

MAR 24 2009

ORDINANCE NO. 16A-26BOARD 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 12-5, LICENSE REQUIREMENT.

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 12-5, License requirement.

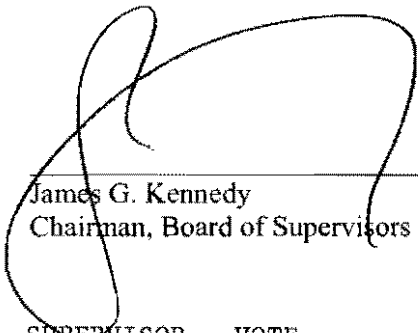
Chapter 12. Licenses

Article I. In General

Section 12-5. License requirement.


(f) A penalty of ten percent of the tax ~~or \$10.00, whichever is greater~~, may be imposed upon the failure to file an application or the failure to pay the tax and/or fee by the appropriate due date. Only the late filing penalty shall be imposed by the assessing official if both the application and payment are late; however both penalties may be assessed if the assessing official determines that the taxpayer has a history of noncompliance. In the case of an assessment of additional tax made by the assessing official, if the application and, if applicable, the return were made in good faith and the understatement of the tax was not due to any fraud, reckless or intentional disregard of the law by the taxpayer, there shall be no late payment penalty assessed with the additional tax. If any assessment of tax by the assessing official is not paid within thirty days the treasurer may impose a ten percent late payment penalty. The penalties shall not be imposed, or if imposed, shall be abated by the official who assessed them, if the failure to file or pay was not the fault of the taxpayer. In order to demonstrate lack of fault, the taxpayer must show that he acted responsibly and that the failure was due to events beyond his control.

(i) *The commissioner of the revenue shall not issue a license for conducting any business or practicing any profession or calling until the applicant has produced satisfactory evidence that all delinquent business license, personal property, meals, transient occupancy, and other taxes owed by the business to the county have been paid or are subject to a binding written agreement with the treasurer to be paid which have been properly assessed against the applicant by the county.*



James G. Kennedy
Chairman, Board of Supervisors

ATTEST:



Sanford B. Wanner
Clerk to the Board

<u>SUPERVISOR</u>	<u>VOTE</u>
GOODSON	AYE
JONES	AYE
MCGLENNON	AYE
ICENHOUR	AYE
KENNEDY	AYE

Adopted by the Board of Supervisors of James City County, Virginia, this 24th day of
March, 2009.