

ADOPTED

JUL 13 1999

ORDINANCE NO. 16A-22

BOARD OF SUPERVISORS
JAMES CITY COUNTY
VIRGINIA

AN ORDINANCE TO AMEND AND REORDAIN CHAPTER 12, LICENSES, OF THE CODE OF THE COUNTY OF JAMES CITY, VIRGINIA, BY AMENDING ARTICLE I, IN GENERAL, SECTION 12-9, PENALTIES FOR NONPAYMENT OF LICENSE TAX.

BE IT ORDAINED by the Board of Supervisors of the County of James City, Virginia, that Chapter 12, Licenses, is hereby amended and reordained by amending Article I, In General, Section 12-9, Penalties for nonpayment of license tax.

Chapter 12. Licenses

Article I. In General

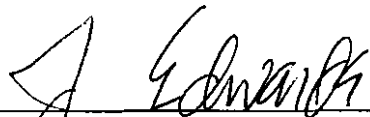
Sec. 12-9. Penalties for nonpayment of license tax.

(a) 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 12-5, 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 \$25.00 nor more than \$300.00, 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.

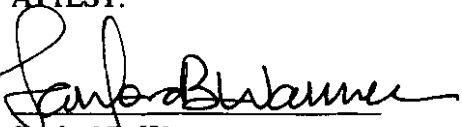
(b) In addition to the above fine, if any license tax imposed by this chapter is not paid within the time prescribed in section 12-5, there shall be added to such license tax a penalty of ten percent or \$10.00 whichever shall be the greater; provided, however, that the penalty shall in no case exceed the amount of tax due. In addition thereto,

interest in the amount of eight ~~ten~~ percent per annum shall commence 30 days following the date on which such tax is due ~~the first day of the month following the month in which such tax is due.~~

(c) In the case of a false or fraudulent application where willful intent exists, a penalty of 50 percent of the amount of the proper tax shall be assessed.



Jack D. Edwards
Chairman, Board of Supervisors

ATTEST:


Sanford B. Wanner
Clerk to the Board

<u>SUPERVISOR</u>	<u>VOTE</u>
NERVITT	AYE
SISK	AYE
MCLENNON	AYE
BRADSHAW	AYE
EDWARDS	AYE

Adopted by the Board of Supervisors of James City County, Virginia, this 13th day of July, 1999.