

CHAPTER 21.

TAXATION AND LICENSES GENERALLY.

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ARTICLE I.

TAXATION GENERALLY.

(For state law as to authority of municipal corporation with reference to taxes and assessments, see Code of Va., § 15.1-841. For state law authorizing municipalities to levy an additional tax to pay interest and to retire bonds, see Code of Va., § 58.1-3006. For state law as to duty of council of municipality to make municipal levies, see Code of Va., § 58.1-3005. For state law authorizing municipality to make additional levies, see Code of Va., § 58.1-3005. For state law authorizing cities to collect taxes and installments, see Code of Va., §§ 58.1-3010-3015. For state law authorizing municipal collector to distrain for municipal levies, see Code of Va., § 58.1-3016. For state law authorizing council of municipality to impose different rates of levy on different classes of property, see Code of Va., § 58.1-3008.)

Sec. 21-1. Collection of taxes and license taxes.

The municipal treasurer shall collect all taxes and license taxes.

Sec. 21-2. Levy and collection of taxes.

Taxes shall be levied and collected in the manner described by the provisions of this Code and other ordinances of the municipality and laws of the state, for each fiscal year beginning July first, and ending June thirtieth, until otherwise changed, for the support of the municipal government, the payment of interest on the municipal debt and for other municipal purposes as follows:

- (1) The tax on all taxable real estate shall be at the rate set annually by the Council.
- (2) All tangible personal property, including the tangible personal property separately classified by section § 58.1-3000 of the Code of Virginia, excepting therefrom household goods and effects, shall be taxed at the rate set annually by the Council on every one hundred dollars of the assessed value thereof.
- (3) All tangible personal property of all railroad, express, telegraph, telephone, cable television, power and other public service corporations shall be taxed at the rate set annually by the Council on every one hundred dollars of the assessed value thereof, and taxable real estate of such public service corporations shall be taxed at the rate set annually by the Council on every one hundred dollars of the assessed value thereof.

- (4) The tax on all bank stock subject to taxation within the town shall be at the rate of eighty cents on each one hundred dollars of the taxable value of the share of the stock in any bank located in the town subject to the provisions of section 48-476.2 of the Code of Virginia, as amended.
- (5) Any person who shall fail to pay to the municipal treasurer on or before December fifth of each year the personal property and real estate tax then due and payable, shall pay a penalty of ten percent on the amount of the unpaid tax and interest at the rate of ten percent per annum shall be collected upon principal and penalties of all such taxes and levies remaining unpaid from the thirtieth day of June of the year next following the assessment year.

Sec. 21-3. Report required of banks.

Any bank, as defined in Code of Virginia, section 58.1-1201 and located in the municipality shall deliver annually to the municipal treasurer, a copy of the report which such bank is required by Code of Virginia, title 58.1 chapter 12, to furnish to the commissioner of revenue for the county.

ARTICLE II.

DELINQUENT TAXES ON REAL ESTATE.

Sec. 21-4. Preparation and contents of list.

The municipal treasurer shall make up and prepare a delinquent tax list each year, on or before, the first day of August. Such list shall specify all delinquent taxes as of June thirtieth of the year for which the list is prepared. Such list shall be returned by the municipal treasurer to the clerk of the circuit court of the county, for recordation in accordance with the provision of section § 58.1-3127, Code of Virginia.

Sec. 21-5. Sales.

The municipal treasurer shall sell all real estate against which there are past due taxes in accordance with section § 58.1-3965, Code of Virginia.

Sec. 21-6. Penalties and interest.

Penalties and interest are hereby imposed on all uncollected taxes after December fifth, of each year, in accordance with section § 58.1-3916, Code of Virginia.

ARTICLE III.

BUSINESS, PROFESSIONAL & OCCUPATIONAL LICENSE TAX.

Sec. 21-7. Definitions.

The following words and phrases, when used in this chapter, shall have the following respective meanings except where the context clearly indicates a different meaning, or there is an express provision to the contrary:

- A. GROSS RECEIPTS - The term "gross receipts" shall mean the gross receipts from any business, profession, trade, occupation, vocation, calling or activity, including cash, credits, fees, commissions, brokerage charges and rentals, and property of any kind, nature or description from either sales made or services rendered without any deduction therefrom an account of cost of property sold, the cost of material, labor or services or other costs, interest or discounts paid, or any expense whatsoever, and shall include in case of merchants the amount of the sale price of supplies and goods furnished to or used by the licensee or his family or other person for which no charge is made; provided, however, that the term "gross receipts" with respect to manufacturers, wholesale merchants and retail merchants manufacturing or dealing in articles upon which there is levied a direct excise tax or gasoline tax by the United States or the state shall not include such excise tax or gasoline tax by the United States or the State Governments.

The term "gross receipts" when used in connection with or in respect to financial transactions involving the sale of notes, stocks, bonds, or other securities or the loan, collection or advance of money or the discounting of notes, bills, or other evidence of debt, shall mean the gross interest, gross discount, gross commission or other gross receipts earned by means of, or resulting from such financial transaction but the term "gross receipts" shall not include amount received as payment of debt. The term "gross receipt" shall include the gross receipts from all sales or services rendered or activities conducted within the Town, both to persons within the Town and to persons outside the Town, provided, however, that the term "gross receipts" shall not include dues collected by trade, business, professional, service, or civic associations, or other similar organizations.

In this connection, the word "person" shall be construed to include governmental agencies. The calculation of gross receipts, shall be on either a cash or accrual basis, determined by the accounting system of the taxpayer.

- B. GROSS EXPENDITURES - The term "gross expenditures" shall mean all expenditures incurred in connection with the acquisition or lease of real property, including cash, credits, fees, commissions, brokerage charges and rentals, and all expenditures incurred in connection with the improvement or development of such property, including costs of all labor involved in such improvement or development, cost of all materials and supplies, equipment rental or an equivalent charge therefor if equipment is owned by the builder or developer, and any other expenditure of whatever description incurred in connection with the improvement or development of such property. The term "gross expenditures" shall not include amounts expended for interest on or payment of

principal of debt incurred in connection with such improvements or development work.

- C. PERSON - Any individual, firm, co-partnership, corporation, company, association or joint stock association. Such term shall include any trustee, receiver, assignee or personal representative thereof carrying on or continuing a business, profession, trade or occupation, but shall not include a court appointed trustee, receiver or personal representative, in the liquidation of assets for immediate distribution or a sergeant or writ of a court of justice. For purposes of this ordinance, such term shall not include those persons for whom a certificate of blindness has been issued by a duly licensed Ophthalmologist in accordance with Section 63.1-142(b) of the Code of Virginia, 1950, as amended.

Such terms shall not include a volunteer fire department, a volunteer rescue squad or a nonprofit organization operating a community center, swimming pool, tennis court or other educational, cultural, recreational and athletic facilities and facilities for the welfare of the residents of the area.

- D. TOWN - The Town of Round Hill.

Sec. 21-8. Business, etc., subject to tax.

Each and all of the taxes hereinafter imposed are in all cases imposed upon the privilege of doing business or exercising a profession, trade or occupation in the Town, including all phases of the business, profession, trade or occupation conducted in the Town, hereinafter set forth in this chapter. Situs for purposes of taxation and apportionment of taxes between Loudoun County and the Town shall be accordance with the provisions of the Code of Virginia, as amended.

Sec. 21-9. When ordinance in force.

This ordinance shall be in force on or after January 1, 1975.

Sec. 21-10. Levying of license taxes.

For each and every year beginning with July first of each year and ending June 30 following, there are hereby levied the annual license taxes hereinafter set forth in this ordinance, on persons conducting or engaged in any business, trade, or occupation in the Town, hereinafter set forth in this chapter. The requirements of this ordinance shall be in addition to those regulating the issuance of permits to conduct specialized occupations in the Town of Round Hill.

Sec. 21-11. Procedure for obtaining license.

All persons embraced by this chapter shall make application for licenses to the Town Treasurer. The treasurer shall furnish the necessary forms which shall properly be filled in with such information as the Treasurer may require. The Treasurer shall compute the amount of the license tax and after payment has been received, the license shall be issued. Renewal applications shall be filed with the Town Treasurer.

Sec. 21-12. Information to be furnished by applicant.

Every applicant for a license to conduct any business, profession, trade or occupation under the provisions of this chapter shall furnish the Town Treasurer on or before July 31 of each year, in writing, with his correct name and trade name, his correct residence address, the nature of the business, profession, trade or

occupation to be pursued, the place where it is to be pursued, and a record of gross receipts, verified by oath, for the past year, as well as such other information as may be required by law, on forms prescribed by the Treasurer. In the event of a failure or refusal to file with the Treasurer the information necessary to enable him to assess a license tax on the basis provided by law, such Treasurer shall assess such license tax upon the best information he can obtain, adding thereto the penalty prescribed by law.

Sec. 21-13. Separate license for each place of business exception.

No license shall be issued under this chapter, to cover more than one place of business, provided, however, that if any applicant is engaged in two or more businesses, professions, trades or occupations, all subject to the same rate, and conducted at the same location, all information for each such business, profession, trade or occupation shall be given on the forms.

Sec. 21-14. License for persons beginning business profession, etc.

Every person beginning a business, profession, trade or occupation which is subject to a license tax under the provisions of this chapter, shall estimate the amount of the gross receipts he will receive between the date of beginning business and the end of the then current calendar year, and the license tax for the current year shall be computed on such estimate. Whenever a license shall be subject to adjustment by the Treasurer at the end of the tax year to reflect actual gross receipts, he shall give credit for any over payment on the license tax payable the following year.

Sec. 21-15. Payment by corporation, partnerships, etc.

All license issued and license taxes imposed under the provision of this chapter upon the gross receipts of a business, trade or occupation conducted by a corporation or partnership shall be issued to and paid by the corporation or partnership, and when so paid, it shall be deemed to discharge the license tax liability of the members of such partnership insofar as it relates to partnership business.

Sec. 21-16. When payable generally.

All license taxes imposed by this chapter except as herein otherwise provided, shall become due and payable on or before July 31 of each license tax year. In all cases where the person shall begin a business, profession, trade or occupation upon which a license tax is imposed under this chapter after July 1 of each license tax year, such license tax shall become due immediately, and payment shall be made within 30 days of the time such person commences business.

Sec. 21-17. Penalty for failure to file and pay when due.

There shall be a penalty of ten percent (with a minimum of \$5.00) for failure to file a license application by July 31 of each license year. Further, there shall be a penalty of ten percent of the sum of the tax and late filing penalty (with a minimum of \$5.00) added to all license taxes imposed under the provisions of this chapter that are unpaid after the due date, July 31 of each license year or in the case of any person first engaging in a business, profession, trade or occupation for more than 30 days after he first engages in such business, profession, trade or occupation.

In addition to the penalty for failure to pay on time, interest will accrue on the sum of the tax and

penalty at the rate of twelve percent per annum. Interest will be computed from the first day following the day on which the tax was payable.

Taxes and penalty herein provided shall be assessed and collected in the manner provided by law for the enforcement of the collection of other taxes.

Sec. 21-18. Required records and reports.

Every person liable for a license tax under the provisions of this chapter shall keep accurate and current accounts available for audit by the Town Treasurer or his representative.

Sec. 21-19. Transfer and refund.

With the exception of those persons issued licenses under Sections 21-22, 21-27, 21-28, 21-34, 21-35, 21-36, and 21-37 of this chapter, licenses may be transferred from one person to another, provided that no such transfer shall be valid unless and until notice in writing be given to the Treasurer. Failure to notify the Treasurer of the transfer of the license within thirty days of such transfer shall invalidate such license. There shall be no refunds of any license tax paid under the provisions of this chapter, except in the case of error as validated by the Treasurer.

Sec. 21-20. License required, compliance with chapter, penalty for violation of chapter.

It shall be unlawful and constitute a misdemeanor for any person to conduct a business, or to engage in a profession, trade or occupation without a license under the provisions of this chapter.

Any person who is convicted of violating any of these provisions of this chapter shall be punished by a fine of not less than ten dollars nor more than three hundred dollars or by imprisonment in the County jail for a period of not more than thirty days, or both. Each day any person shall continue to violate the provisions of this chapter after the due date of any license tax prescribed in this chapter shall constitute a separate offense.

Sec. 21-21. Amusements.

Every person conducting or engaging in any of the following amusement occupations, businesses, or trades, shall pay an annual license tax of \$10.00 on the first \$10,000.00 of gross receipts and \$0.20 on each additional \$100.00 of gross receipts. Where gross receipts do not exceed \$1,000.00 the license tax shall be \$5.00.

See List No. 1

Sec. 21-22. Builders and developers.

Any person carrying on, engaging in, or conducting any of the businesses, trades, or occupations under this chapter, in connection with the improvements or development for sale or rent of any property or structure owned or leased by or otherwise in the control of such builder and developer, shall pay an annual license tax of \$10.00 on the first \$5,000.00 and \$0.05 for each \$100.00 of gross expenditures on the business done within the Town. Where gross expenditures do not exceed \$5,000.00 the license tax shall be \$5.00.

Sec. 21-23. Business service occupations.

Every person conducting or engaging in any of the following business service occupations, businesses or trades shall pay for the privilege, an annual license tax of \$10.00 on the first \$10,000.00 of gross receipts and \$0.16 for each additional \$100.00 of gross receipts of the preceding calendar year; where gross receipts do not exceed \$1,000.00 the license tax shall be \$5.00.

See List No. 2

Sec. 21-24. Personal service occupations.

Every person excepting photographers conducting or engaging in any of the following personal service occupations, businesses or trades, shall pay for the privilege, an annual license tax of \$10.00 on the first \$10,000.00 of gross receipts and \$.232 for each \$100.00 gross receipts of the preceding calendar year. When gross receipts do not exceed \$1,000.00 the license fee shall be \$5.00. Photographers shall pay a license tax of \$10.00.

See List No. 3

Sec. 21-25. Contractors and contracting.

Every person conducting or engaging in any of the following contracting occupations, businesses or trades, shall pay for the privilege, an annual license tax of \$10.00 on the first \$10,000.00 of gross receipts and \$.088 for each \$100.00 gross receipts of the preceding calendar year. Where gross receipts do not exceed \$1,000.00 the license tax shall be \$5.00.

Every person engaged in the following contracting business, occupation or trades from a place of business located in the Town shall not be liable for gross receipts for which a license is obtained in another Virginia jurisdiction.

Every person engaged in the following contracting business, occupation or trades in the Town from a place of business in Virginia, outside of the Town shall be liable for the business done in the Town. Provided that if a license has been required and paid in the contractor's principal place of business in Virginia, he shall be liable hereunder only if the

amount of business done by any such contractor in the Town exceeds the sum of Twenty-Five Thousand Dollars (\$25,000.00).

Every person engaged in the following contracting business, occupation or trade in the Town from a place of business outside of the State of Virginia shall be liable on the gross receipts from activities conducted in the Town.

See List No. 4

Sec. 21-26. Hotels and motels.

Every person operating a hotel or motel, renting in excess of seven bedrooms to transients or sojourners, shall pay for the privilege, an annual license tax of \$10.00 on the first \$10,000.00 of gross receipts and \$.33 for each \$100.00 of gross receipts from the preceding calendar year. Where gross receipts do not exceed \$1,000.00 the license tax shall be \$5.00.

Sec. 21-27. Professional, specialized occupations and businesses.

Any person conducting or engaging in one or more of the following professions, occupations or businesses shall pay for the privilege, an annual license tax of \$10.00 on the first \$10,000.00 of gross receipts and \$.33 for each \$100.00 of gross receipts from the preceding calendar year. Where gross receipts do not exceed \$1,000.00 the license tax shall be \$5.00.

See List No. 5

Sec. 21-28. Renting by owner of houses, apartments, commercial establishments and industrial facilities.

(Reserved for later use)

Sec. 21-29. Repair service occupations.

Every person conducting or engaging in any of the following repair service occupations, businesses or trades, shall pay for the privilege, an annual license tax of \$10.00 on the first \$10,000.00 of gross receipts and \$0.15 for each \$100.00 of gross receipts of the preceding calendar year. Where gross receipts do not exceed \$1,000.00 the license tax shall be \$5.00.

See List No. 6

Sec. 21-30. Retail merchants.

A person who sells goods, wares, merchandise at retail only and not for resale in any of the following retail merchants occupations, businesses or trades shall pay for the privilege, an annual license tax of \$10.00 on the first \$50,000.00 of gross receipts of the preceding calendar year and \$0.10 for each additional \$100.00 of gross receipts. A retail merchant's license, the tax on which would be one hundred dollars or more were it issued for the period of one year, may be issued quarterly, if authorized by the Treasurer. Where gross receipts do not exceed \$1,000.00, the license tax shall be \$5.00.

See List No. 7

Sec. 21-31. Retail and wholesale merchant.

Any person who is both retail merchant and wholesale merchant is required to obtain both classes of license; provided, however, that any retail merchant who desires to do a wholesale business also, may elect to do such wholesale business under his retailer's license by paying license taxes as a retailer on both his retail and wholesale business.

Sec. 21-32. Wholesale merchants.

(1) DEFINITION - Every person who sells to Retailers as set forth in Section 21-30 for resale only, and all persons who sell to institutional, commercial, or industrial consumers.

(2) COVERAGE - Every person conducting or engaging in any of the following wholesale merchants occupations, businesses, or trades shall pay for the privilege, an annual license tax of \$10.00 plus \$0.05 for each \$100.00 of gross purchases of the preceding calendar year. Where gross purchases do not exceed \$5,000.00 the tax shall be \$5.00.

See List No. 8

Sec. 21-33. Mining and excavation.

Every person conducting or engaging in the occupation, or business, of extracting by whatever means any mineral, stone, rock, bank gravel or sand in the Town, shall pay for the privilege, an annual license tax of \$10.00 plus \$0.11 for each one hundred dollars of gross receipts of the preceding calendar year. Where gross receipts do not exceed \$1,000.00 the license tax shall be \$5.00.

Sec. 21-34. Money lenders.

Every person excepting a savings and loan organization which is subject to maximum tax allowable by state law, which operates under the laws and regulations conducting or engaging in any of the following money lending occupations, businesses or trades shall pay for the privilege, an annual license tax of \$10.00 on the first \$10,000.00 of gross receipts and \$0.16 per \$100.00 of gross receipts the preceding calendar year. Where gross receipts do not exceed \$1,000.00 the license tax shall be \$5.00. The license tax on a savings and loan company shall be \$50.00.

See List No. 9

Sec. 21-35. Premium stamp suppliers.

Every person engaged in the business of furnishing or supplying for any consideration to others to use in, with or for the sale of goods, merchandise or commodities any stamps, coupons, ticket or similar devices which entitle the person receiving the same with such sale to produce any goods, merchandise or commodities free of charge or for less than the market price thereof, or to receive cash for such premium stamps shall pay for the privilege, an annual license tax to be measured by the value of such premium stamps furnished or supplied during the next preceding year. The amount of the tax hereunder shall be \$10.00 on the first \$2,000.00 of value and \$0.10 for each additional \$100.00 of value of premium stamps sold the preceding calendar year. The word "value" as used herein shall mean the average value if sold at retail of the goods, merchandise, or commodities for which the premium stamps may be redeemed.

Sec. 21-36. Merchants placing vending machines.

Every person engaged in the business of selling goods, wares and merchandise in the County through the use of coin-operated vending machines, shall pay for the privilege of doing business, an annual license tax of \$10.00 on the first \$1,000.00 of gross receipts and \$0.10 for each additional \$100.00 gross receipts of the preceding year. Where gross receipts do not exceed \$1,000.00 the license tax shall be \$5.00.

Sec. 21-37. Fortune tellers and related occupations.

Any person who acts in a professional or occupational capacity as a teller of fortunes, a clairvoyant, a palm reader, a phrenologist, a spiritual medium, an astrologist, a hypnotist or any other similar occupation shall pay annually a license tax of Five Hundred Dollars (\$500.00). Such tax shall not be prorated nor shall any license granted hereunder be assignable.

Said tax shall not be based upon gross receipts and to the extent any other provision of this ordinance shall relate to a tax based upon gross receipts said provisions shall not apply to the license tax required under this section.

Sec. 21-38. Validity.

If any section, subsection, sentence, clause, phrase or word of this ordinance is, for any reason, held by a court of competent jurisdiction to be valid, such decision shall not affect the validity of the remaining portions of the ordinance.

Sec. 21-39. Effective date.

The effective date of this ordinance shall be January 1, 1975.

LIST NO. 1

Amusement park
Amusement rides
Arcade or building dedicated to general amusement or entertaining
Auditorium
Billiards or pool
Bowling alley
Coliseum
Drive-in theaters
Golf courses
Golf driving range
Marinas
Miniature golf
Movie theaters
Parks, athletic fields
Rifle range, shooting gallery
Tennis courts
Theaters

LIST NO. 2

Airports
Artist representative
Auto damage appraisal service
Bid or building reporting service
Blacksmith or wheel wright shops
Book Binder
Data processing, computer service
Dental laboratories
Drafting service
Erecting, installing, removing, storing awnings
Freight traffic bureau, agency
Hauling or transfer, not in connection with taxicab business
Impounding lot
Job printing, printing shops, duplicating processes
Laundry, cleaning, pressing, dyeing establishment
Leasing of automobiles, trucks and trailers
Leasing films for compensation
Letter writing
Livery stables
Marine or salvage work
Mimeographing, multigraphing, related type service
Motion picture film producers, laboratories
Nickel plating or chromiumizing
Operating analytical or engineering laboratories
Packing, crating, shipping, hauling or moving goods or chattels for others
Parking lots
Photogrammetric engineering
Photostater
Plating metals or other materials
Private detectives
Promotional agents or agency
Protective agent, agency
Public garage
Realty multiple listing service
Renting or leasing air planes
Renting or leasing bicycles
Riding schools
Royalty and/or franchise firm
Septic tank cleaning
Sign painting, window lettering, vehicle lettering
Storage, all types
Swimming pool maintenance and management
Tabulating service
Title insurance company
Towel, linen, coat, apron, uniform laundering service, including the leasing thereof
Towing services
Trade associations
Tree surgery, trimming, removal
U-Drive-It firm, business

Vehicular advertising, electric advertising, business advertising, commercial advertising
Washing, cleaning, polishing automobiles

LIST NO. 3

(A) The business of operating:

Barber shops
Beauty parlors
Cemeteries (except nonprofit)
Chartered clubs
Convalescent homes (except non-profit corporations)
Hair dressing establishments
Information bureaus, booths
Nursing homes (except non-profit corporations)
Old age homes (except non-profit corporations)
Private hospitals (except non-profit corporations)
Turkish, roman or other like bath or bath parlor

(B) The business of:

Addressing letters or envelopes
Auctioneering
Baby sitting and child care service
Bottle exchange
Cleaning windows, shades, chimneys, furnace
Clinical laboratory
Common criers
Correspondent establishment or bureau
Dance, music, ceramic, art, sewing instruction or tutoring
Day nursery (other than foster homes)
Dental laboratory
Exterminating rats, vermin, termites, etc.
Fumigating or disinfecting
Funeral directors, services
Furnishing ambulance service
Furnishing clean diapers
Furnishing house cleaning services
Furnishing janitor service
Furnishing labor service
Furnishing messenger service, except telephone or telegraph messenger service
Furnishing statistical service
Interior Decorating
Interior decorating service and/or consultant
Kennels, dog and cat
Lawn development and maintenance
Massage practitioners
Masseurs
Nurses registry

LIST NO. 3 (CONTINUED)

Operating reducing salons, health clubs
Operating scalp treating establishment

Photographer
Physicians registry
Piano tuning
Picture framing, gilding
Press clipping service
Private school (other than religious, non-profit)
Renting any kind of tangible personal property
Renting or furnishing automatic washing
Sale of money orders
Secretarial service
Small animal grooming
Taxidermists
Telephone answering service
Vehicle title service
Wake-up service
X-ray laboratory

LIST NO. 4

Air conditioning
Brick contracting, stone and other masonry
Building
Carpenters
Cement
Dredging, sand and gravel
Electrical
Floor scraping or finishing
Foundations
Other contractors and contracting
Paint and paper decorating
Plastering
Plumbing, heating, steam fitting or gas fitting
Road, street, bridge, sidewalk or curb and gutter
Roofing
Sewer drilling and well digging
Structural metal
Tile, glass, flooring and floor covering
Wrecking, moving or excavating

LIST NO. 5

(A) The professional occupation of:

Architect
Attorney-at-Law
Ceramic engineer
Certified public accountant
Chemical Engineer
Chemist
Chiropodist
Chiropractor
Civil engineer
Coal mining engineer
Dentist
Doctor of internal medicine
Electrical engineer
Engineer-consulting, contracting
Heat, air conditioning, ventilating engineer
Highway engineer
Homeopathist
Industrial engineer
Mechanical engineer
Medical doctor
Metallurgical engineer
Mining engineer
Naturopathist
Neurologist
Oculist
Optometrist
Orthodontist
Osteopath
Pathologist
Physician
Physiotherapist
Psychiatrist
Psychologist
Railway Engineer
Refrigerator engineer
Sanitary engineer
Steam power engineer
Structural engineer
Surgeon
Surveyor
Veterinarian

LIST NO. 5. (CONTINUED)

(B) The specialized occupation of:

Accountant, Public
Actuary
Advertising agent, firm
Animal hospital
Appraiser, evaluator of personal property for others for compensation
Appraiser, evaluator of real estate for others for compensation
Artist
Assayer
Atomic Energy consultant
Audition company or firm
Blue printer
Bookkeeper, public
Broker, including real estate, rental, stock and investment
Building designer
Business chance broker
Business consultant
Business, financial counselor
Business operations management
Collection agent or agency
Commercial inventory, valuation service
Commission merchant
Counselor, family or marriage
Debt refinancing company, firm
Economic, social science research service
Employment agent or agencies
Insurance claims adjustor
Investment advisory service
Labor arbitrator
Labor relations consultant
Land, rental agent
Landscape designer
Language translator
Lecturer
Lumber measure
Management engineer
Manufacturer's agent
Marketing research analyst
Mercantile agent, agency
Operations analyst
Optician
Public relations counselor

LIST NO. 5 (CONTINUED)

Public stenographer
Publicity service, furnisher of, booking agent, concert manager
Recorder of proceedings in any court, commission or other organization

Sales agent, agency

Sculptor

Tax consultant

Title abstract company

Transportation consultant

Travel Bureau, tour agent

LIST NO. 6

Airplane repair
Auto repair, engine repairs of any type
Bicycle repair
Business and office machine repair
Clothes, hats, carpets or rugs, repair of
Dress making, slip covers, drapery and/or curtain making (service only)
Furniture, upholstery, repair of
Gunsmith, gun repairing
Industrial, commercial machinery
Lawnmowers
Locksmith and lock repairing
Machine shop, boiler shop
Mattresses, repair of
Paint shop, other than contractor
Radio, television, refrigerators, electrical appliances, home appliances, repair of
Reweaving
Road machinery, farm machinery, repair of
Saw, tools, repair of
Scales, repair of
Shades, repair of
Shoes, repair of
Tire, repair of
Toys, repair of
Typewriters, repair of
Umbrellas, harness, leather goods, repair of
Watches, clocks, repair of
Welding shop

LIST NO. 7

Aircraft or aircraft parts
Antiques
Auto accessory, tire, battery
Auto sales, motor vehicles dealers, tire, battery
Bakeries, caterers
Bicycles
Boats, motors
Books, stationery
Building materials
Candy, nut store
Cigar, tobacco stands, newsstands
Cleaning Equipment, Supplies
Clothing, any at all
Confectionery
Custom tailor
Dairy products
Delicatessen
Department store
Drapery, curtain upholstery
Drug
Dry goods stores
Egg, poultry
Export and import firms
Farm equipment
Filling stations
Fish, seafood market
Floor covering
Florists
Fruit stores, vegetable markets
Fuel
Furniture
Furriers
Garden suppliers
General stores
Gift, novelty, souvenir
Grocery
Hardware
Heating, plumbing, electrical equipment
Hog, grain, feed, seed
Hosiery
Ice
Jewelry
Livestock dealer
Luggage

LIST NO. 7 (CONTINUED)

Lumber goods

Machinery and Equipment
Meat market
Men's and boy's clothing
Millinery
Motorcycle
Musical Instrument
Office, store, appliance supply
Optical
Paint, glass, wallpaper
Photographic, supply, equipment
All radio or household appliances
Restaurants
Scientific, medical supplies
Second hand stores, other than junk
Shoes
Soda fountain
Sporting goods
Used cars
Variety stores
Workmen's clothing

LIST NO. 8

Automotive
Chemicals
Clothing, furnishings
Coal, coke
Commission merchants (who take title, others classed as brokers)
Drugs
Dry goods
Electrical, plumbing goods
Farm products or supplies
Furniture and house furnishings
Groceries and foods
Hardware
Jewelry
Lumber, paint and construction materials
Machinery, equipment and supplies
Metals and metal work
Paper and paper products
Petroleum and petroleum products
Sandwiches
Seafood
Soft drinks
Sporting goods
Tobacco and tobacco products, except leaf tobacco
Waste materials

LIST NO. 9

A factor
An industrial loan company
A loan or mortgage broker
A loan or mortgage company
A money lender
Buying installment receivable
Chattel mortgage financing
Consumer financing
Financing accounts receivable
Installment financing
Inventory financing

ARTICLE IV.

UTILITY TAX.

(See sections 58.1-3812 to 58.1-3816.1 of the 1950 Code of Virginia)

Sec. 21-40. Definitions.

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

(A) PERSON. The word "person" shall include individuals, firms, partnerships, associations, corporations, and combinations of individuals of whatever form and character.

(B) PURCHASER. The word "purchaser" shall include every person who purchases a utility service.

(C) SELLER. The word "seller" shall include every person, whether a public service corporation, political subdivision within the County, or private corporation, or not, who sells or furnishes a utility service within the municipality.

(D) UTILITY SERVICE. The term "utility service" shall include local exchange telephone service, electric service and gas service furnished within the municipality.

(E) RESIDENTIAL USER. The term "residential user" shall mean the owner or tenant of private residential property used in maintaining a place of abode or in normal farming operations or a tenant of an apartment who pays for utility service in or for said property.

(F) COMMERCIAL OR INDUSTRIAL USER. The term "commercial or industrial user" shall mean the owner or tenant of property which is not residential in character or is used for commercial, professional or industrial purposes, including the owner of master metered apartment buildings who pays for utility service for said property.

Sec. 21-41. Amount of tax.

There is hereby imposed and levied by the Town of Round Hill, Virginia, upon each and every purchaser of a utility service a tax in the following amounts:

(A) Residential Electric and Gas Users:

- (1) on the first fifteen (15) dollars of net charge per residential user per month . . .
16%.

(B) Residential Local Exchange Telephone Service:

- (1) on the first fifteen (15) dollars of net charge per residential user per month . . .
9%.

(C) Commercial or Industrial Users (all utilities):

- (1) on the first three hundred (300) dollars of net charge per commercial or

industrial user per month . . . 9%.

Sec. 21-42. Utility bills, monthly or otherwise.

Utility bills shall be considered monthly bills if submitted twelve times annually for a period of approximately one month or portion thereof. In case bills are submitted by any seller for more than one month's utility service, the amount of said bill included in computing the tax shall be the net charges allowed herein multiplied by the number of months for which said bill is submitted.

Sec. 21-43. Duty of seller, generally.

(a) It shall be the duty of every seller in acting as the tax collecting medium or agency for the Town of Round Hill to collect from the purchaser for the use of the municipality the tax hereby imposed and levied at the time of collecting the purchase price charged therefor and the taxes collected during each calendar month shall be reported by each seller to the municipal treasurer and simultaneously, each seller shall remit the amount of tax shown by said report to have been collected to the municipal treasurer on or before the last day of the first calendar month thereafter, together with the name and address of any purchaser who has refused to pay his tax. The tax levied or imposed under this ordinance with respect to the purchase of any gas or electric service, shall become effective on bills rendered on meter readings, on and after January 1, and with respect to local telephone service on charges first appearing on bills rendered on January 1 and thereafter.

(b) In all cases where the seller collects the price for utility service in stated periods, the tax imposed and levied by this ordinance shall be computed on the amount of purchase during the month or period according to each bill rendered, provided the amount of tax to be collected shall be the nearest whole cent to the amount computed.

(c) Each and every seller shall keep complete records showing all purchases in the municipality, which records shall show the price charged against each purchaser with respect to each purchaser, the date thereof, and the date of payment thereof, and the amount of tax imposed hereunder, and such record shall be kept open for inspection by the duly authorized agents of the municipality at reasonable times, and the duly authorized agents of the municipality shall have the right, power and authority to make such transcripts thereof during such times as they may desire.

Sec. 21-44. Collection of taxes from seller.

(A) The municipal treasurer shall be charged with the power and the duty of collecting the taxes levied and imposed hereunder and shall cause the same to be paid into the General Fund of the municipality.

Sec. 21-45. Exceptions.

(A) The tax imposed and levied by this chapter on purchasers with respect to telephone service shall apply to all charges made for local telephone exchange service except as follows:

- (1) Coin box telephone. The total amount of the guaranteed charge on each bill rendered for semi-public coin box telephone service shall be included in the basis for the tax with respect to the purchaser of such service, but no other tax shall be imposed on telephone service paid for by inserting coins in coin-operated telephones.
- (2) Flat rate service. With respect to flat rate service, the tax shall apply to only

the amount payable for the local area service and shall not apply to any specific charge for calls to points outside the municipality or to any general charge or rate differential payable for the privilege of calling points outside the municipality or for mileage service charges.

- (3) Message rate service. Where purchasers of telephone service are charged on a message rate basis, the tax shall apply only to the basic charge for such service and shall not apply to any charge for additional message units.

(B) There shall be no tax computed on bills submitted for electric service for heating water and space heating where a separate meter is used solely for water heating and space heating service or on bills submitted for unmetered electric service.

(C) The United States of America, diplomatic personnel exempted by the laws of the United States, the State of Virginia, and the political subdivisions, boards, commissioner and authorities thereof are hereby exempted from the payment of the tax imposed and levied by this chapter with respect to the purchase of utility services used by such governmental agencies.

Sec. 21-46. Penalties.

Any purchaser failing, refusing or neglecting, after five (5) days from receipt of notice by the treasurer for the municipality that the tax is delinquent, to pay the tax imposed or levied by this chapter, and any seller violating the provisions of this chapter, and any officer, agent or employee of any seller violating the provisions of this chapter shall be guilty of a misdemeanor and shall, upon conviction, be subject to a fine of not less than ten dollars (\$10.00) nor more than three hundred dollars (\$300.00) or by imprisonment in jail for not more than three months, or by both such fine and imprisonment. Each failure, refusal, neglect or violation and each day's continuance thereof shall constitute a separate offense. Such conviction shall not relieve any person from the payment, collection and remittance of such tax as provided by this chapter.

Sec. 21-47. Severability clause.

If any section, subsection sentence, clause, phrase, part or provisions on this ordinance shall be declared unconstitutional, void, or invalid for any reason, the validity of the remaining portions of this chapter shall not be affected thereby, but shall continue in full force and effect.

Sec. 21-48. Effective date.

The effective date of this chapter shall be on and after January 1, 1976.