

MAR. 23 2010

ORDINANCE NO. 16A-27BOARD OF SUPERVISORS  
JAMES CITY COUNTY  
VIRGINIA

AN ORDINANCE TO AMEND AND REORDAIN CHAPTER 12, LICENSES, OF THE COUNTY OF JAMES CITY, VIRGINIA, BY AMENDING ARTICLE I, IN GENERAL, SECTION 12-8, PENALTY FOR NOT MAKING APPLICATION; SECTION 12-9, PENALTIES FOR NONPAYMENT OF LICENSE TAX; SECTION 12-13, PENALTY FOR FAILING TO FILE STATEMENT REQUIRED AND FOR MAKING FALSE STATEMENT; AND SECTION 12-14, PRODUCTION OF RECORDS AND PENALTY FOR FAILURE TO PRODUCE.

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 Section 12-8, Penalty for not making application; Section 12-9, Penalties for nonpayment of license tax; Section 12-13, Penalty for failing to file statement required and for making false statement; and Section 12-14, Production of records and penalty for failure to produce.

## Chapter 12. Licenses

**Sec. 12-8. Penalty for not making application.**

Any person doing business, carrying on any trade or calling, or practicing any profession within the county, and any person who shall open an office for a place of business, or who shall by use of signs or otherwise advertise any trade, business or profession within the county, shall make application to the commissioner of the revenue for the license due under this chapter, as provided in section 12-5, and any person failing to make such application shall be ~~subject to a fine of not less than \$25.00 nor more than \$300.00 as the judge or jury may determine~~ *guilty of a Class 3 misdemeanor.*

**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 *or fee* 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,~~ *guilty of a Class 3 misdemeanor*, 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.


**Sec. 12-13. Penalty for failing to file statement required and for making false statement.**

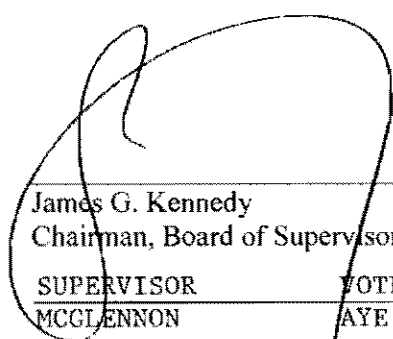
If any person subject to the payment of a license tax required under this chapter should (1) fail or refuse to file the statement or statements required by this chapter, or (2) ~~who should~~ make any false statement in the affidavit required by this chapter, shall, upon conviction thereof, be ~~finned not less than \$50.00 nor more than \$300.00 or confined in jail not more than 30 days, or both, in the discretion of the court or jury~~ guilty of (i) a Class 3 misdemeanor if the amount of the tax lawfully assessed in connection with the return is \$1,000 or less, or (ii) a Class 2 misdemeanor if the amount of tax lawfully assessed in connection with the return is more than \$1,000.

**Sec. 12-14. Production of records and penalty for failure to produce.**

(d) Any person who shall fail to appear before the commissioner of the revenue and produce such records, books and papers, when duly summoned, or who shall refuse to permit the commissioner of the revenue to make or cause to be made such other and further investigation and audit of such books and papers, shall, upon conviction thereof, be ~~finned not more than \$300.00~~ guilty of a Class 3 misdemeanor.

ATTEST:

  
Sanford B. Wanner  
Clerk to the Board

  
James G. Kennedy  
Chairman, Board of Supervisors

SUPERVISOR	VOTE
MCGLENNON	AYE
GOODSON	AYE
ICENHOUR	AYE
JONES	AYE
KENNEDY	AYE

Adopted by the Board of Supervisors of James City County, Virginia, this 23rd day of March, 2010.