS.**

The provisions of Title 58.1 of the Code of Virginia 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, and for such purposes the roll back taxes shall be considered to be deferred real estate taxes.

**SEC. 6-12.12. EFFECTIVE DATES.**

This ordinance shall be effective for all tax years beginning on and after January 1, 1982.
Adopted February 2, 1981 by the Pittsylvania County Board of Supervisors. William D. Sleeper, Clerk of the Board.

**Amended by the Board of Supervisors on February 16, 2010.**

**SEC. 6-13. CONSUMER UTILITY TAX.**

AN ORDINANCE LEVYING A TAX AS AUTHORIZED BY SECTIONS 58.1-3812 and 3814 CODE OF VIRGINIA AS AMENDED, ON PURCHASES OF UTILITY SERVICES, FIXING THE AMOUNT OF TAX, AND PROVIDING FOR ITS COLLECTION.

**WHEREAS,** in order to comply with the required changes to the Code of Virginia, it is deemed necessary by the County of Pittsylvania, to amended and recodify the levy of a tax on purchases of utility services.

**NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF SUPERVISORS OF PITTSYLVANIA COUNTY AS FOLLOWS:**

**SEC. 6-13.1. DEFINITIONS.**

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

***(a)*** Person The word "person" shall include individuals, firms, partnerships, associations, any type of corporation and combinations of individuals of whatever form and character.

***(b)*** Utility. Service: The phrase "utility service" as used in this ordinance shall include local telephone service (excluding long distance messages), electric service and gas service, furnished within the boundaries of the County of Pittsylvania.

***(c)*** Purchaser. The "purchaser" shall include every person who purchases a utility service.

***(d)*** Seller. The word "seller" shall include every person who sells or furnishes a utility service.

***(e)*** Residential User. The term "residential user" shall mean the owner or tenant of private residential property or tenant of an apartment who pays for utility service in or for said property.

***(f)*** Commercial or Industrial User. The term "commercial or industrial user" shall mean the owner or tenant of property used for commercial or industrial purposes, including the owner of master metered apartment buildings, who pays for utility service for said property.

***(g)*** Local Telephone Service. The term "local telephone service" shall mean any service taxable as local telephone service under the provisions of the Internal Revenue Code of 1954, and amended, relating to federal communications taxes, as such provisions were in force and effect on December thirty-one, nineteen hundred seventy-one, except that no tax shall be imposed on services or equipment furnished by telephone companies subject to public utility regulation during any period in which such services or equipment are in competition with services or equipment furnished by or available from persons other than telephone companies subject to public utility regulation.

***(h)*** Distributor: The person, corporation or entity that delivers or charges for the delivery of a utility service to a residential user, commercial or individual user, or purchaser.

***(i)*** Mobile local telecommunications service. The term “mobile local telecommunication service” means any two-way mobile or portable local tele-communication service, including cellular mobile radio telecommunication service and specialized mobile radio.

***(j)*** Mobile service provider. The term "mobile service provider" means every person engaged in the business of selling mobile local telecommunication services to user/consumers.

***(k)*** Mobile service user. The term "mobile service user" means any person having a telephone number for a mobile local telecommunication service who has a taxable purchase of such service or on whose behalf another person has made a taxable purchase of such service.

**SEC. 6-13.2. METHOD OF TAXATION FOR UTILITY SERVICE.**

There is hereby imposed and levied by the County of Pittsylvania upon each and every purchaser of a utility service, a tax in the amount of twenty per centum, (20%) of the charge made by the seller against the purchaser with respect to each utility service in accordance with the provisions of §58.1-3814, of the Code of Virginia, 1950, as amended for electrical utility service and natural gas service, which tax in every case shall be collected by seller from the purchaser for utility service, and shall be paid by the purchaser unto the seller for the use of the County of Pittsylvania at the time the purchase price or such charge shall become due and payable under the agreement between the purchaser and the seller. Provided, however, that in case any monthly bill submitted by any seller for residential utility service shall exceed fifteen ($15.00) dollars for a residential user, there shall be no tax computed on so much of said bill as shall exceed fifteen ($15.00) dollars for utility service. In case any monthly bill submitted by any seller for a commercial or industrial user of utility service shall exceed one hundred ($100.00) dollars for utility service, there shall be no tax computed on so much of said bill as shall exceed one hundred ($100.00) dollars, except that there shall be no tax computed on bills submitted for electric service for heating water and space heating where a separate rate meter is used solely for water heating and space heating service or on bills submitted for un-metered service. In case bills are submitted by any seller for two months service there shall be no tax computed on so much of said bill as shall exceed thirty ($30.00) dollars for a residential user of utility service or, two hundred ($200.00) dollars for a commercial or industrial user of utility service. Provided further, that there shall be no tax computed on bills submitted on sales of electric utility service for resale. **(B.S.M. 6/30/93)(B.S.M. 4/6/09)**

**SEC. 6-13.3. METHOD OF TAX CALCULATION FOR GAS AND ELECTRIC.**

The ordinance of this county imposing a tax on consumers of utility services provided by gas and electric utility suppliers is hereby amended to comply with the provisions of Sec. 58.1-3814 of The Code of Virginia providing that all such taxes are to be based on pressure and temperature in units of one hundred (100) cubic feet (cu ft) for natural gas, and kilowatt hours (kwh) for electricity delivered including customer charges.

Electric.

(a) In accordance with Virginia Code §58.1-3814, effective July 1, 2009, 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 20% times the minimum monthly charge imposed upon the consumer plus the rate of $.010426 on each kWh delivered monthly to residential consumers by the service provider not to exceed three dollars $3.00 monthly.

(2) Non-residential consumers: such tax on non-residential consumers shall be at the rates per month for the classes of non-residential consumers as set forth below:

Commercial/Industrial consumers.
Such tax shall be 20% times the minimum monthly charge imposed upon the consumer plus the rate of $.010753 on each kWh delivered monthly, not to exceed twenty dollars ($20.00) per month.

Gas.

A. In accordance with Virginia Code §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 Virginia Code §58.1-3814 J., as follows:

(1) Residential consumers: Such tax on residential consumers of natural gas shall be 20% times the minimum monthly charge imposed upon the consumer plus the rate of $0.120913 per cu ft delivered monthly to residential consumers, not to exceed three dollars ($3.00) per month.

(2) Non-residential consumers: Such tax on non-residential consumers shall. be at the rates per month shown for each cu ft delivered by a pipeline distribution company or a gas utility for the classes as set forth below:

(a) Commercial/Industrial consumers- such tax shall be 20% times the minimum monthly charge imposed upon the consumer plus the rate of $0.112805 on each cu ft delivered monthly to commercial/industrial consumers, not to exceed twenty dollars ($20.00) per month.

(3) The conversion of tax pursuant to this ordinance to monthly cu ft delivered shall not be effective before the first meter reading after June 30, 2009, prior to which time the tax previously imposed by this jurisdiction shall be in effect.

**SEC. 6-13.4. AGENCY FOR TAX COLLECTION.**

It shall be the duty of every seller or distributor in acting as the tax collecting medium or agency for the County of Pittsylvania to collect from the purchaser for the use of the County tax hereby imposed and levied at the time of collecting the purchase price charged therefore and the taxes collected during each calendar month shall be reported by each seller to the Commissioner of Revenue and each seller shall remit the amount of tax shown by said report to the 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. The tax levied or imposed under this ordinance with respect to the purchase of any gas or electric service shall become effective on bills rendered on meter readings taken on and after July 1, 2009 and with respect to local telephone service on charges first appearing on bills rendered on September 1, 1988.

**SEC. 6-13.5. METHOD OF RECORDKEEPING.**

Each and every seller or distributor shall keep complete records showing all purchases in the County, which records shall show the price charged against purchaser with respect to each purchase, the date thereof, and the date of payment thereof, and the amount of tax imposed hereunder, and such record shall be kept open for inspection by the duly authorized agents of the County at reasonable times,

and the duly authorized agents of the County shall have the right, power and authority to make such transcripts thereof during such times as they may desire.

**SEC. 6-13.6. ADMINISTRATION FEE.**

Where the tax here levied is collected by the seller or distributor in acting as the tax collecting medium or agency for the County and remitted by the seller or distributor to the County, such seller or distributor shall be allowed, as compensation for the collection and remission of taxes, two and seventy-five hundreds (2.75%) per centum of the amount of the tax collected in the form of a deduction in making payment.

**SEC. 6-13.7. EXEMPT FROM TAXATION.**

The United States. of America, the State of Virginia, and the political subdivisions, boards, commissions and authorities thereof, are hereby exempted from the payment of the tax imposed and levied by this ordinance with respect to the purchase of utility services used by such governmental agencies.

**SEC. 6-13.8. EXEMPTION FOR CHURCHES.**

Any church as defined in Sec. 58.1-3617 of the Code of Virginia of 1950, as amended and exempt from real estate taxation as shown by the current land book in the office of the Pittsylvania County Commissioner of Revenue shall be exempt from this tax. Any purchaser seeking this exemption must obtain from the County Administrator a certificate proving that it qualifies for this exemption and the original certificate must be filed permanently with the "seller of utility service" as defined in the original ordinance.
**(Amendment adopted by the Pittsylvania Board of Supervisors on November 7, 1988)**

**SEC. 6-13.9. LOCAL TELEPHONE TAX.**

The tax hereby imposed and levied on purchasers with respect to local exchange telephone service shall apply to all charges made for local exchange telephone service, except local messages which are paid for by inserting coins in coin operated telephones.

**SEC. 6-13.10. MOBILE COMMUNICATION TAX.**

There is hereby imposed on each person furnished mobile local telecommunication service within the County a tax at the rate of ten (10%) percent of the first thirty ($30.00) dollars in gross charges, exclusive of taxes, made for such mobile local telecommunication service furnished to such mobile service user in accordance with the procedures set forth in Virginia Code Section 58.1-3812.

**SEC. 6-13.11. VIOLATIONS AND PENALTIES.**

Any purchaser failing, refusing or neglecting to pay the tax hereby imposed or levied and any seller violating the provisions hereof, and any officer, agent or employee of any seller violating the provisions hereof, shall upon conviction, be subject to a fine of not more than one hundred ($100.00) dollars. Each failure, refusal, neglect or violation and each day's continuance thereof, shall constitute a separate offense.

**SEC. 6-13.12. EFFECTIVE DATE.**

The tax levied or imposed under this ordinance shall become effective sixty (60) days subsequent to written notice by certified mail to the registered agent of the utility corporation required to collect the tax.

**SEC. 6-13.13. BOTTLE GAS EXEMPTION.**

The tax, hereby imposed and levied shall not apply to the purchase of bottled gas.

**SEC. 6-13.14. SEVERABILITY.**

Severability of parts of Ordinance.
It is hereby declared to be the intention of the board of supervisors that the sections, paragraphs, sentences, clauses and phrases of this ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this ordinance shall be declared unconstitutional or invalid by the valid judgment or decree of a court of competent jurisdiction, such unconstitutionality or invalidity shall not affect any of the remaining phrases, clauses, sentences, paragraphs and sections of this ordinance. (Code 1 975, Sec. 1-3)

**This ordinance was adopted by the Pittsylvania Board of Supervisors on June 28, 1988 and become effective September 1, 1988.**

**This ordinance was amended at a regular meeting of the Pittsylvania County Board of Supervisors on Monday, November 7, 1988.**

**This ordinance was amended at an adjourned meeting of the Pittsylvania County Board of Supervisors on Wednesday, June 30, 1993.**

**This ordinance was amended and recodified at a regular meeting of the Pittsylvania County Board of Supervisors on Monday, November 6, 2000 and become effective January 1, 2001.**

**This ordinance was amended and recorded at a regular meeting of the Pittsylvania County Board of Supervisors on Monday, April 5, 2004 and become effectively July 1, 2004.**

**SEC. 6-14. ENHANCED EMERGENCY TELEPHONE SERVICE (TAX E-911).**

Whereas, the County of Pittsylvania has found it desirable to establish an E-911 Emergency Telephone System as defined by Section 58.1-3813 of the Code of Virginia, as amended 1950, and

Whereas, Pittsylvania County has three more telephone services including C&P Telephone Company, Centel Telephone and Peoples Mutual Telephone, all of which have the capacity to provide enhanced emergency telephone service, thus it is necessary to levy a tax on subscriber or purchasers of local telephone services to pay the capital, installation and recurring maintenance costs of the system;

Now, Be It Ordained by the Board of Supervisors that the Pittsylvania County Code is hereby amended to include Chapter VI, Article II, Section 14, Enhanced Emergency Telephone Services Tax E-911.

**SEC. 6-14-1. DEFINITIONS.**

The following terms, whenever used in this article, shall have the following meanings:

E-911 System. A Telephone System which utilizes a computerized system to automatically route emergency telephone calls placed by dialing the digits "911" to the proper public safety answering point serving the jurisdiction from which the emergency telephone call is placed. An E-911 System includes selective routing of telephone calls, automatic telephone number identification, an automatic location identification performed by computers and other ancillary control center communications equipment.

Public Safety Answering Point. A communication facility operated on a twenty four (24) hour basis which first received E-911 calls from persons in an E-911 service area and which may, as appropriate, directly dispatch public safety services or extend, transfer, or relay E-911 calls to appropriate Public Safety Agencies.

Public Safety Agency. A functional division of a public agency which provides fire-fighting, police, medical, or other emergency services or a private entity which provides such services on a voluntary basis.

Local Exchange Telephone Service. Local exchange telephone service shall mean switched local exchange access service.

Purchaser. Any person who subscribes to a local exchange telephone service.

Seller. Any person who sells or furnishes Local exchange telephone service within the County.

**SEC. 6-14-2. AMOUNT OF TAX.**

Pursuant to the authority set forth in Section 58.1-3813 of the Code of Virginia, as amended, there is hereby imposed and levied by the County upon each purchase of local exchange telephone service, a tax in the amount of three ($3.00) dollars per telephone line per month. This tax shall be paid by the purchaser to the seller of local exchange telephone service. The tax imposed herein shall be first utilized solely for the initial capital and installation cost of the E-911 Emergency Telephone System. This levy shall be reduced when the capital and installation costs have been fully recovered to the levy necessary to offset recurring maintenance costs only.

This levy shall apply to all bills rendered on and after September 1, 2000 **(B.S.M. 06-20-00)**

**SEC. 6-14-3. EXEMPTIONS.**

This levy shall not apply to Federal, State, or local Government Agencies; or to the public safety agencies.

**SEC. 6-14-4. COLLECTION, PAYMENT AND COMPENSATION.**

It shall be the duty of every seller or provider of local exchange telephone service to purchasers or subscribers of the local Exchange Telephone System within the County of Pittsylvania to bill and collect the tax imposed and levied pursuant to this Chapter on each bill rendered by it. The taxes imposed, levied and collected during each calendar month shall be reported and paid by each seller to the County Treasurer on or before the 30th day of each month for taxes collected the prior month, together with the name and address of any purchaser who refused to pay the tax. The required report shall be in a form prescribed by the County Treasurer.

The seller shall keep complete records showing all purchases of telephone service to purchasers or subscribers in the County, which records shall show the date of service, the date of billing the date of payment thereof, and the amount of tax imposed hereunder. Such records shall be available for inspection by the duly authorized Agent of the County at reasonable times.

As full compensation for its services hereunder, seller shall be allowed three (3) percent of the amount of tax due and accounted for in the form of a deduction in submitting the return and paying the amount due by it to the County.

The County Administrator shall notify seller and the County Treasurer of the date on which the tax is to be reduced or changed under this section.

**SEC. 6-14-5. RECEIPT AND DISBURSEMENT BY TREASURER.**

The tax collected pursuant to this Article is solely for the initial capital, installation and maintenance costs of the enhanced E-911 System and the Treasurer shall deposit all taxes collected and remitted from providers of telephone service into the special fund with appropriate accounting of such funds to be used solely for the purposes authorized by this article.

**SEC. 6-14-6. VIOLATIONS, PENALTIES.**

Any purchaser failing, refusing, or neglecting to pay the tax herein imposed or levied, and any seller violating the provisions of this ordinance shall be guilty of a misdemeanor, and upon conviction, shall be punishable by a fine of not less than twenty-five ($25.00) dollars, nor more than one hundred ($100.00) dollars Each failure, refusal, neglect or violation at each day's continuance, shall constitute a separate offense.

**SEC. 6-14-7. SEVERABILITY OF PARTS OF ARTICLE**

If any part, section, subsection, sentence, clause, or phrase of the Article is, for any reason, declared to be unconstitutional or invalid by a court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this Article.

**SEC. 6-14-8. EFFECTIVE DATE.**

**The effective date of this ordinance shall be June 1, 1991.**

**Adopted by the Board of Supervisors, April 29, 1991.**

**Amended by the Board of Supervisors, June 20, 2000, to become effective on September 1, 2000.**

**Amended by the Board of Supervisors, May 2, 2005, to become effective on January 1, 2007.**

**Amended by the Board of Supervisors, January 17, 2006, to become effective upon passage.**

**Amended by the Board of Supervisors, May 1, 2006, to become effective upon passage.**

**Amended by the Board of Supervisors, October 17, 2006, to become effective upon passage.**

**Amended by the Board of Supervisors, December 19, 2006, to become effective upon passage and noted.**

**Amended by the Board of Supervisors, February 5, 2007, to become effective upon passage.**

**Adopted by the Board of Supervisors, February 19, 2008.**

**Amended by the Board of Supervisors, October 21, 2008.**

**Amended by the Board of Supervisors, 05-20-08.**

**Amended by the Board of Supervisors, 02-16-2010.**

**Adopted by the Board of Supervisors, December 6, 1999 (for the year 2000).**

**Amended by the Board of Supervisors, December 19, 2000 (for the year 2001).**

**Amended by the Board of Supervisors, August 21, 2001 (for the year 2002).**

**Amended by the Board of Supervisors, May 6, 2002 (for the year 2003).**

**Amended by the Board of Supervisors, July 2, 2012 (for the year 2012 only).**

**Amended by the Board of Supervisors 10-16-12.**

**Amended by the Board of Supervisors 11-05-12.**

**Amended by the Board of Supervisors 12-09-2014.**

## SEC. 6-15. LOCAL ENTERPRISE ZONE TAXATION PROGRAM.

1. **Purpose**
   In accordance with the Virginia Code 58.1-3245.8, 1950, as amended, the Board of Supervisors hereby adopts a Local Enterprise Zone Taxation Program beginning January 1, 2001 and ending December 31, 2021.

   a. Local Enterprise Zone
      The Board of Supervisors hereby established a local Enterprise Zone totaling 3,340.7 acres in two zones; the south zone encompassing 2,985.4 acres, the north zone encompassing 355.3 acres.

      (1) The north zone is comprised of Census Tract 106, Block Group 2.
      (2) The south zone is comprised of Census Tract 108.98 Block Group 1, and Block Group 3, Census Tract 109, Block Group 1, and Block Group 2, Census Tract 114, Block Group 1, Block Group 2, Block Group 3, and Block Group 4.

   b. Enterprise Zone Map
      The Board of Supervisors hereby adopted an official map of the Pittsylvania County Enterprise Zone entitled "Pittsylvania County Enterprise Zone" as maintained on the County's Geographic Information System.

2. **Incentives**
   In accordance with Virginia Code 58.1-3245.8, 1950, as amended, the Board of Supervisors hereby adopts local incentives available to Businesses, and Industries locating with the County Enterprise Zone as defined in Section 6-15.1(A) of this chapter including:

   a. Discount of Sites
   b. New job creation Grants
   c. Local Sales Tax refund
   d. Wavier of Building Permit fees

e. Water and Sewer connection reimbursement
f. Reduced Chamber membership
g. Machinery & Tool Tax rebate
h. Business Development Center office
i. Reduced RCATT training

All incentives identified above are clearly defined in the local incentives breakdown of the approved Joint Danville-Pittsylvania County Enterprise Zone application dated December 15, 2000.

**3. <u>Exemptions</u>**

Be it hereby ordained by the Board of Supervisors that qualified Businesses and Industries in the Enterprise Zones identified in Section 6-15.1(A) of this chapter shall be exempt from certain fees and eligible for qualified tax rebates, as identified in Section 6-15.2 (A-I).

**<u>SEC. 6-16. – 6-19. Reserved</u>**

## Article III.

TAX ON PURCHASE OF FOOD SERVED FROM FOOD ESTABLISHMENTS

### SEC. 6-20. DEFINITIONS.

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

*Beverage*: As used herein, the term beverage shall mean alcoholic beverages as defined in Code of Virginia § 4.1-100 and nonalcoholic beverages served as part of a meal and purchased in and from a food establishment.

*Cater*: The furnishing of food, beverages, or both on the premises of another, for compensation.

*Collector*: The Commissioner of Revenue, Treasurer or designee.

*Commissioner of the revenue*: The Commissioner of the Revenue of the County of Pittsylvania, Virginia, and any of his/her duly authorized deputies, assistants, employees or agents.

*Food:* All food 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*: Any place within the county where food is prepared for service to the public on or off premises, or any place where food is served, including but not limited to; lunch rooms, short order places, cafeterias, coffee shops, cafes, taverns, delicatessens, dining accommodations of public or private corporations (except as hereafter provided), dining accommodations of public or private schools and colleges (except as hereafter provided), mobile points of food service, such as push cart operations, hot dog stands and similar operations including the act of catering as defined in this ordinance, and grocery stores and convenience stores selling prepared foods ready for human consumption at a delicatessen counter.

*Meal*: Meal shall mean any prepared food and beverage as defined herein offered or held out for sale by a food establishment for the purpose of being consumed by any person, 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 manner, time or place of service.

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

*Purchaser*: Any person who purchases food, beverages or both in or from a food establishment.

*Seller*: Any person who sells food in or from a food establishment.

*Treasurer*: The Treasurer of the County of Pittsylvania, Virginia, and any of his/her duly authorized deputies, assistants, employees or agents.

**SEC. 6-21. LEVY OF TAX; AMOUNT.**

In addition to all other taxes and fees of any kind now or hereafter imposed by law, there is hereby levied and imposed by the county on each purchaser a tax on the amount paid for food and beverages purchased from any food establishment, whether prepared in such food establishment or not, and whether consumed on the premises or not. The rate of this tax shall be four (4) percent of the amount paid for such food and beverages, which amount paid for such food and beverages shall not be deemed to include the sales tax paid thereon when computing the tax hereby imposed. In the computation of this tax, any fraction of one-half cent or more shall be treated as one cent ($0.01).

**SEC. 6-22. COLLECTION OF TAX BY SELLER.**

Every seller of food and beverage with respect to which a tax is levied under this article shall collect the amount of tax imposed under this article from the purchaser on whom the same is levied at the time payment for such food is made, whether payment is to be made in cash or on credit by means of a credit card or otherwise. The amount of tax owed by the purchaser shall be added to the cost of the food by the seller who shall pay the taxes collected to the county as provided in this article. Taxes collected by the seller shall be held in trust by the seller until remitted to the county.

**SEC. 6-23. REPORTS AND REMITTANCES GENERALLY.**

Every seller of food with respect to which a tax is levied under this article shall make out a report, upon such forms and setting forth such information as the commissioner of the revenue 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, and shall sign and deliver such report to the commissioner of revenue with a remittance of such tax made payable to the treasurer of the county. Such reports and remittance shall be made on or before the twentieth day of each month, covering the amount of tax collected during the preceding month.

**SEC. 6-24. PRESERVATION OF RECORDS.**

It shall be the duty of any seller of food, beverages or both liable for collection and remittance of the taxes imposed by this article to keep and preserve for a period of five (5) years records showing gross sales of all food and beverages, the amount charged the purchaser of each such purchase, the date thereof, the taxes collected thereon and the amount of tax required to be collected by this article. The commissioner of the revenue, or his duly authorized agents, shall have the power to examine such records at reasonable times and without unreasonable interference with the business of the seller, for the purpose of administering and enforcing the provisions of this article and to make copies of all or any parts thereon.

**SEC. 6-25. DISCOUNT.**

For purposes of compensating sellers for the collection of the tax imposed by this article, every seller shall be allowed three (3) percent of the amount of the tax due and accounted for in the form of a deduction on his monthly return; provided, however no amount due or portion thereof is not delinquent at the time of the payment.

**SEC. 6-26. ADVERTISING PAYMENT OR ABSORPTION OF TAX PROHIBITED.**

No seller shall advertise or hold out to the public in any manner, directly or indirectly, that all or any part of the 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 the purchaser of payment of all or any part of the tax.

**SEC. 6-27. TIPS, GRATUITIES AND SERVICE CHARGES.**

A. Where a purchaser provides a tip or gratuity for an employee of a seller, and the amount of the tip or gratuity is wholly in the discretion of the purchaser, the tip [or 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 tip [or gratuity] is turned over to the employee by the seller.

B. An amount or percent, whether designated as a tip or gratuity or a service charge, that is added to the price of the meal by the seller in addition to sales price shall not be subject to the tax imposed by this article, but only to the extent that such mandatory gratuity or service charge does not exceed twenty percent of the sales price.

**SEC. 6-28. DUTY OF SELLER WHEN GOING OUT OF BUSINESS.**

Whenever any seller required to collect and pay to the county a tax imposed under this article shall cease to operate or otherwise dispose of his business, any tax payable under this article shall become immediately due and payable and such person shall immediately make a report and pay the tax due.

**SEC. 6-29. ENFORCEMENT; DUTY OF COMMISSIONER OF THE REVENUE.**

The commissioner of the revenue shall promulgate rules and regulations for the interpretation, administration, and enforcement of this article. It shall also be the duty of the commissioner of the revenue to ascertain the name of every seller liable for 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 commissioner of the revenue shall have all the enforcement powers as authorized by article1, chapter 31 of title 58.1 of the Code of Virginia for purposes of this article.

**SEC. 6-30. PROCEDURE UPON FAILURE TO COLLECT, REPORT, ETC.**

If any seller, whose duty it is to do so, shall fail or refuse to collect the tax imposed under this article and to make, within the time provided in this article, the reports and remittances mentioned in this article, the commissioner of the revenue shall proceed in such manner as he/she may deem best to obtain facts and information on which to base his/her estimate of the tax due. As soon as the commissioner of the revenue shall procure such facts and information as he/she is able to obtain upon which to base the assessment of any tax payable by any seller who has failed or refused to collect such tax and to make such report and remittance, he/she shall proceed to determine and assess against such seller the tax and penalties provided for by this article and shall notify such seller, by **certified, return receipt mail** sent to the seller's last known place of address, of the total amount of such tax and penalties and the total amount thereof shall be payable within ten (10) days from the date such notice is sent. **(B.O.S. 10-21-08**)

**SEC. 6-31. DUTY OF COUNTY TREASURER.**

The treasurer shall have the power and the duty of collecting the taxes imposed and levied hereunder and shall cause the same to be paid into the general treasury for the county.

**SEC. 6-32. PENALTY FOR LATE REMITTANCE OR FALSE RETURN.**

A. If any seller whose duty it is to do so shall fail or refuse to file any report required by this article or to remit to the treasurer the tax required to be collected and paid under this article within the time and in the amount specified in this article, there shall be added to such tax by the treasurer a penalty in the amount of ten (10) percent of the total amount of the tax owed if the failure is not for more than thirty (30) days, with an additional ten (10) percent of the total amount of the tax owed for each additional thirty (30) days or fraction thereof during which the failure continues, not to exceed twenty-five (25) percent in the aggregate, with a minimum penalty of two dollars ($2.00).

B. In the case of a false or fraudulent return with intent to defraud the county of any tax due under this article, a penalty of fifty (50) percent of the tax shall be assessed against the person required to collect such tax.

**SEC. 6-33. VIOLATIONS OF ARTICLE.**

A. Any person willfully violating, failing, or refusing to comply with any provision of this article shall 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 a return is one thousand dollars ($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. Conviction of such violation shall not relieve any person from the payment, collection or remittance of the taxes provided for in this article. Any agreement by any person to pay the taxes provided for in this article by a series of installment payments shall not relieve any person of criminal liability for violation of this article until the full amount of taxes agreed to be paid by such person is received by the treasurer. Each failure, refusal, neglect or violation, and each day's continuance thereof, shall constitute a separate offense.

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.

**SEC. 6-34. EXEMPTIONS.**

A. Mandatory Exemptions per Code of Virginia:

1. Food and beverages sold through vending machines.
2. Food and beverages sold by boarding houses that do not accommodate transients.
3. Food and beverages sold in cafeterias operated by industrial plants for employees only.
4. Churches, fraternal, school and social organizations, and volunteer fire departments and rescue squads which hold occasional dinners, bazaars, and other fundraisers of one or two

days duration, at which food prepared in homes of members or in the kitchen of the church, school or organization is offered for sale to the public.

5. Churches which serve meals for their members as a regular part of their religious observances.

6. Non-Profit cafeterias in public schools, nursing homes, and hospitals.

7. 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.

8. Alcoholic beverages sold in factory sealed containers and purchased for off-premises consumption.

9. Food purchased for human consumption as "food" is defined in the Food Stamp Act of 1977, USC §2012, as amended, and Federal Regulations adopted pursuant to that act, except for the following items: sandwiches, salad bar items sold from a salad bar, pre-packaged single serving salads consisting primarily of an assortment of vegetables, and non-factory sealed beverages.

10. Any and all other exemptions from application of a food and beverage tax as required in Virginia Code §58.1-3833, as the same may from time to time be amended by lawful act of the General Assembly of the Commonwealth of Virginia.

11. Factory-packaged candy, gum, nuts and other items of essentially the same nature.

12. Factory-packaged donuts, ice-cream, nabs, chips, cookies and items of essentially the same nature.

13. Food sold in bulk for purposes of this provision. A bulk sale shall mean the sale of any item that would exceed the normal, customary and usual portions sold for on-premises consumption (e.g., a whole cake, a gallon of ice-cream); a bulk sale exemption shall not include any food or beverage that is catered or delivered by a food establishment for off-premises consumption.

14. 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 Women, Infants, and Children (WICA).

B. Discretionary Exemptions:

1. Food and beverages furnished by food establishments to employees as part of their compensation when no charge is made to the employee.

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 sold 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 non-profit charitable organization or establishment or a private establishment that contracts with the appropriate agency of the Commonwealth to offer meals at concession prices to 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 non-profit 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 non-profit educational, charitable, benevolent or religious purposes.

7. Food and beverages sold through vending machines.

8. Bed and Breakfast establishments that serve meals with accommodations without additional consideration or separate charges for meals.

**SEC. 6-35. SEVERABILITY.**

The sections, paragraphs, sentences, clauses, and phrases of this article are severable, and if any phrase, clause, sentence, paragraph, or section of this article shall be declared unconstitutional or invalid by the valid judgment or decree of a court or competent jurisdiction, the remaining phrases, clauses, sentences, paragraphs, and sections of this article shall remain valid.

**SEC. 6-36. EFFECTIVE DATE.**

This article shall be in full force and effect on and after July 1, 2008.

**SEC. 6-37. AUTHORITY.**

This article is enacted pursuant to the authority granted by Section 58.1-3833, et sec, Code of Virginia, 1950, as amended, upon approval thereof by the voters of Pittsylvania County in a referendum conducted November 6, 2007 and certified November 7, 2007 by the Pittsylvania County Electoral Board.