

AT A REGULAR MEETING OF THE BOARD OF SUPERVISORS OF THE  
COUNTY OF JAMES CITY, VIRGINIA, HELD ON THE 22ND DAY OF APRIL  
NINETEEN HUNDRED EIGHTY-FIVE AT 3:00 P.M. IN THE COUNTY  
GOVERNMENT CENTER BOARD ROOM, 101 MOUNTS BAY ROAD, JAMES  
CITY COUNTY, VIRGINIA.

A. ROLL CALL

Jack D. Edwards, Chairman, Berkeley District  
Thomas D. Mahone, Vice-Chairman, Jamestown District  
Stewart U. Taylor, Stonehouse District  
William F. Brown, Roberts District  
Perry M. DePue, Powhatan District

James B. Oliver, Jr., County Administrator  
Darlene L. Burcham, Assistant County Administrator  
Frank M. Morton, III, County Attorney

B. MINUTES-April 4, 1985  
April 8, 1985

Mr. Mahone made a motion to approve the minutes of April 4, 1985 -  
Budget Work Session, and April 8, 1985 - Regular Meeting.

On a roll call, the vote was AYE: Brown, DePue, Edwards, Mahone,  
Taylor (5). NAY: (0).

C. HIGHWAY MATTERS

Mr. Frank Hall, Resident Engineer, reported Mr. Taylor's request to  
include "Norge" on the Toano/Williamsburg sign at Anderson's Corner is still  
being pursued.

Mr. Hall reported repairs to the railroad crossing at Busch Gardens  
are slated for completion April 22, 1985.

Mr. Brown requested lowering the speed limit from 55 MPH to 45  
MPH for the entire stretch of Route 60 East from Badische to the Newport News  
city limit.

Mr. Mahone asked Mr. Hall if he had received a letter regarding  
highway markings at fire stations. Mr. Hall responded he had received the letter  
today.

D. PUBLIC HEARINGS

1. Case No. SUP-7-85. Mr. Donald Anderson.

Mr. Edwards opened the public hearing, and as no one wished to  
speak, he closed the public hearing.

Mr. Taylor made a motion to approve the resolution.

Mr. Brown inquired as to the number of SUPs already granted for  
placement of mobile homes in the Holly Hill subdivision.

Mr. Mahone responded three SUPs have been approved to date.

On a roll call, the vote was AYE: Brown, Edwards, Mahone, DePue,  
Taylor (5). NAY: (0).

Mr. Oliver stated for the record, this permit places a mobile home  
on the last remaining lot in the group of four on the backside of Barnes Road.  
Mr. Oliver further stated, that there are fronting Barnes Road six additional lots,  
exclusive of lot four which has a single family house on it. It can not be  
predicted whether additional SUPs will follow for the five remaining vacant lots.

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RESOLUTIONSPECIAL USE PERMITCASE NO. SUP-7-85

WHEREAS, it is understood that all conditions for the consideration of an application for a Special Use Permit have been met;

THEREFORE, BE IT RESOLVED by the Board of Supervisors of James City County that a Special Use Permit be granted for the placement of a mobile home on property owned and developed by the applicant as described below and on the attached site location map.

Applicant:	Donald Anderson
Real Estate Tax Map ID:	(4-3)
Parcel No.	(2-10)
Address:	9559 Barnes Road
District:	Stonehouse
Zoning:	A-1, General Agricultural
Permit Term:	This permit is valid only for the mobile home originally placed on the property. If the mobile home is removed, then this permit becomes void. Any replacement will require a new permit from the Board of Supervisors. If the permit is not exercised it shall become void one year from the date of approval.
Further Conditions:	<p>The number of bedrooms shall not exceed three.</p> <p>The mobile home shall be skirted, and meet the requirements of the Virginia Industrialized Building Unit and Mobile Home Safety Regulations.</p> <p>Existing trees shall be retained within 20 feet of all property lines, except where clearing is necessary, for a driveway or entrance, or for the mobile home itself.</p> <p>All all weather road shall be constructed in the right-of-way connecting parcel (4-3)(2-10) to Barnes Road within one year of issuance of the special use permit.</p> <p>All property within ten feet of the front property line shall remain free from structures and be reserved for eventual dedication to the Virginia Department of Highways and Transportation.</p>

**D. CONSENT CALENDAR**

Mr. Edwards asked the Board members if they wished to remove any items from the Consent Calendar.

Mr. Edwards made a motion to approve the items on the Consent Calendar.

On a roll call, the vote was AYE: Brown, Edwards, Mahone, DePue, Taylor (5). NAY: (0).

1. Set Public Hearing of May 20, 1985 for:
  - a. Case No. SUP-8-85. Mr. Norman Greenleaf
  - b. Case No. SUP-9-85. Mrs. Betty A. Smith
  - c. Case No. SUP-10-85. Mr. Charles F. Singleton
  - d. Case No. SUP-11-85. Mr. Thomas C. Lawrence, Sr.
2. Set Public Hearing of June 10, 1985 for:
  - a. Case No. Z-3-85. Mr. Alvin P. Anderson on behalf of Mr. Jesse Ferrell
3. Set Two Public Hearings on June 10, 1985 for James Terrace
4. Local Allocation of Industrial Development Bonding Authority

#### RESOLUTION

#### COUNTY ALLOCATION OF INDUSTRIAL REVENUE BONDS

WHEREAS, the Governor has allocated \$1,820,100 to James City County as the County's 1985 allocation for private activity bonds; and

WHEREAS, the County Administrator must request this allocation prior to May 15 or the allocation reverts to the State Reserve; and

WHEREAS, the James City County Industrial Development Authority has requested that the Board request the local allocation.

NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors of James City County hereby authorizes the County Administrator to officially request the County's local allocation.

5. Dedication of Streets in Jamestown 1607; Dedication of Streets in Chikahominy Haven, Section 5.

#### RESOLUTION

#### DEDICATION OF STREETS IN JAMESTOWN 1607

WHEREAS, the developer of Jamestown 1607 has requested the Board of Supervisors to include certain streets in the State secondary highway system; and

WHEREAS, the Board of Supervisors desires certain streets in Jamestown 1607 to be included in the State secondary highway system provided these streets meet with the requirements of the Virginia Department of Highways and Transportation, and provided that any alterations, corrections, or other matters that might be found desirable by the Virginia Department of Highways and Transportation are made within a 90 day period from the date that the Department of Highways and Transportation makes its final inspection.

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of James City County, Virginia, that the Department of Highways and Transportation be, and is hereby respectfully requested, contingent upon the above, to include the following streets in Jamestown 1607, Berkeley Magisterial District, James City County, in the State secondary highway system:

1. London Company Way - 50 foot right-of-way  
From: State Route F-663

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To: End of cul-de-sac  
Distance: 1,470 feet (0.28 miles)

2. London Company Way - 50 foot right-of-way  
From: London Company Way  
To: End of cul-de-sac  
Distance: 1,612 feet (0.31 miles)

The rights-of-way of 50 feet along with drainage easements are guaranteed as evidence by the following plats of record.

Jamestown 1607, Section A, part 1, recorded in plat book 32, page 77, dated April 30, 1975; Jamestown 1607, Section A, part 2, recorded in plat book 32, page 78, dated April 30, 1975; Jamestown 1607, Section A, part 3, recorded in plat book 32, page 79, dated April 30, 1975; Jamestown 1607, Section A, part 4, recorded in plat book 32, page 90, dated April 30, 1975; Jamestown 1607, Section B, recorded in plat book 38, page 49, dated October 9, 1980; Jamestown 1607, Section C, recorded in plat book 38, page 84, dated May 28, 1981; and Jamestown 1607, Section D, recorded in plat book 37, page 93, dated December 16, 1982.

BE IT FURTHER RESOLVED that this resolution be forwarded to the resident engineer of the Department of Highways and Transportation.

#### R E S O L U T I O N

##### DEDICATION OF STREETS IN CHICKAHOMINY HAVEN, SECTION 5

WHEREAS, the developer of Chickahominy Haven Subdivision, Section 5, has requested the Board of Supervisors to include certain streets in the State secondary highway system; and

WHEREAS, the Board of Supervisors desires certain streets in Chickahominy Haven Subdivision, Section 5, to be included in the State secondary highway system provided these streets meet with the requirements of the Virginia Department of Highways and Transportation, and provided that any alterations, corrections, or other matters that might be found desirable by the Virginia Department of Highways and Transportation are made within a 90 day period from the date that the Department of Highways and Transportation makes its final inspection.

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of James City County, Virginia, that the Department of Highways and Transportation be, and is hereby respectfully requested, contingent upon the above, to include the following streets in Chickahominy Haven Subdivision, Section 5, Stonehouse Magisterial District, James City County, in the State secondary highway system:

1. Tabiatha Lane - 50 foot right-of-way  
From: State Route 1014  
To: End of cul-de-sac  
Distance: 1,030 feet (0.20 miles)

The rights-of-way of 50 feet along with drainage easements are guaranteed as evidence by the following plat of record:

Chickahominy Haven, Section 5, recorded in plat book 33, page 74, dated May 27, 1976.

BE IT FURTHER RESOLVED that this resolution be forwarded to the resident engineer of the Department of Highways and Transportation.

6. Underground Utility Easement - Virginia Power

#### R E S O L U T I O N

**MID COUNTY PARK  
EASEMENT FOR UNDERGROUND POWER FACILITIES**

WHEREAS, the State Division of Parks and Recreation requires that all utilities be installed underground at park development sites funded through the Virginia Outdoors Fund; and

WHEREAS, the Mid-County Park development involves Virginia Outdoors Funds.

NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors of James City County hereby authorizes the County Administrator to execute the attached agreement with Virginia Power granting an easement for said underground power.

7. Use of Revenue Sharing Funds for State Highway Construction Match

**RESOLUTION**

**INTENTION TO PARTICIPATE IN STATE HIGHWAY  
CONSTRUCTION MATCH PROGRAM**

WHEREAS, it is recognized that James City County's road construction needs outstrip the ability of the State to provide adequate funding under present mechanisms; and

WHEREAS, the Board of Supervisors of James City County is committed to expediting road improvements essential to the health, welfare and safety of the citizens of James City County.

NOW THEREFORE, BE IT RESOLVED that the Board of Supervisors of James City County authorizes the expenditure of \$300,000 of Federal Revenue Sharing Funds to be received in the 1985-1986 fiscal year for the purpose of participating in the highway construction match program established by Section 33.1-75.1 of the Code of Virginia.

8. Set Public Hearing of June 10, 1985 for Decals/Trailers

Mr. Brown inquired if item E-3, Setting Public Hearings - James Terrace, would 1) authorize the Authority to operate and maintain public utility systems in Sanitary District No. 1; and 2) amend the Regulations Governing Utility Service to establish current water and wastewater charges in Sanitary District No. 1.

Mr. Oliver replied the Board of Supervisors must make a declaration for the Service Authority.

**F. BOARD CONSIDERATIONS**

Mr. Edwards indicated the following items have been discussed previously at various public hearings related to the FY 1986 Budget and various revenue measures. All items have been discussed at public hearings and at various Board work sessions.

Mr. Taylor indicated he would vote against the various changes as he has already done in the various work sessions.

Mr. Brown inquired if the effect of items 1-9 is to adopt the budget.

Mr. Oliver clarified for the Board, items 1-8 are the various revenues and the adoption of item 9 effects the FY 1986 Budget.

1. Proration of Personal Property Taxes on Motor Vehicles.

Mr. DePue made a motion to approve the ordinance.

Mr. Mahone stated, under discussion of the ordinance, that the effect will be to generate additional revenue; however, implementation of the

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ordinance will require an additional position in the Commissioner of the Revenue's Office. Owners will be required to file a declaration, thereby making enforcement of the ordinance difficult. Further, Mr. Mahone stated he questions whether the tax is enforceable.

Mr. L. Carlyle Ford, Commissioner of the Revenue, speaking to the ordinance, indicated State law requires each citizen make declaration of ownership. In addition, the Division of Motor Vehicles provides a printout on a monthly basis of all vehicles registered thereby enabling enforcement of the ordinance. Speaking to increased staffing, Mr. Ford reported the office of the Commissioner of the Revenue has had no additional staff during the past eleven years. The ordinance is in line with the State Code of Virginia.

Mr. Brown stated the ordinance is a matter of equity.

Mr. DePue said he would echo Mr. Brown's statement seeing the ordinance as fair.

Mr. Mahone stated the taxes on vehicles now approach the amount some people pay on houses. The Commissioner has been instructed to tax vehicles on 90% of loan value. The ordinance is a deterrent to free enterprise.

Mr. Taylor indicated he likes the tax break of buying a vehicle after January 1st.

On a roll call, the vote was AYE: Brown, Edwards, DePue (3).  
NAY: Mahone, Taylor (2).

2. Motor Vehicle Decal Fees.

Mr. Edwards noted for the record, the tentative agreement in the work session was to change the trailer fee to \$10. Consequently, the ordinance must be readvertised for public hearing, increasing from \$5 to \$10 the trailer fee.

Mr. DePue moved the approval of the ordinance.

Mr. Taylor indicated he would not support the ordinance because it means the public must pay more taxes.

Mr. Mahone agreed with Mr. Taylor.

Mr. DePue reported the Board has discussed this item at great length previously. In defense of this motion, James City County is one of the few localities on the Peninsula that does not impose a \$15 fee. The current \$2 fee is a nuisance fee, while the proposed increase will at least recoup administrative costs.

On a roll call, the vote was AYE: Brown, Edwards, DePue (3).  
NAY: Mahone, Taylor (2).

3. Landfill User Fees.

Mr. Brown moved the approval of the ordinance.

Mr. Brown voiced astonishment over the fact that the proposed ordinance did not receive public comment.

Mr. Mahone indicated comment will come when the ordinance becomes effective.

Mr. Brown stated no member of the Board is particularly happy about the fee increase; however, the ordinance represents a reasonable compromise.

On a roll call, the vote was AYE: Brown, Edwards, DePue (3).  
NAY: Mahone, Taylor (2).

4. Septic Tank Permit Inspection Fee.

Mr. Edwards indicated this ordinance imposes an inspection fee, for the first time, on septic tank permits.

Mr. DePue moved approval of the ordinance.

Mr. DePue, speaking to the motion, indicated this matter was discussed thoroughly with consideration given to several alternatives. Currently, there is no charge for this service provided in the public interest. Hence, to recoup some of the costs of the service, the proposed ordinance is presented.

On a roll call, the vote was AYE: Brown, Edwards, DePue (3).  
NAY: Mahone, Taylor (2).

5. Business License Fees.

Mr. Edwards reminded the Board that three of the four rates are generally increasing to the maximum limits of fees imposed by local jurisdictions.

Mr. Edwards moved approval of the ordinance.

On a roll call, the vote was AYE: Brown, Edwards, Mahone, DePue  
(4). NAY: Taylor (1).

6. Fees Incident to Administration of the Zoning Ordinance.

Mr. Edwards commented the Board made changes to some of the fees, not all of them. The resolution incorporates the changes.

Mr. Mahone moved approval of the ordinance.

Mr. DePue stated that at a previous public hearing on this matter, a speaker made mention of the concern of those who consider an appeal to the Board of Zoning Appeals of decisions made by the Zoning Administrator. The suggestion was made that the Board of Supervisors consider rebating some of the cost of appeals made to the Board of Zoning Appeals. Mr. DePue expressed concern about the lack of flexibility shown in the interpretation of the Zoning Ordinance and the resulting increased number of appeals. A recommendation was presented to increase the fees for appeals; the recommendation was denied by the Board of Supervisors.

Mr. Brown moved an amendment to the resolution, decreasing the fee from \$50 to \$10 for item #3 "Appeals to the Board of Zoning Appeals".

Mr. Brown said he would have comments later.

Mr. DePue stated he would support the motion to amend.

Mr. Edwards asked Mr. Brown to comment to the motion as the fee of \$10 will not nearly cover the cost the County incurs.

Mr. Brown indicated he is not satisfied with many of the cases going to the Board of Zoning Appeals. Since the County cannot rebate fees, \$10 is a more reasonable rate.

Mr. Edwards stated he thought the purpose of a fee was to recover the costs incurred by the County. Changes in how the Zoning Ordinance is interpreted may be necessary, but this could be accomplished without deviating from the proposition that fees are designed to recover costs.

Mr. DePue stated many of these costs are avoidable, but current interpretation of the Zoning Ordinance now forces people to appeal. If the interpretation changes, Mr. DePue stated he would consider an increase in the appeals' fee.

Mr. Brown indicated people are not appealing decisions by the Zoning Administrator for profit.

Mr. Mahone reported he attended a recent Board of Zoning Appeals meeting and one of the cases heard concerned a house built before there was zoning in the County. The house is non-conforming and because the owner wants to add a room he must appeal to the Board of Zoning Appeals.

Mr. Edwards stated care must be taken in interpreting the Zoning Ordinance in all cases if we hope to enforce the law.

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Mr. Brown's motion was restated to strike \$50 and insert \$10.

On a roll call, the vote was AYE: Brown, Mahone, DePue, Taylor  
(4). NAY: Edwards (1).

The motion to amend the resolution was approved.

Mr. Mahone moved the approval of the amended resolution.

On a roll call, the vote was AYE: Brown, Mahone, DePue, Taylor,  
Edwards (5). NAY: (0).

## RESOLUTION

### ADOPTION OF FEES INCIDENT TO THE ADMINISTRATION OF THE ZONING ORDINANCE

WHEREAS, it is the policy of the Board that fees be charged to offset the costs incident to the administration of Chapter 20, Zoning, of the Code of the County of James City; and

WHEREAS, Section 20-8 of said Code specifies that such fees shall be established by resolution of the Board of Supervisors; and

WHEREAS, the Board finds the following fees to be reasonable and necessary.

NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors of James City County, effective July 1, 1985, establishes the following fees, which are incident to the administration of Chapter 20, Zoning, to be charged and collected at the time of application for, review of, or amendment thereto:

<u>Procedure</u>	<u>Fee</u>
1) Amendments to the Zoning Ordinance	
a) Generally, and rezonings for 50 acres or less	\$200
b) Rezonings for greater than 50 acres	\$300
2) Applications for Special Use Permits	
a) Generally	\$150
b) For a mobile home on an individual lot	\$100
3) Appeals to the Board of Zoning Appeals	\$ 10
4) Site Plan Review	
a) For residential structures	\$ 25 plus \$5 per residential unit
b) For any business or shopping complex including two or more shops	\$ 50
c) For one general business structure	\$ 25
d) For an amendment to an approved plan	\$ 10
5) Master Plan Review	
a) Initial review	\$ 75
b) Revision of plan	\$ 25
6) Final Plan Review	
Fee required as appropriate for site plan or subdivision review.	
7) Sign Permits	
One dollar per square foot of gross sign area.	

#### 7. Wetlands Use Permit Fee.

After discussion, the Board took no action on the ordinance to raise the Wetlands Use Permit Fee.



8. Subdivision Plan Review Fees.

Mr. Brown moved approval of the ordinance.

On a roll call, the vote was AYE: Brown, Edwards, Mahone DePue (4). NAY: Taylor (1).

9. Appropriation Resolutions.

Mr. Edwards indicated this item has the effect of adopting the FY 1986 Budget as directed by the Board following the budget work sessions.

Mr. Edwards moved approval of the resolution.

Mr. Brown asked if the resolution represents the reconciliation of changes made during the budget work session.

Mr. McDonald responded affirmatively.

Mr. DePue questioned where the appropriation appears in the budget.

Mr. McDonald responded these funds are shown in Capital Contingency.

Mr. Mahone outlined his concerns with the budget as follows: 7½% pay increase to employees with salaries below \$32,000 (Mr. Mahone indicated 6% is competitive with other agencies, specifically the Shipyard); 37% Registrar's budget increase; Code Compliance cost increases; 45% Public Works' budget increase; 35% Landfill budget increase; and, 47% Health Services budget increase.

Mr. Mahone further stated, he felt a 2¢ reduction in the real estate tax rate is necessary to offset the increased assessed value of property. The Schools have served notice of needs over the next five years. The needs should be met without tax increases.

Mr. Mahone made a motion to amend the resolution reducing the tax rate for real estate on each \$100 assessed value from \$.69 to \$.67 and reducing the capital and operating contingencies by \$100,000 each.

Mr. Taylor indicated he would support this amended resolution.

Mr. DePue requested a five minute recess.

The Board recessed at 3:52 P.M., and when reconvened at 4:02 P.M., Mr. DePue continued the discussion suggesting reductions to Non-Departmental expenditures.

Mr. Edwards stated he is against the motion. It is an undesirable practice to raise and lower taxes as it annoys and confuses citizens. Further, Mr. Edwards stated he considers it prudent business to put money aside anticipating future needs.

Mr. DePue moved to amend the motion to reduce operating contingency by \$100,000; and reduce Capital Contingency by \$150,000; and inserting \$50,000 to Capital Budget for "Longhill Road Engineering Study".

Mr. Mahone withdrew his motion to amend the resolution.

Mr. McDonald, speaking to the amendment, indicated the FY 1986 Budget was prepared with a 1½% contingency when the Board's goal was 3%, and to remove funds from both contingencies would not be prudent.

Mr. Edwards stated when he and Mr. Taylor joined the Board in the late 1970s, the real estate tax rate was \$.98 as opposed to \$.69 now. The decrease is contributed to industrial growth the County has enjoyed; a luxury the County no longer enjoys. The County did not buy schools then, however, the need now exists. The County must not look back. The test of any government is to forego short term solutions for long term advantage.

Mr. Brown voiced concern that after five weeks of budget work the Board is now discussing a tax rate cut. Likewise, the Board had no prior discussion of a "Longhill Road Engineering Study". Mr. Brown echoed Mr. Edwards' comments regarding taxes going up and down creating citizen irritation with a governing body. The County faces a turbulent period during the next few months especially with the uncertainty of the revenue sharing issue and the James Terrace Water Lines.

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Mr. Brown suggested reduction of the real estate tax rate by 1¢; and reconsideration of repeal of the forest land use deferral.

Mr. Mahone reiterated his desire to reduce the tax rate in order to offset increases in assessments. Now that the need for schools has been identified, if we reduce the tax increases now we can ask for increases when necessary.

Mr. DePue stated contingency money is money set aside for a rainy day and contingency can come from several places. If the average assessment increased 5%, the tax cut would still increase taxes by 3%.

Mr. Edwards stated to fund County services, resources must be increased.

Mr. DePue stated growth of the County provides some opportunities for increased revenues.

Mr. Edwards suggested growth now is intangible; the County must look to the long term over a period of time.

Mr. DePue stated the government must not take any more money from taxpayers than is absolutely necessary; the government must be fiscally conservative as the school expansion program is implemented.

Mr. Brown moved a substitute motion, reducing the tax rate 3¢ and elimination of the forestry exemption.

Mr. Taylor stated he opposes the substitute motion.

Mr. DePue stated he can not vote to repeal the forest use tax.

On a roll call, the vote was AYE: Brown (1). NAY: Taylor, Mahone, DePue, Edwards (4).

Mr. DePue restated his motion: reduce Non-Departmental \$100,000; reduce Capital Contingency \$150,000; insert \$50,000 "Longhill Road Engineering Study"; and, set Real Estate Tax at \$ .67.

Mr. Brown suggested "election year politics" are surfacing.

Mr. Edwards stated the facts causing this budget are the same, the pattern has changed.

Mr. Taylor indicated he supports and does not support this motion, particularly the \$50,000 additional funds for the study.

Mr. Edwards indicated it is difficult to start changing the budget at this late date.

Mr. Mahone stated he started suggesting last December his desire to decrease the Real Estate Tax Rate to offset the tax increase.

Mr. DePue indicated his desire to insert funds for a Longhill Study came about as a result of the County Administrator's action to remove the proposed Community Center out of the budget for discussion without a study of the Longhill Road corridor.

Mr. Edwards indicated the Board had a motion before them to revise the resolution.

On a roll call, the vote was AYE: Taylor, Mahone, DePue (3). NAY: Brown, Edwards (2).

Mr. Edwards moved approval of the resolution as amended.

On a roll call, the vote was AYE: Brown, Taylor, Mahone, Edwards, DePue (5). NAY: (0).

#### RESOLUTION

#### RESOLUTION OF APPROPRIATION

WHEREAS, the County Administrator has prepared a Proposed Budget for the fiscal year beginning July 1, 1985, and ending June 30, 1986, for information and fiscal planning purposes only; and

WHEREAS, it is now necessary to appropriate funds to carry out the activities proposed therein and to set tax rates on real estate, tangible personal property and machinery and tools to provide certain revenue in support of those appropriations;

NOW, THEREFORE, BE IT RESOLVED, by the Board of Supervisors of James City County, Virginia, that:

- (1) The following amounts are hereby appropriated in the General Fund for the offices and activities in the amounts as shown below:

**GENERAL FUND EXPENDITURES**

Legislative Services	\$ 450,399
Administrative Services	388,568
Elections	68,251
Financial Administration	797,501
General Services	748,741
Planning and Development	684,250
Public Works	727,528
Judicial Administration	175,803
Public Safety	3,507,080
Community Services	819,284
Schools	9,013,153
Public Health and Welfare	640,996
Contributions	561,539
Non-Departmental	940,542
<b>Total General Fund Expenditures</b>	<b><u>\$ 19,323,635</u></b>

**GENERAL FUND REVENUES**

General Property Taxes	\$ 11,808,628
Other Local Taxes	2,576,850
Licenses, Permits and Fees	1,686,000
Fines and Forfeitures	25,000
Revenue from Use of Money and Property	642,555
Revenue from the Commonwealth	2,370,822
Revenue from the Federal Government	2,200
Charges for Current Services	49,950
Miscellaneous Revenues	36,830
Annexation Payment	125,000
<b>Total General Fund Revenues</b>	<b><u>\$ 19,323,635</u></b>

- (2) That the tax rates be set on the following property for the amounts shown below and revenues appropriated in the following classifications:

**TAX RATES**

Real Estate on each \$100 Assessed Value	\$ .67
Tangible Personal Property on each \$100 Assessed Value	4.00
Machinery and Tools on each \$100 Assessed Value	4.00

- (3) That the following amounts are hereby appropriated for the funds as indicated in the amounts as shown below:

**CAPITAL PROJECTS FUND**

**Revenues:**

FY 1985 Carryforward	\$ 476,361
Revenue Sharing Fund	527,239
Repayment of Utility Advances	30,000

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Sales Tax Proceeds	480,000
Property Owner Assessments	16,000
Literary Fund Loans for Schools	<u>579,000</u>

Total Capital Project - Fund Revenues	<u>\$ 2,108,600</u>
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**Expenditures:**

Schools	\$ 614,800
Library Computer	55,000
Dirt Streets and Sidewalks	150,000
Solid Waste Disposal	175,000
Computer Upgrade/Expansion	76,200
Highways	350,000
County Utility Projects	378,000
Capital Contingency	<u>309,600</u>

Total Capital Projects- Fund Expenditures	<u>\$ 2,108,600</u>
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**DEBT SERVICE FUND****Revenues:**

Debt Reserve - FY 1985 - Human Services	\$ 258,350
Carryforward - FY 1985 - Telephone Lease	40,000
Interest - Financing Proceeds	150,000
Lease Revenue - Public Health Department	54,000
Lease Revenue - Social Services	45,360
Interest - Lease Purchase Deposit	21,000
From General Fund	842,804
From Sanitary District One	<u>16,355</u>

Total Debt Service Revenues	<u>\$ 1,427,869</u>
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Current Year Expenditures	<u>\$ 927,869</u>
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Fund Balance	<u>\$ 500,000</u>
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**VIRGINIA PUBLIC ASSISTANCE FUND****Revenues:**

From the Commonwealth	\$ 836,603
From the General Fund	269,637
Fund Balance	<u>30,000</u>

Total Virginia Public Assistance Fund Revenues	<u>\$ 1,136,240</u>
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**Expenditures:**

Administration and Assistance	<u>\$ 1,136,240</u>
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Total Virginia Public Assistance Fund Expenditures	<u>\$ 1,136,240</u>
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**COMMUNITY DEVELOPMENT FUND****Revenues:**

General Fund	\$ 28,160
Carryforward Grants	530,767
Generated Program Income	<u>129,970</u>

Total	<u>\$ 688,897</u>
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**Expenditures:**

Administration and Programs	\$ 688,897
<b>Total</b>	<b>\$ 688,897</b>

**SANITARY DISTRICT NO. 1**

Revenues	\$ 135,352
Expenditures	\$ 135,352

**SANITARY DISTRICT NO. 2**

Revenues	\$ 261,976
Expenditures	\$ 261,976

- (4) The County Administrator be authorized to transfer funds and personnel from time to time within and between the offices and activities delineated in this Resolution as he may deem in the best interest of the County in order to carry out the work of the County as approved by the Board of Supervisors during the coming fiscal year.
- (5) The County Administrator be authorized to administer the County's Personnel Policy and Pay Plan as previously adopted by the Board of Supervisors with a 5.0 percent employee cost-of-living increase to be granted effective July 1, 1985, for those employees earning an annual salary of \$32,000 or less on June 30, 1985. The average merit increase for the aforementioned employees shall be funded at 2.5 percent of salaries. Employees whose annual salaries total more than \$32,000 on June 30, 1985, shall receive no cost-of-living adjustment, but shall receive an average merit increase of 3.5 percent of salaries. The compensation plan shall be adjusted to add a 7th step to the pay range.
- (6) The County Administrator be authorized to pay from County funds the complete cost of Employee Group Life Insurance under the Virginia Supplemental Retirement System effective July 1, 1985.

**9. Revenue Sharing Appropriation.**

Mr. Edwards moved approval of the resolution.

On a roll call, the vote was AYE: Brown, Edwards, Mahone, DePue, Taylor  
(5). NAY: (0).

**RESOLUTION****REVENUE SHARING APPROPRIATION**

WHEREAS, the Administrator has prepared a Proposed Capital Improvements Budget for the fiscal year beginning July 1, 1985, and ending June 30, 1986; and

WHEREAS, it is now necessary to appropriate funds to carry out the activities proposed therein.

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of James City County, that the following amounts are hereby appropriated from the Revenue Sharing Trust Fund for the purposes as set forth in the FY 1986 Capital Improvements Budget and as indicated below:

Total Revenue Sharing Revenues	\$ 633,416
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**Total Revenue Sharing Expenditures:**

Transfer to Capital Projects	\$ 633,416
Fund	633,416

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Mr. Mahone stated the budget is to be used as a guide with staff and the Board making changes during the year.

Mr. DePue stated his understanding that the County Administrator move monies within the budget only with the concurrence of the Board of Supervisors.

**G. Public Audience**

Mr. Brown recognized students from Lafayette High School government classes attending the Board meeting in conjunction with Youth in Government Day.

**H. Reports of the County Administrator - None**

**L. Board Requests and Directives**

Mr. Brown expressed concern regarding recent rulings by the Zoning Administrator. A recent Board of Zoning Appeals case considered a variance staff had earlier denied. Mr. Brown requested common sense decisions be made in these cases rather than referring citizens to the Board of Zoning Appeals.

Mr. DePue stated the County loses credibility when the citizen "beats city hall". The Zoning Administrator and his staff should be prepared to offer alternatives.

Mr. DePue requested staff investigate Zoning Administrator rulings.

Mr. Mahone inquired about his request that Staff investigate use of commercial dumpsters for private dumping.

Mr. Mahone related a recent incident of destruction in the Kingspoint subdivision, indicating the County Police Department was called and a patrol officer was dispatched to investigate. While conducting the investigation, the officer was called away on another matter. The next day, the Police Department had no record of the investigation. Mr. Mahone requested the Chief of Police investigate the complaint.

Mr. Mahone reported he will represent Jamestown District and James City County at the departure of the Godspeed from England at his personal expense.

Mr. Edwards presented the Resolution of Appreciation to Anheuser-Busch, Inc., citing the contribution of \$250,000 to the proposed community center facility to be operated jointly by the City of Williamsburg and the County.

Mr. Edwards moved the approval of the Resolution.

On a roll call, the vote was AYE: Brown, Edwards, Mahone, DePue, Taylor (5). NAY: (1).

(insert resolution)

Mr. Edwards moved the appointment of Willafay McKenna to the Planning Commission representing Berkeley District.

On a roll call, the vote was AYE: Brown, Edwards, Mahone, DePue, Taylor (5). NAY: (0).

Mr. Brown encouraged Board members to attend the Monthly Breakfast, April 24th. Mr. Fred Kuhlmann, retired, Executive Vice President of Anheuser-Busch, Inc., is the scheduled guest speaker.

Mr. DePue suggested the Planning Commission should investigate the placement of satellite dishes on residential property.

Mr. Oliver, referring to the Administrative Regulation "Political Activity" in the Reading Material File, indicated the AR would be issued in the form as distributed unless otherwise directed by the Board.

Mr. Brown stated without constitutional officers inclusion, the Administrative Regulation seems moot.

Mr. Morton, County Attorney, requested an executive session to discuss a possible litigation.

Mr. Brown made a motion to go into Executive Session to discuss a possible litigation pursuant to Section 2.1-344(a)(6) of the Code of Virginia, 1950 as amended.

On a roll call, the vote was AYE: Brown, DePue, Edwards, Mahone, Taylor (5). NAY: (0).

The meeting convened into Executive Session at 5:08 p.m.

The meeting reconvened into public session at 5:21 p.m., at which time Mr. Edwards moved adjournment of the meeting.

On a roll call, the vote was AYE: Brown, DePue, Edwards, Mahone, Taylor (5). NAY: (0).

The Board ADJOURNED at 5:21 p.m.

  
James B. Oliver, Jr.  
Clerk to the Board

ORDINANCE NO. 107A-1

AN ORDINANCE TO AMEND AND REORDAIN CHAPTER 18, TAXATION, OF THE CODE OF THE COUNTY OF JAMES CITY, VIRGINIA, ARTICLE III, EXEMPTION OF CERTAIN FARM ANIMALS, GRAINS, FARM MACHINERY AND FARM IMPLEMENTS FROM PERSONAL PROPERTY TAXES, SECTION 18-13, EXEMPTION GRANTED.

BE IT ORDAINED by the Board of Supervisors of the County of James City, Virginia, that Chapter 18, Taxation, is hereby amended and reordained effective January 1, 1986, by amending Article III, Exemption of Certain Farm Animals, Grains, Farm Machinery and Farm Implements From Personal Property Taxes, Section 18-13, Exemption Granted.

ORDINANCE NO. 14A-1

AN ORDINANCE TO AMEND AND REORDAIN CHAPTER 16, SEWERS AND SEWAGE, OF THE CODE OF THE COUNTY OF JAMES CITY, VIRGINIA.

BE IT ORDAINED by the Board of Supervisors of the County of James City, Virginia, that Chapter 16, Sewers and Sewage, of the Code of James City, is hereby amended and reordained effective July 1, 1985, by adding Article III, Septic Tanks, Generally, Section 16-11, Permit required.

AAJ802

ORDINANCE NO. 107A-1

AN ORDINANCE TO AMEND AND REORDAIN CHAPTER 18, TAXATION, OF THE CODE OF THE COUNTY OF JAMES CITY, VIRGINIA, ARTICLE III, EXEMPTION OF CERTAIN FARM ANIMALS, GRAINS, FARM MACHINERY AND FARM IMPLEMENTS FROM PERSONAL PROPERTY TAXES, SECTION 18-13, EXEMPTION GRANTED.

BE IT ORDAINED by the Board of Supervisors of the County of James City, Virginia, that Chapter 18, Taxation, is hereby amended and reordained effective January 1, 1986, by amending Article III, Exemption of Certain Farm Animals, Grains, Farm Machinery and Farm Implements From Personal Property Taxes, Section 18-13, Exemption Granted.

Chapter 18. Taxation

Article III. Personal Property Tax

Section 18-13. Tax, valuation, etc., date for tangible personal property, machinery and tools.

Tangible personal property and machinery and tools, except as provided under Section 18-13.2, shall be taxed as of January first of each year. The status of all persons, firms, corporations and other taxpayers liable to taxation on any such property shall be fixed as of such date in each year and the value of such property shall be taken as of such date.

Section 18-13.1. When personal property taxes due and payable.

County taxes on personal property shall be due and payable on or before December fifth of the year in which the same are assessed.

Section 18-13.2. Personal property tax on motor vehicles and trailers; proration thereof.

(a) There shall be a personal property tax at a rate established each year by the Board of Supervisors on motor vehicles and trailers, (hereafter referred to in this section as "taxable property") which have a situs within the county on January first of each year and which acquire a situs within the county on or after January the second of each year. When taxable property acquires a situs within the county on or after January second, the personal property tax for that year shall be assessed to the owner prorated on a monthly basis for the portion of the tax year during which the taxable property has situs within the county. When taxable property with a situs in the county is transferred to a new owner within the county, the personal property tax shall be assessed to the new owner prorated on a monthly basis for the portion of the tax year during which the new owner owns the taxable property. For purposes of proration, a period of more than one-half of a month shall be counted as a full month and a period of less than one-half of a month shall not be counted. All taxable property shall be assessed as of January first of each year or, if it acquires situs or has its title transferred after January first, as of the first day of the month in which the taxable property acquires situs within the county or has its title transferred. The owner of taxable property acquiring situs within the county or to whom taxable property is transferred shall file a declaration of property ownership to the Commissioner of Revenue within thirty (30) days of the date on which such property acquires a situs within the county or has its title transferred to such owner.



(b) When any taxable property loses its situs within the county or its title is transferred to a new owner, the taxpayer shall from that time be relieved from personal property tax on such taxable property and receive a refund of personal property tax already paid, or a credit against personal property taxes outstanding against the taxpayer, at the option of the Commissioner of Revenue, on a monthly prorated basis, upon application to the Commissioner of Revenue, provided that application is made within one year from the last day of the tax year during which the taxable property lost situs or had its title transferred.

(c) Any person who fails to pay personal property taxes on or before the date due shall incur a penalty of ten (10) percent of the tax due, or ten dollars (\$10.00), whichever is greater, which shall become part of the taxes due. Interest at the rate of eight (8) percent per annum from the first day following the day such taxes are due, shall be paid upon the principal and penalties of such taxes remaining unpaid.

(d) An exemption from this tax and any penalties arising therefrom shall be granted for any tax share or portion thereof during which the property was legally assessed by another jurisdiction and proof is presented to the Commissioner of Revenue indicating that such tax on the assessed property was paid.

#### Section 18-13.3. Exemption granted.

The following farm animals, grains and other feeds used for the nurture of farm animals, farm machinery and farm implements shall be exempt from taxation:

- (a) Horses, mules and other kindred animals.
- (b) Cattle.
- (c) Sheep and goats.
- (d) Hogs.
- (e) Poultry.
- (f) Grains and other feeds used for the nurture of farm animals.
- (g) All farm machinery and farm implements; provided, however, that the exemption shall not include any vehicles licensed under Title 46 of the Code of Virginia, 1950, as amended.

#### ORDINANCE NO. 14A-1

AN ORDINANCE TO AMEND AND REORDAIN CHAPTER 16, SEWERS AND SEWAGE, OF THE CODE OF THE COUNTY OF JAMES CITY, VIRGINIA.

BE IT ORDAINED by the Board of Supervisors of the County of James City, Virginia, that Chapter 16, Sewers and Sewage, of the Code of James City, is hereby amended and reordained effective July 1, 1985, by adding Article III, Septic Tanks, Generally, Section 16-11, Permit required.

## Chapter 16. Sewers and Sewage

### Article III. Septic Tanks, Generally

#### Section 16-11. Permit required.

Before commencement of construction of a private wastewater disposal system, the owner(s) shall first obtain a written permit from the County Code Compliance Office. The application for such permit shall be made on a form furnished by the Code Compliance Office, and shall include written approval by the County Health Department, as well as any plans, specifications, and other information as are deemed necessary by the Code Compliance Office. A permit and inspection fee of one hundred dollars (\$100) shall be paid to the County Treasurer prior to the issuance of said permit.

#### ORDINANCE NO. 66A-13

AN ORDINANCE TO AMEND AND REORDAIN CHAPTER 11, MOTOR VEHICLES AND TRAFFIC, OF THE CODE OF THE COUNTY OF JAMES CITY, VIRGINIA, ARTICLE IV, VEHICLE LICENSES, SECTION 11-54, VEHICLES WHICH REQUIRE LICENSE; LICENSE FEES; WHEN LICENSE YEAR BEGINS.

BE IT ORDAINED by the Board of Supervisors of the County of James City, Virginia, that Chapter 11, Motor Vehicles and Traffic, of the Code of the County of James City, is hereby amended and reordained effective July 1, 1985, by amending Section 11-54, Vehicles which require license; license fees; when license year begins.

## Chapter 11. Motor Vehicles and Traffic

### Article IV. Vehicle Licenses

#### Section 11-54. Vehicles which require license; license fees; when license year begins.

(a) On and after March 1st of each year the owner of each passenger motor vehicle (except motorcycles, motorbikes and mini-bikes), and the owner of each truck, owned or garaged in the county, shall make application to the county treasurer for a license, and shall pay an annual license fee of fifteen dollars (\$15.00).

(b) On and after March 1st of each year the owner of any trailer or semitrailer owned or garaged in the county, shall make application to the county treasurer for a license, and shall pay an annual license fee of five dollars (\$5.00). This section specifically excludes mobile homes.

(c) On and after March 1st of each year the owner of any motorcycle, motorbike or mini-bike, owned or garaged in the county, shall make application to the county treasurer for a license, and shall pay an annual license fee of ten dollars (\$10.00).

AN ORDINANCE TO AMEND AND REORDAIN CHAPTER 8, HEALTH AND SANITATION, OF THE CODE OF THE COUNTY OF JAMES CITY, VIRGINIA, ARTICLE II, LANDFILL ORDINANCE, SECTION 8-9, HOUSEHOLD WASTE, SECTION 8-10, INDUSTRIAL REFUSE.

BE IT ORDAINED by the Board of Supervisors of the County of James City, Virginia, that Chapter 8, Health and Sanitation, of the Code of the County of James City, is hereby amended and reordained effective July 1, 1985, by Amending Section 8-9, Household waste, Section 8-10, Industrial refuse.

Chapter 8. Health and Sanitation

Article II. Landfill Ordinance

Sec. 8-9. Household waste.

(a) Individuals using an automobile, station wagon, half-ton panel truck or half-ton pickup truck, with a valid county motor vehicle tag, decal or sticker, for the purpose of disposing of household refuse at the county landfill shall not be required to pay for disposal of refuse, provided, that the refuse being disposed of was neither collected nor hauled for a fee. Commercial haulers, under contract with the County to service County refuse containers, shall not be required to pay for disposal of refuse collected from County refuse containers.

(b) Commercial, industrial and governmental waste generators who bring their own refuse to the landfill, and commercial refuse operators-haulers regardless of the origin of the refuse shall pay the following fees:

Nine dollars (\$9.00) per ton, computed on the basis of nine cents (\$0.09) per each twenty (20) pounds or fraction thereof. Such charge shall be computed to the next highest one cent (\$0.01). The minimum charge shall be two dollars (\$2.00) per load; provided, however, commercial refuse operators hauling household refuse originating within the boundaries of James City County shall pay the following fees:

Four dollars and fifty cents (\$4.50) per ton, computed on the basis of four and a half cents (\$0.045) per each twenty (20) pounds or fraction thereof. Such charge shall be computed to the next highest one cent (\$0.01). The minimum charge shall be two dollars (\$2.00) per load.

Any person exempted from payment of the charge for the disposal of refuse as provided in paragraph (a) above will not be assessed any charges as provided in this paragraph.

(c) The director may promulgate reasonable rules and regulations to permit certain materials (for example, soil or gravel) determined to be beneficial in the proper operation and maintenance of the landfill to be disposed of without charge to the hauler.

(d) Tires. Whenever more than two (2) passenger car tires are disposed of on any occasion at the county landfill by any person, firm or corporation, a separate fee of thirty-five cents (\$0.35) shall be charged for each tire above two (2). The director may at his discretion authorize the disposal of tires other than passenger car tires, at a charge per tire to be negotiated between the director and hauler disposing of the tires.

Section 8-10, Industrial refuse.

(a) Prior to the acceptance of industrial refuse at the landfill, the person desiring to dispose of same shall secure a permit from the director. Prior to the issuance of such a permit, the director shall determine the compatibility of the specific refuse with the landfill method of disposal. In determining such compatibility, the director shall consider disposal volume, difficulty of handling, employee safety, likelihood of equipment damage, any unusual health and environmental problems and current state and federal regulations.

(b) The disposal charge for industrial refuse that does not require disposal in a separate location (trench) from household or commercial waste shall be assessed on the basis of the charges defined in Section 8-9 (b) unless covered by paragraph (d) below.

(c) The disposal charge for industrial wastes requiring separate disposal locations shall be a minimum of nine dollars (\$9.00) per ton but may be higher as determined by the director. In establishing the fee for disposal of a specific waste requiring separate disposal, the director shall determine the costs to maintain the separate disposal and for special handling requirements, the potential for damage to landfill equipment, environmental effects the refuse may have, state and federal rules and regulations regarding the waste, and other factors determined to be appropriate for the specialized handling of such waste.

(d) Separate contracts. The administrator may negotiate separate contracts for industrial refuse with large waste generators if it is determined that the volume is predictable and the wastes involved require minimal handling. Such contracts shall guarantee negotiated payments to the county annually, and may be offered to generators that exceed eight thousand (8,000) tons per year. No such contract will guarantee the county less than fifty-six thousand dollars (\$56,000.00) per year.

ORDINANCE NO. 16A-9

AN ORDINANCE TO AMEND AND REORDAIN CHAPTER 9, LICENSES, OF THE CODE OF JAMES CITY, VIRGINIA, ARTICLE II, SPECIFIC BUSINESSES AND ACTIVITIES, SECTION 9-52, CONTRACTORS AND PERSONS CONSTRUCTING FOR THEIR OWN ACCOUNT FOR SALE, SECTION 9-58.1, FINANCIAL, REAL ESTATE AND PROFESSIONAL SERVICES. SECTION 9-78.1, REPAIR, PERSONAL, BUSINESS AND OTHER SERVICES.

BE IT ORDAINED by the Board of Supervisors of the County of James City, Virginia, that Chapter 9, Licenses, of the Code of the County of James City, is hereby amended and reordained effective July 1, 1985, by amending Section 9-52, Contractors and persons constructing for their own account for sale; Section 9-58.1, Financial, real estate and professional services; Section 9-78.1, Repair, personal, business and other services.

Chapter 9. Licenses

Article II. Specific Businesses and Activities

Section 9-52. Contractors and persons constructing for their own account for sale.

(1) The license tax imposed upon a person engaged in contracting and persons constructing for their own account for sale is thirty dollars (\$30.00) or sixteen cents (\$0.16) per one hundred dollars (\$100.00) of gross receipts, whichever is greater."

\*State law reference-Section 58.1-3715 of the Code of Virginia provides: "When a contractor, electrical contractor or a plumbing and steam fitting contractor shall have paid the . . . (required) State license and any local license required by the city, town or county in which his principal office and any branch office or offices may be located, no further license shall be required by the State or the city, town or county for conducting any such business within the confines of this State, except where the amount of business done by such contractor in any other city, town or county exceeds the sum of twenty-five thousand dollars in any year such other city, town or county may require of such contractor a local license, and the amount of business done in such other city, town or county in which a license tax is paid may be deducted by the contractor from the gross revenue reported to the city, town or county in which the principal office or any branch office of the contractor is located, and except further that qualification under Section 32-61 (regulation of plumbing and sewer connections) may be required of contractors doing plumbing business."

(2) Contractor. A "contractor," for purposes of this classification, is any person who accepts or offers to accept:

- (a) 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;
- (b) Contracts to do any paving, curbing or other work on sidewalks, streets, alleys or highways, on public or private property, using asphalt, brick stone, cement, concrete, wood or any composition;
- (c) An order for or contract to excavate earth, rock or other material for foundation or any other purpose, or for cutting, trimming or maintaining rights-of-way;
- (d) An order or contract to construct any sewer of stone, brick, terracotta or other material;
- (e) Orders or contracts for doing any work on or in any building or premises involving the erecting, installing, altering, repairing, servicing or maintaining of electric wiring; or the erecting, installing, repairing or maintaining of lines for the transmission or distribution of electric light and power or other utility services;
- (f) An order or contract to remodel, repair, wreck or demolish a building;
- (g) An order or contract to bore or dig a well;
- (h) An order or contract to install, maintain or repair air conditioning apparatus or equipment.

(3) Contracting generally includes, but is not limited to, persons engaged in the following occupations, businesses or trades:

Air conditioning;  
Brick contracting and other masonry;  
Building;  
Cementing;  
Dredging;  
Electrical contracting;  
Elevator installation;  
Erecting signs which are assessed as realty;  
Floor scraping or finishing;  
Foundations;  
House moving;  
Paint and paper decorating;  
Plastering;  
Plumbing, heating, steamfitting;  
Refrigeration;  
Road, street, bridge, sidewalk or curb and gutter construction;  
Roofing and tinning;  
Sewer drilling and well digging;  
Sign painting;  
Structural metal work;  
Tile, glass, flooring and floor covering installation;  
Wrecking, moving or excavating.

(4) A person is not a contractor if he is engaged in the business of selling and installing air conditioning units that are placed in windows or other openings with frames and require no ducts. The permanent installation of a unit in the wall of the building is contracting.

(5) Any person engaged in the business of selling and erecting or erecting tombstones is not a contractor, but is engaged in either retail or wholesale sales.

(6) Any person engaged in the business of wrecking or demolishing a building and who then sells the materials obtained is engaged in retail or wholesale sales as to the sale of the materials.

(7) Soliciting business for a contractor is not contracting but is a business service.

(8) Every contractor, whether a general contractor or a subcontractor, is a contractor for purposes of local license taxation. The imposition of a license tax on the gross receipts of a general contractor and also a subcontractor is not double taxation. Each is engaged in business in his own right and licensable accordingly.

(9) A person who merely sells a prefabricated building or structure is not a contractor, but if the person or a subcontractor for that person erects the building or structure, then the seller is a contractor.

(10) Any person who sells floor coverings and furnishes and installs the floor covering under a contract with a general contractor (whether the covering be carpet, linoleum, tile or other covering) is a contractor. If floor coverings are sold at retail and installed as part of or incidental to the sale, then the transaction is not contracting but a retail sale.

(11) If the installation of an appliance requires the running of electrical, water or gas lines or service outlets, or the performance of any other function previously defined as contracting, then the installation is contracting.

(12) The mere hauling of sand, gravel and dirt is not contracting but is a business service.

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(13) Whether a person is a contractor or employed as a laborer depends on the facts in each case. The elements to be considered in making the distinction include, but are not limited to, the method of compensation, who supplies the materials and primarily who has the right of control.

(14) Persons constructing for their own account for sale shall be included in the contracting category for the purpose of calculating the business license tax and this category shall include speculative builders.

Section 9-58.1. Financial, real estate and professional services.

(1) The maximum rate for local license taxes imposed on a person engaged in a financial, real estate or professional service is thirty dollars (\$30.00) or fifty-eight cents (\$0.58) per one hundred dollars (\$100.00) of gross receipts, whichever is greater.

(2) Financial service. Any person rendering a service for compensation in the form of a credit agency, an investment company, a broker or dealer in securities and commodities or a security or commodity exchange is providing a financial service, unless such service is specifically provided for under another section of this Code.

(a) Those engaged in rendering financial services include, but are not limited to, the following:

Buying installment receivables;  
Chattel mortgage financing;  
Consumer financing;  
Credit care services;  
Credit unions\*;  
Factors;  
Financing accounts receivable;  
Industrial loan companies;  
Installment financing;  
Inventory financing;  
Loan or mortgage brokers;  
Loan or mortgage companies;  
Safety deposit box companies;  
Security and commodity brokers and services;  
Stockbroker;  
Working capital financing.

(b) Any person other than a national bank or bank or trust company organized under the laws of this state, or duly licensed and practicing attorney at law, that engages in the business of buying or selling for others on commission or for other compensation, shares in any corporation, bonds, notes or other evidences of debt is a stockbroker. The fact that orders are taken subject to approval by a main office does not relieve the broker from local license taxation. Also, an insurance company engaged in selling mutual funds is a broker as to that portion of its business.

(3) Real estate service. Any person rendering a service for compensation as lessor, buyer, seller, agent or broker is providing a real estate service, unless the service is specifically provided for under another section.

(a) Those rendering real estate services include, but are not limited to, the following:

\*Note-Federal credit unions are not subject to state or local license taxation under the Federal Credit Union Act, 12 USC Section 1768.

Appraisers of real estate;  
 Escrow agents, real estate;  
 Fiduciaries, real estate;  
 Lessors of real property;  
 Real estate agents, brokers and managers;  
 Real estate selling agents;  
 Rental agents for real estate.

(4) Professional service. A person is engaged in providing a professional service if engaged in rendering any service specifically enumerated below or engaged in any occupation or vocation in which a professed knowledge of some department of science or learning, gained by a prolonged course of specialized instruction and study is used by its practical application to the affairs of others, either advising, guiding, or teaching them, and in serving their interests or welfare in the practice of an art or science founded on it. The word profession implies attainments in professional knowledge as distinguished from mere skill, and the application of knowledge to uses for others as a vocation.

- (a) Those engaged in rendering a professional service include, but are not limited to, the following:

Architects;  
 Attorneys-at-law;  
 Certified public accounts;  
 Dentists;  
 Engineers;  
 Land surveyors;  
 Pharmacists;  
 Practitioners of the healing arts (as defined in Section 54-273(2)\*;  
 Surgeons;  
 Veterinarians.

- (b) The performing of services dealing with the conduct of business itself, including the promotion of sales or services of such business and consulting services, do not constitute the practice of a profession, even though the services involve the application of a specialized knowledge.
- (c) (1) Certification as a professional by itself is not sufficient to establish liability for local license taxation. Also, the fact that a professional is compensated by means of a salary is not sufficient by itself to relieve that professional from local license tax liability.

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\*State law reference-The "healing arts" means the art or science or group of arts or sciences dealing with the prevention and cure or alleviation of human ailments, diseases or infirmities; and has the same meaning as "medicine" when the latter term is used in its comprehensive sense. Code of Va., Section 54-273(2).



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- (2) Gross receipts for purposes of local license taxation as a professional include only those gross receipts obtained from the practice of that profession as a business, whether it be on a full or part-time basis, in corporate, partnership, sole proprietorship or association form.

Section 9-78.1. Repair, personal, business and other services.

(1) The maximum rate for a local license tax imposed upon a person engaged in a repair, personal or business service or any other business or occupation not specifically listed or excepted from Code of Virginia, Section 58.1-3703 is thirty dollars (\$30.00) or thirty-six cents (\$0.36) per one hundred dollars (\$100.00) of gross receipts, whichever is greater.

(2) Repair service. The repairing, renovating, cleaning or servicing of some article or item of personal property for compensation is a repair service, unless the service is specifically provided for under another section.

(3) Personal service. Any service rendered for compensation either upon or for persons, animals or personal effects is a personal service, unless the service is specifically provided for under another section.

(4) Business service. Any service rendered for compensation to any business, trade, occupation or governmental agency is a business service, unless the service is specifically provided for under another section.

(5) Those rendering a repair, personal or business service or other service as provided for under another section, but are not limited to, the following:

Advertising agencies;  
Airports;  
Ambulance services;  
Amusements and recreation services (all types);  
Animal hospitals, grooming services, kennels or stables;  
Auctioneers and common criers;  
Automobile driving schools;  
Barbershops, beauty parlors, and hairdressing establishments, schools and services;  
Bid or building preporting service;  
Billiard or pool establishments or parlors;  
Blacksmith or wheelwright;  
Bondsman;  
Booking agents or concert managers;  
Bottle exchangers;  
Bowling alleys;  
Brokers and commission merchants other than real estate or financial brokers;  
Business research and consulting services;  
Chartered clubs;  
Child care attendants or schools;  
Collection agents or agencies;  
Commercial photography, art and graphics;  
Commercial sports;  
Dance halls, studios and schools;  
Data processing, computer and systems development services;  
Developing or enlarging photographs;  
Detective agency and protective services;  
Drafting services;  
Engraving;  
Erecting, installing, removing or storing awnings;  
Extermination services;  
Freight traffic bureaus;  
Fumigating or disinfecting;  
Funeral services and crematories;  
Golf courses, driving ranges and miniature golf courses;  
Hauling of sand, gravel or dirt;

Hotels, motels, tourist courts, boarding and rooming houses and trailer parks and campsites;  
 House cleaning services;  
 Information bureaus;  
 Instructors, tutors, schools and studios of music, ceramics, art, sewing, sports and the like;  
 Interior decorating;  
 Janitorial services;  
 Laundry cleaning and garment services including laundries, dry cleaners, linen supply, diaper service, coin-operated laundries and carpet and upholstery cleaning;  
 Mailing, messenger and correspondent services;  
 Marinas and boat landings;  
 Movie theaters and drive-in theaters;  
 Nickel plating, chromizing and electroplating;  
 Nurses and physician registries;  
 Nursing and personal care facilities including nursing homes, convalescent homes, homes for the retarded, old age homes and rest homes;  
 Packing, crating, shipping, hauling or moving goods or chattels or others;  
 Parcel delivery services;  
 Parking lots, public garages and valet parking;  
 Pawnbrokers;  
 Personnel services, labor agents and employment bureaus;  
 Photographers and photographic services;  
 Piano tuning;  
 Picture framing and gilding;  
 Porter services;  
 Press clipping services;  
 Private hospitals;  
 Promotional agents or agencies;  
 Public relations services;  
 Realty multiple listing services;  
 Renting or leasing any items of tangible personal property;  
 Reproduction services;  
 Secretarial services;  
 Septic tank cleaning;  
 Shoe repair, shoe shine and hat repair shops;  
 Sign painting;  
 Storage--All types;  
 Swimming pool maintenance and management;  
 Tabulation services;  
 Taxidermist;  
 Telephone answering services;  
 Theaters;  
 Theatrical performers, bands and orchestras;  
 Towing services;  
 Transportation services including buses and taxis;  
 Travel bureaus;  
 Tree surgeons, trimmers and removal services;  
 Turkish, Roman or other like baths or parlors;  
 Wake-up services;  
 Washing, cleaning or polishing automobiles.

(6) Any person buying or selling any kind of goods, wares or merchandise for another on commission is a commission merchant and is engaged in a business service.

(7) Photographers who have no place of business in Virginia may be subject to local license taxation so long as the tax is not in excess of the tax imposed on photographers by the state.

(8) Sign painting is a service unless the sign is painted on the side of a building or any other structure assessed as realty, in which case the sign painting is contracting.

(9) An amusement is a type of entertainment or show for which compensation is received and that is not specifically provided for under another section of these guidelines.

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THIS AGREEMENT, Made this 22nd day of April, 19 85, between  
Board of Supervisor's of County of James City

hereinafter called "Owner" ["Owner" wherever used herein being intended to include the grantors whether one or more or masculine or feminine]; and Virginia Electric and Power Company, a Virginia corporation, hereinafter called "Company".

**WITNESSETH:**

That for the sum of One Dollar (\$1.00) and other valuable considerations, the receipt whereof is hereby acknowledged, Owner grants unto Company, its successors and assigns, the perpetual right, privilege and easement of right-of-way fifteen [15] feet in width at designated locations [hereinafter referred to as "designated right-of-way"] and the perpetual right, privilege and easement of right-of-way at undesignated locations [hereinafter referred to as "undesignated right-of-way"], to lay, construct, operate and maintain one or more lines of underground conduits and cables as Company may from time to time deem expedient or advisable, located on the rights-of-way hereinafter described, for the purpose of transmitting and distributing electric power by one or more circuits; and for telephone, television and other communication purposes; including in each instance all wires, conduits, cables, ground connections, meters, attachments, equipment, accessories and appurtenances desirable in connection therewith [hereinafter referred to as "facilities"], over, under, through and across certain lands of Owner situated in James City County, Virginia as shown on Plat No. R/W # 28-31-85 hereto attached and made a part of this agreement; the location of the center line of such designated right-of-way being shown in broken lines on such plat, and the location of such undesignated right-of-way being at one location to be selected by Company on each lot shown on such plat and extending from the designated right-of-way to the proposed improvements on each such lot.

It is understood and agreed that Company shall have the perpetual right, privilege and easement to construct, operate and maintain manholes, handholes, supports for lights, transformers, transformer enclosures, concrete pads, connection boxes and lighting fixtures [hereinafter also referred to as "facilities"] on the designated right-of-way.

The facilities constructed hereunder shall remain the property of Company. Company shall have the right to inspect, rebuild, remove, repair, improve, relocate on the rights-of-way described above, and make such changes, alterations, substitutions, additions to or extensions of its facilities as Company may from time to time deem advisable.

Company shall at all times have the right to keep the designated right-of-way clear of all buildings, structures and other obstructions [except fences], trees, roots and undergrowth. All trees and limbs cut by Company at any time shall remain the property of the Owner.

For the purpose of constructing, inspecting, maintaining or operating its facilities on the right-of-way on the property of Owner or on its right-of-way on any other property, the Company shall have the right of ingress and egress over, upon and along such right-of-way. If the Company is unable reasonably to exercise the right of ingress and egress over, upon or along the right-of-way on the property of Owner, the Company shall have such right of ingress and egress over the property of the Owner adjacent to the right-of-way. Company shall have the further right of ingress to and egress from the rights-of-way over such private roads as may now or hereafter exist on the property of Owner. The right, however, is reserved to Owner to shift, relocate, close or abandon such private roads at any time. If there are no public or private roads reasonable convenient to the rights-of-way, Company shall have such right of ingress and egress over the lands of Owner adjacent to the rights-of-way and lying between public or private roads and the rights-of-way in such manner as shall occasion the least practicable damage and inconvenience to Owner. Company shall be liable for damages resulting from its exercise of the right of ingress and egress.

Owner, its successors and assigns, may use the rights-of-way for any purpose not inconsistent with the rights hereby granted, provided such use does not interfere with or engender the construction, operation and maintenance of Company's facilities and provided that no buildings, structures or other obstructions [except fences] may be constructed on the designated right-of-way. In the event such use of the undesignated right-of-way does interfere with or endanger the construction, operation or maintenance of such facilities, Company may relocate such facilities, and Owner shall reimburse Company the cost of such relocation and grant to Company an easement of right-of-way at the new location. Owner may at any time require the relocation of the Company's facilities on the undesignated right-of-way at the new location.

Owner covenants that it is seised of and has the right to convey the said easements of right-of-way, rights and privileges; that Company shall have quiet and peaceable possession, use and enjoyment of the aforesaid easements of right-of-way, rights and privileges; and that Owner shall execute such further assurances thereof as may be required.

IN WITNESS WHEREOF, Owner has caused its name to be signed hereto by its County Administrator  
and its corporate seal to be hereunto affixed and attested by its County Clerk  
of the day and year first above written, pursuant to a resolution passed by the Board of Supervisor's  
of County of James City on 22nd day of April, 1985.

Attest Julius T. Buchanan  
Deputy County Clerk

Board of Supervisor's of County of James City [SEAL]  
BY [Signature] [SEAL]  
County Administrator