

CHAPTER 14

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ARTICLE I. IN GENERAL

Sec. 14-1. Purpose and authority.

This Ordinance is adopted pursuant to the authority of Chapter 37 of Title 58.1 of the Code of Virginia, 1950, as amended, and may be referred to as the Business License Ordinance of Bath County, Virginia.

Sec. 14-2. Definitions.

For the purposes of this Business License Ordinance, the following definitions apply:

Acted responsibly means that: (i) the business exercised the level of reasonable care that a prudent person would exercise under the circumstances in determining the filing obligations for the business and (ii) the business undertook significant steps to avoid or mitigate the failure, such as requesting appropriate extensions (where applicable), attempting to prevent a foreseeable impediment, acting to remove an impediment once it occurred, and promptly rectifying a failure once the impediment was removed or the failure discovered.

Amount in dispute, when used with respect to fees due or assessed, means the amount specifically identified in the administrative appeal or application for judicial review as disputed by the party filing such appeal or application.

Appealable event means an increase in the assessment of a local license fee payable by a business, the denial of a refund, or the assessment of a local license fee where none previously was assessed, arising out of the local assessing official's (i) examination of records, financial statements, books of account, or other information for the purpose of determining the correctness of an assessment; (ii) determination regarding the rate or classification applicable to the licensable business; (iii) assessment

of a local license fee when no return has been filed by the business; or (iv) denial of an application for correction of erroneous assessment attendant to the filing of an amended application for license.

An appealable event shall include a business's appeal of the classification applicable to a business, including whether the business properly falls within a business license sub-classification established by the locality, regardless of whether the business's appeal is in conjunction with an assessment, examination, audit, or any other action taken by the locality.

Events beyond the business's control include, but are not limited to, the unavailability of records due to fire or other casualty; the unavoidable absence (e.g., due to death or serious illness) of the person with the sole responsibility for compliance with this Ordinance; or the business's reasonable reliance in good faith upon erroneous written information from the assessing official who was aware of the relevant facts relating to the business when he provided the erroneous information.

Frivolous means a finding, based on specific facts, that the party asserting the appeal is unlikely to prevail upon the merits because the appeal is (i) not well grounded in fact; (ii) not warranted by existing law or a good faith argument for the extension, modification, or reversal of existing law; (iii) interposed for an improper purpose, such as to harass, to cause unnecessary delay in the payment of fee or a refund, or to create needless cost from the litigation; or (iv) otherwise frivolous.

Jeopardized by delay means a finding, based upon specific facts, that a business designs to (i) depart quickly from the locality; (ii) remove his property therefrom; (iii) conceal himself or his property therein; or (iv) do any other act tending to prejudice, or to render wholly or partially ineffectual, proceedings to collect the fee for the period in question.

ARTICLE II. BUSINESS LICENSE

Sec. 14-3. License requirement.

There is hereby levied on every business, as defined in this section and not exempt as provided by law, a business license fee of \$10 per year.

Every person shall apply for a license for each business or profession when engaging in a business in this jurisdiction if (i) the person has a definite place of business in this jurisdiction; (ii) there is no definite place of business anywhere and the person resides in this jurisdiction; or (iii) there is no definite place of business in this jurisdiction but the person operates amusement machines or is classified as an itinerant merchant, peddler, carnival, circus, contractor subject to [Section 58.1-3715 of the Code of Virginia, 1950, as amended](#), or public service corporation. A separate license shall be required for each definite place of business and for each business. A person engaged in two or more businesses or professions carried on at the same place of business may elect to obtain one license for all such businesses and professions if all of the following criteria are satisfied: (a) each business or profession is subject to licensure at the location and has satisfied any requirements imposed by state law or other provisions of the ordinances of this jurisdiction; (b) all of the businesses or professions are subject to the same fee, or, if subject to different fees, the licensee agrees to pay the fee on all businesses and professions at the highest rate; and (c) the business agrees to supply such information as the assessor may require concerning the nature of the several businesses and their gross receipts.

Sec. 14-4. Due dates and penalties.

- (a) Each person subject to a license fee shall apply for a license prior to beginning business if he was not subject to licensure in this jurisdiction on or before January 1 of the license year, or no later than January 15 of the license year if he had been issued a license for the preceding year. The application shall be on forms prescribed by the Commissioner of the Revenue.
- (b) The fee shall be paid with the application.
- (c) The Commissioner of Revenue may grant an extension of time in which to file an application for a license, for reasonable cause.
- (d) A penalty of 10 percent of the fee shall be imposed upon the failure to file an application or the failure to pay the fee by the appropriate due date. Only the late filing penalty shall be imposed by the Commissioner of the Revenue if both the application and payment are late; however, both penalties may be assessed if, in the judgment of the Commissioner of the Revenue, the business has a history of noncompliance. In the case of an assessment of additional fees made by the Commissioner of the Revenue, if the application and, if applicable, the return were made in good faith and the understatement of the fee was not due to any fraud or reckless or intentional disregard of the law by the business, there shall be no late payment penalty assessed with the additional fee. If any assessment of a fee by the Commissioner of the Revenue is not paid within 30 days, the Treasurer may impose a 10 percent late payment penalty. If the failure to file or pay was not the fault of the business, the penalties shall not be imposed, or if imposed, shall be abated by the Commissioner of the Revenue. In order to demonstrate lack of fault, the business must show that he acted responsibly and that the failure was due to events beyond his control.
- (e) Interest at the rate of 5% per annum shall be charged on the late payment of the fee from the due date until the date paid without regard to fault or other reason for the late payment. Whenever an assessment of additional or omitted fee by the Commissioner of the Revenue is found to be erroneous, all interest and any penalties charged and collected on the amount of the assessment found to be erroneous shall be refunded together with interest on the refund from the date of payment or the due date, whichever is later. Interest shall be paid on the refund of any of the fee imposed by this ordinance from the date of payment or due date, whichever is later, whether attributable to an amended return or other reason. Interest on any refund shall be paid at the same rate a business would be charged for a late payment.

Sec. 14-5. Limitations and extensions.

- (a) Where, before the expiration of the time prescribed for obtaining a license pursuant to this ordinance, both the Commissioner of the Revenue and the business have consented in writing to its payment after such time, the fee may be assessed at any time prior to the expiration of the period agreed upon. The period so agreed upon may be extended by subsequent agreements in writing made before the expiration of the period previously agreed upon.
- (b) Notwithstanding any other provision of law, the Commissioner of the Revenue shall assess the local license fee omitted because of fraud or failure to apply for a license for the current license year and the six preceding license years.
- (c) The period for collecting any local license fee shall not expire prior to the period specified in Section [58.1-3940](#) of the Code of Virginia, 1950, as amended, two years after the date of assessment if the period for assessment has been extended pursuant to this section of the

ordinance, two years after the final determination of an appeal for which collection has been stayed pursuant to this ordinance, or two years after the final decision in a court application pursuant to Section [58.1-3984](#) of the Code of Virginia, 1950, as amended, or a similar law for which collection has been stayed, whichever is latest.

Sec. 14-6. Administrative appeals to Commissioner of the Revenue.

- (a) *Filing and contents of administrative appeal.* Any person assessed with a local license fee as a result of an appealable event as defined in this section may file an administrative appeal of the assessment within one year from the last day of the year for which such assessment is made, or within one year from the date of the appealable event, whichever is later, with the Commissioner of the Revenue. The appeal must be filed in good faith and sufficiently identify the business, the periods covered by the challenged assessments, the amount in dispute, the remedy sought, each alleged error in the assessment, the grounds upon which the business relies, and any other facts relevant to the business's contention. The Commissioner of the Revenue may hold a conference with the business if requested by the business, or require submission of additional information and documents, an audit or further audit, or other evidence deemed necessary for a proper and equitable determination of the appeal. The assessment placed at issue in the appeal shall be deemed prima facie correct. The Commissioner of the Revenue shall undertake a full review of the business's claims and issue a written determination to the business setting forth the facts and arguments in support of his decision.

The business may at any time also file an administrative appeal of the classification applicable to the business, including whether the business properly falls within a business license sub-classification established by the locality. However, the appeal of the classification of the business shall not apply to any license year for which the State Tax Commissioner has previously issued a final determination relating to any license fee or license fee imposed upon the business's business for the year. In addition, any appeal of the classification of a business shall in no way affect or change any limitations period prescribed by law for appealing an assessment.

- (b) *Notice of right of appeal and procedures.* Every assessment made by the Commissioner of the Revenue pursuant to an appealable event shall include or be accompanied by a written explanation of the business's right to file an administrative appeal and the specific procedures to be followed in the jurisdiction, the name and address to which the appeal should be directed, an explanation of the required content of the appeal, and the deadline for filing the appeal. For purposes of facilitating an administrative appeal of the classification applicable to a business, each locality imposing a fee or fee under this chapter shall maintain on its website the specific procedures to be followed in the jurisdiction with regard to such appeal and the name and address to which the appeal should be directed.
- (c) *Suspension of collection activity during appeal.* Provided a timely and complete administrative appeal is filed, collection activity with respect to the amount in dispute relating to any assessment by the Commissioner of the Revenue shall be suspended until a final determination is issued by the Commissioner of the Revenue, unless the Treasurer (i) determines that collection would be jeopardized by delay as defined in this section; (ii) is advised by the Commissioner of the Revenue that the business has not responded to a request for relevant information after a reasonable time; or (iii) is advised by the Commissioner of the Revenue that the appeal is frivolous as defined in Section 14-2. Interest shall accrue in accordance with the provisions of this Ordinance, but no further penalty shall be imposed while collection action is suspended.

- (d) *Procedure in event of non-decision.* Any business whose administrative appeal to the Commissioner of the Revenue pursuant to the provisions of section has been pending for more than one year without the issuance of a final determination may, upon not less than 30 days' written notice to the Commissioner of the Revenue, elect to treat the appeal as denied and appeal the assessment or classification of the business to the State Tax Commissioner in accordance with the provisions of Section 14-8. The State Tax Commissioner shall not consider an appeal filed pursuant to the provisions of this section if he finds that the absence of a final determination on the part of the Commissioner of the Revenue was caused by the willful failure or refusal of the business to provide information requested and reasonably needed by the Commissioner to make his determination.

Sec. 14-7. Administrative appeal to the State Tax Commissioner.

- (a) *In general.* Any person assessed with a local license fee as a result of a determination or that has received a determination with regard to the person's appeal of the license classification or sub-classification applicable to the person's business, upon an administrative appeal to the Commissioner of the Revenue pursuant to Section 14-6, that is adverse to the position asserted by the business in such appeal, may appeal such assessment or determination to the State Tax Commissioner within 90 days of the date of the determination by the Commissioner of the Revenue. The appeal shall be in such form as the Tax Commissioner may prescribe and the business shall serve a copy of the appeal upon the Commissioner of the Revenue. The State Tax Commissioner shall permit the Commissioner of the Revenue to participate in the proceedings, and shall issue a determination to the business within 90 days of receipt of the business's application, unless the business and the Commissioner of the Revenue are notified that a longer period will be required. The appeal shall proceed in the same manner as an application pursuant to [Section 58.1-1821](#) of the Code of Virginia, 1950, as amended, and the State Tax Commissioner, pursuant to [Section 58.1-1822](#) of the Code of Virginia, 1950, as amended, may issue an order correcting such assessment or classification, and the related license fee liability.
- (b) *Suspension of collection activity during appeal.* On receipt of a notice of intent to file an appeal to the State Tax Commissioner under this section, collection activity with respect to the amount in dispute relating to any assessment by the Commissioner of the Revenue shall be suspended until a final determination is issued by the State Tax Commissioner, unless the Treasurer (i) determines that collection would be jeopardized by delay as defined in this section; (ii) is advised by the Commissioner of the Revenue, or the State Tax Commissioner, that the business has not responded to a request for relevant information after a reasonable time; or (iii) is advised by the Commissioner of the Revenue that the appeal is frivolous. Interest shall accrue in accordance with the provisions of this Ordinance, but no further penalty shall be imposed while collection action is suspended. The requirement that collection activity be suspended shall cease unless an appeal pursuant to section is filed and served on the necessary parties within 30 days of the service of notice of intent to file such appeal.
- (c) *Implementation of determination of the State Tax Commissioner.* Promptly upon receipt of the final determination of the State Tax Commissioner with respect to an appeal pursuant to this section, the Commissioner of the Revenue shall take those steps necessary to calculate the amount of fee owed by or refund due to the business consistent with the State Tax Commissioner's determination and shall provide that information to the business and to the Treasurer in accordance with the provisions of this subdivision.

- (1) If the determination of the State Tax Commissioner sets forth a specific amount of fee due, the Commissioner of the Revenue shall certify the amount to the Treasurer, and the Treasurer shall issue a bill to the business for such amount due, together with interest accrued and penalty, if any is authorized by this section, within 30 days of the date of the determination of the State Tax Commissioner.
- (2) If the determination of the State Tax Commissioner sets forth a specific amount of refund due, the Commissioner of the Revenue shall certify the amount to the Treasurer, and the Treasurer shall issue a payment to the business for such amount due, together with interest accrued pursuant to this section, within 30 days of the date of the determination of the State Tax Commissioner.
- (3) If the determination of the State Tax Commissioner does not set forth a specific amount of fee due, or otherwise requires the Commissioner of the Revenue to undertake a new or revised assessment that will result in an obligation to pay a fee that has not previously been paid in full, the Commissioner of the Revenue shall promptly commence the steps necessary to undertake such new or revised assessment, and provide the same to the business within 60 days of the date of the determination of the State Tax Commissioner, or within 60 days after receipt from the business of any additional information requested or reasonably required under the determination of the State Tax Commissioner, whichever is later. The Commissioner of the Revenue shall certify the new assessment to the Treasurer, and the Treasurer shall issue a bill to the business for the amount due, together with interest accrued and penalty, if any is authorized by this Ordinance, within 30 days of the date of the new assessment.
- (4) If the determination of the State Tax Commissioner does not set forth a specific amount of refund due, or otherwise requires the Commissioner of the Revenue to undertake a new or revised assessment that will result in an obligation on the part of the locality to make a refund of fees previously paid, the Commissioner of the Revenue shall promptly commence the steps necessary to undertake such new or revised assessment or to determine the amount of refund due in the case of a correction to the license classification of the business, and provide the same to the business within 60 days of the date of the determination of the State Tax Commissioner, or within 60 days after receipt from the business of any additional information requested or reasonably required under the determination of the State Tax Commissioner, whichever is later. The Commissioner of the Revenue shall certify the new assessment or refund amount to the Treasurer, and the Treasurer shall issue a refund to the business for the amount of fee due, together with interest accrued, within 30 days of the date of the new assessment or determination of the amount of the refund.

Sec. 14-8. Judicial review of decision of the State Tax Commissioner.

- (a) *Judicial review.* Following the issuance of a final determination of the State Tax Commissioner pursuant to section 14-7, the business or Commissioner of the Revenue may apply to the appropriate circuit court for judicial review of the determination, or any part thereof, pursuant to Section [58.1-3984](#) of the Code of Virginia, 1950, as amended. In any such proceeding for judicial review of a determination of the State Tax Commissioner, the burden shall be on the party challenging the determination of the State Tax Commissioner, or any part thereof, to show that the ruling of the State Tax Commissioner is erroneous with respect to the part challenged. Neither the State Tax Commissioner nor the Department of Taxation shall be made a party to an application to correct an assessment merely because the State Tax Commissioner has ruled on it.

(b) *Suspension of payment of disputed amount of fee due upon business's notice of intent to initiate judicial review.*

- (1) On receipt of a notice of intent to file an application for judicial review, pursuant to Section [58.1-3984](#) of the Code of Virginia, 1950, as amended, of a determination of the State Tax Commissioner pursuant to this section, and upon payment of the amount of the fee relating to any assessment by the Commissioner of the Revenue that is not in dispute together with any penalty and interest then due with respect to such undisputed portion of the fee, the Treasurer shall further suspend collection activity while the court retains jurisdiction unless the court, upon appropriate motion after notice and an opportunity to be heard, determines that (i) the business's application for judicial review is frivolous; (ii) collection would be jeopardized by delay; or (iii) suspension of collection would cause substantial economic hardship to the locality. For purposes of determining whether substantial economic hardship to the locality would arise from a suspension of collection activity, the court shall consider the cumulative effect of then-pending appeals filed within the locality by different businesses that allege common claims or theories of relief.
- (2) Upon a determination that the appeal is frivolous, that collection may be jeopardized by delay, or that suspension of collection would result in substantial economic hardship to the locality, the court may require the business to pay the amount in dispute or a portion thereof, or to provide surety for payment of the amount in dispute in a form acceptable to the court.
- (3) No suspension of collection activity shall be required if the application for judicial review fails to identify with particularity the amount in dispute or the application does not relate to any assessment by the Commissioner of the Revenue.
- (4) The requirement that collection activity be suspended shall cease unless an application for judicial review pursuant to Section [58.1-3984](#) of the Code of Virginia, 1950, as amended, is filed and served on the necessary parties within 30 days of the service of the notice of intent to file such application.
- (5) The suspension of collection activity authorized by this subdivision shall not be applicable to any appeal of a local license fee that is initiated by the direct filing of an action pursuant to Section [58.1-3984](#) of the Code of Virginia, 1950, as amended, without prior exhaustion of the appeals provided by this Ordinance.

(c) *Suspension of payment of disputed amount of refund due upon locality's notice of intent to initiate judicial review.*

- (1) Payment of any refund determined to be due pursuant to the determination of the State Tax Commissioner of an appeal pursuant to Section 14-7(c)(2) shall be suspended if the locality assessing the fee serves upon the business, within 60 days of the date of the determination of the State Tax Commissioner, a notice of intent to file an application for judicial review of the State Tax Commissioner's determination pursuant to Section [58.1-3984](#) of the Code of Virginia, 1950, as amended, and pays the amount of the refund not in dispute, including fee and accrued interest. Payment of such refund shall remain suspended while the court retains jurisdiction unless the court, upon appropriate motion after notice and an opportunity to be heard, determines that the locality's application for judicial review is frivolous, as defined in this section.
- (2) No suspension of refund activity shall be permitted if the locality's application for judicial review fails to identify with particularity the amount in dispute.

- (3) The suspension of the obligation to make a refund shall cease unless an application for judicial review pursuant to Section [58.1-3984](#) of the Code of Virginia, 1950, as amended, is filed and served on the necessary parties within 30 days of the service of the notice of intent to file such application.
- (d) Accrual of interest on unpaid amount of fee. Interest shall accrue in accordance with the provisions of Section 14-4, but no further penalty shall be imposed while collection action is suspended.

Sec. 14-9. Rulings.

Any business or authorized representative of a business may request a written ruling regarding the application of a local license fee to a specific situation from the Commissioner of the Revenue. Any person requesting such a ruling must provide all facts relevant to the situation placed at issue and may present a rationale for the basis of an interpretation of the law most favorable to the business. In addition, the business or authorized representative may request a written ruling with regard to the classification applicable to the business's business.

Any misrepresentation or change in the applicable law or the factual situation as presented in the ruling request shall invalidate any such ruling issued. A written ruling may be revoked or amended prospectively if (i) there is a change in the law, a court decision, or the guidelines issued by the State Department of Taxation upon which the ruling was based or (ii) the assessor notifies the business of a change in the policy or interpretation upon which the ruling was based. However, any person who acts on a written ruling which later becomes invalid shall be deemed to have acted in good faith during the period in which such ruling was in effect.

Sec. 14-10 – 14-24. Reserved.

ARTICLE III. MIXED ALCOHOLIC BEVERAGES¹

Sec. 14-25. Definitions.

For the purposes of this Article, the following words and phrases shall have the meanings respectively ascribed to them by this section:

Alcohol shall mean the product known as ethyl or grain alcohol obtained by distillation of any fermented liquor, rectified either once or more often, whatever the origin, and shall include synthetic ethyl alcohol, but shall not include methyl alcohol and alcohol completely denatured in accordance with formulas approved by the government of the United States.

Alcoholic beverages shall include alcohol, spirits, wine, and beer, and any one or more of such varieties containing one-half of one percent or more of alcohol by volume, including mixed alcoholic beverages, and every liquid or solid, patented or not, containing alcohol, spirits, wine,

¹ Contents of this Article are based upon the following County Ordinance - Ord. of 1-14-69; pertaining to mixed beverage licensing tax.

or beer and capable of being consumed by a human being. Any liquid or solid containing more than one of the four varieties shall be considered as belonging to that variety which has the higher percentage of alcohol, however obtained, according to the order in which they are set forth in this definition.

Mixed Alcoholic Beverages shall mean a drink composed in whole or in part of spirits.

Spirits means any beverage which contains alcohol obtained by distillation mixed with drinkable water and other substances, in solution, and includes, among other things, brandy, rum, whiskey, and gin, or any one or more of the last four named ingredients; but shall not include any such liquors completely denatured in accordance with formulas approved by the United States government.

Restaurant means, for a mixed beverage license, an established place of business (i) where meals with substantial entrees are regularly sold and (ii) which has adequate facilities and sufficient employees for cooking, preparing, and serving such meals for consumption at tables in dining areas on the premises, and includes establishments specializing in full course meals with a single substantial entree.

Cross reference-Definitions and rules of construction generally, § 1-2. **State law reference-**Code of Virginia, § 4.1-100.

Sec. 14-26. Restaurants-amount of license tax.

(a) Every person, partnership, or corporation engaged in the business of operating restaurants, including restaurants located on the premises of hotels or motels, and serving mixed alcoholic beverages in accordance with the provisions of § 4.1-210 of the Code of Virginia, shall pay an annual license tax to the County as follows:

- (1) Two hundred dollars (\$200.00) for each restaurant with a seating capacity at tables for up to one hundred (100) persons, and
- (2) Three hundred fifty dollars (\$350.00) for each restaurant with a seating capacity for more than one hundred (100) but not more than one hundred fifty (150) persons, and
- (3) Five hundred dollars (\$500.00) for each restaurant with a seating capacity at tables for more than one hundred fifty (150) persons.

(b) The annual license tax to be paid to the County for every private, nonprofit club operating a restaurant located on the premises of such club and serving mixed alcoholic beverages shall be three hundred fifty dollars (\$350.00).

(c) The annual license tax to be paid to the County for a mixed beverage caterer's license shall be five hundred dollars (\$500.00); and

(d) The license tax to be paid to the County for a mixed beverage special events license shall be ten dollars (\$10.00) for each day of each event.

(e) All licenses granted or issued pursuant to the provisions of this Article shall expire on the thirtieth day of June next following the date on which they were granted or issued.

(f) The County license taxes provided for herein shall be paid into the County Treasury.

State law reference-Code of Virginia, § 4.1-233.

ARTICLE IV. RECREATIONAL VEHICLE LICENSE TAX²

Sec. 14-27. Recreational vehicles, etc. defined.

Recreational vehicle or *vehicles* shall mean any vehicular type structure, designed or modified as temporary living accommodations for recreation, camping, and travel use. Generally, there are four (4) basic types of recreational vehicles: travel trailers, motor homes, truck or pickup campers, and camping trailers, which are defined as follows:

Travel trailer means any vehicular, portable structure built on a chassis, designed to be used as a temporary dwelling for travel, recreational, and vacation uses, permanently identified Travel Trailer by the manufacturer of the trailer and, when factory equipped for the road, shall meet all applicable standards for use on public highways.

Motor home means a self-contained vehicle designed for temporary dwelling to be used for travel, recreation, and vacation, constructed as an integral part of a self-propelled vehicle.

Truck or pickup camper means a portable structure designed to be loaded on or mounted on a truck chassis for use as a temporary dwelling for travel, recreation, and vacation.

Camping trailer means a folding structure, mounted on wheels and designed for travel, recreation, and vacation use.

Recreational vehicle space. A plot of ground accommodating or upon which is situate one recreational vehicle.

Recreational vehicle site. Any plot of ground accommodating or upon which is situate two or more recreational vehicles.

Sec. 14-28. License required.

It shall be unlawful for any person to operate any recreational vehicle site within the limits of Bath County unless he holds a valid license issued annually by the County Planner in conjunction with the Health Authority and subject to an annual license fee in the amounts hereinafter specified.

Sec. 14-29. License year.

² Contents of this Article are based upon the following County Ordinance - Ord. of __-__-__; pertaining to recreational vehicles.

The license year shall begin July 1st of each year and shall end June 30th of each following year.

Sec. 14-30. Listing of occupants.

Licensed operators of recreational vehicle sites shall keep an accurate up-to-date listing of the name and address of all occupants.

Sec. 14-31. Annual fee for recreational vehicles; operator's license tax.

(a) A fee of twenty (\$20.00) dollars shall be paid for each recreational vehicle placed upon a recreational vehicle site during the license year. This fee shall be applicable to temporary and permanent recreational vehicles; however, the provisions of this Article shall not apply to any recreational vehicle which is placed by its owner upon land owned by the owner.

(b) The operator's license tax shall be ten (\$10.00) dollars for each recreational trailer site.

(c) The owner of the land and the licensed operator of a recreational vehicle site shall be jointly and equally liable for the payment of said fees and taxes. The fees and taxes shall be paid for each fiscal year or portion thereof that said recreational vehicle site is occupied or in operation.

(d) The owner of the land or the licensed operator of a recreational vehicle site shall collect said fees and taxes. The operator's license tax shall be remitted to the Treasurer no later than July 1. The fees imposed by Section 14-31(a) shall be remitted by the owner or operator to the Treasurer by the 5th day of each month for the proceeding calendar month. The owner of the land or licensed operator of a recreational vehicle site shall maintain records adequate to allow the County to confirm the fees owed pursuant to Section 14-31(a).

Secs. 14-32 to 14-36. Reserved.

ARTICLE V. MOTOR VEHICLE LICENSE FEE³

Sec. 14-37. Purpose.

It is the purpose and policy of the Board of Supervisors to impose a license fee upon every motor vehicle, trailer, or semi-trailer as those terms are defined in the Code of Virginia (1950), as amended, normally garaged, stored, or parked in this County, to be paid by residents of the said County, except as herein otherwise specifically provided, or by non-residents of the said County who would, under the laws of the Commonwealth be liable for payment of a State motor vehicle license or decal on any motor vehicle the situs of which for purposes of motor vehicle license taxation is within the County of Bath.

Sec. 14-38. License required.

(a) Every person, firm or corporation owning a motor vehicle, trailer, semi-trailer, normally garaged, stored, or parked in this County shall pay the Motor Vehicle License Fee as herein provided. No decal shall be issued upon payment of the license fee, however.

(b) The provisions of this Article shall not apply to any motor vehicle to which the provisions of § 46.2-755 of the 1950 *Code of Virginia, as amended*, apply.

Sec. 14-39. Procedure for securing license.

(a) The Commissioner of the Revenue shall include the Motor Vehicle License Fee for each vehicle as set out in Sec. 14-38(a) on the personal property annual billing due and payable December Five of each year beginning December 5, 2008.

(b) All fees for the license shall be paid to the Treasurer. These fees shall be deposited by the Treasurer in the same manner that is prescribed for other County's monies.

(c) The revenue derived from all county license fees imposed on motor vehicles, trailers, or semi-trailers shall be applied to general county purposes.

Sec. 14-40. Persons subject to license tax for motor vehicles, etc.

(a) The fee shall be Ten Dollars and No Cents (\$10.00) imposed on each and every such motor vehicle, trailer, semi-trailer, and every other type of motor vehicle upon which a tag is imposed by the Commonwealth of Virginia, including motorcycles, moto-bikes, camping trailers and all other trailers, motorized vehicles and vehicles towed by motorized vehicles.

Sec. 14-41. License tax year.

The license Fee year shall be the calendar year, beginning in 2008.

³ Bath County had a "Motor Vehicle License Tax" based on an ordinance dated June 14, 1976. It was repealed on December 13, 2005, effective calendar year 2006. This "Motor Vehicle License Fee" was adopted unanimously by the Board of Supervisors on June 25, 2008, on motion by the Hon. Percy C. Nowlin, III. A duly advertised public hearing had been held on the proposed ordinance on June 5, 2008.

State law reference-Code of Virginia, § 46.2-752.

Sec. 14-42. Vehicle License Fee for new or used vehicles.

Purchasers of new or used motor vehicles shall pay the Motor Vehicle License Fee due for all such vehicles as are covered under this chapter which are assessed by the Commissioner of the Revenue on January One of each year beginning in 2008. The Fee imposed shall be due and payable by December Five of each year.

Sec. 14-43. Penalties and interest.

Any person who violates or permits the violation of any of the requirements of this Article shall be guilty of a Class 4 misdemeanor. A penalty of five percent of the Fee shall be imposed on all vehicle owners on all fees that remain unpaid after December Five. Beginning on July One of the following year, interest at the rate of ten percent (10%) per annum shall be added until paid.

Sec. 14-44. Exemption for Disabled Veterans.

Veterans, qualified for personal property exemption pursuant to Section 58.1-366(B) of the Code of Virginia, 1950, as amended, certified by the U.S. Department of Veterans Affairs to have a 100% service-connected disability are hereby exempted from the payment of the motor vehicle license fee for one motor vehicle.

(Statutory Reference: Section 46.2-752, Code of Virginia, 1950, as amended.)

Secs. 14-45 to 14-50. Reserved.

ARTICLE VI. CONTRACTORS LICENSE TAX

Sec. 14-51. Reserved.

ARTICLE VII. DISPOSAL SERVICE LICENSE TAX

Sec. 14-52. Disposal Service License Tax.

The disposal service license tax adopted by County Ordinance date July 11, 1974 is hereby repealed.

ARTICLE VIII. MOBILE HOME PARK LICENSE TAX

Sec. 14-53. Mobile Home Park License Tax.

The mobile home park license tax adopted by County Ordinance date March 8, 1977 is hereby repealed.