# ADOPTED

FEB 26 1979

BOARD OF SUPERVISORS JAMES CITY COUNTY VIRGINIA

#### ORDINANCE NO. 16A-5

AN ORDINANCE TO AMEND AND REORDAIN CHAPTER 9, LICENSES, OF THE CODE OF THE COUNTY OF JAMES CITY, BY AMENDING SECTION 9-6, ENTITLED PENALTIES FOR NONPAYMENT OF LICENSE TAX.

NOW, THEREFORE, BE IT ORDAINED by the Board of Supervisors of James City County that Chapter 9, Licenses, of the Code of the County of James City be and the same is, hereby, amended and reordained by amending Section 9-6, entitled, "Penalties For Nonpayment of License Tax."

## CHAPTER 9

#### LICENSES

## Article 1. In General.

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 twentyfive 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 ten percent or ten dollars, whichever shall be the greater; in addition thereto interest in the amount of eight percent per annum shall commence thirty days following the date on which such tax is due.

In the case of a false or fradulent application where willful intent exists, a penalty of fifty percent of the amount of the proper tax shall be assessed. This ordinance shall be in full force and effect from the date of its adoption.

Taylor, Chairman wart U.

Board of Supervisors

ATTEST:

James B. Oliver, Jr. Clerk to the Board

Adopted by the Board of Supervisors, James City County, Virginia, on this <u>26th</u> day of <u>February</u>, 1979.