

TITLE III: ADMINISTRATION

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CHAPTER 30: GENERAL PROVISIONS

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§ 30.01 TERM OF OFFICERS APPOINTED OR ELECTED BY MAYOR OR COUNCIL.

All officers elected or appointed by the Mayor and the Council, either or both shall be chosen at the first meeting in July following the election of the Council and shall exercise the duties of their respective offices during the pleasure of the Council.

(Prior Code, § 2-1)

§ 30.02 OATH OF OFFICE.

(A) Every person elected or appointed to any office in the town shall, before entering upon the duties of his or her office, take the oath of office prescribed by the laws of the state to be taken by persons holding offices under the state.

(B) The oath shall be taken before any person duly qualified to administer it under the laws of the state, and his or her certificate that the oath has been taken shall be filed with the Town Clerk.

(C) If any person appointed or elected to any office in the town neglects to take oath for 30 days after receiving notice of his or her election or appointment, his or her office shall be deemed vacant.
(Prior Code, § 2-2)

§ 30.03 SALARIES.

(A) Salaries existing as of 7-1-2005 shall continue until changed.

(B) The Mayor, Councilmen and other officers and employees of the town shall be paid salaries as the Council shall authorize from time to time by annual appropriation ordinance, or other action in regard thereto, at periods as may be provided by the Council.
(Prior Code, § 2-3)

§ 30.04 OFFICIAL BONDS.

(A) Every official bond required by the Council shall be given with the security as may be approved by it and shall be made payable to the town, conditioned for the faithful discharge of the duties of the office to which the person giving it has been appointed.

(B) In addition to his or her official bond, any officer who will be in control of any of the property of the town may be required by the Council to furnish an additional bond with security and conditioned that the property will be used solely for town purposes and will be delivered by the officer to his or her successor in office.

(C) All official bonds given by town officers shall be filed with the Town Clerk.

(D) Any person elected or appointed to any office who shall, for 30 days after notification of his or her election or appointment, fail to give the bond and security as may be required of him or her, shall thereby vacate his or her office.

(Prior Code, § 2-4)

§ 30.05 LIABILITY OF SURETY ON OFFICIAL BOND.

The surety on any bond given by an officer or employee of the town shall be equally liable for the acts of any deputy of the officer or employee as for those of the officer or employee himself or herself.

(Prior Code, § 2-5)

§ 30.06 POWERS AND DUTIES OF OFFICERS GENERALLY.

The powers and duties of the Town Manager, officers and employees of Boykins, where not prescribed in the Charter or in this code, shall be as prescribed by the general laws of the state and by ordinance or resolution of the Council.

(Prior Code, § 2-6)

§ 30.07 RIGHT OF ENTRY FOR PURPOSES OF LAW ENFORCEMENT.

Wherever any officer of Southampton County, or any officer or employee of Boykins is required and authorized by statute, the provisions of this code, or any ordinance or resolution, or rules and regulations or orders issued there under, in order to carry out his or her duties there under, to enter any premises or vehicle for the purpose of making an inspection thereof or of anything therein contained, the officer or employee shall have the right to enter any premises or vehicle in accordance with law at any reasonable time in pursuance of duties.

(Prior Code, § 2-7)

§ 30.08 ACCOUNTABILITY FOR TOWN PROPERTY.

Every officer of the town, when entering upon the discharge of his or her official duties, shall file with the Town Clerk an itemized receipt for all personal property furnished him or her by the town, specifying, in detail, its cost or estimated value. He or she shall also be responsible for the safekeeping of the property as he or she may receive from the town, and at the expiration of his or her term of office, shall surrender the same to the Town Clerk in as good condition as when received by him or her, reasonable wear and tear excepted.

(Prior Code, § 2-8)

§ 30.09 ACCOUNTABILITY FOR BOOKS, RECORDS AND DOCUMENTS.

All books, records and documents used by any town officer in his or her office or in connection with his or her duties shall be deemed to be the property of the town, and the officer in charge of the department for which books, records and documents are kept shall be responsible therefore. Any person or officer made responsible by this section for the keeping of the books, records and documents shall, within ten days after the date of his or her resignation or removal from office or expiration of his or her term, as the case may be, deliver to the Town Clerk all records and documents.
(Prior Code, § 2-9)

§ 30.10 BOOKS AND ACCOUNTS TO BE AVAILABLE FOR INSPECTION.

All books, records and documents in the custody of any officer or employee of the town shall be available and open for inspection by the members of the Council and the Mayor at any time.
(Prior Code, § 2-10)

§ 30.11 REPORTS TO MAYOR AND COUNCIL.

The officers and employees of the town shall make reports to the Mayor and Council as may be called for by the Mayor or Council from time to time.
(Prior Code, § 2-11)

CHAPTER 31: MAYOR AND TOWN COUNCIL

Section

- 31.01 Duties of Mayor
- 31.02 Filling Vacancies in Office of Mayor and Town Council
- 31.03 Ordinances
- 31.04 Disorderly conduct at public meeting of Town Council, committee or the like
- 31.05 Regular meetings
- 31.06 Duties of presiding officer; rules of order
- 31.07 Appointment of special committees; questions of order
- 31.08 Voting; interest of members in question
- 31.09 Order of business
- 31.10 Motions to be seconded; withdrawals of motions
- 31.11 Addressing of chair
- 31.12 Interrupting speakers
- 31.13 Talking while member is speaking
- 31.14 Who may speak
- 31.15 Duties of Town Council

§ 31.01 DUTIES OF MAYOR.

The Mayor shall be the chief executive officer of the town and shall have and exercise all power and authority conferred by general law. The Mayor shall be recognized as the head of the town government for all ceremonial purposes. The Mayor shall preside over the meetings of the Town Council and perform other duties as may be prescribed by the Charter, town ordinances, the general laws, and such as may be imposed by the Council consistent with the office. The Mayor shall be entitled to vote upon measures pending before the Council only in the event of a tie. The Mayor shall see that the duties of the various town officers are faithfully performed. The police force of the town shall be under the control of the Mayor for the purpose of enforcing peace and good order and executing the laws of the Commonwealth and the town ordinances. The Mayor shall see that peace and order are preserved, and that persons and property are protected within the town limits of the corporate limits thereof. The Mayor may issue all warrants charging violation of any ordinances of the town. He or she shall perform any other duties and exercise other powers, as are or may be imposed and conferred upon Mayors of towns by the general laws of the state, or conferred upon him or her as Mayor by the Charter and ordinances of the town.

(Prior Code, § 2-12)

§ 31.02 FILLING VACANCIES IN OFFICE OF MAYOR AND TOWN COUNCIL

A vacancy in any elected local office, whether occurring when for any reason an officer-elect does not take office or occurring after an officer begins his term, shall be filled by special election within the manner and time limits provided herein.

- (A) Mayor – When a vacancy occurs in the office of mayor the procedures herein applicable to filling vacancies with respect to town council members shall apply to filling such vacancy.

- (B) Town Council Member – When a vacancy occurs on the town council, the remaining members of the council, within 45 days of the office becoming vacant, may make an interim appointment of a qualified voter from the Town of Boykins to fill the vacancy only until a special election can be held and the person so elected has qualified as provided in subsection (C).
 - a. If a majority of the remaining members of the council cannot agree, or do not act, the judges of the circuit court of the county may make the appointment.

 - b. If the majority of the seats on council are vacant, the remaining members shall not make interim appointments and the majority of the judges of the judicial circuit of Southampton County shall make an interim appointment to the office until the vacancy can be filled by special election. The senior judge shall make the appointment if a majority of the judges cannot agree. The person so appointed shall hold office only until the qualified voters fill the vacancy by special election as outlined herein and the person so elected has qualified.

(C) Special Elections

- a. Within 15 days of the occurrence of the vacancy, the town council shall petition the circuit court to issue a writ of election to fill the vacancy. All special elections shall be superintended and held, notice thereof given, ballots prepared, returns made and certified, votes canvassed, results ascertained and made known, and certificates of election given, by the same officers, under the same penalties, and subject to the same regulations as prescribed for general elections, except as otherwise provided by law.

- b. Upon receipt of written notification by a council member or mayor of their intent to resign as of a stated date, the council may immediately petition the circuit court to issue a writ of election, and the court may immediately issue the writ to call the election. The officer's resignation shall not be revocable after the date stated by him for his resignation or after the thirtieth day before the date set for the special election. The person so elected shall hold the office for the remaining portion of the regular term of the office for which the vacancy is filled.

- c. Either upon receipt of the petition or on its own motion, the court shall issue the writ ordering the election promptly, which shall be no later than the next general election unless the vacancy occurs within 90 days of the next general election in which event it shall be held promptly but no later than the second general election.

- d. No election to fill a vacancy shall be ordered or held if the general election at which it is to be called is scheduled within 60 days of the end of the term of the office to be filled.
- e. When an interim appointment to a vacancy in the office of council or mayor has been made by the remaining members thereof, no election to fill the vacancy shall be ordered or held if the general election at which it is to be called is scheduled in the year in which the term expires.
- f. Every special election shall be held on a Tuesday. No special election shall be held within the 55 days prior to a general or primary election. No special election shall be held on the same day as a primary election but may be held on the same day as a general election.

(Ordinance passed Nov. 9, 2010)

§ 31.03 ORDINANCES.

(A) No ordinance shall be acted upon until reduced to writing.

(B) Ordinances making the annual tax levy, appropriation ordinances, ordinances and resolutions pertaining to local improvements and assessments, ordinances and resolutions providing for or directing any investigation of town affairs, resolutions requesting information from administrative bodies or directing administrative action and emergency measures shall take effect at the time indicated in the ordinances.

(C) When no effective date shall be set forth in any ordinances, resolutions or bylaws of the same shall become effective from the date of its passage.

(Prior Code, § 2-14)

§ 31.04 DISORDERLY CONDUCT AT PUBLIC MEETING OF TOWN COUNCIL, COMMITTEE OR THE LIKE.

If any person behaves in a riotous or disorderly manner in any public meeting of the Town Council or any division, committee, agency or authority thereof, or causes any unnecessary disturbance therein, by force, shouting or any other action calculated to disrupt the meeting or shall refuse to obey any ruling of the presiding officer of the meeting relative to the orderly process thereof, he or she shall be guilty of a misdemeanor and, upon conviction, shall be punished by a fine not exceeding \$1,000 or confinement in jail not exceeding six months, or both, in the discretion of the jury or court trying the case without jury.

(Prior Code, § 2-15)

§ 31.05 REGULAR MEETINGS.

(A) There shall be a regular meeting of the Council on the second Tuesday night of each month beginning at 7:00 p.m. at the municipal building or at any other place provided for by the Council for its meetings.

(B) From 7:00 p.m. to 7:30 p.m. there will be an open forum for local merchants and citizens to discuss issues of concern.

(C) If there are no speakers, the Council meeting may commence before 7:30 p.m.

(D) The meetings shall be conducted in accordance with an agenda prepared by the Town Clerk.

(E) Agenda items must be presented to the Town Clerk on Friday preceding the regular Council meeting
(Prior Code, § 2-16) (Am. Ord. passed 2-11-2003)

§ 31.06 DUTIES OF PRESIDING OFFICER; RULES OF ORDER; QUESTIONS OF ORDER.

The Mayor, or Vice Mayor, at the hour appointed for the Council to meet, shall take the chair, call the meeting to order and preserve proper order and decorum. Except where otherwise provided by ordinances, the rules of order shall be by Robert's Rules of Order, newly revised, shall pertain in all meetings of the Council. **The Mayor shall decide all questions of order. But any question of order decided by the chair may be appealed to the Council.**
(Prior Code, § 2-17 & 18) (Am. Ord. passed 8-9-2003)

§ 31.07 APPOINTMENT OF SPECIAL COMMITTEES; QUESTIONS OF ORDER.

The Mayor shall, with the approval and consent of the Council, appoint all special committees, unless otherwise ordered by the Council.
(Prior Code, § 2-18)

§ 31.08 VOTING; INTEREST OF MEMBERS IN QUESTION.

Every member, when present, when a question is put, shall vote, unless excused by the Council. No member who has any material financial interest in the result of any question before the Council shall vote thereon.
(Prior Code, § 2-19)

§ 31.09 ORDER OF BUSINESS.

The order of business at regular meetings shall be in accordance with the agenda referred in § 31.05, which shall also include the following.

(A) Administration.

- (1) Call meeting to order;
- (2) Invocation;
- (3) Pledge allegiance to the flag;
- (4) Reading the minutes of the last meeting;
- (5) Financial report; and
- (6) Police report.

(B) Citizens to speak.

(C) Reports.

- (D) Unfinished business.
- (E) New business.
- (F) Closed session (when required).
- (G) General.

- (1) Pay bills; and

- (2) Adjournment.

(Prior Code, § 2-20)

§ 31.10 MOTIONS TO BE SECONDED; WITHDRAWALS OF MOTIONS.

No motion shall be entertained by the presiding officer until it shall have been seconded, nor shall any motion after being seconded be withdrawn, if any member objects to withdrawal.

(Prior Code, § 2-21)

§ 31.11 ADDRESSING OF CHAIR.

No member of the Council shall address the meeting without first being recognized by the presiding officer.

(Prior Code, § 2-22)

§ 31.12 INTERRUPTING SPEAKERS.

No member of the Council shall interrupt any member when speaking on any subject, except to rise to a point of order.

(Prior Code, § 2-23)

§ 31.13 TALKING WHILE MEMBER IS SPEAKING.

Members of the Council shall not hold conversation while any member of the Council is discussing any matter.

(Prior Code, § 2-24)

§ 31.14 WHO MAY SPEAK.

Citizens who wish to address the Council must contact the Town Clerk before 12:00 p.m. on the Friday immediately prior to the meeting to be listed on the agenda [with the exception and with the time allotted at each monthly meeting for citizens to speak.](#)

(Prior Code, § 2-25) (Am. Ord. passed 2-11-2003)

§ 31.15 DUTIES OF TOWN COUNCIL.

[General Powers and duties of elected Town Council members are detailed in the Town Charter.](#)
(see 3C-9)

CHAPTER 32: TOWN OFFICIALS

Section

Town Treasurer

- 32.01 Powers and duties generally
- 32.02 Disbursements
- 32.03 Settlement and report at December council meeting

Town Clerk

- 32.20 To serve as Clerk of Council; duties generally
- 32.21 Custodian of town documents
- 32.22 Custodian of seal
- 32.23 Issuance and service of notices
- 32.24 When copies of documents to be furnished
- 32.25 Signing of checks (warrants) and preserving of records
- 32.26 Land and property books; tax tickets

TOWN TREASURER

§ 32.01 POWERS AND DUTIES GENERALLY.

(A) The Treasurer with the assistance of the Town Clerk shall collect all taxes and assessments levied by the Council, and shall in all respects have the same power to enforce the payment of same by distress or otherwise, as County Treasurers have in respect to state taxes and county levies, except as otherwise provided by the Charter or state law.
(Prior Code, § 2-28)

(B) The Treasurer shall reconcile monthly bank statements and monitor funds held in CD's for the investment accounts.

(C) The Treasurer shall report to the Town Council on the second Tuesday of each month a financial statement of amounts received and paid out during the preceding month and fund balances.
(Prior Code, § 2-29)

§ 32.02 DISBURSEMENTS.

All disbursements of the town funds shall be made by checks signed by the Treasurer and the Mayor; however should the Treasurer or the Mayor be unavailable then the Town Clerk with the Treasurer or the Mayor may countersign the check for disbursement of town funds.
(Prior Code, § 2-30)

§ 32.03 SETTLEMENT AND REPORT AT THE JANUARY COUNCIL MEETING.

The Treasurer [with the assistance of the Town Clerk shall collect all](#) receipts and disbursements to that time, and report to the [Town Council](#) the amount of unpaid taxes.
(Prior Code, § 2-31)(Resolved 1-12-2010)

TOWN CLERK

§ 32.20 TO SERVE AS CLERK OF COUNCIL; DUTIES GENERALLY.

(A) The Council shall appoint the Clerk of the town, and the Clerk can be either male or female. The Clerk who is serving at the time of the adoption of this code shall continue at the will and pleasure of the Council.

(B) The Town Clerk shall be Clerk of the Council and shall attend every meeting of the Council, keep an accurate journal of its proceedings, record all ordinances in a book to be kept for that purpose and properly index the same. The Clerk shall file and preserve all papers which may come into the hands of the Clerk and shall attest and publish as Clerk all ordinances or other papers or proceedings required by the Council to be published. The Clerk shall duly certify all claims allowed by and ordered to be paid by the Council, and shall draw warrants on the Treasurer in favor of the owner or legal holder of the claims for the warrant so issued.
(Prior Code, § 2-36)

(C) [The Town Clerk shall provide to the auditors hired by the Town Council all information needed to perform a financial review at the close of each fiscal year.](#)

(D) [Issue annual business license as prescribed in Code Sec. 35. and take necessary steps to collect delinquent business license after March 1st of each year.](#)

§ 32.21 CUSTODIAN OF TOWN DOCUMENTS.

The Town Clerk shall keep all official bonds and contracts executed by order of the Council, and shall take charge of and carefully preserve all books, papers, records and other documents of the town that are not specially placed in the charge and keeping of some other officer. The Clerk shall not permit the original copy of any document to be taken from the custody of the Clerk without permission of the Council unless required so to do by law. All documents shall be kept in a safe and/or suitable place to be designated by the Council.
(Prior Code, § 2-37)

§ 32.22 CUSTODIAN OF SEAL.

The Town Clerk shall have the custody of the corporate seal of the town, and shall affix and attest the same whenever required to do so by the laws of the state or the ordinances or regulations of the town, or when so directed by the Council.
(Prior Code, § 2-38)

§ 32.23 ISSUANCE AND SERVICE OF NOTICES.

The Town Clerk shall issue and place in the hands of the proper officer to be served all notices as may be required to be issued under the provisions of any ordinances of the town. Any notice shall be issued in the manner prescribed by law, and shall be attested by him or her as Town Clerk. The Clerk shall file in the office the return of the officer upon any notice.
(Prior Code, § 2-39)

§ 32.24 WHEN COPIES OF DOCUMENTS TO BE FURNISHED.

(A) The Town Clerk shall, upon request, furnish a copy of any ordinance or proceeding of the Council or of any public document in the Clerk's custody to any officer of the town or other person who may be entitled thereto.

(B) The Clerk shall be entitled, when furnishing any copy to any person other than officers of the town entitled thereto, [to charge the fee set by the Town Council](#).
(Prior Code, § 2-40)([Resolution adopted 1-12-2010](#))

§ 32.25 SIGNING OF CHECKS (WARRANTS) AND PRESERVING OF RECORDS.

(A) All checks drawn against the town fund are to be signed in accordance with § 32.20, and therein it is provided that should either the Treasurer or the Mayor be unavailable to both sign the check (warrant), then the Town Clerk may execute the check (warrant) along with the Treasurer or Mayor.

(B) The Town Clerk shall be in charge of keeping records from day to day of all financial transactions so that the Treasurer can properly report to the Mayor and Council.
(Prior Code, § 2-41)

§ 32.26 LAND AND PROPERTY BOOKS; TAX TICKETS.

The Town Clerk shall examine the land and property books of the town after the books have been made out and delivered to the Clerk and shall correct any errors found in the extension of the taxes thereon, and shall then deliver the tax tickets from the county to the Treasurer, taking his or her receipt therefore.
(Prior Code, § 2-42)

CHAPTER 33: TOWN COMMITTEES AND COMMISSIONS

Section

General Provisions

- 33.01 Appointment
- 33.02 Duties of each committee

Planning Commission

- 33.15 Creation
- 33.16 Composition
- 33.17 Appointment and terms of members
- 33.18 Vacancies
- 33.19 Removal of appointed members
- 33.20 Compensation
- 33.21 Functions, powers and duties

Mosquito Commission

- 33.35 Creation
- 33.36 Composition
- 33.37 Appointment and terms of members
- 33.38 Vacancies
- 33.39 Removal of appointed members
- 33.40 Compensation
- 33.41 Functions, powers and duties
- 33.42 Violations
- 33.43 Mosquito control; breeding places declared public nuisance
- 33.44 Powers of Commission
- 33.45 Eminent domain
- 33.46 Board of Zoning Appeals

Cross-reference:

- Appointment, see § 31.01*
- Nuisances, see Ch. 93*
- Subdivisions, see Ch. 150*
- Zoning, see Ch. 152*

GENERAL PROVISIONS

§ 33.01 APPOINTMENT.

In addition to the special committees referred to in § 31.07, the Mayor shall at the first regular meeting of each fiscal year appoint the following committees, and each committee shall be comprised of at least one member of the Town Council:

- (A) Committee on Budget and Taxation;
 - (B) Committee on Business and Commerce;
 - (C) Committee on Cemetery;
 - (D) Committee on Economic Development;
 - (E) Committee on Finance;
 - (F) Committee on Grass, Leaf and Limb;
 - (G) Committee on Insurance;
 - (H) Committee on Law Enforcement - Health and Safety;
 - (I) Committee on Parks and Recreation;
 - (J) Committee on Public Works – Maintenance;
 - (K) Committee on Streets and Housing; and
 - (L) Committee on Water – Sewage - Sanitation.
- (Prior Code, § 2-26)

§ 33.02 DUTIES OF EACH COMMITTEE.

(A) All matters relating to the subject matter of each of the committees shall be under the general supervision of that committee from time to time in the general operation of the affairs of the town when matters arise relating to the general category of one of the committees, then the town employee (involved with the matter at hand) shall consult the advice and Council of the Council member who is in charge of that committee.

(B) Thereafter the Council member shall report and discuss the matter at the next regular meeting of the Town Council and give the benefit of his or her opinion of what can and should be done.
(Prior Code, § 2-27)

PLANNING COMMISSION

§ 33.15 CREATION.

There shall be a Town Planning Commission for the town in accordance with the provisions of VA Code §§ 15.2-824 *et seq.*
(Prior Code, § 2-43)

§ 33.16 COMPOSITION.

The Planning Commission shall consist of five members, one of whom shall be a member of the Council of the town, and the remaining four shall be residents of the town.
(Prior Code, § 2-44)

§ 33.17 APPOINTMENT AND TERMS OF MEMBERS.

All members of the Planning Commission shall be appointed by the Mayor of the town. The terms of the Council member shall in all cases correspond with their tenures of office. The term of each of the other four members shall be that one of them will expire July 1 of each year.
(Prior Code, § 2-45)

§ 33.18 VACANCIES.

Any vacancy in membership on the Planning Commission shall be filled by appointment by the Mayor and the appointment in the case of an appointed member shall be for the unexpired term.
(Prior Code, § 2-46)

§ 33.19 REMOVAL OF APPOINTED MEMBERS.

Any appointed member may be removed by the Mayor for malfeasance in office; provided, that the removal may be made only after a public hearing at which the member is given an opportunity to appear and be heard on the charges against him or her.
(Prior Code, § 2-47)

§ 33.20 COMPENSATION.

All members of the Town Planning Commission shall serve without compensation.
(Prior Code, § 2-48)

§ 33.21 FUNCTIONS, POWERS AND DUTIES.

The Town Planning Commission shall have the functions, powers and duties that are prescribed by law.
(Prior Code, § 2-49)

MOSQUITO COMMISSION

§ 33.35 CREATION.

There shall be a Town Mosquito Commission for the town in accordance with the provisions of the Code of Virginia.
(Prior Code, § 2-50)

§ 33.36 COMPOSITION.

The Mosquito Commission shall consist of at least two persons, one of whom shall be the member of the Town Council in charge of the Mosquito Committee and the other members of the committee shall be citizens of the Boykins metropolitan area, and they do not necessarily have to be residents of the town.
(Prior Code, § 2-51)

§ 33.37 APPOINTMENT AND TERMS OF MEMBERS.

The Mayor of the town shall appoint all members of the Mosquito Commission. The terms of the Council manic member shall in all cases correspond with their tenures of office. All other members shall be appointed so that the term of one shall terminate each year.
(Prior Code, § 2-52)

§ 33.38 VACANCIES.

Any vacancy in membership on the Mosquito Commission shall be filled by appointment by the Mayor and the appointment in the case of an appointed member shall be for the unexpired term.
(Prior Code, § 2-53)

§ 33.39 REMOVAL OF APPOINTED MEMBERS.

Any appointed member may be removed by the Mayor for inefficiency, neglect of duty or malfeasance in office; provided, that the removal may be made only after a public hearing at which time the member is given an opportunity to appear and be heard on the charges against him or her.
(Prior Code, § 2-54)

§ 33.40 COMPENSATION.

All members of the Mosquito Commission shall serve without compensation.
(Prior Code, § 2-55)

§ 33.41 FUNCTIONS, POWERS AND DUTIES.

The Town Mosquito Commission shall have the functions, powers and duties which are prescribed by law.
(Prior Code, § 2-56)

§ 33.42 VIOLATIONS.

Any violation of this subchapter shall constitute a Class 4 misdemeanor, unless otherwise specified.
(Prior Code, § 2-57) (Am. Ord. passed 4-8-2003) Penalty, see § 10.99

§ 33.43 MOSQUITO CONTROL; BREEDING PLACES DECLARED PUBLIC NUISANCE.

(A) Collections of standing or flowing water in which mosquitoes breed or are likely to breed are hereby declared to be a nuisance and detrimental to the public health.

(B) Collections of water may include, but shall not be limited to, water contained in vehicle tires, trash piles, drainage ditches, impoundment or ruts caused by heavy equipment.

(C) It shall be unlawful for any owner, occupant, or person in charge of any property within the town limits to have, keep, maintain, cause or permit any collection of standing water in which mosquitoes breed or are likely to breed, unless the collection of water has been treated so as to effectively prevent breeding. It shall be unlawful for any person to place or cause to be placed or to remain in or about any drain, storm sewer, mosquito control ditch or other construction maintained by the state, county or town any material or substance which is likely to obstruct, stop or interfere with the natural flow of water.

(D) The Mosquito Control Commission or designated representatives, for the purpose of enforcing the provisions of this subchapter, may enter in and upon any premises to investigate conditions existing on any real property within the town limits, at all reasonable times, pursuant to proper legal process unless entry is pursuant to a public easement or right of way. Upon a determination that conditions exist on any property in violation of division (C) above a written notice shall be provided to the owner of the property, and/or to the person responsible for the property to take action as may be necessary to rectify the conditions within five days. After notice in writing has been given and should the owner fail to comply with the terms of the notice, then the Town's Mosquito Commission or its representative shall cause the work to be done as may be necessary to abate the offending conditions by agents or employees of the town.

(E) All expenses resulting from the correction by the agents or employees of the town of a violation of this section shall be billed to the owner and shall, unless paid in full within 15 days, be certified by the Town Treasurer who shall collect the amount in the same manner as taxes are collected; and all charges not so collected shall constitute a lien against the property.
(Prior Code, § 2-58) (Am. Ord. passed 4-8-2003)

§ 33.44 POWERS OF COMMISSION.

Each Mosquito Control Commission is empowered to employ all necessary personnel and to perform all acts necessary to control and eliminate mosquitoes in the district but the actions shall be subject to private property rights in the areas in which the work of the Commission is performed.
(Prior Code, § 2-59) (Am. Ord. passed 4-8-2003)

§ 33.45 EMINENT DOMAIN.

Each Mosquito Control Commission is vested with the power of eminent domain to the extent necessary to carry out the provisions of VA Code Title 32.1 or 4.1. Condemnation proceedings shall be instituted and conducted in the name of the Mosquito Control Commission for the district in which the property is located or the district for which its acquisition is deemed necessary and shall be conducted as prescribed by VA Code Title 25.1.
(Ord. passed 4-8-2003)

§ 33.46 BOARD OF ZONING APPEALS.

Upon the Approval by the Town Council at its first meeting of the fiscal year. Duties described in 152.180.

CHAPTER 34: TOWN DEPARTMENTS

Section

Police Department

Volunteer Fire Department

- 34.15 Authorization to form
- 34.16 Acts done, but done in performance of duty
- 34.17 Funding
- 34.18 Removal of snow from driveways of Boykins Volunteer Fire Department and Rescue Squad

POLICE DEPARTMENT

TO BE REVISED

Sections 34.01 through 34-03 were deleted, - the County does not run our police department.

VOLUNTEER FIRE DEPARTMENT

§ 34.15 AUTHORIZATION TO FORM.

Citizens of the metropolitan Boykins community are authorized to continue the Boykins Volunteer Fire Department, and to fulfill the governmental service of protecting life and property, and to the extent permitted by law shall be exempt from all taxation.
(Prior Code, § 17-8)

§ 34.16 ACTS DONE, BUT DONE IN PERFORMANCE OF DUTY.

All lawful acts done by any member of the Boykins Volunteer Fire Department in the performance of duty shall be exempt from criminal or civil liability to the extent permitted by law.
(Prior Code, § 17-9)

§ 34.17 FUNDING.

The town is authorized to make annual donations to Boykins Volunteer Fire Department up to but not in excess of the value of its service rendered citizens within the corporate limits of Boykins. In making the donations for the funding of the operation of Boykins Volunteer Fire Department, the Town Council shall take into account its needs, its other sources of income and the quality of service that it is then currently rendering.
(Prior Code, § 17-10)

§ 34.18 REMOVAL OF SNOW FROM DRIVEWAYS OF BOYKINS VOLUNTEER FIRE DEPARTMENT AND RESCUE SQUAD.

As provided by the VA Code § 33.1-200.1, the Street Department of Highways and Transportation at the written request of the Fire Chief or Rescue Squad Chief, shall remove snow from the driveways and entrances on North Railroad Avenue and Graham Street as they affect the Boykins Volunteer Fire Department and Rescue Squad.

CHAPTER 35: LICENSES

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GENERAL PROVISIONS

§ 35.001 VIOLATIONS OF CHAPTER.

Unless otherwise specifically provided, a violation of any provision of this chapter shall constitute a Class 3 misdemeanor.
(Prior Code, § 6-1) Penalty, see § 35.999

§ 35.002 REQUIRED.

It shall be unlawful for any person to engage in any trade, occupation, service, profession, business, business transaction or other activity for or on which a license tax is imposed by this chapter, unless he or she has a current license to do so issued by the Town Clerk.
(Prior Code, § 6-2) Penalty, see § 35.999

§ 35.003 INTERROGATORIES PROPOUNDED TO APPLICANT.

As a means of ascertaining the amount of any license tax, the Town Clerk, Treasurer, Mayor or any duly sworn deputy may propound interrogatories to an applicant for a license under this chapter and use other evidence as he or she may procure. The interrogatories to an applicant for a license under this chapter may use other evidence as he or she may procure. The interrogatories shall be answered under oath within 21 days after mailing. It shall be unlawful for any applicant to refuse to answer the interrogatories under oath. Violation shall constitute a Class 3 misdemeanor.
(Prior Code, § 6-3) Penalty, see § 35.999

§ 35.004 GENERAL ASSESSMENT OF TAXES.

(A) There are hereby assessed against the various trades, occupations, services, professions, businesses, business transactions and other activities enumerated in § 35.030 *et seq.* of this chapter, for revenue purposes, the specific license taxes set forth in § 35.030 *et seq.* of this chapter. Unless otherwise specifically provided, the taxes are assessed on an annual basis.

(B) If any person required to file an application, statement or interrogatory shall give false information in the application, statement or interrogatory, he or she shall be guilty of a Class 3 misdemeanor and, in addition, shall pay to the town a penalty of 10% of the proper assessment for that year.

(Prior Code, § 6-4) Penalty, see § 35.999

§ 35.005 WHEN TAX DUE AND PAYABLE.

(A) All license taxes prescribed by this chapter shall be due and payable on January 1 of each year and, if not paid by March 1 of the year for which assessed, a penalty of 10% of the amount of the tax shall be imposed, provided the trade, occupation, profession, employment, business, business transaction or other activity is one which is being engaged in or conducted on January 1 of that year.

(B) If, after January 1 of any year, the trade; occupation, profession, employment, business, business transaction or other activity is begun, the person beginning the same shall obtain his or her license and pay the tax at the time of the beginning and, if the tax remains unpaid for 60 days after it is assessable, a penalty of 10% of the tax shall be imposed.

(Prior Code, § 6-5)

§ 35.006 APPLICATION.

(A) All persons upon whom a license tax is imposed by this chapter shall make application for a license in the Town Clerk's office.

(B) The Clerk shall furnish the necessary forms and the applicant shall complete the forms fully.

(C) Every applicant for a license under the provisions of this chapter shall furnish the Clerk, in writing, with his or her correct residence address, the nature of the business, profession, trade or occupation to be pursued, the name of the business, the place where it is to be pursued and, where specified in this chapter, a record of gross receipts or expenditures, verified by oath, for the next preceding year, of forms prescribed by the Town Clerk.

(D) In the event of a failure or refusal to file with the Town Clerk the information necessary to enable him or her to assess a license tax on the basis provided by this chapter, the Town Clerk shall not issue the license or assess the tax until all necessary information has been filed to enable him or her to assess the tax.

(Prior Code, § 6-6)

§ 35.007 ESTIMATES FOR DETERMINING TAX FOR BEGINNERS AND PERSONS PREVIOUSLY LICENSED FOR LESS THAN A YEAR.

(A) For the purpose of ascertaining the license tax to be paid by any person beginning a new business, employment or profession, and whose license tax is based on gross receipts or purchases, the licensee shall estimate the basis for measuring the license tax between the date of issuance of the license and December 31 following.

(B) The license tax of every person who was licensed at a definite place of business for only part of the next preceding license year shall be computed for the then current license year on the basis of an estimate of the amount of gross receipts or purchases which the licensee will receive or make throughout the then current license year.

(C) Every underestimate under this section shall be subject to correction by the Town Clerk or Treasurer, whose duty it shall be to assess the licensee with the additional taxes as may be found to be due after the close of the license year on the basis of gross receipts or purchases. In case of an overestimate, the Town Treasurer shall refund the amount of the overpaid tax.
(Prior Code, § 6-7)

§ 35.008 KEEPING AND EXHIBITING LICENSE.

Every person issued a license under this chapter shall keep the same in a convenient place and, whenever requested to do so, shall exhibit the same to the Town Treasurer or any police officer or any other officer of the town authorized by the Town Manager, to inspect the license.
(Prior Code, § 6-8) Penalty, see § 35.999

§ 35.009 SAFEKEEPING BUSINESS RECORDS.

(A) The Town Clerk shall protect the confidentiality of the gross sales or receipt forms by keeping the forms filed in locked files or office safe with access to the forms only given to the Town Clerk, Mayor and Town Treasurer.

(B) Those with access to this information, or any other person, shall not make it public unless ordered by a court of competent jurisdiction or by majority vote of the Town Council in which case the information is to be revealed only in closed executive session.

(C) Violation of this section shall constitute a Class 1 misdemeanor.
(Prior Code, § 6-9) Penalty, see § 35.999

§ 35.010 APPLICATION OF CHAPTER TO PERSONS WITH NO REGULAR PLACE OF BUSINESS IN TOWN.

(A) Businesses, professions, trades or occupations required to obtain a license under the provisions of this chapter, which are carried on or conducted only in part within the town, by persons having no regularly established place of business therein, shall be subject to the same provisions, conditions and license tax rates as any regularly established place of business within the town.

(B) In the cases where only part of the business, profession, trade or occupation is so conducted or carried on in the town, the tax liability shall be assessed on only that portion of the business, profession, trade or occupation conducted or carried on within the town, subject to the provisions of VA Code § 58.1-3715, as amended.
(Prior Code, § 6-10)

§ 35.011 BUSINESS INVOLVING TWO OR MORE LICENSE TAX RATES.

In those cases in which the conduct of the business, trade or occupation involves operations subject to two or more rates for license taxes as set forth in this chapter, the licensee shall maintain separate accounts for each operation and shall be separately licensed for the operations, provided that the licensee may elect to maintain a single account for gross receipts, in which case the license tax for the entire business shall be computed at the highest rate applicable to any part of the business.
(Prior Code, § 6-11)

§ 35.012 REFUND OF TAX.

No refund shall be allowable under this section until all debts owed to this town are paid.
(Prior Code, § 6-12)

§ 35.013 COMPLIANCE WITH ZONING REGULATIONS PREREQUISITE TO ISSUANCE OF LICENSE; NON-COMPLIANCE AS GROUNDS FOR REVOCATION; PAYMENT OF TOWN DEBTS.

(A) (1) The Clerk shall not issue a license for conducting any business, profession, trade or occupation at a location where the conduct of the business, profession, trade of occupation is prohibited by the zoning regulations of the town.

(2) All licenses shall be subject to verification to ascertain compliance with the zoning regulations.

(3) Failure to comply with the regulations shall be just cause for refusal to issue a license or immediate revocation thereof by the Town Mayor, Clerk or Treasurer.

(B) The Clerk shall not issue a business license to an individual or company until all debts owed to this town are paid.
(Prior Code, § 6-13)

§ 35.014 LICENSE DEEMED PERSONAL PRIVILEGE; TRANSFER.

(A) Every license issued under this chapter shall be deemed to confer a personal privilege to transact, carry on or conduct the business, profession, trade of occupation in the town, and the privilege shall not be exercised except by the person licensed.

(B) The transfer of the license shall be invalid and shall not relieve the transferee from the obligation of procuring a license in accord with the provisions of this chapter.
(Prior Code, § 6-14)

§ 35.015 DEFINITION.

For the purpose of this chapter, the following definition shall apply unless the context clearly indicates or requires a different meaning.

GROSS RECEIPTS.

(1) The ***GROSS RECEIPTS*** from any business, profession, trade, occupation, vocation, calling or activity, including cash, credits, fees, commissions, brokerage charges and rentals, property of any kind, nature or description from either sales made or services rendered, without any deduction there from on account of cost of the property sold, the cost of material, labor or services or other costs, interest or discounts paid, or any expense whatsoever, and shall include, in the case of merchants, the amount of the sale price of supplies and goods furnished to or used by the licensee or his or her 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 the excise tax or gasoline tax by the United States or the state government.

(2) Includes the ***GROSS RECEIPTS*** from all sales or services rendered or activities conducted both within and without the municipality, both to persons within the town and to persons outside the municipality; provided, however, that the term ***GROSS RECEIPTS*** shall not include dues collected by trade, business, professional, service or civic associations or other similar organizations.

(3) ***GROSS RECEIPTS*** shall not include the receipts collected by charitable, civic or non-profit organization's functions, sales, feeds, fund-raising and the like.
(Prior Code, § 6-15)

§ 35.016 ENFORCEMENT.

[It shall be the Mayor's responsibility to enforce this chapter.](#)
(Prior Code, § 6-81)

§ 35.017 BUSINESS LICENSE SIGNATURES.

It shall be the duty of the Mayor and either the Treasurer or the Town Clerk to sign the business license.
(Ord. passed 8-9-2005)

LICENSE TAX SCHEDULE GENERALLY

§ 35.030 ACTIVITIES NOT ENUMERATED BUT COVERED BY STATE LAW.

For the privilege of engaging in any profession, occupation or business assessable with a license tax under the state law, and not enumerated in this chapter, the license tax assessable and collectible by the town shall be the same as that assessed by the state.
(Prior Code, § 6-20)

§ 35.031 COIN MACHINE OPERATORS.

(A) As used in this section, the term **OPERATOR** means any person selling, leasing, renting or otherwise furnishing or providing a coin-operated machine or device operated on the coin-in-the-slot principle, for amusement.

(B) The license tax on each operator shall be \$5 per machine per year.

(C) Revenue records from coin operated machines in retail businesses shall be kept separate from records of retail sales of that establishment which are taxed under another section of this chapter.
(Prior Code, § 6-21)

§ 35.032 CARNIVALS.

(A) The license tax on each carnival shall be \$100 per day.

(B) As used in this section, the term **CARNIVAL** means as an aggregation of shows, amusements, concessions and riding devices, or any of them, operated together on one lot or street or on contiguous lots or streets, moving from place to place, whether the same are owned and actually operated by separate persons or not.

(C) The term includes, but is not limited to, sideshows, dog and pony shows, trained animal shows, circuses and menageries.
(Prior Code, § 6-22)

CONTRACTORS

§ 35.045 AMOUNT OF TAX.

The license tax on each contractor or person engaged in contracting shall be either greater of \$.05 per \$100 of gross receipts or \$30, or pay the maximum of \$250.
(Prior Code, § 6-30)

§ 35.046 DEFINITION.

For the purpose of this chapter, the following definition shall apply unless the context clearly indicates or requires a different meaning.

CONTRACTOR. Any person who accepts or offers to accept:

(1) 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;

(2) 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;

(3) 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;

(4) An order or contract to construct any sewer of stone, brick, terra-cotta or other material;

(5) 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;

(6) An order or contract to remodel, repair, wreck or demolish a building;

(7) An order or contract to bore or dig a well; or

(8) An order or contract to install, maintain or repair air-conditioning apparatus or equipment, excluding air-conditioning units that are placed in windows or other openings with frames and that require no ducts.

(Prior Code, § 6-31)

§ 35.047 PERSONS INCLUDED IN CONTRACTING CLASSIFICATION; GENERALLY.

(A) The contracting classification taxes under this division generally includes, but is not limited to, persons engaged in the following occupations, businesses or trades.

(B) (1) Air-conditioning, except the exclusions mentioned in § 35.046 division (8);

(2) Brick contracting and other masonry;

(3) Building;

(4) Cementing;

(5) Dredging;

(6) Electrical contracting;

(7) Elevator installation;

(8) Erecting signs which are assessed as realty;

(9) Floor scraping or finishing;

(10) Foundations;

(11) House moving;

(12) Paint and paper decorating;

(13) Plastering;

(14) Plumbing, heating or steam fitting;

- (15) Refrigeration;
 - (16) Road, street, bridge, sidewalk, or curb and gutter construction;
 - (17) Roofing and tinning;
 - (18) Sewer drilling and well digging;
 - (19) Sign painting, where the sign is painted on the side of a building or structure assessed as realty;
 - (20) Structural metal work;
 - (21) Tile, glass, flooring and floor covering installation; or
 - (22) Wrecking, moving or excavating.
- (Prior Code, § 6-32)

RETAIL SALES

§ 35.060 DEFINITIONS.

For the purpose of this subchapter, the following words and terms shall have the meanings ascribed to them in this section.

ITINERANT MERCHANT. Any person who engages in, does or transacts any temporary or transient business in the town, either in one locality or in traveling from place to place, in the sale of goods, wares and merchandise, and who, for the purpose of carrying on the business, hires, leases, used or occupies any building or structure, motor vehicle, tent, car, boat or public room or any part thereof, including rooms in hotels, lodging houses or houses of private entertainment, or in any street, alley or public place in the town, for a period of less than one year, for the exhibition of or sale of goods, wares or merchandise.

PEDDLER. Any person who carries from place to place any goods, wares or merchandise and offers to sell or actually sells and delivers them at the same time. Any person who does not keep a regular place of business, whether it be a house or a vacant lot or elsewhere, with regular business hours, but at that place offers to sell goods, wares and merchandise, is a ***PEDDLER***. Any person who keeps a regular place of business, with regular business hours at the same place, who, other than at that regular place of business, personally or through agents, offers for sale or sells and, at the time of the offering for sale, delivers goods, wares and merchandise, is a ***PEDDLER***.

RETAIL MERCHANT. Any person who makes retail sales.

RETAIL SALE. The sale of goods, automobiles, wares and merchandise for any purpose other than resale, but not including sales at wholesale to institutional, commercial and industrial users.
(Prior Code, § 6-40)

§ 35.061 AMOUNT OF TAX.

The license tax on each retail merchant or other person engaged in retail sales shall be the greater of \$.03 per \$100 of gross receipts or \$30, or pay the maximum of \$250.
(Prior Code, § 6-41)

§ 35.062 APPLICATION OF TAX TO PEDDLERS AND ITINERANT MERCHANTS.

Peddlers and itinerant merchants who sell goods, wares or merchandise shall be taxed \$30 per year.
(Prior Code, § 6-42)

§ 35.063 MERCHANTS CONDUCTING BOTH WHOLESALE AND RETAIL BUSINESS.

(A) When a merchant conducts both a wholesale and a retail business, the merchant may elect to pay separate license taxes on the wholesale and retail parts of the business.

(B) Any wholesale merchant who desires to do a retail business as well, may elect to do so under a retailer's license by paying the license taxes as a retailer on both the retail and wholesale business.

(C) The license tax shall be the greater of \$.03 per \$100 of gross purchases or \$30, or pay the maximum of \$250.
(Prior Code, § 6-43)

WHOLESALEERS

§ 35.075 DEFINITION.

The term ***WHOLESALEER*** as used in this subchapter, means any person who sells to others for resale or who sells at wholesale to institutional, commercial or industrial users.
(Prior Code, § 6-50)

§ 35.076 AMOUNT OF TAX.

(A) The license tax on each wholesaler shall be the greater of \$.03 per \$100 of gross purchases or \$30, or pay the maximum of \$250.

(B) When a merchant conducts both a wholesale and a retail business, the merchant may, at his or her election, pay the license tax as a retailer on the wholesale portion of his or her business, as provided in § 35.063.
(Prior Code, § 6-51)

FINANCIAL, REAL ESTATE AND PROFESSIONAL SERVICES

§ 35.090 AMOUNT OF TAX.

The license tax on each person engaged in financial, real estate or professional services shall be greater of \$.10 per \$100 of gross receipts or \$30, or pay the maximum of \$250.
(Prior Code, § 6-60)

§ 35.091 APPLICATION OF TAX TO FINANCIAL SERVICES.

(A) 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 and is subject to the tax prescribed in this subchapter, unless the service is specifically provided for under another section of this chapter.

(B) For the purposes of this section, those engaged in rendering financial services include, but are not limited to, the following:

- (1) Buying installment receivables;
- (2) Chattel mortgage financing;
- (3) Consumer financing;
- (4) Credit card services;
- (5) Credit unions, other than federal credit unions;
- (6) Factors;
- (7) Financing accounts receivable;
- (8) Industrial loan companies;
- (9) Installment financing;
- (10) Inventory financing;
- (11) Loan or mortgage brokers;
- (12) Loan or mortgage companies;
- (13) Safety deposit box companies;
- (14) Security and commodity brokers and services;
- (15) Stockbrokers; or
- (16) Working capital financing.

(C) (1) For the purposes of this subchapter, any person, other than a national bank or bank or trust company organized under the laws of this state or a duly licensed and practicing attorney at law, who 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.

(2) The fact that orders are taken subject to approval by a main office does not relieve any broker from local license taxation under this division.

(3) An insurance company engaged in selling mutual funds is a broker as to that portion of its business.
(Prior Code, § 6-61)

§ 35.092 APPLICATION OF TAX TO REAL ESTATE SERVICES.

(A) Any person rendering a service for compensation as lessor, buyer, seller, developer, agent or broker is providing a real estate service and is subject to the tax prescribed in this subchapter, unless the service is specifically provided for under another section of this chapter.

(B) For the purposes of this section, those rendering real estate services include, but are not limited to, the following:

(1) Appraisers of real estate;

(2) Escrow agents, real estate;

(3) Fiduciaries, real estate;

(4) Lessors of real property;

(5) Owner-operators and lessors of hotels, motels, motor lodges, auto courts, tourist courts, transient trailer parks, lodging houses, rooming houses and boarding houses;

(6) Real estate agents, brokers and managers;

(7) Real estate selling agents; or

(8) Rental agents for real estate.

(C) The tax prescribed in this subchapter shall not apply to any person engaging in the business of renting real property, as the owner of the property, other than hotels, motels, motor lodges, auto courts, tourist courts, transient trailer parks, lodging houses, rooming houses and boarding houses.
(Prior Code, § 6-62)

§ 35.093 APPLICATION OF TAX TO PROFESSIONAL SERVICES.

(A) A person is engaged in providing a professional service and is subject to the tax prescribed in this subchapter, if he or she is engaged in rendering any service specifically enumerated in division (C) below or 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.

(B) 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.

(C) For the purposes of this section, those engaged in rendering a professional service include, but are not limited to, the following:

- (1) Architects;
- (2) Attorneys-at-law;
- (3) Certified public accountants;
- (4) Dentists;
- (5) Engineers;
- (6) Land surveyors;
- (7) Pharmacists;
- (8) Practitioners of the healing arts, as defined in VA Code § 54.1-2900;
- (9) Surgeons; or
- (10) Veterinarians.
(Prior Code, § 6-63)

REPAIR, PERSONAL BUSINESS AND OTHER SERVICES

§ 35.105 DEFINITIONS.

For the purpose of this chapter, the following definitions shall apply unless the context clearly indicates or requires a different meaning.

BUSINESS SERVICE. Any service rendered for compensation to any business, trade, occupation, or governmental agency, unless the service is taxed under another section of this chapter.

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

PERSONAL SERVICE. Any service rendered for compensation either upon or for persons, animals or personal effects, unless the service is taxed under another section of this chapter.

REPAIR SERVICE. The repairing, renovating, cleaning or servicing of some article or item of personal property for compensation, unless the service is taxed under another section of this chapter.
(Prior Code, § 6-70)

§ 35.106 AMOUNT OF TAX.

The license tax on each person engaged in any repair, personal or business service or any other business occupation or service not taxed under any other section of this chapter shall be the greater of \$.03 per \$100 of gross receipts or \$30, with a \$250 maximum.
(Prior Code, § 6-71)

§ 35.107 SERVICES INCLUDED IN CLASSIFICATION.

(A) Those rendering a repair, personal or business service or other service subject to the tax prescribed in this division include, but are not limited to, the following.

(B) (1) Advertising agencies;

(2) Ambulance services;

(3) Amusements and recreation services, all types, except those taxed under other sections of this chapter;

(4) Animal hospitals, grooming services, kennels or stables;

(5) Auctioneers and common criers;

(6) Automobile driving schools;

(7) Barbershops, beauty parlors and hairdressing establishments, schools and services;

(8) Bid or building reporting service;

(9) Billiard or pool establishment or parlors;

(10) Blacksmith or wheelwright;

(11) Bondsman;

(12) Bowling alleys;

(13) Brokers, other than real estate or financial brokers;

(14) Chartered clubs;

(15) Child care attendants or schools;

(16) Collection agents or agencies;

(17) Commercial photography, art and graphics;

(18) Commission merchants;

(19) Dance halls, studios and schools;

- (20) Data processing; computer and systems development services;
- (21) Developing or enlarging photographs;
- (22) Drafting services;
- (23) Erecting, installing, removing or storing awnings;
- (24) Extermination services, except those constituting contracting under §§ 35.045 through 35.047 of this chapter;
- (25) Freight traffic bureaus;
- (26) Fumigating or disinfecting;
- (27) Funeral services, crematories, sale of caskets, monuments and the like;
- (28) Golf courses, driving ranges and miniature golf courses;
- (29) Hauling of sand, gravel or dirt;
- (30) Hotels, motels, tourist courts, boarding and rooming houses and transient trailer parks and campsites;
- (31) House cleaning services;
- (32) Impounding lots;
- (33) Information bureaus;
- (34) Instructors, tutors, schools and studios of music, ceramics, art, sewing, sports and the like;
- (35) Interior decorating;
- (36) Janitorial services;
- (37) Laundry cleaning and garment services, including laundries, dry cleaners, linen supply, diaper service, coin-operated laundries and carpet and upholstery cleaning;
- (38) Mailing, messenger and correspondent services;
- (39) Movie theaters and drive-in theaters;
- (40) Nurse and physician registries;
- (41) Nursing and personal care facilities, including nursing homes, convalescent homes, homes for the retarded, old age homes and rest homes and in-home nursing care;
- (42) Packing, crating, shipping, hauling or moving goods or chattels for others;
- (43) Parcel delivery services;
- (44) Parking lots, public garages;

- (45) Pawnbrokers;
- (46) Personnel services, labor agents and employment bureaus;
- (47) Photographers and photographic services;
- (48) Piano tuning;
- (49) Picture framing and gilding;
- (50) Printers;
- (51) Private hospitals;
- (52) Promotional agents or agencies;
- (53) Public relations services;
- (54) Renting or leasing any items of tangible personal property;
- (55) Reproduction services;
- (56) Secretarial services;
- (57) Septic tank cleaning;
- (58) Shoe repair, shoe shine and hat repair shops;
- (59) Sign paintings except as taxed under § 35.047(B)(19);
- (60) Storage, all types;
- (61) Sub-dividers and developers;
- (62) Taxidermist;
- (63) Theaters;
- (64) Theatrical performers, bands and orchestras;
- (65) Towing services;
- (66) Transportation services, including buses and taxicabs;
- (67) Travel bureaus;
- (68) Tree surgeons, trimmers and removal services; or
- (69) Washing, cleaning or polishing automobiles.
(Prior Code, § 6-72)
- (70) Yard Sales (to be described)

§ 35.999 PENALTY.

(A) Any person violating any provision of this chapter for which no specific penalty is prescribed shall be subject to § 10.99.

(B) On all license taxes payable under this chapter which are not paid within 60 days after the due date, interest in the amount of 10% per annum on the unpaid balance of the tax shall be charged and shall begin to accrue 60 days after the due date of the tax.

(C) Failure to pay license tax within 180 days constitutes a Class 3 misdemeanor.
(Prior Code, § 6-5)

Section

General Provisions

CHAPTER 36: FINANCES

- 36.01 Tax year
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GENERAL PROVISIONS

§ 36.01 TAX YEAR.

The town tax year shall begin on January 1 of each year and end on December 31 of each year.
(Prior Code, § 15-1)

§ 36.02 FISCAL YEAR.

The fiscal year of the town shall begin on July 1 and end on June 30 following.
(Prior Code, § 15-2)

§ 36.03 HOW INSTRUMENTS EXECUTED BY TOWN.

All deeds, bonds, notes, leases, contracts, conveyances and other instruments, of whatsoever nature or description, authorized by law to be made or entered into by the town, shall, unless otherwise specially provided by the Council, be signed by the Mayor and, when necessary, be acknowledged by the Mayor and sealed with the corporate seal and attested by the Town Clerk. The instruments, when so signed and sealed, shall be taken as and for the true acts of the town.
(Prior Code, § 15-3)

BUDGET

§ 36.15 TIME FOR PREPARATION; CONTENTS.

On or before April 1 of each year, the Council shall prepare a budget containing a complete itemized statement and classified plan of all proposed expenditures and all estimated revenues and borrows for the town for the ensuing fiscal year.
(Prior Code, § 15-4)

§ 36.16 TIME FOR PREPARATION AND APPROVAL; CONTENTS.

All officers and heads of departments, offices, divisions, boards, commissions, and agencies of Boykins shall, on or before April 1 of each year, prepare and submit to the Town Council an estimate of the amount of money deemed to be needed during the ensuing fiscal year for his or her department, office, division, board, commission or agency; provided, that in any locality where the fiscal year begins on some date other than July 1, the estimate shall be submitted at least three months prior to the beginning of the fiscal year. If the person does not submit an estimate in accordance with this section, the Clerk of the Town Council or other designated person or persons shall prepare and submit an estimate for that department, office, division, board, commission or agency. The Town Council shall prepare and approve a budget for informative and fiscal planning purposes only, containing a complete itemized and classified plan of all contemplated expenditures and all estimated revenues and borrowing for the locality or any subdivision thereof for the ensuing fiscal year, which shall begin on July 1 of each year or any other date as may be provided by law for the beginning of the fiscal year. The Town Council shall approve the budget no later than the date for the beginning of the fiscal year and shall fix a tax rate for the budget year at that time.
(Prior Code, § 15-4.1)

§ 36.17 WHAT TO BE SHOWN; FINANCIAL STATEMENT AND BALANCE SHEET.

(A) Opposite each item of the proposed expenditures, the budget shall show in separate parallel columns the amount appropriated for the preceding year, the amount appropriated for the current fiscal year and the increases or decreases in the proposed expenditures for the ensuing year as compared with the appropriation for the current year.

(B) This budget shall be accompanied by:

(1) A statement of the contemplated revenue and disbursements, liabilities, reserves and surplus or deficit of the town as of the date of the preparation of the budget; and

(2) An itemized and complete financial balance sheet for the town at the close of the last preceding fiscal year.
(Prior Code, § 15-5)

MONTHLY REPORT

§ 36.30 MONTHLY REPORT OF FINANCIAL EXPENDITURES.

The Town **Treasurer** shall at each regular meeting of the Town Council submit a **report of the income and** expenditures during the preceding calendar month **to** the Town Council.
(Prior Code, § 15-5.1)

§ 36.31 PUBLICATION AND NOTICE; PUBLIC HEARING; RECESS; ADJOURNMENT FROM DAY TO DAY.

A brief synopsis of the budget shall be published in a newspaper having general circulation in the town and notice given of one or more public hearings at least seven days prior to the date set for hearing at which any citizen of the town shall have the right to attend and state his or her views thereon. After the hearing is had, the Council of the town shall, by appropriate order, adopt and enter the minutes of the town a budget covering all expenditures for the town for the next fiscal year, itemized and classified as required by the preceding section. The hearing shall be held at least seven days prior to the approval of the budget as prescribed in §§ 36.15 and 36.16; provided, that the Council may recess or adjourn from day to day or from time to time as may be deemed proper before the final adoption of the budget. The fact of the notice and hearing shall be entered of record in the minute book.
(Prior Code, § 15-6)

PURCHASES AND EXPENDITURES.

§ 36.46 EXPENDITURES MADE.

(A) There shall be no withdrawals from the treasury of the Town of Boykins except by a check drawn on the treasury of the town which shall bear the signatures of two of the following **three** officers: Mayor, Town Clerk and Town Treasurer. The Council may, from time to time, authorize other signatures, but never less than two signatures.

(B) The Mayor shall be authorized a contingency fund of \$500 for emergencies between regular Council meetings. Any expenditure made by the Mayor shall be recorded in the minutes of the next regular scheduled Council meeting.
(Prior Code, § 15-8) (Am. Ord. passed 3-25-2003)

§ 36.47 UNLAWFUL EXPENDITURES.

No expenditure shall be incurred by any officer or employee of the town for any purpose in excess of the amount dedicated for the purpose in the general appropriation ordinance for that fiscal year, unless the expenditure is authorized by a vote of a majority of all the members elected to the Council.
(Prior Code, § 15-9)

§ 36.48 FEE FOR PASSING BAD CHECKS

There is hereby imposed by the town council a fee of \$35, to be charged for the uttering, publishing or passing of any check or draft for payment of taxes or any other sums due, which is subsequently returned for insufficient funds or because there is no account or the account has been closed. **State**
Law Reference: Code of Virginia § 15.2-106. (Ord. passed 11-10-2009)

CHAPTER 37: TAXATION

Section

General Provisions CHAPTER 37: TAXATION

- 37.01 Annual assessment; valuation of property
- 37.02 Assessment and computation of tax on new buildings substantially complete prior to November 1 of the year of completion
- 37.03 Tax tickets; bills for taxes
- 37.04 When taxes due and payable
- 37.05 Interest on delinquencies
- 37.06 Making of levies
- 37.07 Preparation and recordation of delinquent tax list
- 37.08 Remedies and proceedings
- 37.09 Application of state law relative to sale of land for delinquent taxes
- 37.10 Release of delinquent tax liens
- 37.11 Adoption of State Code
- 37.12 Sections not to limit other remedies

Taxes

- 37.26 Lien on real estate and rents

Bank Stock Tax

- 37.40 Levied; reports required
- 37.41 Time and manner of payment; receipts
- 37.42 Remedies upon failure of bank to pay tax

Exemption of Household Goods and Personal Effects from Taxation

- 37.55 Classification of property; established
- 37.56 Classification of property; application
- 37.57 Classification of property; exemption from taxation

- 37.99 Penalty

GENERAL PROVISIONS

§ 37.01 ANNUAL ASSESSMENT; VALUATION OF PROPERTY.

(A) The Council shall annually, before September 1, fix the tax rates on all real and personal property properly subject to taxation within and by the town and shall assess the taxes as may be required to provide for the needs and purposes of the town.

(B) Commencing 1-1-1977, the valuation placed upon property in Boykins shall be in conformity with the reassessment as prescribed in the VA Code Title 58.1, Ch. 32, as amended.
(Prior Code, § 15-17)

**§ 37.02 ASSESSMENT AND COMPUTATION OF TAX ON NEW BUILDINGS
SUBSTANTIALLY COMPLETE PRIOR TO NOVEMBER 1 OF THE YEAR OF
COMPLETION.**

The assessment for all new buildings substantially completed and fit for use, occupancy and enjoyment prior to November 1 of the year of completion shall be assessed by the Town of Boykins for taxation in conformity with the same rules and procedure as established by Southampton County for taxing the same.

(Prior Code, § 15-18)

§ 37.03 TAX TICKETS; BILLS FOR TAXES.

As soon as practicable after taxes are assessed, the Treasurer shall make or cause to be made for each taxpayer a tax ticket substantially in the form prescribed by the State Department of Taxation and shall send by mail to each taxpayer a bill for the taxes.

(Prior Code, § 15-19)

§ 37.04 WHEN TAXES DUE AND PAYABLE.

(A) Except as otherwise provided, all taxes shall be due and payable as soon as the tax bills referred to in § 37.03 of the code of the Town of Boykins are mailed or otherwise delivered.

(B) Any person, corporation, partnership, or other entity failing to pay the taxes on or before December 5 following the mailing thereof shall incur a penalty [as prescribed in 37.99 of the Code](#).

(Prior Code, § 15-20) (Am. Ord. Passed 8-9-2005)

§ 37.05 INTEREST ON DELINQUENCIES.

There shall be interest on the taxes and levies assessed at the rate of 10% per annum from the first day following the December 5 following the mailing or delivery of the tax bills, until paid.

(Prior Code, § 15-21) (Am. Ord. passed 8-10-2004) Penalty, see § 37.99

Statutory reference:

Authority to provide for payment of interest on delinquent taxes, see VA Code § 58.1-3916

Tax lien, see VA Code §§ 58.1-3916, 58.1-3918, et seq.

§ 37.06 MAKING OF LEVIES.

(A) The Sheriff's Department for Southampton County is hereby authorized, upon request of the Town Clerk, to make the levies as are necessary under this chapter.

(B) The levies shall not be made until after December 5, of the year in which the obligation is due.

(Prior Code, § 15-22)

§ 37.07 PREPARATION AND RECORDATION OF DELINQUENT TAX LIST.

(A) The **Town** Treasurer shall, with the assistance of the Town Clerk, not later than **March 31st** of each year, ascertain which of the taxes and levies assessed in the town cannot be collected, and shall make out lists as follows:

- (1) A list of real estate on the Commissioner's land book located within the town limits, improperly placed thereon or not ascertainable, with the amount of taxes charged thereon;
- (2) A list of other real estate which is delinquent for the nonpayment of the taxes thereon;
- (3) A list of the taxes assessed on tangible personal property **and other subjects** of local taxation, other than real estate, as the Treasurer is unable to collect; and
- (4) A list of the uncollected taxes amounting to less than \$10 each for which no bills were sent, pursuant to code, if any.

(B) The **Town Treasurer** shall submit the delinquent tax lists to the Council at its regular meeting in April of each year. The Council shall review the list and upon approval authorized the Town Treasurer to proceed with the collection including, but not limited to, advertisement of delinquencies no later than **May 1st**.

(Prior Code, § 15-25) (Am. Ord. passed 8-10-2004)

Statutory reference:

Delinquent lists, see VA Code §§ 58.1-3921 et seq.

§ 37.08 REMEDIES AND PROCEEDINGS.

Nothing contained in §§ 37.07 and 37.26, shall affect any remedy given by the provisions of the Code of Virginia or by the Charter for the collection of town taxes and levies. In any proceeding for the collection of town taxes and levies or under which town taxes and levies may be collected, other than under §§ 37.07 and 37.26, the provisions of the sections shall not be applicable.

(Prior Code, § 15-26)

§ 37.09 APPLICATION OF STATE LAW RELATIVE TO SALE OF LAND FOR DELINQUENT TAXES.

In all cases not specifically provided for in this chapter relative to the sale of land for delinquent taxes and levies and the redemption thereof, the manner, form and procedure of the state law in these cases shall prevail.

(Prior Code, § 15-27) (Am. Ord. passed 8-10-2004)

Statutory reference:

Selling land for delinquent taxes; right of redemption, see VA Code §§ 58.1-3965 et seq.

§ 37.10 RELEASE OF DELINQUENT TAX LIENS.

(A) The Town Council shall have the authority to release liens for delinquent real estate, or any portion thereof, including penalty and accrued interest, in order to facilitate the conveyance of real property, provided however, the liens may only be released when the following four conditions are met:

- (1) The purchaser is unrelated by blood or marriage to the owner;
- (2) The purchaser has no business association with the owner;
- (3) The purchaser owes no delinquent real estate taxes to the town for any real property within the town; and
- (4) The property, including land and improvements, is valued at less than \$50,000.

(B) In the event of the release, all the tax liens shall remain the personal obligation of the owner of the property at the time the liens were imposed.

(Prior Code, § 15-27.a) (Am. Ord. passed 1-29-2003)

Statutory reference:

Delinquent tax liens, see VA Code §§ 58.1-3930 et seq.

§ 37.11 ADOPTION OF STATE CODE.

The provisions of VA Code §§ 58.1-3921 and 58.1-3924, as amended, and the procedures set forth therein, are hereby adopted and incorporated by reference.

(Prior Code, § 15-28) (Am. Ord. passed 4-15-1993)

Statutory reference:

Delinquent lists, see VA Code §§ 58.1-3921 et seq.

§ 37.12 SECTIONS NOT TO LIMIT OTHER REMEDIES.

Nothing contained in these sections shall limit or restrict any remedy given by the provisions of the Code of Virginia or by the town's Charter for the collection of town taxes and levies.

(Prior Code, § 15-29) (Am. Ord. passed 4-15-1993)

§ 37.13 PAYMENT OF ADMINISTRATIVE COSTS AND FEES

Payment of administrative costs and fees, etc. for Town Taxes on Real Estate, Tangible Personal Property, Merchants Capital and etc.

(A) There is hereby imposed on delinquent taxpayers a fee to cover administrative costs which shall be in addition to all penalties and interest, and shall not exceed thirty dollars (\$30.00) for taxes or other charges collected subsequent to thirty (30) or more days after notice of delinquent taxes or charges but prior to the taking of any judgment with respect to such delinquent taxes or charges, and thirty-five dollars (\$35.00) for taxes or other charges collected subsequent to judgment.

(B) There is also imposed on delinquent tax payers reasonable attorney's or collection agency's fees actually contracted for, not to exceed (20) percent of the taxes or other charges so collected.

(Ordinance Passed November 13, 2007)

Statutory reference:

*Authority for Collection out of estate in hands of or debts due by third party
see VA Code §§ 58.1-3952; et seq.*

TAXES

§ 37.26 LIEN ON REAL ESTATE AND RENTS.

There shall be a lien on real estate for the town taxes and levies assessed thereon prior to any other lien or encumbrance. The lien shall continue to be the prior lien until actual payment shall have been made to the Clerk of the Town of Boykins. There shall be a further lien upon the rents of the real estate whether the same be in money or in kind, for taxes of the current year.

(Prior Code, § 15-24) (Am. Ord. passed 8-10-2004)

Statutory reference:

Authority for tax lien, see VA Code §§ 58.1-3340; et seq.

BANK STOCK TAX

§ 37.40 LEVIED; REPORTS REQUIRED.

Every bank located in the town shall deliver to the Town Clerk a copy of the report required by VA Code § 58.1-1212. A tax of 80% of the state rate of taxation on each \$100 of the taxable value of the shares of stock in the banks is hereby imposed. The Town Clerk shall extend the tax against the stockholders of each bank at the rate levied herein.

(Prior Code, § 15-10)

§ 37.41 TIME AND MANNER OF PAYMENT; RECEIPTS.

Every bank on or before June 1 in each year, shall pay into the treasury of the town the taxes assessed against its stockholders. The Treasurer shall give to the banks paying town taxes duplicate receipts upon forms to be prescribed by the Town Clerk.

(Prior Code, § 15-11)

§ 37.42 REMEDIES UPON FAILURE OF BANK TO PAY TAX.

(A) Should any bank fail to pay the taxes assessed against its stockholders, as provided by this chapter, on or before June 1 in each year, then, or as soon thereafter as practicable, the Treasurer shall collect the taxes therein assessed and to this end shall levy upon the stock of the taxpayer or so much thereof as is necessary to pay the taxes and sell the same at public auction for cash as chattels and other personal property are sold under execution.

(B) He or she shall give to the purchaser a bill of sale made under his or her hand and seal.

(C) The bank on presentation by a purchaser of his or her bill of sale shall cause the stock therein described to be transferred to the purchaser and he or she shall take a clear and unencumbered title to the stock purchased.

(D) Should the taxes assessed against the stockholders be not paid or collected as herein before provided, the lists aforesaid shall stand and be treated and have the legal effect of tax tickets regularly made out against each of the stockholders named in the list as to which tax the right of levy and distress has occurred to the town and the Treasurer shall proceed to collect the same by levy or distress and possess, all and singular, the authority and power conferred upon him or her by law to collect other town taxes.

(Prior Code, § 15-12)

***EXEMPTION OF HOUSEHOLD GOODS AND
PERSONAL EFFECTS FROM TAXATION***

§ 37.55 CLASSIFICATION OF PROPERTY; ESTABLISHED.

Household goods and personal effects are hereby defined as separate items of taxation and classified as follows:

(A) Bicycles;

(B) Household and kitchen furniture, including gold and silver plates, plated ware, watches and clocks, sewing machines, refrigerators, automatic refrigerating machinery of any type, vacuum cleaners and all other household machinery, books, firearms, and weapons of all kinds;

(C) Pianos, organs, phonographs and record players, and records to be used therewith and all other musical instruments of whatever kind, radio and television instruments and equipment;

(D) Oil paintings, pictures, statuary, curios, articles of virtue and works of art;

(E) Diamonds, cameos or other precious stones and all precious metals used as ornaments or jewelry;

(F) Sporting and photographic equipment;

(G) Clothing and objects of apparel; and

(H) All other tangible personal property used by an individual or a family or household incident to maintaining an abode.

(Prior Code, § 15-14)

§ 37.56 CLASSIFICATION OF PROPERTY; APPLICATION.

The classifications set forth in § 37.55 shall apply only to the property owned and used by an individual or by a family or household incident to maintaining an abode.

(Prior Code, § 15-15)

§ 37.57 CLASSIFICATION OF PROPERTY; EXEMPTION FROM TAXATION.

All of the classes of household goods and personal effects set forth in this subchapter are exempt from taxation.

(Prior Code, § 15-16)

§ 37.99 PENALTY.

(A) *Bank stock tax.* Any bank which shall fail or neglect to comply with any provision of this article shall be guilty of a misdemeanor.
(Prior Code, § 15-13)

(B) *General tax delinquency.* In the event the taxes are not paid on or before the December 5 following the mailing or delivery of the tax bills, pursuant to § 37.04, there shall be added thereto a penalty of 10% of the amount of the unpaid installment or the sum of \$10, whichever shall be greater, provided however, that the penalty shall not exceed the amount of tax assessable.
(Prior Code, § 15-20) (Am. Ord. passed 8-10-2004; Am. Ord. passed 8-9-2005)

(C) *For late payment.* For the calendar year beginning 1-1-2004 and ending on 12-31-2004, and for each and every calendar year thereafter, in the event any tax on personal property is not paid on or before the time the same is due and payable as set forth in this section, there shall be added thereto a penalty of 10% or \$10 penalty if taxes are not paid on time, whichever is greater, provided that the penalty shall in no case exceed the amount of tax assessable.
(Prior Code, § 15-30) (Am. Ord. passed 8-10-2004; Am. Ord. passed 8-9-2005)

Statutory reference:

Authority to impose penalty, see VA Code § 58.1-3916