

ORDINANCE NO. 16A-1

AN ORDINANCE TO AMEND CHAPTER 9 OF THE CODE OF THE  
COUNTY OF JAMES CITY, VIRGINIA.

BE IT ORDAINED BY THE BOARD OF SUPERVISORS OF JAMES  
CITY COUNTY, VIRGINIA, PURSUANT TO SECTION 266.1, ARTICLE  
1, CHAPTER 7, TITLE 58; AND SECTION 504, ARTICLE 1, CHAPTER  
12, TITLE 15.1, CODE OF VIRGINIA, 1950, AS AMENDED, AS  
FOLLOWS:

SECTION 1  
CODE AMENDED

1-1 Article 1, Chapter 9, is amended as follows:

1-1-1 Section 5 is amended and readopted as follows:

SECTION 9-5. WHEN LICENSES DUE AND PAYABLE.

All licenses imposed by this chapter except as otherwise herein provided shall be deemed to be due on the date of the beginning of the business, employment or profession by the person entering into the business, employment or profession held liable for licenses under this chapter. Any person prosecuting any licensable business, employment or profession on or before January one of any year shall submit to the commissioner of the revenue any and all information pertinent to the issuing of licenses as set forth in this chapter on or before the tenth day of January of such year and the applicable license tax shall be paid to the county treasurer, as collector of county taxes and levies, on or before the thirty-first day of January except as otherwise herein provided; and any person beginning a business, employment or profession on any date other than January 1 of any year, unless otherwise stated, shall file with the commissioner of the revenue an application for license covering such

business, employment, or profession within ten days after date of beginning of business, employment or profession and the license tax shall be paid to the county treasurer, as collector of county taxes and levies, on or before the expiration of one month.

1-1-2

Section 6 is amended and readopted as follows:

SECTION 9-6. PENALTIES FOR NONPAYMENT OF LICENSE TAX.

Any person conducting any business, occupation or profession, or doing other things for which a license tax is required under this chapter, without applying for and obtaining such license as set forth in section 9-5, or who shall fail to obtain any tag, certificate or sign required under this chapter, shall be subject to a fine of not less than twenty-five dollars nor more than three hundred dollars and each day of default shall constitute a separate offense. Such conviction shall not relieve any such person from the payment of any license tax imposed by this chapter.

In addition to the above fine, if any license tax imposed by this chapter is not paid within the time prescribed in Section 9-5, there shall be added to such license tax a penalty of five percent if payment is not more than thirty days delinquent, with an additional five percent for each thirty days or fraction thereof during which the payment continues delinquent not to exceed twenty-five percent in the aggregate.

In the case of a false or fraudulent application where willful intent exists, penalty of fifty percent of the amount of the proper tax shall be assessed.

1-2 Article 11, Chapter 9, is amended as follows:

1-2-1 Section 52 is amended and readopted as follows:

SECTION 9-52. CONTRACTORS.

Every person who accepts or offers to accept orders or contracts for doing any work on or in any building or structure, requiring the use of paint, stone, brick mortar, wood, cement, structural iron or steel, sheet iron, galvanized iron, metallic piping, tin, lead, or other metal or any other building material or who shall accept or offer to accept contracts to do any paving, curbing or other work on sidewalks, streets, alleys, or highway or public or private property, using asphalt, brick, stone, concrete, wood of any composition, or, who shall accept or offer to accept an order or to contract to excavate earth, rock or other materials for foundation or any other purpose, or who shall accept an order or contract to construct any sewer of stone, brick, terra cotta or other material, shall be deemed to be a general contractor and shall pay an annual license tax of fifty dollars on the first ten thousand dollars of gross receipts and in addition thereto, ten cents per one hundred dollars on all additional gross receipts;

provided, that any person engaged in the business of electrical, plumbing, steam fitting, well drilling or digging and air conditioning shall also be deemed to be contractors and pay for the privilege of the same license as that required of contractors by this section.

Every person who or which accepts or offers to accept contracts for the clearing and/or grading of grounds, the clearing and/or grading of rights-of-way for streets, driveways, line poles or towers, shall be deemed liable for and pay the same license tax as imposed on other contracts in this section.

And, provided, further, that any person engaging in the business of selling and installing air conditioning units which are placed in windows or other openings with frames and requiring no ducts, shall be deemed a merchant and shall pay a license tax as imposed on merchants in this chapter.

The commissioner of the revenue in performing his duties shall have authority to require any person having a contractor's license in this county to furnish a list of subcontractors to whom any part of the original contract is sublet, and the amount of such subcontract. Any person refusing to furnish such information shall be liable to a fine of not less than ten dollars nor more than one hundred dollars, recoverable before the county court of this county. Each day's failure to furnish such information shall constitute a separate offense.

SECTION 2  
EFFECTIVE DATE

2-1        The effective date of this ordinance shall be from and after its passage and legal application, and its provisions shall be in force thereafter, save those provisions which may, from time to time, be amended or repealed.

Adopted by the Board of Supervisors of James City County, Virginia  
on October 8, 1973.