Agenda
Board of Supervisors
Isle of Wight County
April 1, 2021

1. Call to Order (6:00 P.M.)
2. Invocation - Supervisor Rudolph Jefferson
3. Approval of Agenda
4. County Administrator's Report

    A. Windsor Town Center Roof

    Consideration of Replacement of the Roof for the Windsor Town Center

    B. Audit Services

    Execution of an Agreement with the Selected Public Audit Firm

    C. Hardy Elementary School Water Supply Update

    Staff Report - Hardy Elementary School Water Supply Update

    D. Redistricting Process

    Staff Presentation - County-wide Redistricting Process

    E. Online Application - Boards, Committees, Commissions

    Staff Presentation - Online Application - Boards, Committees, Commissions

    F. COVID-19 Vaccine Update

    Staff Update on COVID-19 Vaccine Rollout in Western Tidewater

    G. Virginia Technology Initiative Grant Update

    Discussion of the 2021 Virginia Technology Initiative Grant

Program

H. Proposed FY2021-22 Operating and Capital Budgets

Presentation of the County Administrator's Proposed FY2021-22 Operating and Capital Budgets

I. Cigarette Tax and Other Ordinance Amendments

Authorization of Public Hearing for a Cigarette Tax Ordinance and Other Ordinance Amendments

5. Closed Meeting

6. Adjournment

ISSUE:

Consideration of Replacement of the Roof for the Windsor Town Center

BACKGROUND:

At its Work Session on November 5, 2020, the Board received a presentation from the Mayor and Town Manager of the Town of Windsor regarding replacement of the Windsor Town Center roof.

The roof is at the end of its useful life and the initial estimates for full replacement were approximately $300,000; the Town of Windsor has solicited and received bids for the project that will provide more accurate cost information.

The Board has previously expressed its desire to work with the Town of Windsor and assist with the costs of the roof replacement project.

BUDGETARY IMPACT:

TBD

RECOMMENDATION:

Per the Board's discussion and direction.

ATTACHMENTS:

Description	Type	Upload Date
Contractor Bid Tabulation	Backup Material	3/26/2021
Estimated Budget for Project - January 2021	Backup Material	3/26/2021

Contractor Bid Tabulation

Windsor Town Center, Windsor, Va.
IFB No. 2021-01 March 24, 2021

Contractor	Bid Bond	Ad's 1-5	Lump Sum Base Bid	Allowance #1 Repair Steel Deck with Steel Plates	Allowance #2 Replace Deteriorated Steel Deck	Allowance #3 Replace Deteriorated Wood Blocking
Adelphia Contracting, Inc.	Yes	Yes	$237,700	$50 SF	$10 SF	$7 BF
Roof Systems of VA	Yes	Yes	$257,000	$8 SF	$9.50 SF	$4.50 LF
AAR Roofing of NC	Yes	Yes	$266,285	$7.50	$10	$4.50
DeShazo Roofing	Yes	Yes	$285,980	$5 SF	$6.50 SF	$6.75 LF
Roof Services	Yes	Yes	$333,701	$4.50 SF	$7.50 SF	$3.25 SF

WINDSOR TOWN CENTER ROOF REPLACEMENT
& MOISTURE REMEDIATION

Roof Design - REI Engineers	**$ 13,037.20**
(includes Construction Administration)	
Engineer's Estimate For New Roof	**$ 300,000.00**
(15000 Sf at $20.00/sf)	
Estimate 60 days for installation	
First Atlantic Environmental	
Mold Remediation - based on their quote dated 9/2/2020	**$ 14,186.00**
(4 day duration)	
Quote does not include sheetrock replacement	
Quote does include r/r of ceiling tiles	
Alpha Corporation - Project Management	**$ 33,600.00**
60 days at 4 hours/day - includes writing IFB	
Mileage, Phone and truck	**$ 2,000.00**
Duct Cleaning (supply duct)	**$ 10,000.00**
TOTAL PROPOSED PRICE	**$ 372,823.20**
Contigency - 8%	**$ 29,825.86**
(includes replacing wet material per REI report)	
TOTAL	**$ 402,649.06**

ISSUE:

Execution of an Agreement with the Selected Public Audit Firm

BACKGROUND:

A Request for Proposals for Financial and Compliance Audit Services was advertised on February 17, 2021. An evaluation team consisting of the County Administrator, the County Treasurer, the Director of Budget and Finance, the Comptroller, the Director of Budget and Finance for IOW schools, and the DSS Accountant determined from five responses that three would be selected for interviews.

The County has requested the right to renew the agreement for three additional years, with the understanding that subsequent pricing is not to exceed CPI-U for the applicable year.

BUDGETARY IMPACT:

Negotiations with the preferred firm have resulted in a final price of $73,800 including all expenses. This is less than our prior full scope contract with PB Mares at $83,960.

RECOMMENDATION:

Authorize execution of an agreement with the selected public audit firm.

ISSUE:

Staff Report - Hardy Elementary School Water Supply Update

BACKGROUND:

Staff will provide an update regarding progress and necessary adjustments relative to the infrastructure upgrades for the new Hardy Elementary School project.

BUDGETARY IMPACT:

TBD

RECOMMENDATION:

For the Board's information and discussion.

ISSUE:

Staff Presentation - County-wide Redistricting Process

BACKGROUND:

Staff will provide information relative to the redistricting process that follows the decennial census. It is anticipated that significant delays in receiving census data will likely impact the timeline for redistricting, but the Board may wish to generally discuss its expectations.

BUDGETARY IMPACT:

None.

RECOMMENDATION:

For the Board's information.

ISSUE:

Staff Presentation - Online Application - Boards, Committees, Commissions

BACKGROUND:

The Board has previously expressed its desire to provide an online application for citizen volunteers interested in serving on various local boards, committees, commissions, etc. In this regard, staff has developed an online application specifically for that purpose and will provide an overview for the Board's information.

BUDGETARY IMPACT:

None.

RECOMMENDATION:

For the Board's information.

ISSUE:

Staff Update on COVID-19 Vaccine Rollout in Western Tidewater

BACKGROUND:

The Western Tidewater Health District is administering the COVID-19 vaccine to Isle of Wight County employees and residents. Lack of sufficient quantity of the vaccine on a consistent basis is significantly impacting the ability of health district staff to vaccinate more people sooner.

Staff will provide information regarding current vaccination efforts/challenges.

BUDGETARY IMPACT:

None.

RECOMMENDATION:

For the Board's information.

ISSUE:

Discussion of the 2021 Virginia Technology Initiative Grant Program

BACKGROUND:

The County recently received feedback relative to its efforts to pursue 2021 Virginia Technology Initiative (VATI) Grant program funding to assist with the expansion of broadband to unserved and underserved areas of the County. Virginia Department of Housing & Community Development (DHCD) staff advised that the County will not receive funding from the FY21 VATI Program.

The proposed 2022 Virginia Telecommunication Initiative (VATI) guidelines and criteria are expected to be released on April 16, 2021. DHCD plans to award up to $49.7 million in FY2022 to eligible applicants to provide last-mile services to unserved areas of the Commonwealth.

There is significant interest in the County participating in a regional effort to secure funding for the expansion of broadband in Western Tidewater.

Staff will provide an update relative to the VATI grant applications and the efforts of the Broadband Task Force.

BUDGETARY IMPACT:

TBD

RECOMMENDATION:

For the Board's information.

ISSUE:

Presentation of the County Administrator's Proposed FY2021-22 Operating and Capital Budgets

BACKGROUND:

Staff will provide the Proposed FY2020-21 Operating and Capital Budgets to the Board for its review. Highlights of the proposed budgets will be presented.

Additionally, the proposed FY2022-31 Capital Improvements Program (CIP) has been drafted for the Board's review.

The calendar for review and consideration of the budgets includes the following dates and times:

- **Thursday, April 8th at 6:00pm** - Budget Work Session
- **Thursday, April 15th at 5:00pm** - Regular Meeting/Public Hearing
- **Thursday, April 22nd at 6:00pm (Tentative)** - Budget Work Session
- **Thursday, May 6th at 6:00pm** - Budget Work Session
- **Thursday, May 13th at 6:00pm** - Adoption of the Proposed Operating & Capital Budgets, Related Ordinances, and CIP

BUDGETARY IMPACT:

TBD

RECOMMENDATION:

For the Board's information and discussion.

ISSUE:

Authorization of Public Hearing for a Cigarette Tax Ordinance and Other Ordinance Amendments

BACKGROUND:

Staff has drafted a Cigarette Tax ordinance for the Board's consideration. Additionally, necessary amendments have been identified for several other ordinances. Should the Board have a desire to consider and address these matters, they will be set for public hearing at the Board's regular meeting on April 15, 2021.

BUDGETARY IMPACT:

None.

RECOMMENDATION:

Per the Board's discussion and direction.

ATTACHMENTS:

Description	Type	Upload Date
Cigarette Tax Ordinance	Ordinance	3/31/2021
Concealed Handgun Ordinance	Ordinance	3/31/2021
Late Payment Penalty and Interest	Ordinance	3/31/2021
Motor Vehicle Volunteer Exemption	Ordinance	3/31/2021

ARTICLE XII. - CIGARETTE TAX

Sec. 15-115. - Definitions.

Except where the context clearly indicates a different meaning, or as otherwise defined in the definitions set forth in Code of Virginia, § 58.1-1000 et seq., as amended, and which Virginia Code section is incorporated herein by reference, and made a part hereof, and any amendments thereunto, the following words and phrases shall, for purposes of this article, have the meanings respectively ascribed to them in this section:

Carton means ten packs of cigarettes, each containing 20 cigarettes or eight packs, each containing 25 cigarettes.

Cigarette means any product that contains nicotine, is intended to be burned or heated under ordinary conditions of use, and consists of or contains:

(1) Any roll of tobacco wrapped in paper or in any substance not containing tobacco;

(2) Tobacco, in any form, that is functional in the product, which, because of its appearance, the type of tobacco used in the flier, or its packaging and labeling, is likely to be offered to, or purchased, by, consumers as a cigarette; or

(3) Any roll of tobacco wrapped in any substance containing tobacco which, because of its appearance, the type of tobacco used in the filer, or its packaging and labeling, is likely to be offered to, or purchased by, consumers as a cigarette described in clause (1) of this definition.

The term "cigarette" includes "roll-your-own" tobacco, which means any tobacco which, because of its appearance, type, packaging, or labeling, is suitable for use and likely to be offered to, or purchased by, consumers as tobacco for making cigarettes. For purposes of this definition of "cigarette", 0.09 ounces of "roll-your-own" tobacco shall constitute one individual cigarette.

County means Isle of Wight County, Virginia.

Commissioner of revenue means the commissioner of revenue for the Isle of Wight County, Virginia, or his or her sworn deputy or assistant and agents.

Dealer means every manufacturer, jobber, wholesale dealer or other person who supplies a seller within the county with cigarettes.

Designated County Agent means the commissioner of revenue, treasurer and their agents, which may include third party vendors

Pack means a package containing either 20 or 25 cigarettes.

Package means any container, regardless of the material used In its construction, in which separate cigarettes are placed without such cigarettes being placed into any container within the package. Packages are those containers of cigarettes from which individual cigarettes are ordinarily taken when they are consumed by their ultimate user.

Person means an individual, firm, company, group, agency, society, syndicate, agency, cooperative, partnership, corporation, joint stock company, unincorporated or incorporated association or group, limited liability company, syndicate, trust, trustee, receiver, referee, assignee, estate, fiduciary, conservator, joint venture, government, political subdivision, or any other legal or commercial entity and any successor, representative, agent, agency or instrumentality thereof, or any combination thereof.

The word "person", pursuant to Code of Virginia, § 8.01, as amended, includes an individual, his executor, administrator, or other personal representative, or a corporation, partnership, association or other legal or commercial entity, whether or not a citizen or domiciliary of the Commonwealth of Virginia, and whether or not organized under the laws of the Commonwealth of Virginia. As applied to a partnership, corporation, joint stock company, unincorporated or incorporated association or group, limited liability company, or other joint venture, or any other legal or commercial entity and any successor, representative, agent, agency or instrumentality thereof, or any combination thereof, means and includes the partners, members, managers, officers and directors thereof.

Purchaser means every person to whom title to any cigarettes is transferred by a seller for any valuable consideration within the county.

Sale means any act or transaction, regardless of the method or means employed, including through the use of vending machines and other mechanical devices and/or by gift or incentive, whereby title to any cigarettes shall be transferred from the seller to any other person within the county, but not including the incorporated town(s) of Smithfield or Windsor.

Seller means every person who transfers title to any cigarettes, or in whose place of business title to any cigarettes is transferred, within the corporate limits of the county, for any purpose other than resale.

Stamp A small gummed piece of paper or decalcomania to be sold by county officials and their designees (to include third party vendors) and to be affixed to every package of cigarettes sold at retail in the County and also any insignia or symbols printed by a meter machine upon any such package under the authorization of the designated county agent.

Treasurer means the treasurer for the Isle of Wight county, Virginia, or his or her sworn deputy or assistant or agents.

(4-15-21)

Sec. 15-116. - Levy and rate

(a) *Levy and rate.* In addition to all other taxes of every kind now or hereafter imposed by law, there is hereby levied and imposed by the county upon each and every sale of cigarettes on and after __________________, 2021, a tax equivalent to $0._____ for each cigarette sold within the county, but not including the incorporated town(s) of Smithfield or Windsor, the amount of tax to be paid by the seller, if not previously paid, in the manner and at the time provided in this article; provided, however, that the tax payable for each cigarette sold within the county only shall be paid once.

(4-15-21)

Sec. 15-117. - Methods of payment.

The tax imposed by this article shall be evidenced by the use of a stamp, purchased from the designated county agent and affixed by the dealer or seller to every package of cigarettes to be sold within the county. The tax shall be paid at the time the stamps are purchased from the designated county agent. Every dealer and every seller shall have the right to buy such stamps from the designated county agent and to affix the same to packages of cigarettes as provided in this article.
(4-15-21)

Sec. 15-118. - Preparation and sale of stamps generally.

For the purpose of making stamps available for use, the designated county agent shall prepare and sell stamps of such denominations and in such quantities as may be necessary for the payment of the taxes imposed by this article. In the sale of such stamps, the designated county agent shall allow a discount of ________ (_____) percent of the denominational or face value thereof to cover the costs which will be incurred in affixing the stamps to packages of cigarettes. In the event the printing by an authorized meter machine is used in lieu of gummed stamps, there shall be allowed a discount of ___________ (_____) percent of the denominational or face value of the imprints of such stamps so printed by such meter machine to cover the costs incurred in printing such imprints.
(4-15-21)

Sec. 15-119. - General duties of dealers and sellers with respect to stamps.

(a) Every local dealer in cigarettes is hereby required and it shall be his duty to purchase such stamps, at the office of the designated county agent, as shall be necessary to pay the tax levied and imposed by this article, and to affix or cause to be affixed a stamp or stamps of the monetary value prescribed by this article to each package of cigarettes prior to delivery or furnishing of such cigarettes to any seller. Nothing herein contained shall preclude any dealer from using a stamp meter machine in lieu of gummed stamps to effectuate the provisions of this article.

(b) Every seller shall examine each package of cigarettes prior to exposing the same for sale, for the purpose of ascertaining whether such package has the proper stamps affixed thereto or imprinted thereon, as provided by this article. If upon such examination, unstamped or improperly stamped packages of cigarettes are discovered, the seller, where such cigarettes were obtained from a local dealer, shall immediately notify such dealer, and upon such notification, such dealer shall forthwith either affix to or imprint upon such unstamped or improperly stamped packages the proper amount of stamps, or shall replace such packages with others to which stamps have been properly affixed or imprinted thereon.

(c) Should a seller obtain or acquire possession of, from any person other than a local dealer, any unstamped or improperly stamped cigarettes, such seller shall forthwith, before selling or offering or exposing such cigarettes for sale in the county, purchase and affix or cause to be affixed to such packages of cigarettes the proper stamps, or the markings of a meter machine, covering the tax imposed by this article.

(d) In the event any seller elects to purchase and affix stamps or imprints of a meter machine, before offering cigarettes for sale, any local dealer delivering and furnishing cigarettes to such seller shall not be required to purchase and affix such stamps or imprints to such cigarettes so sold or furnished; provided that, any such local dealer shall, on the day following the day of such delivery and furnishing, file with the designated county agent a copy of the delivery memorandum showing the name and address of the seller and the quantity and type of cigarettes so delivered and furnished.

(4-15-21)

Sec. 15-120. - Monthly reports and record keeping.

(a) It shall be the duty of each dealer to report monthly to the commissioner of the revenue on or before the 20th day of each calendar month the following separate information:

1. The quantity of stamped cigarettes sold or delivered during the period requested by the commissioner of the revenue to:
    - i. Each dealer;
    - ii. Each seller;
    - iii. Each separate person or place of business within the county.
2. The quantity of stamps on hand, both affixed and unaffixed, on the first day of the period of request and the quantity of stamps or stamped cigarettes received during the period; and
3. Such further information as the designated county agent may require for the proper administration and enforcement of this article for the determination of the exact number of cigarettes in the possession of each dealer or seller.

(b) Upon request by the designated county agent, any seller shall provide the designated county agent, in writing, with the name and address of the dealer who provides the seller with cigarettes.

(c) It shall be the duty of every dealer and seller in the county to maintain and keep, for a period of three years, complete records of the number of packages of cigarettes delivered or sold by such dealer or seller and to make all such records available for examination by the designated county agent upon demand at any and all reasonable times.

(4-15-21)

Sec. 15-121. - Assessment of unpaid taxes.

(a) When, upon examination and audit of any invoices, records, books, canceled checks or other memoranda touching on the purchase, sale, receipt, storage or possession of cigarettes taxed herein, any dealer, seller, or other person liable for the tax is unable to furnish evidence to the designated county agent of sufficient tax payments and stamp purchases to cover cigarettes which were sold, used, stored, received, purchased or possessed by them, a rebuttable prima facie presumption shall arise that such cigarettes were received, sold, used, stored, purchased or possessed by him without the proper tax having been paid. The designated county agent shall, from the results of such examination and audit based upon such direct or indirect information available, assess the tax due and unpaid.

(b) The dealer, seller, or other person liable for the tax shall be notified by certified mail or hand delivery of such deficiency, and such tax, penalty and interest assessed shall be due and payable within ten days after notice of such deficiency has been issued by the designated county agent.
(4-15-21)

Sec. 15-122. - Altering design of stamps.

The designated county agent may, from time to time, and as often as he may deem advisable, provide for the issuance and exclusive use of stamps of a new design and forbid the use of stamps of any other design.
(4-15-21)

Sec. 15-123. - Use by wholesaler of dual die to evidence payment.

The designated county agent may enter into an arrangement with the state department of taxation under which any tobacco wholesaler who so desires may use a dual die to evidence the payment of both the tax levied by this article and the state tax on cigarettes.
(4-15-21)

Sec. 15-124. - Display of stamps; seizure.

(a) Stamps shall be placed upon each pack or package of cigarettes in such manner as to be readily visible to the purchaser and shall be affixed to each pack or package of cigarettes.

(b) Any seller found to possess, prior to being offered for sale, more than six cartons of cigarettes within the county, without the tax paid stamp affixed and who is not in the process of affixing such stamps thereto, shall be presumed to be in possession of untaxed cigarettes in violation of this article. If such person has received the cigarettes within the preceding 48 hours and has not offered them for sale, such presumption shall not apply.

(c) In accordance with Code of Virginia, § 58.1-3832(3), as amended, whenever the designated county agent shall discover or determine cigarettes in quantities of more than six cartons are found within the county, and which are subject to the tax imposed by this article, and upon which the tax has not been paid, or upon which stamps have not been affixed, as required in this article, the designated county agent is hereby authorized and empowered to forthwith seize and confiscate such cigarettes, if:

1. They are in transit, and are not accompanied by a bill of lading or other document indicating the true name and address of the consignor or seller and of the consignee or purchaser, and the brands and quantity of cigarettes so transported, or are in transit and accompanied by a bill of lading or other document which is false or fraudulent, in whole or in part; or
2. They are in transit and are accompanied by a bill of lading or other document indicating:

i. A consignee or purchaser in another state or the District of Columbia who is not authorized by the law of such other jurisdiction to receive or possess such cigarettes or tobacco products on which the taxes imposed by such other jurisdiction have not been paid, unless the tax of the state or district of destination has been paid and the said cigarettes or tobacco products bear the tax stamps of the state or district; or

ii A consignee or purchaser in the Commonwealth of Virginia but outside the taxing jurisdiction of the county who does not possess a state sales and use tax certificate, a state retail tobacco license and, where applicable, both a business license and retail tobacco license issued by the county or local jurisdiction of destination; or

3. They are not in transit and the tax has not been paid, nor have approved arrangements for payment been made, provided that this subparagraph shall not apply to cigarettes in the possession of distributors or public warehouses which have filed notice and appropriate proof with the taxing jurisdiction that those cigarettes are temporarily within the taxing jurisdiction and will be sent to consignees or purchasers outside the jurisdiction in the normal course of business.

(d) Any vending machine located within the county containing cigarettes upon which the stamp has not been affixed or containing cigarettes placed so as to not allow visual inspection of the stamp through the viewing area as provided for by the vending machine manufacturer shall be presumed to contain untaxed cigarettes in violation of this article. If a vending machine does not allow for visual inspection of the stamp, the designated county agent is hereby authorized to direct the owner to open the machine in order to determine whether the cigarettes contained therein are stamped.

(e) Any cigarettes, coin operated vending machines, counterfeit stamps, or other property found in violation of this article shall be declared contraband goods and may be seized and confiscated by the designated county agent. In addition to any tax due, the dealer, seller, or other person liable for the tax possessing such untaxed cigarettes shall be subject to civil and criminal penalties herein provided.

(f) In lieu of seizure and confiscation, the designated county agent may seal such vending machines to prevent continued illegal sale or removal of such cigarettes. The removal of such seal from a vending machine by any unauthorized person shall be a violation of this article. Nothing in this article shall prevent the seizure of any vending machine at any time after it is sealed.

(g) All cigarette vending machines shall be plainly marked with the name, address and telephone number of the owner of said machine.

(h) Any seized and confiscated cigarettes, vending machines or other property used in the furtherance of any illegal evasion of the tax may be disposed of by sale or other method deemed appropriate by the designated county agent 30 days after written notice is posted at the front door of the courthouse of the county or 30 days after notice is published in some newspaper having general circulation in the county to the person from whom the items were seized and any other known holder of a property interest in the property. The notice shall state that the owner or holder of a property interest may challenge the proposed sale and forfeiture by written appeal to the designated county agent, at least five days prior to the date of the proposed sale. The appellant shall have the right to personally appear before the designated county agent, or his or her designee, and to present any relevant evidence or witnesses, to question any witness for the county, and to assert any available affirmative defense. The designated county agent shall render a written decision on the appeal within ten working days. If a timely appeal is filed, no sale or forfeiture shall occur unless and until the designated county agent renders a decision rejecting the appeal.

(i) No credit from any sale of cigarettes, vending machines or other property seized shall be allowed toward any tax, penalties or interest assessed.
(4-15-21)

Sec. 15-125. - Refund for unused or damaged stamps.

(a) Should any person, after acquiring from the designated county agent any stamps provided for in this article, cease to be engaged in a business necessitating the use of the stamps, or should the stamps be damaged to the extent that such stamps are unusable, such person shall be entitled to a refund of the purchase price of any such stamps, without penalties or additional fees, upon presenting the unused or damaged stamps to the designated county agent and furnishing the designated county agent with an affidavit evidencing and verifying, to the satisfaction of the designated county agent, that the stamps were acquired by such person and have not in any manner been used, and the reason for requesting the refund for any such unused or damaged stamps. For purposes of this section, "purchase price" shall be the net purchase price, allowing for any discounts received at the time of the original purchase of the stamps.

(b) Any and all refunds for unused or damaged stamps provided for under this section may be made on vouchers approved by the designated county agent. Such refunds shall be charged against the sums collected for the sale of said stamps. Payment to the person requesting the refund shall be made within 30 days of the request. (4-15-21)

Sec. 15-126. - Rules and regulations.

The designated county agent is hereby authorized and empowered to prescribe, adopt, promulgate and enforce rules and regulations relating to the methods and means of cancellation of the stamps provided for in this article and to any and all other matters pertaining to the administration and enforcement of the provisions of this article. The designated county agent is further authorized and empowered to examine the books, records, invoices, papers and any and all cigarettes in and upon any premises where the same are placed, stored, sold, offered for sale or displayed for sale by a seller. The designated county agent is authorized to delegate any of the powers and duties set out in this article to one or more deputies or assistants, except as may be prohibited by law.

(4-15-21)

Sec. 15-127. - Violations of article generally.

(a) Any person violating any of the provisions of this article shall be guilty of a Class I misdemeanor. Conviction and punishment for such violation shall not relieve any person from the payment of any tax, interest or penalty imposed by this article; and

(b) Any person who fails to pay any cigarette tax at the time it is due shall be assessed a penalty for such late payment in the amount of ten percent upon any tax found to be overdue and unpaid; and in addition to such penalty, interest of ten percent annum, shall be due on such taxes and penalty, from the first of the month next following the due date, until paid.

(c) In addition, any person who shall perform any fraudulent act or fail to perform any act for the purpose of evading the payment of any tax imposed by this article shall be required to pay a penalty in the amount of 50 percent of any tax found to be overdue and unpaid; and

(d) Each day's violation of, or noncompliance with, any of the provisions of this article shall be and constitute a separate offense.
(4-15-21)

Sec. 15-128. - Violations of article prohibited; acts enumerated.

(a) It shall be unlawful and a violation of this article for any person:

1. To perform any act or fail to perform any act for the purpose of evading the payment of any tax imposed by this article or of any part thereof, or for any dealer or seller, with intent to violate any provision of this article, to fail or refuse to perform any of the duties imposed upon him under the provisions of this article, or to fail or refuse to obey any lawful order which the designated county agent may issue under this article.
2. To falsely or fraudulently make, forge, alter or counterfeit any stamp, invoice or reports, to procure or cause to be made, forged, altered or counterfeited any such stamp, or knowingly and willfully to alter, publish, pass or tender as true any false, altered, forged or counterfeited stamp or stamps.
3. To sell any cigarettes upon which the tax imposed by this article has not been paid and upon which evidence of payment thereof is not shown on each pack or package of cigarettes.
4. To reuse or refill with cigarettes any pack or package from which the cigarettes have been removed, for which the tax has been paid.
5. To remove from any pack or package of cigarettes any stamp with intent to use or cause the same to be used after the same have already been used, or to buy, sell or offer for sale or give away any used, removed, altered or restored stamps, to any person, or to reuse any stamp which has theretofore been used for evidence of the payment of any tax prescribed in this article, or, except as to the designated county agent, to sell or offer to sell any stamp provided for herein.
6. To possess, store, use, authorize or approve the possession, storage or use for sale or resale of any cigarettes in quantities of more than six cartons upon which the stamp has not been affixed; or
7. To transport, authorize or approve the transportation of any cigarettes, in quantities of more than six cartons into or within the county upon which the stamp has not been affixed, in violation of section 15-124(b) and/or (c) of this article.
8. To violate the duties of dealers and sellers, set forth in section 15-119 of this article.
9. To fail to comply with the monthly reports and record keeping requirements set forth in section 15-120 of this article.
10. To fail to comply with the display of stamps requirements set forth in section 15-124, or to fail to comply with or to violate any of the subsections enumerated in section 15-124 of this article.

(4-15-21)

Sec. 16.2-1. - Concealed handgun permits.

~~Pursuant to section 18.2-308 of the Code of Virginia of 1950, as amended, a~~Any person twenty-one years of age or older may apply in writing to the clerk of the circuit court of the County of Isle of Wight, Virginia, if he resides therein, for a permit to carry a concealed handgun. The application shall be on a form prescribed by the Department of State Police. The Clerk of the Circuit Court shall collect such fees as are required by law and those as are set forth in the uniform fee schedule adopted by the Board of Supervisors of Isle of Wight County, Virginia, as it may be amended from time to time, for conducting an investigation as required by the Code of Virginia. ~~As a condition thereof, the applicant shall submit to fingerprinting by the sheriff's department of Isle of Wight County, Virginia and provide personal descriptive information to be forwarded with the fingerprints through the Central Criminal Records Exchange to the Federal Bureau of Investigation for the purpose of obtaining criminal history records information regarding the applicant and obtaining fingerprint identification information from federal records pursuant to criminal investigations by state and local law enforcement agencies.~~

~~Upon return of the fingerprint cards to the sheriffs department by the state police, the sheriff's department shall then promptly notify the applicant that he has twenty-one days from the date of the notice to request return of the fingerprint cards. All fingerprint cards not claimed by the applicant within twenty-one days of notification by the sheriff's department shall be destroyed. Fingerprints taken for the purposes described in this section shall not be copied, held or used for any other purposes.~~

The full amount assessed for processing an application for a permit shall be paid in one sum to the Clerk of the Circuit Court and disbursed accordingly. ~~Out of this amount, the clerk shall retain ten dollars for processing the application and issuing the permit. The sheriff's department of Isle of Wight County, Virginia, will be paid thirty-five dollars to cover the cost of conducting the investigation pursuant to this section. The thirty-five dollars shall include any amount assessed by the Federal Bureau of Investigation for providing criminal history record information and the sheriff's department shall forward the amount assessed by the Federal Bureau of Investigation to the state police with the fingerprints taken from the applicant. A fee as shall be set forth in the Isle of Wight County Uniform Fee Schedule, as adopted by the board of supervisors, as it may be amended, shall be paid to the state police to cover their costs associated with processing the application~~. (7-17-97; 5-1-14, **-**-**.)

Sec. 15-8. Same; penalty for late payment; interest.

If taxes be past due, as set forth in section 15-7, there shall be added and collected as part thereof a penalty as follows: A penalty of ten percent of the tax due, or ten dollars, whichever is greater, if not paid on or before the due date; provided, however, that the penalty shall in no case exceed the amount of tax due. Said sum shall become part of the taxes due. ~~and,~~ in In addition to such penalty, interest of ten percent per annum shall be due on such taxes and penalty, from the first of the month next following the due date, until paid. (5-17-18, 4-15-21.)

Sec. 15-20. Personal property taxes generally.

(a) Tangible personal property and machinery and tools shall be taxed as of January 1 of each year. The status of all persons, firms, corporations and other taxpayers liable to taxation on any such property shall be fixed as of such date in each year and the value of such property shall be taken as of such date.

(b) There shall be a personal property tax at a rate established each year by the board of supervisors on motor vehicles, trailers and boats, (hereafter referred to in this section as "taxable property") which have a situs within the county on January 1 of each year and which acquire a situs within the county on or after January 2 of each year. When taxable property acquires a situs within the county on or after January 2, the personal property tax for that year shall 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 county. When tangible property with a situs in the county is transferred to a new owner within the county, the personal property tax shall 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 one-half 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 tide transferred after January 1, as of the first day of the month in which the taxable property acquires situs within the county or has its title transferred. The owner of taxable property acquiring situs within the county or to whom taxable property is transferred shall file a declaration of property ownership to the commissioner of revenue within thirty days of the date on which such property acquires a situs within the county or has its title transferred to such owner.

(c) When any taxable property loses its situs within the county or its title is transferred to a new owner, the taxpayer shall from that time be relieved from personal property tax on such property and receive a refund of personal property tax already paid, or a credit against personal property taxes outstanding against the taxpayer, at the option of the commissioner of revenue, on a monthly prorated basis, upon application to the commissioner of revenue; provided, that application is made within one year from the last day of the tax year which the taxable property lost situs or has its tide transferred.

(d) ~~Any person who fails to pay personal property taxes on or before the date due shall incur a penalty of ten percent of the tax due, or ten dollars, whichever is greater; provided, however, that the penalty shall in no case exceed the amount of tax due. Said sum shall become part of the taxes due. Interest at the rate of ten percent per annum from the first day following the day such taxes are due shall be paid upon the principal and penalties of such taxes remaining unpaid.~~

~~Late payments of taxes required by this article due between the date of this ordinance and August 3, 2020 will not be assessed penalty or interest. Any payment of such taxes after August 3, 2020 may incur a late payment penalty and interest upon such payment which would begin accruing on August 4, 2020.~~

Notwithstanding the filing requirements described above, any person owning or leasing a motor vehicle, who has previously filed a personal property tax return with the commissioner of revenue for that vehicle, and for which vehicle there has been no change in the situs or status, shall not be required to file another personal property tax return on such vehicle, until and if such situs or status changes.

For the purpose of this section, the term "change in status" shall mean one (1) or more of the following:

(1) A change occurs in the name or address of the person or persons, or entity, owning or leasing such tangible personal property.

(2) A change occurs in the taxable situs of tangible personal property.

(3) Any action which causes personal property to acquire situs in the county occurs, for which no personal property tax return has been filed by the owner.

(4) Any change affecting the assessment or levy of the personal property tax occurs for which a tax return has been previously filed, or the use of a personal vehicle has changed to business use, thereby affecting application of the Personal Property Tax Relief Act.

(e) An exemption from this tax and any penalties arising therefrom shall be granted for any tax share or portion thereof during which the property was legally assessed by another jurisdiction and proof is presented to the commissioner of revenue indicating that such tax on the assessed property was paid. (5-17-18, 4-23-20, 4-15-21.)

Editor's note —The ordinance adopted Apr. 23, 2020 became effective Apr. 16, 2020.

Sec. 15-32. ~~Interest; penalty.~~ Reserved

~~Interest shall commence the first day following the dates such taxes are due at a rate of ten percent per year. A penalty for failure to pay the tax or installment shall be ten percent of the tax past due or the sum of ten dollars, whichever is the greater; provided, however, that the penalty shall in no case exceed the amount of tax due.~~

~~Late payments of taxes required by this article due between the date of this ordinance and August 3, 2020, will not be assessed penalty or interest. Any payment of such taxes after August 3, 2020 may incur a late payment penalty and interest upon such payment which would begin accruing on August 4, 2020.~~ (5-17-18, 4-23-20.)

~~Editor's note —The ordinance adopted Apr. 23, 2020 became effective Apr. 16, 2020.~~

Sec. 15-22. Motor vehicles equipped for transportation of physically handicapped and certain motor vehicles owned by volunteer rescue squad members or volunteer firemen exempt from taxation.

The following tangible personal property is exempt from the tangible personal property tax levies of the board of supervisors:

(a) Motor vehicles specially equipped to provide transportation for physically handicapped individuals who reside in the county.

(b) One motor vehicle owned and used primarily by or for a veteran of the Armed Forces of the United States or the Virginia National Guard who has been rated by the U.S. Department of Veteran Affairs or its successor agency pursuant to federal law with a 100 percent service-connected, permanent, and total disability shall be exempt from taxation. Any such motor vehicle owned by a married person may qualify if either spouse is a veteran who is rated 100 percent service-connected, permanent, and total disabled. The exemption shall expire on the date of the disabled veteran's death and shall not be available for the surviving spouse.

(1) ~~One motor vehicle owned or leased and regularly used by a veteran who has either lost, or lost the use of, one or both legs, or an arm or hand, or who is blind or who is permanently and totally disabled as certified by the department of veterans' affairs.~~ In order to qualify, the veteran shall provide a written statement to the commissioner of revenue or other assessing officer from the department of veterans' affairs that the veteran has been so designated or classified by the department of veterans' affairs as to meet the requirement of this section, and that his disability is service-connected. ~~For purposes of this section, a person is blind if he meets the provisions of section 46.2-739 of the Code of Virginia.~~

(c) Motor vehicles owned or leased by members of volunteer rescue squads or members of volunteer fire departments who reside in the county and whose volunteer rescue squads or volunteer fire departments are located in the county or whose station is located outside the county but services our county or for which there is a local mutual aid agreement. This exemption is limited to one motor vehicle which is regularly used by each volunteer rescue squad member or volunteer fire department member to respond to calls; provided, that such volunteer shall furnish the commissioner of revenue with a certification by the chief or head of the volunteer organization in January of each year that such volunteer is a member of the volunteer rescue squad or fire department who regularly responds to calls or regularly performs other duties for the rescue squad or fire department, and the motor vehicle is identified as regularly used for such purpose.

(d) Motor vehicles owned or leased by persons who have been appointed to serve as auxiliary police officers by the board of supervisors of Isle of Wight County, Virginia. One motor vehicle which is regularly used by each auxiliary police officer to respond to auxiliary police duties may be specially classified under this section. In order to qualify for such classification, in January of each year, any auxiliary police officer who applies for such classification shall identify the vehicle for which this classification is sought, and shall furnish the commissioner of revenue or other assessing officer with a certification from the governing body which has appointed such auxiliary officers. That certification shall state that the applicant is an auxiliary police officer who regularly uses a motor vehicle to respond to auxiliary police duties, and it shall state that the vehicle for which the classification is sought is the vehicle which is regularly used for that purpose.

(e) The tangible personal property tax levies exempted under subsections (c) and (d) of this section are limited to a maximum tax of four hundred dollars. If the tax levy for the motor vehicle exceeds four hundred dollars of taxes to be paid, that amount of taxes exceeding four hundred dollars will still have to be paid from the property owner to the County of Isle of Wight as all other taxes are paid.

(f) As used in this section, “motor vehicle” means only a passenger car or pickup or panel truck, as those terms are defined in §46.2-100 of the Code of Virginia, 1950, as amended, that is registered for personal use.

(5-17-18; 10-15-20; __-__-__.)