

**ORDINANCE NO. 17-8(1)**

AN ORDINANCE TO AMEND CHAPTER 8, LICENSES, ARTICLE VI, SCHEDULE OF TAXES, DIVISION 4, PERSONAL, PROFESSIONAL, BUSINESS OR REPAIR SERVICE BUSINESS, OCCUPATIONS AND PROFESSIONS, OF THE CODE OF THE COUNTY OF ALBEMARLE, VIRGINIA

BE IT ORDAINED By the Board of Supervisors of the County of Albemarle, Virginia, that Chapter 8, Article VI, Schedule of Taxes, Division 4, Personal, Professional, Business or Repair Service Business, Occupations and Professions, is hereby amended as follows:

**By Amending:**

Sec. 8-616      Repair, personal, business and other services  
Sec. 8-619      Renting of houses, apartments or commercial property

**CHAPTER 8. LICENSES**

**ARTICLE VI. SCHEDULE OF TAXES**

**DIVISION 4. PERSONAL, PROFESSIONAL, BUSINESS OR REPAIR  
SERVICE BUSINESS, OCCUPATIONS AND PROFESSIONS**

**Sec. 8-616 Repair, personal, business, amusement and other services.**

Each person engaged in a repair, personal, amusement or business service shall be subject to the license tax, and other provisions, set forth herein:

A.      Each person engaged in a repair, personal, amusement or business service shall be subject to a license tax of thirty-six cents (\$0.36) for each one hundred dollars (\$100.00) of gross receipts.

B.      For purposes of this chapter, the following definitions shall apply:

1.      *Repair service.* The term “repair service” means repairing, renovating, cleaning or servicing of some article or item of personal property for compensation, unless the service is specifically provided for under another section of this chapter.

2.      *Personal service.* The term “personal service” means rendering for compensation any repair, personal, business, amusement or other services not specifically classified as "financial, real estate or professional service" in section 8-615, or rendered in any other business or occupation not specifically classified in this chapter unless exempted from local license tax by Title 58.1 of the Code of Virginia.

3.      *Business service.* The term “business service” means rendering for compensation any service to any business, trade, occupation or governmental agency, unless the service is specifically provided for under another section of this chapter.

C.      Repair, personal, business, and amusement services include, but are not limited to, the following:

Addressing letters or envelopes.  
Advertising agencies.  
Airline passenger carrier.  
Airplane repair.  
Airports, private.

Ambulance services.  
Amusement park.  
Animal hospitals, grooming services, kennels or stables.  
Arcade or building devoted to general amusement or entertaining.  
Auctioneers and common criers.  
Auditorium, arena or coliseum with a maximum seating capacity less than 10,000 persons and open to the public.  
Auto repair, engine repair of any type.  
Automobile driving schools.  
Barbershops, beauty parlors and hairdressing establishments, schools and services.  
Bicycle repair.  
Bid or building reporting service.  
Billiards or pool.  
Bill poster or distributor.  
Blacksmith or wheelwright.  
Booking agents or concert managers.  
Bookkeeper, public.  
Bottle exchanges.  
Bowling alley.  
Brokers and commission merchants other than real estate or financial brokers.  
Business and office machine repair.  
Business research and consulting services.  
Buyers, gold and silver.  
Cable television.  
Chartered clubs. Licensee hereunder may without additional license operate service of retail merchant and restaurant. The term "chartered club" means any nonprofit corporation or association which is the owner, lessee or occupant of an establishment operated solely for objects of a national, social, patriotic, political or athletic nature or the like, but not for pecuniary gain, the advantages of which belong to all the members; the term shall also mean the establishment so operated.  
Child care attendants or schools.  
Cleaning chimneys, furnaces.  
Clinical laboratories.  
Clothes, hats, carpets or rugs, repair of.  
Collection agents or agencies.  
Commercial photography, art or graphics.  
Commercial sports.  
Computer service operated for compensation.  
Correspondence establishments or bureaus.  
Dance halls, except restaurants licensed to serve food and beverages having a dance floor with an area not exceeding ten percent (10%) of the total floor area of the establishment and for which no admission is charged.  
Dance studios and schools.  
Data processing, computer and systems development services.  
Day nursery (other than foster homes).  
Detectives and watchmen. Each person shall be registered by name and service with the county chief of police.  
Developing or enlarging photographs.  
Dog or water raceway.  
Drafting services.  
Drive-in theaters.

Engraving.  
Eradication or extermination of rats, mice, termites, vermin or bugs.  
Erecting, installing, removing or storing awnings.  
Freight traffic bureau or agency.  
Fumigating or disinfecting.  
Funeral services and crematories.  
Furnishing clean diapers.  
Furnishing closed circuit musical entertainment.  
Furnishing closed circuit television entertainment.  
Furnishing house cleaning service.  
Furnishing janitor service.  
Furnishing labor service.  
Furnishing statistical service.  
Furniture, upholstering, repair of.  
Gardens.  
Golf driving range.  
Gunsmith, gun repairing.  
Hauling of sand, gravel or dirt.  
Hauling or transfer, not in connection with taxicab business.  
Holding companies, including holding company for mass media communications.  
Hotels, motels, tourist courts, boarding and rooming houses, trailer parks, ~~and~~ campsites, and other facilities offering guest rooms rented out for continuous occupancy for fewer than thirty (30) consecutive days.  
Information bureaus.  
Instructors, tutors, schools and studios of music, ceramics, art, sewing, sports and the like.  
Interior decorating.  
Job printer, printing shop, bookbinding, duplicating processes.  
Laundry, cleaning and garment services including laundries, dry cleaners, linen supply, diaper service, coin-operated laundries and carpet and upholstery cleaning.  
Locksmith.  
Machine shop, boiler shop.  
Mailing, messenger and correspondent services.  
Marinas and boat landings.  
Mattresses, repair of.  
Miniature golf.  
Motor vehicle transportation of passengers.  
Movie theaters.  
Music teacher.  
Newspaper delivery service.  
Nickel plating, chromizing and electroplating.  
Nurses and physicians registries.  
Nursing and personal care facilities including nursing homes, convalescent homes, homes for the retarded, old age homes and rest homes.  
Operating a scalp treating establishment.  
Packing, crating, shipping, hauling or moving goods or chattels for others.  
Paint shop, other than contractor.  
Parcel delivery services.  
Parking lots, public garages and valet parking.  
Parks, athletic fields.  
Personnel services, labor agents and employment bureaus.

Photographers and photographic services; the license tax on photographers with no regularly established place of business in the state shall not exceed thirty dollars (\$30.00).  
Piano tuning.  
Picture framing and gilding.  
Porter services.  
Press clipping services.  
Private hospitals.  
Private schools (other than religious and nonprofit).  
Promotional agents or agencies.  
Protective agent or agency.  
Public relations counselor.  
Publicity service, furnisher of; booking agent, concert manager.  
Radio engineer.  
Radios, televisions, refrigerators, electrical appliances, home appliances, repair of.  
Realty multiple listing services.  
Recorder of proceedings in any court, commission or other organization.  
Refrigeration engineer.  
Renting airplanes.  
Renting or leasing any items of tangible personal property.  
Renting bicycles.  
Renting or furnishing automatic washing machines.  
Renting wall signs or billboards.  
Reproduction services.  
Reweaving.  
Riding academy.  
Rifle ranges or shooting galleries, except those operated by private or nonprofit gun clubs.  
Road machines, farm machinery, repair of.  
Rug cleaning.  
Sales agent or agency.  
Saws, tools, repair of.  
Scales, repair of.  
Scientific research and development service.  
Sculptor.  
Secretarial service.  
Septic tank cleaning.  
Shades, repair of.  
Shoe repair, shoe shine and hat repair shops.  
Sightseeing carriers.  
Sign painting.  
Skating rink.  
Stenographer, public.  
Storage, all types.  
Supplying clean linen, coats, aprons, towels.  
Swimming pools open to the public.  
Tabulating service.  
Tax consultant.  
Taxicabs.  
Taxidermist.  
Telephone answering service.  
Theaters.  
Theatrical performances.

Theatrical performers, bands and orchestras.  
Tire repair.  
Title abstract company.  
Title insurance company.  
Towing services.  
Translator of foreign languages.  
Transportation consultant.  
Transportation services including buses and taxis.  
Travel bureaus or tour agents.  
Tree surgeons, trimmers and removal services.  
Turkish, Roman or other like baths or parlors.  
U-drive-it firm or business.  
Umbrellas, harnesses, leather goods, repair of.  
Undertaker, embalmer.  
Vehicle title service.  
Vehicular advertising, electric advertising, bus advertising, commercial advertising.  
Wake-up services.  
Washing, waxing, auto; cleaning of automobiles.  
Watches, clocks, repair of.  
Welding shop.

Persons accepting or offering to accept or place orders, which such person will deliver at a later date, for the sale of medicines, perfumes, salves, liniments, cosmetics, cookware, plastic wares, brushes, books, magazines, vacuum cleaners or any other merchandise and not having a regular place of business in the county but who sell or offer to sell from house to house, or at parties or meetings arranged for that purpose.

All other similar personal service, business service, amusement service or repair service, occupations, trades or businesses not included herein and not otherwise taxed by this chapter.

(3-15-73, §§ 39.1, 53; 4-21-76; 3-10-82; 11-14-84; 4-13-88; Ord. 96-11(1), 11-13-96, § 11-66; Code 1988, § 11-66; Ord. 98-A(1), 8-5-98; Ord. 00-8(1), 10-11-00)

**State law reference**--Va. Code §§ 58.1-3706, 58.1-3727.

### **Sec. 8-619 Renting of houses, apartments or commercial property.**

Each person, as principal, engaged in the business of renting houses, apartments or commercial property in the county shall be subject to the license tax, and other provisions, set forth herein:

A. Each person engaged in the business of renting houses, apartments or commercial property in the county shall be subject to a license tax of twenty cents (\$0.20) for each one hundred dollars (\$100.00) of gross receipts from the rental of all commercial establishments, apartment units or dwelling units.

B. For purposes of this chapter, the following definitions shall apply:

1. The term "business of renting houses and apartments" means the rental of a building, or portion thereof, designed exclusively for residential occupancy, including one-family, two-family and multiple-family dwellings, but not including hotels, boardinghouses, ~~and~~ rooming houses, or other facilities offering guest rooms rented out for continuous occupancy for fewer than thirty (30) consecutive days.

2. The term "dwelling units" means one or more rooms in a dwelling house or apartment designed for occupancy by one family for living purposes and having cooking facilities.

(3-15-73, § 61; 5-15-75; Ord. 96-11(1), 11-13-96, § 11-71; Code 1988, § 11-71; Ord. 98-A(1), 8-5-98)

**State law reference**--Va. Code § 58.1-3700.

This ordinance shall be effective on and after August 1, 2017.

I, Claudette K. Borgersen, do hereby certify that the foregoing writing is a true, correct copy of an Ordinance duly adopted by the Board of Supervisors of Albemarle County, Virginia, by a vote of \_\_\_\_ to \_\_\_\_, as recorded below, at a regular meeting held on August 2, 2017.

\_\_\_\_\_  
Clerk, Board of County Supervisors

	Aye	Nay
Mr. Dill	_____	_____
Ms. Mallek	_____	_____
Ms. McKeel	_____	_____
Ms. Palmer	_____	_____
Mr. Randolph	_____	_____
Mr. Sheffield	_____	_____