



# Albemarle County

## Legislation Text

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**File #:** 19-236, **Version:** 1

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**AGENDA DATE:** 4/17/2019

**TITLE:**

Ordinance to Amend County Code Chapter 8, Licenses

**SUBJECT/PROPOSAL/REQUEST:** Adoption of an ordinance to amend County Code Chapter 8, Licenses

**ITEM TYPE:** Consent Action Item

**STAFF CONTACT(S):** Richardson, Letteri, Kamptner, Herrick, Lamb

**PRESENTER (S):** Andy Herrick

**LEGAL REVIEW:** Yes

**REVIEWED BY:** Jeffrey B. Richardson

**BACKGROUND:** The Board has directed the County Attorney's Office to conduct a comprehensive review and recodification of the County Code. Chapter 8 of the County Code governs the County business license requirement, tax and fees. It outlines who is required to obtain a business license, what license tax or fee applies to various businesses, and how the Finance Director is to administer and enforce business license requirements.

Ahead of a public hearing on March 6, 2019, staff had prepared a proposed ordinance recodifying Chapter 8. The proposed ordinance was described in the accompanying Executive Summary (Attachment A). On final review before the March 6 public hearing, Finance staff identified certain relatively minor issues with the existing draft ordinance that required further review and possible revision. At staff's recommendation, the Board held the public hearing as scheduled on March 6, but deferred final action, pending resolution of the outstanding issues. After further review and discussion, Finance staff and the County Attorney's Office are now returning with a proposed final draft ordinance for adoption.

**STRATEGIC PLAN:** Quality Government Operations: Ensure County government's capacity to provide high quality service that achieves community priorities.

**DISCUSSION:** Staff would refer back to the March 6 Executive Summary (Attachment A) for a more detailed explanation of the proposed ordinance generally. Proposed revisions made since March 6 include:

1. Consolidating thresholds - Staff proposes deleting current § 8-101 so that the applicable thresholds are consolidated. Specifically, staff proposes:
  - a. Deleting current § 8-101(A), which is already covered by new § 8-200, and
  - b. Combining § 8-101(B) into the new § 8-500.
2. Applicable license fee or license tax - Staff proposes adding new language to § 8-300 to clarify that it applies to the applicable license fee or license tax.
3. Removing license transfers - Staff proposes deleting § 8-303, an unused provision allowing the transfer of business licenses

4. Eliminating “reporting” requirement - Staff proposes revising § 8-400 to § 8-401 to clarify that a full “report” is not required, only a completed application showing the amounts on which the tax is based.
5. Pending cross-reference - New § 8-502 had cross-referenced a section in Chapter 15 that has yet to be recodified. Staff replaced that with a more generic cross-reference to Chapter 15.
6. Purchases - The proposed ordinance replaces “gross expenditures” (a term not used in the *Virginia Code*’s uniform ordinance) with “purchases,” which *Virginia Code* § 58.1-3716 recognizes as the basis of the tax on wholesalers and wholesale merchants.

**BUDGET IMPACT:** No significant budget impact is expected.

**RECOMMENDATION:**

Staff recommends that the Board adopt the attached proposed ordinance (Attachment B).

**ATTACHMENTS:**

- A - March 6, 2019 Executive Summary
- B - Proposed Ordinance