

Boyce Town Code

TITLE V: TAXES AND FEES

CHAPTER

- 50. GENERAL PROVISIONS
- 51. REAL ESTATE
- 52. PERSONAL PROPERTY
- 53. MACHINERY AND TOOLS
- 54. BUSINESSES AND PROFESSIONS
- 55. MISCELLANEOUS TAXES / UTILITIES

CHAPTER 50: GENERAL PROVISIONS

Section

- 50.01 Definitions
- 50.02 Failure to pay or file return
- 50.03 Interest
- 50.04 Criminal penalties and remedies
- 50.05 Manner of crediting payment
- 50.06 Power to summon; compliance required
- 50.07 Refunds of erroneously accessed taxes

§ 50.01 DEFINITIONS.

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

TREASURER. The Treasurer of the Town of Boyce, or such other officer or employee of the locality as the locality may designate.

Boyce Town Code

§ 50.02 FAILURE TO PAY OR FILE RETURN.

(A) Unless otherwise stated, the penalty for failure to pay any tax or installment under this title shall be 10% of the tax past due or the sum of \$2, whichever is greater and shall be assessed on the day after the first installment is due. Provided, however, that in no case shall the penalty exceed the amount of the tax assessable.

(B) Unless otherwise stated, the penalty for failure to file any application or return required under this title shall be 10% of the tax assessable on such return or \$2, whichever is greater, and shall be assessed on the day after such return or application is due. Provided, however, that in no case shall the penalty exceed the amount of the tax assessable.

(C) Any penalty, when so assessed, shall become a part of the tax due.

(D) The assessment of any penalty shall not be deemed a defense to any criminal prosecution for failing to make return of taxable property as may be required by law or ordinance.

(E) Penalty for failure to file a return or to pay a tax shall not be imposed if such failure was not of the fault of the taxpayer, or was the fault of the commissioner or the treasurer. Failure to file a return or to pay a tax due to a medically determinable physical or mental impairment on the date the return or tax is due shall be presumptive proof of lack of fault on the taxpayer's part, provided the return is filed or the taxes are paid within 30 days of the due date; however, this provision shall not apply if there is a committee, legal guardian or other fiduciary handling the individual's affairs.

§ 50.03 INTEREST.

Interest shall commence the first day following the day any taxes under this title are due to be filed or paid, at the rate of 10% per annum.

§ 50.04 CRIMINAL PENALTIES AND REMEDIES.

Failure or refusal to file any return required under this title at the time or times required therein or for making false statements with intent to defraud in such returns shall constitute:

(A) A Class 3 misdemeanor if the amount of the tax lawfully assessed in connection with the return is \$1,000 or less; or

(B) A Class 1 misdemeanor if the amount of the tax lawfully assessed in connection with the return is more than \$1,000.

(C) A fee in the amount specified in the Schedule of Fees of the Town shall be charged to any person who utters, publishes, or passes any check or draft for payment of taxes or any other sums due to the Town, which check or draft is subsequently returned for insufficient funds, or because there is no account or the account has been closed. The fee shall be added to the taxes or sums due for which the check or draft was uttered, published, or passed.

Boyce Town Code

§ 50.05 MANNER OF CREDITING PAYMENT.

The locality may credit any payment of local assessment herein prescribed, other than the assessment for real estate taxes, to the tax levy or levies designated by the taxpayer; however, any such payment shall be first credited to penalties, interest and the principal of the longest overdue tax bill within the levy, as provided by Code of Virginia § 58.1-3913.

§ 50.06 POWER TO SUMMON; COMPLIANCE REQUIRED.

(A) The Treasurer may, for the purpose of assessing all taxes assessable by his office, summon the taxpayer or any other person to appear before him at his office, to answer, under oath, questions touching the tax liability of any and all specifically identified taxpayers. The Treasurer shall not, however, summon a taxpayer or other person for the tax liability of the taxpayer, which is the subject of litigation.

(B) Any person who refuses to furnish to the Treasurer access to books of account or other papers and records, furnish information to the Treasurer relating to the assessment of taxes, answer under oath questions touching any person's tax liability, or exhibit to the Treasurer any subject of taxation liable to assessment by the Treasurer, shall be deemed guilty of a Class 3 misdemeanor. Each day's refusal to furnish such access or information shall constitute a separate offense.

(Code of Virginia § 58.1-3128)

Penalty, see § 10.99

§ 50.07 REFUNDS OF ERRONEOUSLY ASSESSED TAXES.

(A) Local taxes that have been erroneously paid shall be refunded to the taxpayer. In order for a refund to be made, the Treasurer must first be satisfied that he/she has erroneously assessed the taxpayer with a local tax.

(B) If the Treasurer is satisfied of such erroneous assessment, he/she shall certify same to the treasurer. Upon a determination by the Treasurer that the tax has been paid, he/she shall refund to the taxpayer the amount erroneously paid, together with and penalties and interest paid thereon.

(C) No refund shall be made if application therefore is made more than three years after the last day of the tax year for which the taxes were assessed.

(D) Refunds shall bear interest at the same rate charged delinquent taxpayers if such an interest rate is charged by the locality.

Boyce Town Code

CHAPTER 51: REAL ESTATE

Section

Tax Imposed

51.01 Land, lots, and buildings

51.02 Assessment of new buildings substantially completed; extension of time for paying assessment

Exemption for Elderly and Disabled

51.20 General provisions

Substantially Rehabilitated Property

51.50 Definitions

51.51 Exemptions declared

51.52 Application requirements; fee

TAX IMPOSED

§ 51.01 LAND, LOTS, AND BUILDINGS.

(A) The Town Council shall, annually, before the first day of July, fix the tax rates on all real property subject to taxation by the Town, and shall assess such taxes as may be required to provide for the needs and purposes of the Town. In determining the valuation of property, reference shall be had to the records of the Commissioner of the Revenue of the County. All taxes annually imposed shall be payable by owners of record on the first day of January in each and every year.

(B) All such taxes on real estate for each year taxes shall be due and payable during the year for which the same are assessed on or before December fifth of each year.

(C) All taxes annually imposed on real estate shall be payable by the persons who on the first day of January in each and every year are the respective owners of record thereof. The tax rate shall be specified in the Schedule of Fees of the Town.

(Code of Virginia, §§ 58.1-3915, 58.1-3916)

Boyce Town Code

§ 51.02 ASSESSMENT OF NEW BUILDINGS SUBSTANTIALLY COMPLETED; EXTENSION OF TIME FOR PAYING ASSESSMENT.

(A) All new buildings substantially completed or fit for use and occupancy before November 1 of the year of completion shall be assessed when so completed or fit for use and occupancy. The Commissioner shall enter in the books the fair market value of such building. No partial assessment as provided herein shall become effective until information as to the date and amount of such assessment is recorded in the office of the treasurer and made available for public inspection.

(B) The total tax on any such new building for that year shall be the sum of the tax upon the assessment of the completed building, computed according to the ratio which the portion of the year such building is substantially completed or fit for use and occupancy bears to the entire year; and the tax upon the assessment of such new building as it existed on January 1 of that assessment year, computed according to the ratio which the portion of the year such building was not substantially complete or fit for use and occupancy bears to the entire year.

(C) With respect to any assessment made under this section after September 1 of any year, the penalty for nonpayment by December 5 shall be extended to the date stated on the tax bill.

EXEMPTION FOR ELDERLY AND DISABLED

§ 51.20 GENERAL PROVISIONS.

If, pursuant to Sec. 15-3 of the Code of Clarke County, VA, a qualified taxpayer is granted for any taxable year, an exemption from Clarke County taxes on real property which is also taxed by the Town of Boyce, then that taxpayer shall be granted an exemption for that year from Town of Boyce taxes on that property, and in the same proportion (for example, if, for any taxable year, 65 percent of the assessed value of the property shall, for that year, be exempt from Clarke County taxes, then 65 percent of the assessed value of the property shall, for that year, be exempt from Town taxes). If, pursuant to Paragraph (IV) of said section, a Clarke County exemption is nullified, the corresponding Town exemption shall be nullified.

SUBSTANTIALLY REHABILITATED PROPERTY

§ 51.50 DEFINITIONS.

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

AMOUNT OF EXEMPTION. An amount equal to the increase in assessed value resulting from the rehabilitation of the structure as determined by the assessing officer, and this amount only shall be applicable to assessment commencing on the first day of

Boyce Town Code

January of the year following the rehabilitation. An increase in assessment occurring after the first year of such rehabilitation exemption shall not result in an increase in such exemption.

SUBSTANTIALLY REHABILITATED RESIDENTIAL OR COMMERCIAL REAL ESTATE. Any substantial residential or commercial real estate within the Town, upon which there is an existing structure, which is no less than 50 years old, and whose rehabilitation has been approved by the Virginia Department of Historic Resources for a Historic Rehabilitation Tax Credit.

TAXABLE YEAR. The calendar year from January 1 through December 31 for which such real property tax is imposed or exemption claimed.

Statutory reference:

Authority, see Code of Virginia § 58.1-3220 et seq.

§ 51.51 EXEMPTIONS DECLARED.

The purpose of this subchapter shall be to provide real estate tax exemptions for substantially rehabilitated residential, commercial, or industrial real estate for a period of fifteen years, commencing on January 1 of the year following completion of such rehabilitation.

§ 51.52 APPLICATION REQUIREMENTS; FEE.

Exemptions pursuant to this subchapter shall not become effective unless the persons owning such property have:

- (A) Obtained the required building permit.
- (B) Obtained approval of the rehabilitation by the Virginia Department of Historic Resources for a Historic Rehabilitation Tax Credit.
- (C) Applied for the exemption on a form approved by the County Commissioner of the Revenue within 60 days of receiving a certificate of occupancy from the County Building Official.
- (D) Submitted the application for exemption before January first of the taxable year for which such exemption is claimed.
- (E) Paid to the County Treasurer an application processing fee of \$125.00. No application for the exemption approved by this subchapter shall be deemed to have been filed until the fee has been paid.

Boyce Town Code

CHAPTER 52: PERSONAL PROPERTY

Section

- 52.01 Tangible personal property
- 52.02 Filing returns; appeal
- 52.03 Manufactured homes
- 52.04 Exemptions; certain household goods and personal effects
- 52.05 Computer hardware

§ 52.01 TANGIBLE PERSONAL PROPERTY.

(A) Upon all personal property as defined in Code of Virginia § 58.1-3500, except those categories of personal property which are listed in Code of Virginia § 58.1-3503.A.1,2,13 and 14, and not exempt from taxation, there shall be a tax in an amount as set by the Town Council from time to time, for general locality and school purposes.

(B) All taxes on personal property for each year shall be due and payable during the year for which the same are assessed as follows:

(1) Personal property not listed in division (C) of this section: total amount in one installment on or before December fifth; and

(2) Personal property listed in division (C) of this section: total amount in one installment on or before December fifth, or, where personal property acquires a situs within the locality after the tax rolls for the year are established, on or before the last day of the twelfth month after such personal property has acquired a situs.

(3) All taxes annually imposed on personal property except as set out in divisions (C) and (D) of this section shall be payable by the persons who on the first day of January in each and every year are the owners of record thereof.

(4) The tax rate shall be specified in the Schedule of Fees of the Town.

(C) (1) The personal property tax on motor vehicles and trailers, as those terms are defined in Code of Virginia § 46.2-100 (also called “taxable property” or “property” in this division (C)), shall be assessed against such taxable property which acquires a situs within the locality on or after January 2 of each year.

(2) When taxable property acquires a situs within the locality on or after January 2, the personal property tax for that year may, at the option of the locality, be assessed to the owner prorated on a monthly basis for the portion of the tax year during which the taxable property has situs within the locality. When taxable property

Boyce Town Code

with a situs in the locality is transferred to a new owner within the locality, the personal property tax may, at the option of the locality, be assessed to the new owner prorated on a monthly basis for the portion of the tax year during which the new owner owns the taxable property. For purposes of proration, a period of more than $\frac{1}{2}$ of a month shall be counted as a full month and a period of less than $\frac{1}{2}$ of a month shall not be counted. All taxable property shall be assessed as of January 1 of each year or, if it acquires situs or has its title transferred after January 1, as of the first day of the month in which the taxable property acquires situs within the locality or has its title transferred. The owner of taxable property acquiring situs within the locality or to whom taxable property is transferred shall file a declaration of property ownership to the Commissioner within 30 days of the date on which such property acquires a situs within the locality or has its title transferred to such owner.

(D) When any taxable property loses its situs within the locality or its title is transferred to a new owner, the taxpayer shall from that time be relieved from personal property tax on such taxable property and receive a refund of personal property tax already paid, or a credit toward taxable property newly transferred to the taxpayer, or a credit against personal property taxes outstanding against the taxpayer, at the option of the Commissioner, on a monthly prorated basis, upon application to the Commissioner, provided that application is made within three years from the last day of the tax year during which the taxable property lost situs or had its title transferred. The Commissioner shall make a reasonable effort to ascertain and notify any taxpayer entitled to a prorated refund of personal property taxes pursuant to this division (D). The Treasurer shall stamp or have printed, on the application for a duplicate locality decal for new or substitute vehicles, notification to the applicant that he may be entitled to a prorated refund of personal property taxes assessed against any vehicle which he sold or transferred to a new owner.

(E) (1) Provided a previous personal property return for a motor vehicle or trailer not used or employed in a trade or business has been filed by the owner or owners of such property and there has been no change in name or address of the owner or owners nor has the motor vehicle had a change in status or situs since the previous filing, no tangible personal property tax return need be filed for succeeding years.

(2) However, the owner of a motor vehicle or trailer not used or employed in a trade or business shall file a new tangible personal property tax return within 30 days after occurrence of any of the following events:

(a) A change in the name or address of the person or persons owning such motor vehicle or trailer taxable by the locality;

(b) A change in the situs of such motor vehicle or trailer;

(c) Any other change affecting the assessment or levy of the personal property tax on such motor vehicle or trailer for which a tax return was previously filed; or

(d) Any change in which a person acquires one or more such motor vehicles or trailers and for which no personal property tax return has been filed.

Boyce Town Code

Penalty, see § 10.99

§ 52.02 FILING RETURNS; APPEAL.

(A) Each person, firm, and corporation engaged in business in the locality, having an office in the locality, or residing in the locality shall file a return of his personal property for taxation to the Commissioner in accordance with forms supplied by the Commissioner or the Department of Taxation, Commonwealth of Virginia. The return for prorated personal property shall be filed by 31 January of each year. Each return for non-prorated personal property shall be filed by 1 May of each year.

(B) Returns will not be accepted by the Commissioner unless the same are completed in accordance with the forms provided the taxpayers. It shall be the duty of the Commissioner to make such investigation as may be necessary to determine that returns are full and complete and, if necessary, to revise owner's appraisal of the original cost of the property to be assessed. The original cost shall determine the total assessment.

(C) The property owner, if dissatisfied with the determination of the Commissioner, shall pay the assessment made but shall have the right to appeal to the Circuit Court for appropriate relief. If such assessment is revised by the Court to a lower figure, the property owner shall be entitled to a refund of the over assessment so determined.

Penalty, see § 10.99

§ 52.03 MANUFACTURED HOMES.

(A) A tax is hereby imposed on manufactured homes, as hereinafter defined as a separate class of tangible personal property, at a rate set by the Town Council from time to time.

(B) MANUFACTURED HOMES, as the term is used in this section, are defined as vehicles without motive power, used or designed to be used as manufactured homes, as more specifically defined by Code of Virginia § 36-85.3.

§ 52.04 EXEMPTIONS; CERTAIN HOUSEHOLD GOODS AND PERSONAL EFFECTS.

(A) There is hereby exempted from local taxation, pursuant to Code of Virginia § 58.1-3504, the household goods and personal effects defined as separate items of taxation and classified as follows:

(1) Bicycles;

(2) 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;

(3) Pianos, organs, and all other musical instruments; phonographs and record players, and records to be used therewith; and radio and television instruments and

Boyce Town Code

equipment;

(4) Oil paintings, pictures, statuary, curios, chapters of virtue and works of art;

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

(6) Sporting and photographic equipment;

(7) Clothing and objects of apparel; and

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

(B) The classification above set forth shall apply only to such property owned and used by an individual or by a family or household incident to maintaining an abode.

§ 52.05 COMPUTER HARDWARE.

(A) Computer hardware used by a business primarily engaged in providing data processing services to other non-related or non-affiliated businesses is hereby designated as a separate class of personal property.

(B) Computer hardware as defined in division (A) of this section shall be valued on a percentage or percentages of the original cost of the hardware.

(C) A tax is hereby imposed on such computer hardware at a rate set by the Town Council from time to time.

Boyce Town Code

CHAPTER 53: MACHINERY AND TOOLS

Section

53.01 Tax imposed

53.02 Pollution, solar energy and recycling equipment, facilities or devices

§ 53.01 TAX IMPOSED.

(A) Upon all machinery and tools used in a business, as defined in Code of Virginia § 58.1-3507, there shall be a tax at a rate set by the Town Council, for general locality and school purposes.

(B) All locality taxes on machinery and tools for each year shall be due and payable during the year for which same are assessed as follows: total amount in one installment on or before December 5.

(C) All taxes annually imposed on machinery and tools shall be payable by the persons who on the first day of January in each and every year are the respective owners thereof.

Penalty, see § 10.99

(D) The tax rate shall be specified in the Schedule of Fees of the Town.

§ 53.02 POLLUTION, SOLAR ENERGY AND RECYCLING EQUIPMENT, FACILITIES OR DEVICES.

(A) There is hereby exempted from local taxation certified pollution control equipment and facilities, pursuant to Code of Virginia § 58.1-3660.

(B) There is hereby exempted from local taxation certified solar energy equipment facilities or devices and certified recycling equipment, facilities, or devices as defined in Code of Virginia § 58.1-3661. The procedures for applying for the exemption shall be those set out in the state code section.

(C) It shall be the duty of any person applying for any exemptions provided for in this section to furnish the Commissioner with proper state agency certification or other documentation required by law.

Boyce Town Code

CHAPTER 54: BUSINESSES AND PROFESSIONS

Section

- 54.01 Definitions
- 54.02 License fee imposed
- 54.03 License fees; exemption
- 54.04 License requirement
- 54.05 Due dates; interest; late penalties
- 54.06 Application
- 54.07 False statements
- 54.08 Expiration
- 54.09 Privileges
- 54.10 Bank franchise tax

§ 54.01 DEFINITIONS.

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

ACTED RESPONSIBLY. (1) The taxpayer exercised the level of reasonable care that a prudent person would exercise under the circumstances in determining the filing obligations for the business; and (2) The taxpayer 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.

APPEALABLE EVENT. An increase in the assessment of a local license tax payable by a taxpayer, the denial of a refund, or the assessment of a local license tax where none previously was assessed, arising out of the local assessing official's:

- (1) Examination of records, financial statements, books of account or other information for the purpose of determining the correctness of an assessment;
- (2) Determination regarding the rate or classification applicable to the licensable business;

Boyce Town Code

(3) Assessment of a local license tax when no return has been filed by the taxpayer; or

(4) Denial of an application for correction of erroneous assessment attendant to the filing of an amended application for license.

EVENTS BEYOND THE TAXPAYER'S CONTROL. Includes, 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 tax compliance; or the taxpayer's reasonable reliance in good faith upon erroneous written information from the assessing official who was aware of the relevant facts relating to the taxpayer's business when he provided the erroneous information.

JEOPARDIZED BY DELAY. Includes a finding that the application is frivolous, or that a taxpayer desires to:

(1) Depart quickly from the locality;

(2) Remove his property therefrom;

(3) Conceal himself or his property therein; or

(4) Do any other act tending to prejudice, or to render wholly or partially ineffectual, proceedings to collect the tax for the period in question.

(Code of Virginia § 58.1-3703.1)

§ 54.02 LICENSE FEE IMPOSED.

There is hereby imposed a license fee in the amount as specified in the Schedule of Fees of \$30 on businesses, trades, professions, occupations and callings and upon the persons, firms and corporations engaged therein within the locality, subject to the limitations in this chapter and applicable state law.

Statutory reference:

Authority, see Code of Virginia § 58.1-3703

§ 54.03 LICENSE FEES; EXEMPTION.

The tax imposed by this chapter shall not be assessed and collected on any amount of gross receipts of each business upon which a license fee is charged by the locality.

§ 54.04 LICENSE REQUIREMENT.

(A) Every person shall apply for a license for each business or profession when engaging in a business in this jurisdiction if:

(1) The person has a definite place of business in this jurisdiction;

(2) There is no definite place of business anywhere and the person

Boyce Town Code

resides in this jurisdiction; or

(3) 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 Code of Virginia § 58.1-3715, or public service corporation.

(B) A separate license shall be required for each definite place of business and for each business.

(C) 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:

(1) 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;

(2) All of the businesses or professions are subject to the same tax rate, or, if subject to different tax rates, the licensee agrees to be taxed on all businesses and professions at the highest rate; and

(3) The taxpayer agrees to supply such information as the assessor may require concerning the nature of the several businesses and their gross receipts.

(Code of Virginia § 58.1-3703.1)

§ 54.05 DUE DATES; INTEREST; LATE PENALTIES.

All license taxes imposed by this article shall be deemed to be due and payable January 1 of each year. On each license remaining unpaid after January 31 of each year, the Town shall add a penalty of \$10.00 plus 10% there on per year thereafter, if the applicant was in business on January 1 of the year. If the license is assessed against a business or a profession beginning after January 1, the Town shall add the penalty of \$10.00 plus 10% thereon per year thereafter, at the expiration of thirty (30) days from the beginning of the business or profession. All such licenses shall remain for collection in the hands of the Town throughout the year. The Town may file appropriate warrants in the General District Court for County of Clarke, Virginia, or take such actions provided for by law for collection of unpaid taxes.

(A) Application for any license required by the License Ordinance shall be made to the Town on a form provided by the Town and which shall disclose, among other things:

(1) The name, business address within the Town, residence address and age of the applicant.

Boyce Town Code

(2) The type of license being applied for and the locations within the Town where the licensed activities will be conducted.

(3) Such other information as may reasonably be necessary to determine whether the license being applied for should be granted, and the conditions, if any, under which the licensed activity shall be conducted.

(B) Each application shall be verified under oath of the person seeking to be licensed and, if such person is a corporation or firm, by an officer thereof.

§ 54.07 FALSE STATEMENTS.

It shall be unlawful for any person applying for a Town license to knowingly make any false statement in his application or for any licensee to knowingly make any false statement in any report or return required by state law, this chapter or the License Ordinance.

§ 54.08 EXPIRATION.

Except when otherwise expressly provided in this Code or in the License Ordinance, all annual licenses shall expire on the last day of December of each year.

§ 54.09 PRIVLEDGES.

Every license shall be held to confer a personal privilege to transact the business, employment, or profession that may be the subject of the license and shall not be exercised except by the person licensed, unless specially authorized by the License Ordinance to do so. A separate license shall be obtained by each member of a firm or company of persons practicing any profession or calling which is regulated by the laws of Virginia, for the practicing of which profession or calling a license is required by the License Ordinance. A license of other than to authorize the conduct of a profession may be assigned to any person to whom it might have been originally granted. In the event of the death of the licensee, the license may be assigned by his personal representative in like manner and with the like effect as might have been done by the licensee himself.

§ 54.10 BANK FRANCHISE TAX.

(A) As authorized under Code of Virginia § 58.1-1209, there is hereby imposed a Bank Franchise Tax on a bank having a branch office located within the corporate limits of the Town, in an amount of 80 percent of the State rate of taxation for each \$100 of the net capital of the bank attributable to that branch.

(B) The tax imposed under this section shall be collected in accordance with provisions and limitations set forth in Code of Virginia § 58.1-1209.

Boyce Town Code

CHAPTER 55: MISCELLANEOUS TAXES / UTILITIES

Section

55.01 Electric utility consumption tax

55.02 Consumer utility tax

55.03 License tax

55.04 Franchises

§ 55.01 ELECTRIC UTILITY CONSUMPTION TAX.

(A) As authorized by Code of Virginia § 58.1-2900, there is hereby imposed an Electric Utility Consumption tax on consumers of electricity based on kilowatt hours delivered by the incumbent distribution utility and used per month at the rate of \$0.00155 per kWh for up to 2500 kWh, \$0.00099 per kWh for 2500 to 50,000 kWh, and \$0.00075 per kWh for over 50,000 kWh.

(B) The tax imposed under this section shall be collected in accordance with provisions and limitations set forth in Code of Virginia § 58.1-2900.

§ 55.02 CONSUMER UTILITY TAX.

(A) In accordance with Code of Virginia § 58.1-3814, there is hereby imposed a tax on the consumers of the utility service or services provided by any water or heat, light and power company or other corporations coming within the provisions of Code of Virginia § 58.1-2600 et seq. The tax shall be imposed based on kilowatt hours delivered to consumers and shall not exceed \$3.00 per month for a residential consumer.

(B) The tax imposed under this section shall be collected in accordance with provisions and limitations set forth in Code of Virginia § 58.1-3814.

§ 55.03 LICENSE TAX.

(A) As authorized by Code of Virginia § 58.1-3731, there is hereby imposed a license tax on telephone companies at a rate of one-half of one percent of the gross receipts of such company accruing from sales to the ultimate consumer in the Town. Long distance telephone calls shall not be included in gross receipts for purposes of this tax.

(B) The tax imposed under this section shall be collected in accordance with provisions and limitations set forth in Code of Virginia § 58.1-3731.

Boyce Town Code

§ 55.04 FRANCHISES.

(A) As authorized by Code of Virginia § 15.2-2100, the Town may grant franchises to telecommunications company(s), electric power company(s), and gas company(s), their successors and assigns, for a period not to exceed 40 years, to use the streets and other public places of the Town for their poles, wires, conduits, cables, fixtures, tubing and piping.