

AN ORDINANCE  
TO LEVY A COUNTY LICENSE TAX  
ON TELEPHONE, TELEGRAPH, HEAT, LIGHT, AND POWER COMPANIES  
PURSUANT TO THE PROVISIONS OF ARTICLE 8 AND ARTICLE 10,  
CODE OF VIRGINIA, 1950, AS AMENDED

BE IT ORDAINED by the Board of Supervisors of the County of Amelia, Virginia, that for each and every calendar tax year, beginning on the first day of January and ending on the following 31st day of December, until otherwise changed, there is hereby levied upon any telephone or telegraph company, as defined by Article 8, Chapter 12, Title 58, Code of Virginia, 1950, as amended, and upon every corporation providing heat, light, and power within the County, as defined by Article 10, Chapter 12, Title 58, Code of Virginia, 1950, as amended, for the privilege of doing business within the County of Amelia, a license tax equal to one-half of one per centum of the gross receipts derived from such business in the County; and the following shall be applicable to such tax:

A. For the purposes of this ordinance, "gross receipts" shall mean the gross receipts derived from business within the County included in the total gross receipts utilized by the State Corporation Commission in making assessments under Section 58-582, and Section 58-610 of the Code of Virginia, 1950, as amended:

B. Gross receipts shall be ascertained as of the 31st day of December of each year, and the tax for the current calendar tax year shall be based on receipts for the preceding calendar tax year.

C. The tax due hereunder shall be assessed on or before February 15th of each calendar tax year.

D. The tax assessed hereunder shall be due and payable to the Treasurer of the County on or before the first day of June following the date on which the taxes are assessed.

E. Any company, person or corporation failing to pay such taxes into the County Treasury within the time herein prescribed shall incur a penalty thereon of ten per centum as provided by Section 58-847 of the Code of Virginia,

1950, as amended, and interest thereon of ten per centum per annum, as provided by Section 58-847 of the Code of Virginia, 1950, as amended.

F. This ordinance shall be effective for the calendar tax year beginning January 1, 1983.

By the Board of Supervisors, Amelia County, Virginia

Adopted: June 14, 1982

Effective: January 1, 1983



F. Stephen Davis, Jr., Chairman  
Board of Supervisors  
Amelia County, Virginia

This is a true copy of the Ordinance.

ATTEST:



John A. Anzivino  
Clerk to the Board  
Amelia County, Virginia