

ADOPTED

ORDINANCE NO. 107A-9

AUG 7 1989

BOARD OF SUPERVISORS
JAMES CITY COUNTY
VIRGINIA

AN ORDINANCE TO AMEND AND REORDAIN CHAPTER 18, TAXATION, OF THE CODE OF THE COUNTY OF JAMES CITY, VIRGINIA, BY AMENDING ARTICLE VI, REAL ESTATE ASSESSMENT, SECTION 18-33, SAME--PUBLIC NOTICE OF HEARING; AND ARTICLE VII. TAX ON PREPARED FOOD AND BEVERAGES, SECTION 18-34. DEFINITIONS.

BE IT ORDAINED by the Board of Supervisors of the County of James City, Virginia, that Chapter 18, Taxation,, is hereby amended and reordained by amending Section 18-33. Same--Public notice of hearing; and Section 18-34. Definitions.

Chapter 18. Taxation.

Article VI. Real Estate Assessment.

Section 18-33. Same--Public notice of hearings.

Pursuant to Section 58.1-3378 of the Code of Virginia, 1950, as amended, public notice of each sitting of the board of equalization shall be given at least ten days beforehand by publication in a newspaper having general circulation in the county and by posting the notice at the courthouse and at each voting precinct. Such posting shall be done by the sheriff or his deputy. Such notice shall inform the public that the board shall sit at the place or places and on the days named therein for the purpose of equalizing real estate assessments and for the purpose of hearing complaints of inequalities wherein the property owners allege a lack of uniformity in assessment, or errors in acreage in such real estate assessments.

ARTICLE VII. TAX ON PREPARED FOOD AND BEVERAGES

Section 18-34. Definitions.

The following words and phrases, when used in this article, shall have, for the purposes of this article, the following respective meanings except where the context clearly indicates a different meaning:

- (a) Caterer: A person who furnishes food on the premises of another, for compensation.
- (b) Commissioner of the Revenue: The commissioner of the revenue of the county and any of his duly authorized deputies, assistants, employees or agents.
- (c) Food: Any and all edible refreshments or nourishment, liquid or otherwise, including alcoholic beverages, purchased in or from a restaurant or from a caterer, except snack foods.
- (d) Person: Any individual, corporation, company, association, firm, partnership or any group of individuals acting as a unit.
- (e) Purchaser: Any person who purchases food in or from a restaurant or from a caterer.
- (f) Restaurant: Any place in or from which food is sold in the county, including, but not limited to, any restaurant, dining room, grill, coffee shop, cafeteria, cafe, snack bar, lunch counter, delicatessen, confectionery, bakery, eating house, eatery, drugstore, lunch wagon or truck, pushcart or other mobile facility from which food is sold, public or private club, resort, bar or lounge. The word "restaurant" shall not mean a grocery store or supermarket except for any space or section therein designated as a delicatessen or for the sale of prepared sandwiches, delicatessen food or food prepared in a delicatessen nor shall it mean the sale of any food through vending machines.
- (g) Seller: Any person who sells food in or from a restaurant or as a caterer.
- (h) Snack food: Unopened bottles or cans of carbonated soft drinks; chewing gum; candy; popcorn; peanuts and other nuts; unopened packages of cookies, donuts, crackers and potato chips; and other items of essentially the same nature and consumed for essentially the same purpose.
- (i) Treasurer: The treasurer of the county and any of his duly authorized deputies, assistants, employees or agents.

Thomas D. Mahone

Thomas D. Mahone, Chairman
Board of Supervisors

ATTEST:



David B. Norman
Clerk to the Board

<u>SUPERVISOR</u>	<u>VOTE</u>
NORMENT	AYE
TAYLOR	NAY
EDWARDS	AYE
DEPUE	AYE
MAHONE	AYE

Adopted by the Board of Supervisors of James City County, Virginia,
this 7th day of August, 1989.

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