

COUNTY OF HENRICO, VIRGINIA  
BOARD OF SUPERVISORS  
REGULAR MEETING  
March 24, 2020

The Henrico County Board of Supervisors convened a regular meeting on Tuesday, March 24, 2020, at 7:00 p.m. in the Board Room, Administration Building, Henrico County Government Center, Parham and Hungary Spring Roads, Henrico County, Virginia.

**Members of the Board Present:**

Thomas M. Branin, Chairman, Three Chopt District  
Daniel J. Schmitt, Vice-Chairman, Brookland District  
Tyrone E. Nelson, Varina District  
Patricia S. O'Bannon, Tuckahoe District  
Frank J. Thornton, Fairfield District

**Other Officials Present:**

John A. Vithoulkas, County Manager  
Joseph P. Rapisarda, Jr., County Attorney  
Barry R. Lawrence, CMC, Assistant to the County Manager/Clerk to the Board

Mr. Branin called the meeting to order at 7:01 p.m. and led the recitation of the Pledge of Allegiance.

Mr. Nelson delivered the invocation.

On motion of Mrs. O'Bannon, seconded by Mr. Thornton, and by unanimous vote, the Board approved the March 10, 2020, Regular and Special Meeting Minutes.

The vote of the Board was as follows:

Yes: Branin, Schmitt, Nelson, O'Bannon, Thornton

No: None

**MANAGER'S COMMENTS**

Mr. Vithoulkas thanked all those who continue to work around the clock to support the response to the COVID-19 coronavirus scourge. He recognized Fire Chief Alec Oughton, who updated the Board on modifications to the County's public safety response practices due to the pandemic. The Division of Fire has begun a series of messages to the community reminding residents how they can help first responders. These include asking the public to be judicious about using the E-911 system, to understand responders are wearing personal protective equipment to follow recommendations of public health agencies, and to recognize responders will be taking a more measured approach when caring for patients to ensure that this equipment is being preserved where appropriate. Also, the Division of Fire is deploying a robust question and answer phone call setup in partnership with the Police

Division's Emergency Communications Center to help identify treatment options for callers who do not have a life-threatening emergency. The division will be developing social media videos and a podcast with additional information. Chief Oughton assured the Board that the division's workforce is strong and healthy and will be staying connected with Henrico's volunteer rescue squads and working closely with agency representatives in the County's Emergency Operations Center with the support of Mr. Vithoukaskas. In response to a question from Mrs. O'Bannon, Chief Oughton elaborated on the capabilities of the County's non-emergency call center that has been activated.

The healthcare crisis is causing a significant financial crisis and business interruptions, and the proposed Fiscal Year (FY) 2020-21 budget that was previously presented to the Board is no longer sustainable based on the revenue assumptions that were put forward. Mr. Vithoukaskas recognized Meaghan Coates, Deputy Director of Finance, who provided a budget update and an overview of a financial plan that will be workable going forward. Ms. Coates narrated a slide presentation. She noted economic conditions are rapidly changing and the impacts will be harder to predict than other natural disasters the County has experienced. The County's budget priorities include providing relief for small businesses, ensuring stability for employees, and insulating the County from future instability. The County will be taking aggressive action on the expense side to manage the current year's outcome, will be very conservative for FY 21, and will hope there is an upside in the budget the Board adopts in April for appropriation in July. Ms. Coates assured the Board that it will be hearing from staff on this front as additional information becomes available, positive or negative. Following her presentation, Ms. Coates responded to questions from Mr. Branin and Mr. Nelson regarding a hiring freeze that the County is putting into place, the County's plan to continue to pay all its school and general government employees who are currently employed, and staffing of the County's non-emergency call center. She also responded to questions from Mr. Nelson pertaining to the County's budget process going forward considering reductions that will need to be made to the FY 21 proposed budget reviewed by the Board the previous week during its budget work sessions.

Mr. Vithoukaskas reported that almost 20 percent of the County's jobs fall within the hospitality and restaurant industries. On March 17, the Board of Supervisors became the first elected body in the nation to adopt an emergency ordinance providing taxpayers relief from penalties and interest associated with late payments of transient occupancy taxes and food and beverage taxes. This action by the Board may have saved thousands of jobs. Mr. Vithoukaskas thanked Ken Johnson from the business community's Management Roundtable for providing temporary supplies for the County's first responders, who are experiencing a shortage of personal protective equipment. Earlier in the day, Richmond Region Tourism, the Retail Merchants Association, County staff, and the County's Economic Development Authority implemented a creative program whereby the County will pay local restaurants to provide food for all three shifts of the County's first responders and frontline employees. This idea was initiated by a business in Sandston during a conversation with Mr. Nelson. Neil Amin, the Chief Executive Officer of Shamin Hotels, has offered the use of his hotels in all four of the major Richmond area localities for any public safety employees who are worried about exposure to COVID-19 and do not want to go home. At Mr. Nelson's request, Mr. Vithoukaskas recapped actions taken by the Board during the budget work sessions to benefit the community during the pandemic. These included a temporary measure directing staff to stop making public utility disconnections and the adoption of emergency ordinances to eliminate penalties and interest on hotel and meals taxes for a specific period. Mr. Vithoukaskas further noted Finance Director Ned Smither would be asking the Board later in

this meeting to adopt emergency ordinances to eliminate penalties and interest on late payments of personal property taxes, machinery and tools taxes, and real estate taxes until August 5; to extend the deadline for payment of vehicle license taxes to August; and to extend the deadline established the previous week by the Board for the elimination of penalties and interest for meals and hotel taxes, from June 22 to August 5. Mr. Nelson requested that staff send out this information to the public and the Board as soon as possible. Mr. Vithoukaskas commented on a quarterly appropriation mechanism that staff was recommending to the Board as an interim approach to controlling expenditures. Mr. Branin emphasized that the actions taken by the Board were not just for businesses but for Henrico citizens as well. Mr. Vithoukaskas referred to conversations he had with his counterparts earlier in the day about different budget scenarios and concerns and the uniqueness of what the County is seeing and will experience, which hopefully will be temporary and not elongated. Mr. Vithoukaskas confirmed for Mr. Branin that the County did not leap forward with budget reductions without analyzing the budget and knowing that the County will be fine. Mr. Nelson thanked and complimented Mr. Vithoukaskas, Ms. Coates, School Superintendent Amy Cashwell, and the whole Henrico team for stepping in, continuing to do a great job, and leading the region.

### **BOARD OF SUPERVISORS' COMMENTS**

Mrs. O'Bannon announced she will be hosting a virtual town meeting on March 26 without a live audience that will be video streamed live on YouTube. The topics will be the 2020 Census and the County's budget. The public will have an opportunity to submit questions online or by email. Information will also be provided on where to call with questions about COVID-19.

### **RECOGNITION OF NEWS MEDIA**

There were no media representatives present.

### **PRESENTATION**

Mr. Branin read a proclamation recognizing April 12 - 18, 2020 as Public Safety Telecommunicators Week. He thanked the employees of the County's Emergency Communications Center for all the hours they have put forward.

### **PUBLIC COMMENTS**

There were no comments from the public. Mr. Vithoukaskas pointed out that staff set up a Webex platform for this meeting that will also be used at future meetings where citizens will be able to call from remote locations and provide comments. Mr. Nelson asked staff to investigate whether other localities in the country are already providing citizens with the option to provide comments through a similar dial-in platform.

### **ADDED BY UNANIMOUS CONSENT**

Mr. Vithoukaskas recommended the Board add four papers to the agenda by unanimous consent. The first paper provides emergency procedures to ensure the continuity of County government during the COVID-19 pandemic. The second paper reduces penalties and interest on late remittances of meals taxes and transient occupancy taxes between March

17 and August 20, 2020. The third paper reduces penalties and interest on late payments of personal property taxes, machinery and tools taxes, and real estate taxes from June 5 to August 5, 2020. It also extends the time for payment of vehicle license taxes to August 5. The fourth paper initiates consideration of zoning and subdivision ordinance amendments.

88-20            On motion of Mr. Thornton, seconded by Mr. Nelson, and by unanimous vote, the Board approved adding to the agenda an item numbered 88-20 and titled “Emergency Ordinance - To Provide Emergency Procedures for the Conduct of Public Business to Ensure the Continuity of County Government and Critical Local Services During the State of Emergency and Disaster Caused by the COVID-19 Pandemic” – see attached emergency ordinance.

Mr. Rapisarda responded to comments and questions from Mr. Nelson and Mrs. O’Bannon regarding a temporary change in the meeting schedule for the Planning Commission and Board of Zoning Appeals in response to the pandemic. At Mr. Branin’s request, Mr. Rapisarda explained a policy adopted by the Board during the previous week’s budget work sessions that would allow at least two of its members to participate in meetings remotely through electronic means. Mr. Rapisarda added that his office has advised other County boards and commissions to adopt the same policy.

Mrs. O’Bannon commented that the Board is able to provide the procedures contained in this emergency ordinance because the Governor has issued an executive order declaring a state of emergency for the Commonwealth and the Board has confirmed the County Manager’s declaration of a local emergency. Mr. Rapisarda assured her the County will get the word out to the public concerning this ordinance, which other local governing bodies are also considering.

On motion of Mr. Schmitt, seconded by Mrs. O’Bannon, and by unanimous vote, the Board approved this item – see attached emergency ordinance.

89-20            On motion of Mrs. O’Bannon, seconded by Mr. Schmitt, and by unanimous vote, the Board approved adding to the agenda an item numbered 89-20 and titled “Emergency Ordinance - To Reduce Penalties and Interest for Late Remittances of Food and Beverage Taxes and Transient Occupancy Taxes to Zero Percent Between March 17, 2020, and August 20, 2020” – see attached emergency ordinance.

Mr. Smither responded to a question from Mrs. O’Bannon.

On motion of Mrs. O’Bannon, seconded by Mr. Schmitt, and by unanimous vote, the Board approved this item – see attached emergency ordinance.

90-20            On motion of Mrs. O’Bannon, seconded by Mr. Schmitt, and by unanimous vote, the Board approved adding to the agenda an item numbered 90-20 and titled “Emergency Ordinance - To Reduce Penalties and Interest on

Late Payments of 2020 Personal Property Taxes, Machinery and Tools Taxes, and Real Estate Taxes to Zero Percent From June 5, 2020, to August 5, 2020, and to Extend the Time for Payment of Vehicle License Taxes to August 5, 2020” – see attached emergency ordinance.

On motion of Mr. Nelson, seconded by Mrs. O'Bannon, and by unanimous vote, the Board approved this item – see attached emergency ordinance.

- 91-20            On motion of Mrs. O'Bannon, seconded by Schmitt, and by unanimous vote, the Board approved adding to the agenda an item numbered 91-20 and titled “Resolution - To Initiate Consideration of Ordinance Amendments to Allow the Director of Planning to Approve Conditional Subdivision Plats and Plans of Development During the COVID-19 Pandemic” – see attached resolution.

On motion of Mrs. O'Bannon, seconded by Mr. Nelson, and by unanimous vote, the Board approved this item – see attached resolution.

## GENERAL AGENDA

- 82-20            Resolution - Signatory Authority - Agreement with Richmond Metro Habitat for Humanity - 335 Crawford Street - Fairfield District.

On motion of Mr. Thornton, seconded by Mrs. O'Bannon, and by unanimous vote, the Board approved this item – see attached resolution.

- 83-20            Resolution - Signatory Authority - Commonwealth's Development Opportunity Fund Performance Agreement - Richmond Print Group, LLC - Fairfield District.

Anthony Romanello, Executive Director for the Economic Development Authority, responded to a question and comment from Mrs. O'Bannon.

On motion of Mrs. O'Bannon, seconded by Mr. Nelson, and by unanimous vote, the Board approved this item – see attached resolution.

- 84-20            Resolution - Signatory Authority - Commonwealth's Development Opportunity Fund Performance Agreement - SimpliSafe, Inc. - Brookland District.

On motion of Mrs. O'Bannon, seconded by Mr. Schmitt, and by unanimous vote, the Board approved this item – see attached resolution.

At Mr. Vithoukas' request, Mr. Romanello advised the Board that the emergency ordinance approved by the Board earlier in the meeting that waives penalties and interest for business taxes will be sent out immediately to his agency's business contacts through e-mail and social media. He thanked the Board for its action, which he pointed out will be well received by Henrico's business community. Mr. Romanello responded

to a comment from Mrs. O'Bannon pertaining to the business investments being made by Richmond Print Group and SimplySafe.

85-20

Introduction of Ordinance - To Amend and Reordain the Following Sections of the Code of the County of Henrico Titled:

- 20-414 "Enumerated; amount of license tax"
  - 20-416 "Scientific research and development services"
  - 20-446 "Enumerated; amount of license tax"
  - 20-475 "Enumerated; amount of tax"
  - 20-506 "Tax on owners and operators"
  - 20-507 "Tax on promoters generally"
  - 20-509 "Tax on promoters of athletic contests or races"
  - 20-531 "Levy of tax; amount"
  - 20-559 "Amount of tax"
  - 20-560 "Speculative builders"
  - 20-600 "Hotels"
  - 20-601 "Restaurants, soda fountains and similar businesses"
  - 20-624 "Small loan companies"
  - 20-625 "Persons other than small loan companies lending money for purchase of chattels secured by liens; purchasers of conditional sales contracts"
  - 20-626 "Other moneylenders"
  - 20-627 "Persons making first mortgage loans or purchasing mortgage notes"
  - 20-648 "Amount of tax"
  - 20-650 "Commission merchants"
  - 20-691 "License required; tax basis"
  - 20-692 "Amount of tax"
  - 20-793 "Term defined; amount of tax"
  - 20-818 "Amount of tax on persons furnishing water"
  - 20-819 "Amount of tax on persons furnishing heat, light and power, and gas"
- and
- 20-821 "Amount of tax for telephone and telegraph businesses"

to Raise the Threshold and Deduction for Business License Taxes from \$400,000 to \$500,000.

Ned Smither responded to questions from Mrs. O'Bannon and Mr. Branin.

On motion of Mrs. O'Bannon, seconded by Mr. Nelson, and by unanimous vote, the Board approved this item – see attached introduction of ordinance.

86-20

Resolution - Award of Engineering Services Contract - White Oak Sewage Pump Station and Force Main Upgrade - Varina District.

Mr. Vitoulkas requested deferral of this item pending additional information on the project in view of measures being implemented by the

County to eliminate non-essential spending in the current economic climate. He responded to a question from Mrs. O'Bannon.

On motion of Mrs. O'Bannon, seconded by Mr. Nelson, and by unanimous vote, the Board deferred this item to the April 14, 2020, meeting.

The vote of the Board was as follows:

Yes: Branin, Schmitt, Nelson, O'Bannon, Thornton

No: None

87-20 Resolution - Acceptance of Road - Varina District.

On motion of Mr. Schmitt, seconded by Mrs. O'Bannon, and by unanimous vote, the Board approved this item – see attached resolution.

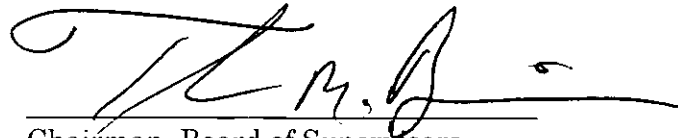
Mr. Schmitt provided the following recap of the meeting on an evening when the Board could have taken a knee and chosen not to meet: a report from the Fire Chief about the heroic work of first responders who are currently on the front line; a report from the Finance Department who have pressed a necessary pause on budgeting so the County can move cautiously and conservatively with quarterly decision-making to allow the greatest level of flexibility in serving the Board's constituents; ordinances passed by the Board to ensure the continuity of government and critical local services; discussion of an additional method for the public to provide comments at Board meetings; information on the corporate world coming together to provide personal protection equipment for the County's first responders; extension of a tax deferment relief plan for Henrico's hotels and restaurants, leading to other localities doing the same; an update on restaurants providing food to the County's first responders and essential staff, and hotels offering space to house first responders during this crisis; and approval of a deferment on vehicle, personal property, and real estate taxes for Henrico constituents. He concurred with Mr. Nelson's earlier comments during the meeting that the County should ensure this story is told to the public.

Mr. Thornton reiterated a reference to the book *The Little Prince*, written by French author Antoine de Saint-Exupéry. He remarked that this meeting of the Board summarizes the theme of the book, which is that one does not see with the eyes but sees with the heart. Mr. Thornton stated that he hopes the presentations, discussions, and ordinances show to the public that the County has a heart and continues to care about all its residents. He also extended warm feelings to the first responders who serve the County.

Mrs. O'Bannon announced the following hotline numbers that have been established to help residents with questions about the coronavirus or Henrico services during this time: health and medical-related questions directed to personnel from the Richmond and Henrico Health Districts (804-205-3571, seven days a week from 8:00 a.m. to 8:00 p.m.); questions about County government facilities, services, and operations directed to Henrico County general government staff (804-501-5655, weekdays Friday from 7:00 a.m. to 7:00 p.m.; and questions via text messages about County government facilities, services, and operations directed to Henrico County governmental (804-376-9780, weekdays from 7:00 a.m. to 7:00 p.m.). She pointed out this information is also available on the Henrico app.

Mr. Branin closed the meeting by asking everyone to be safe.

There being no further business, the meeting was adjourned at 8:24 p.m.

A handwritten signature in black ink, appearing to read 'T. M. Branin', written over a horizontal line.

Chairman, Board of Supervisors  
Henrico County, Virginia



# Proclamation



OF THE BOARD OF SUPERVISORS OF HENRICO COUNTY, VIRGINIA

## **PUBLIC SAFETY TELECOMMUNICATORS WEEK**

***April 12 - 18, 2020***

**WHEREAS**, the Communications Officers of the Henrico County Police Division serve the local community by answering telephone calls for fire, police, and emergency medical services assistance and by ensuring that the appropriate response is dispatched as efficiently as possible; and

**WHEREAS**, Communications Officers perform with distinction a vital duty to the citizens of Henrico County in protecting their health and safety; and

**WHEREAS**, Henrico citizens depend on the skill, expertise, and commitment of these professionals, who provide unselfish service on a daily basis in very stressful situations.

**NOW, THEREFORE, BE IT PROCLAIMED** that the Board of Supervisors of Henrico County, Virginia, hereby recognizes April 12 - 18, 2020, as Public Safety Telecommunicators Week; encourages all Henrico citizens to make note of this observance; and salutes the County's Communications Officers for their exemplary professionalism, service, and performance.



A handwritten signature in black ink, appearing to read "T.M. Branin".

Thomas M. Branin, Chairman  
Board of Supervisors



**COUNTY OF HENRICO, VIRGINIA  
BOARD OF SUPERVISORS  
MINUTE**

Agenda Item No. **98-20**  
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**Agenda Title: EMERGENCY ORDINANCE - To Provide Emergency Procedures for the Conduct of Public Business to Ensure the Continuity of County Government and Critical Local Services During the State of Emergency and Disaster Caused by the COVID-19 Pandemic**

<p>For Clerk's Use Only:</p> <p>Date: <u>3/24/2020</u></p> <p><input checked="" type="checkbox"/> Approved  <input type="checkbox"/> Denied  <input type="checkbox"/> Amended  <input type="checkbox"/> Deferred to:</p>	<p><i>added</i> <i>happy</i> BOARD OF SUPERVISORS ACTION</p> <p>Moved by (1) <u>Thornton</u> Seconded by (1) <u>Nelson</u>  (2) <u>Schmitt</u> (2) <u>O'Bannon</u></p> <p>REMARKS:  <b>APPROVED</b></p>	<table border="0"> <thead> <tr> <th></th> <th>YES</th> <th>NO</th> <th>OTHER</th> </tr> </thead> <tbody> <tr> <td>Brainin, T.</td> <td><u>✓</u></td> <td></td> <td></td> </tr> <tr> <td>Nelson, T.</td> <td><u>✓</u></td> <td></td> <td></td> </tr> <tr> <td>O'Bannon, P.</td> <td><u>✓</u></td> <td></td> <td></td> </tr> <tr> <td>Schmitt, D.</td> <td><u>✓</u></td> <td></td> <td></td> </tr> <tr> <td>Thornton, F.</td> <td><u>✓</u></td> <td></td> <td></td> </tr> </tbody> </table>		YES	NO	OTHER	Brainin, T.	<u>✓</u>			Nelson, T.	<u>✓</u>			O'Bannon, P.	<u>✓</u>			Schmitt, D.	<u>✓</u>			Thornton, F.	<u>✓</u>		
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The Board of Supervisors adopted the attached emergency ordinance.

By Agency Head Joseph P. Reynolds, Jr. By County Manager [Signature]

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**EMERGENCY ORDINANCE – To Provide Emergency Procedures for the Conduct of Public Business to Ensure the Continuity of County Government and Critical Local Services During the State of Emergency and Disaster Caused by the COVID-19 Pandemic**

WHEREAS, on March 12, 2020, Governor Ralph S. Northam issued Executive Order 51 declaring a state of emergency for the Commonwealth of Virginia arising from the COVID-19 pandemic; and,

WHEREAS, Executive Order 51 acknowledged the existence of a disaster as defined by Section 44-146.16 of the Code of Virginia arising from the public health threat presented by a communicable disease anticipated to spread; and,

WHEREAS, Executive Order 51 ordered implementation of the Commonwealth of Virginia Emergency Operations Plan, activation of the Virginia Emergency Operations Center to provide assistance to local governments, and authorization for executive branch agencies to waive "any state requirement or regulation" as appropriate; and,

WHEREAS, on March 13, 2020, the County Manager, in his capacity as the Director of Emergency Management, issued a Declaration of Local Emergency declaring the existence of a local emergency in the County, pursuant to Section 44-146.21(A) of the Code of Virginia; and,

WHEREAS, the Board of Supervisors confirmed the County Manager's declaration by resolution approved on March 16, 2020, pursuant to Section 44-146.21(A) of the Code of Virginia; and,

WHEREAS, health officials at the federal, state, and local level advise that gatherings of people can spread the illness and prolong the disaster caused by the COVID-19 pandemic, and government and health officials have recommended suspension of public gatherings of more than 10 attendees; and,

WHEREAS, the Board of Supervisors wishes to follow the guidance of government and health officials while providing for the continuity of County government and critical local services during the state of emergency and continuing disaster caused by the COVID-19 pandemic; and,

WHEREAS, the usual and necessary operations of government, by law, often require large gatherings of people in person, which would contradict the advice of the government and health officials responsible for addressing the continuing disaster caused by the COVID-19 pandemic; and,

WHEREAS, Section 15.2-1200 of the Code of Virginia allows counties to adopt necessary regulations to prevent the spread of contagious diseases; and

WHEREAS, Section 15.2-1413 of the Code of Virginia authorizes the Board to act to assure continuity of government in the event of a disaster, notwithstanding any contrary provisions of law; and,

WHEREAS, Section 15.2-1427(F) of the Code of Virginia provides that the Board may adopt emergency ordinances without prior notice; and,

WHEREAS, the Board of Supervisors determines that the continuity of County government and provision of critical local services require adoption of this ordinance.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF SUPERVISORS OF HENRICO COUNTY, VIRGINIA:

1. *Continuance of pending items and cancelation of scheduled meetings.* All agenda items scheduled or proposed to be considered for the duration of the local emergency declaration not to exceed six months (the "Emergency") by the Board of Supervisors, Planning Commission, or other County board, commission, or authority (collectively, the "Public Bodies") are continued for the duration of the Emergency unless the Public Body takes action on the agenda item during that timeframe. The continuance of those items will not be deemed an approval. All meetings of the Public Bodies are canceled for the duration of the Emergency, unless such Public Body calls an item for consideration at a meeting held in accordance with section 2 of this ordinance.

2. *Procedures for holding public meetings and providing notice of those meetings during the Emergency.* Notwithstanding section 1 of this ordinance, the Public Body may, at its election, conduct previously scheduled meetings and act upon scheduled or proposed agenda items for the duration of the Emergency, either under normal procedures or by electronic means (to include, by way of example, meetings where a quorum of the Public Body is assembled by electronic means but is not physically assembled) in compliance with public notice, access, and other legal requirements governing the provision of notice and the holding of public meetings. Notwithstanding the foregoing, the Public Body may modify or dispense with those requirements to the extent necessary or practicable to address the state of emergency and disaster caused by the COVID-19 pandemic.

3. *Procedures for receipt of public comment during the Emergency.* If the Public Body conducts a public hearing during the Emergency, the public hearing may be conducted using a procedure described in the notice provided in advance of the meeting or by any other method specified by the Public Body at the meeting. The method of receiving public comment should be reasonable under the circumstances of the meeting, the items to be considered, and the state of the emergency in the County. Examples of methods could include comments received by e-mail, by telephone, by web conferencing or virtual meeting applications, or in person (so long as recommendations of public health officials are observed). Public comments will be received by the Public Body before a vote on the public hearing matter and will be made a part of the record of the meeting.

4. *Authority of County Manager.* The County Manager is authorized to (i) modify, limit, or suspend County programs, functions, or services as needed to ensure the effective continuity of government; (ii) restrict County staff and the public from entering or congregating around County-owned buildings, facilities, and real property as necessary to ensure the health, safety, and welfare of the public and staff; and (iii) regulate the use of such buildings, facilities, and real property for the public health, safety, and welfare. The County Manager is further authorized to take actions objectively reasonable and necessary in the public health interest to alter schedules, provide programming, pay bills, engage contractors, hire employees, and adjust administrative processes and procedures to address the disaster, all in keeping with the U.S. Centers for Disease Control and Virginia Department of Health guidance and directives, and consistent with state and local declarations of emergency.

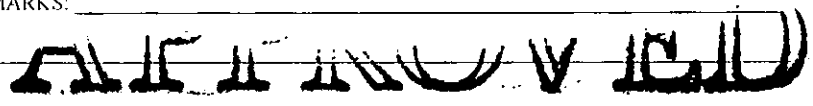
5. That this ordinance will be in full force and effect on and after its passage as provided by law but will not remain in force for more than 60 days unless readopted in conformity with the provisions of the Code of Virginia. Upon readoption, this ordinance will remain in effect until the earlier of its repeal or six months from the declaration of the local emergency. Upon repeal or expiration of this ordinance, the Public Bodies will resume operation in accordance with standard operating practices and procedures.



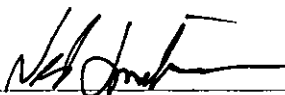

**COUNTY OF HENRICO, VIRGINIA  
BOARD OF SUPERVISORS  
MINUTE**

Agenda Item No. **89-20**  
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**Agenda Title: EMERGENCY ORDINANCE – To Reduce Penalties and Interest for Late Remittances of Food and Beverage Taxes and Transient Occupancy Taxes to Zero Percent Between March 17, 2020, and August 20, 2020**

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The Board of Supervisors adopted the attached emergency ordinance.

By Agency Head  By County Manager 

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**EMERGENCY ORDINANCE – To Reduce Penalties and Interest for Late Remittances of Food and Beverage Taxes and Transient Occupancy Taxes to Zero Percent Between March 17, 2020, and August 20, 2020**

WHEREAS, the Board of Supervisors wishes to assist its residents and businesses as the community contends with the state of emergency and disaster caused by the COVID-19 pandemic; and,

WHEREAS, Section 15.2-1413 of the Code of Virginia authorizes the Board to act to assure continuity in government in the event of a disaster; and,

WHEREAS, Section 15.2-1427(F) of the Code of Virginia provides that the Board may adopt emergency ordinances without prior notice; and,

WHEREAS, the Board determines that providing taxpayers relief from penalties and interest associated with late remittances of transient occupancy taxes and food and beverage taxes will promote continuity of government and grant needed relief to businesses and individuals affected by the disaster.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF SUPERVISORS OF HENRICO COUNTY, VIRGINIA:

1. Reduction of Penalties and Interest for Late Remittances of Transient Occupancy Taxes.

(a) *Reduced penalties.* Notwithstanding the provisions of section 20-277(b) of the Code of the County of Henrico, any person who fails or refuses to remit to the Director of Finance transient occupancy taxes first required to be remitted on or between March 17, 2020, and August 20, 2020, will be assessed a penalty of zero percent for failing or refusing to remit the taxes, so long as the remittances are made to the Director on or before August 20, 2020. On August 21, 2020, any person who has failed or refused to remit such taxes to the Director will be assessed a penalty in the amount of 10 percent of the tax past due. Any such penalty, when assessed, will become part of the tax.

(b) *Reduced interest.* Notwithstanding the provisions of section 20-277(c) of the Code of the County of Henrico, there will be assessed interest at a rate of zero percent per year between March 17, 2020, and August 20, 2020, and 10 percent per year thereafter, on past due transient occupancy taxes that were first due to the Director on or between March 17, 2020, and August 20, 2020.

2. Reduction of Penalties and Interest for Late Remittances of Food and Beverage Taxes.

(a) *Reduced penalties.* Notwithstanding the provisions of section 20-851(b) of the Code of the County of Henrico, any person who fails or refuses to remit to the Director of Finance food and beverage taxes first required to be remitted on or between March 17,

2020, and August 20, 2020, will be assessed a penalty of zero percent for failing or refusing to remit the taxes, so long as the remittances are made to the Director on or before August 20, 2020. On August 21, 2020, any person who has failed or refused to remit such taxes to the Director will be assessed a penalty in the amount of 10 percent of the tax past due. Any such penalty, when assessed, will become part of the tax.

(b) *Reduced interest.* Notwithstanding the provisions of section 20-851(c) of the Code of the County of Henrico, there will be assessed interest at a rate of zero percent per year between March 17, 2020, and August 20, 2020, and 10 percent per year thereafter, on past due food and beverage taxes that were first due to the Director on or between March 17, 2020, and August 20, 2020.

3. That this ordinance will be in full force and effect on and after its passage as provided by law but will not remain in full force and effect for more than 60 days unless readopted in conformity with the provisions of the Code of Virginia.

4. That the emergency ordinance related to food and beverage taxes and transient occupancy taxes adopted by the Board of Supervisors on March 17, 2020, is repealed.





**EMERGENCY ORDINANCE – To Reduce Penalties and Interest on Late Payments of 2020 Personal Property Taxes, Machinery and Tools Taxes, and Real Estate Taxes to Zero Percent From June 5, 2020, to August 5, 2020, and to Extend the Time for Payment of Vehicle License Taxes to August 5, 2020**

WHEREAS, the Board of Supervisors wishes to assist its residents and businesses as the community contends with the disaster and emergency caused by the COVID-19 pandemic; and,

WHEREAS, Section 15.2-1413 of the Code of Virginia authorizes the Board to act to assure continuity in government in the event of a disaster; and,

WHEREAS, Section 15.2-1427(F) of the Code of Virginia provides that the Board may adopt emergency ordinances without prior notice; and,

WHEREAS, the Board determines that reducing penalties and interest for late payment of tangible personal property taxes, machinery and tools taxes, and real estate taxes will promote continuity of government and grant needed relief to businesses and individuals affected by the disaster.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF SUPERVISORS OF HENRICO COUNTY, VIRGINIA:

1. Reduction of Penalties and Interest for Late Payments of Tangible Personal Property Taxes and Machinery and Tools Taxes and Extension of Time to Pay Vehicle License Taxes.

(a) *Reduced penalty.* Notwithstanding the provisions of section 20-108 of the Code of the County of Henrico, any person who fails to pay tangible personal property taxes or machinery and tools taxes first due on June 5, 2020, will incur a penalty of zero percent for that failure, so long as such person pays the taxes on or before August 5, 2020. If such taxes are not paid on or before August 5, 2020, then on August 6, 2020, such person will incur a penalty in the amount of 10 percent of the tax past due, and such penalty will become part of the tax.

(b) *Reduced interest.* Notwithstanding the provisions of section 20-108 of the Code of the County of Henrico, there will be assessed interest at the rate of zero percent per year between June 5, 2020, and August 5, 2020, and four percent per year thereafter, on past due tangible personal property taxes and machinery and tools taxes that were first due on June 5, 2020.

(c) *Extension of vehicle license taxes.* Payment of any vehicle license tax levied under Article VI of Chapter 22 of the Code of the County of Henrico first due on or between June 5, 2020, and August 5, 2020, will instead be first due on August 5, 2020.

2. Reduction of Penalties and Interest for Late Payments of Real Estate Taxes.

(a) *Reduced penalty.* Notwithstanding the provisions of section 20-33 of the Code of the County of Henrico, any person who fails to pay the installment of real estate taxes due on June 5, 2020, will incur a penalty of zero percent for that failure, so long as such person pays the taxes on or before August 5, 2020. If such taxes are not paid on or before August 5, 2020, then on August 6, 2020, such person will incur a penalty in the amount of 10 percent of the tax past due, and such penalty will become part of the tax.

(b) *Reduced interest.* Notwithstanding the provisions of section 20-33 of the Code of the County of Henrico, there will be assessed interest at the rate of zero percent per year between June 5, 2020, and August 5, 2020, and four percent per year thereafter, on past due real estate taxes that were first due on June 5, 2020.

3. That this ordinance will be in full force and effect on and after its passage as provided by law but will not remain in full force and effect for more than 60 days unless readopted in conformity with the provisions of the Code of Virginia.



**COUNTY OF HENRICO, VIRGINIA  
BOARD OF SUPERVISORS  
MINUTE**

Agenda Item No. **91-20**  
Page No. 1 of 2

**Agenda Title: RESOLUTION — To Initiate Consideration of Ordinance Amendments to Allow the Director of Planning to Approve Conditional Subdivision Plats and Plans of Development During the COVID-19 Pandemic**

For Clerk's Use Only: Date: <u>3/24/2020</u> <input checked="" type="checkbox"/> Approved <input type="checkbox"/> Denied <input type="checkbox"/> Amended <input type="checkbox"/> Deferred to: _____	<p><i>1) added</i> <i>2) approved</i></p> <p><b>BOARD OF SUPERVISORS ACTION</b></p> <p>Moved by (1) <u>O'Bannon</u> Seconded by (1) <u>Schmitt</u>          (2) <u>O'Bannon</u> (2) <u>Nelson</u></p> <p>REMARKS: <b>APPROVED</b></p>	<table border="0"> <tr> <td></td> <td>YES</td> <td>NO</td> <td>OTHER</td> </tr> <tr> <td>Branin, T.</td> <td><u>✓</u></td> <td>_____</td> <td>_____</td> </tr> <tr> <td>Nelson, T.</td> <td><u>✓</u></td> <td>_____</td> <td>_____</td> </tr> <tr> <td>O'Bannon, P.</td> <td><u>✓</u></td> <td>_____</td> <td>_____</td> </tr> <tr> <td>Schmitt, D.</td> <td><u>✓</u></td> <td>_____</td> <td>_____</td> </tr> <tr> <td>Thornton, F.</td> <td><u>✓</u></td> <td>_____</td> <td>_____</td> </tr> </table>		YES	NO	OTHER	Branin, T.	<u>✓</u>	_____	_____	Nelson, T.	<u>✓</u>	_____	_____	O'Bannon, P.	<u>✓</u>	_____	_____	Schmitt, D.	<u>✓</u>	_____	_____	Thornton, F.	<u>✓</u>	_____	_____
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WHEREAS, on March 13, 2020, the County Manager, in his capacity as the Director of Emergency Management, issued a Declaration of Local Emergency declaring the existence of a local emergency in the County because of the COVID-19 pandemic; and,

WHEREAS, the Board of Supervisors confirmed the County Manager's declaration by resolution approved on March 16, 2020; and,

WHEREAS, Section 15.2-2260(A) of the Code of Virginia provides that the local planning commission, or an agent designated by the commission or by the governing body to review preliminary subdivision plats, shall complete action on preliminary subdivision plats; and,

WHEREAS, Section 15.2-2258 of the Code of Virginia provides that plans of development shall be subject to the provisions of Section 15.2-2260; and,

WHEREAS, health officials at the federal, state, and local level advise that gatherings of people can spread the illness and prolong the disaster caused by the COVID-19 pandemic, and government and health officials have recommended suspension of public gatherings of more than 10 attendees; and,

WHEREAS, Section 19-27 of the Henrico County Code designates the Planning Commission as the agent of the Board of Supervisors for conditional approval of subdivision plats; and

WHEREAS, Section 19-62 of the Henrico County Code requires the Planning Commission to hold a public hearing to review preliminary subdivision plats; and,

By Agency Head \_\_\_\_\_ By County Manager [Signature]

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**COUNTY OF HENRICO, VIRGINIA**  
**BOARD OF SUPERVISORS**  
**MINUTE**

Agenda Item No.

Page No. 2 of 2

Agenda Title: **RESOLUTION — To Initiate Consideration of Ordinance Amendments to Allow the Director of Planning to Approve Conditional Subdivision Plats and Plans of Development During the COVID-19 Pandemic**

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WHEREAS, Section 24-106 of the Henrico County Code requires the Planning Commission to hold a public hearing to review and approve plans of development; and,

WHEREAS, the Board of Supervisors wishes to eliminate the necessity for meetings of the Planning Commission to review and approve preliminary subdivision plats and plans of development that would violate public health and federal and state government recommendations during the duration of the local emergency declaration (the "Emergency") by permitting the Director of Planning to approve preliminary subdivision plats and plans of development.

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Supervisors directs the Planning Commission to review and recommend ordinance amendments to allow the Director of Planning to approve conditional subdivision plats and plans of development during the COVID-19 pandemic.

**Comments:** The Director of Planning recommends approval of this Board paper, and the County Manager concurs.





**COUNTY OF HENRICO, VIRGINIA  
BOARD OF SUPERVISORS  
MINUTE**

Agenda Item No. 83-20

Page No. 1 of 1

**Agenda Title: RESOLUTION — Signatory Authority — Commonwealth’s Development Opportunity Fund Performance Agreement — Richmond Print Group, LLC — Fairfield District**

<p>For Clerk’s Use Only:</p> <p>Date: <u>3/24/2020</u></p> <p><input checked="" type="checkbox"/> Approved</p> <p><input type="checkbox"/> Denied</p> <p><input type="checkbox"/> Amended</p> <p><input type="checkbox"/> Deferred to:</p> <p>_____</p>	<p><b>BOARD OF SUPERVISORS ACTION</b></p> <p>Moved by (1) <u>O’bannon</u> Seconded by (1) <u>Nelson</u></p> <p>(2) _____ (2) _____</p> <p>REMARKS: <b>APPROVED</b></p>	<table border="0"> <thead> <tr> <th></th> <th>YES</th> <th>NO</th> <th>OTHER</th> </tr> </thead> <tbody> <tr> <td>Branin, T.</td> <td align="center"><input checked="" type="checkbox"/></td> <td align="center"><input type="checkbox"/></td> <td align="center"><input type="checkbox"/></td> </tr> <tr> <td>Nelson, T.</td> <td align="center"><input checked="" type="checkbox"/></td> <td align="center"><input type="checkbox"/></td> <td align="center"><input type="checkbox"/></td> </tr> <tr> <td>O’Bannon, P.</td> <td align="center"><input checked="" type="checkbox"/></td> <td align="center"><input type="checkbox"/></td> <td align="center"><input type="checkbox"/></td> </tr> <tr> <td>Schmitt, D.</td> <td align="center"><input checked="" type="checkbox"/></td> <td align="center"><input type="checkbox"/></td> <td align="center"><input type="checkbox"/></td> </tr> <tr> <td>Thornton, F.</td> <td align="center"><input checked="" type="checkbox"/></td> <td align="center"><input type="checkbox"/></td> <td align="center"><input type="checkbox"/></td> </tr> </tbody> </table>		YES	NO	OTHER	Branin, T.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Nelson, T.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	O’Bannon, P.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Schmitt, D.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Thornton, F.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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WHEREAS, the Virginia Economic Development Partnership Authority (“VEDP”) and Governor of Virginia have awarded a \$100,000 grant from the Commonwealth’s Development Opportunity Fund (“COF Grant”) to the County to induce Richmond Print Group, LLC to locate its facilities and operations at 8000 Villa Park Drive; and,

WHEREAS, the COF Grant requires a 1:1 local match that the Henrico County Economic Development Authority (“EDA”) will pay in the form of \$100,000 in performance-based grants pursuant to an agreement between the EDA and Richmond Print Group, LLC; and,

WHEREAS, in return for the COF Grant, Richmond Print Group, LLC will: (1) make a capital investment of at least \$24,948,285 at its facility in the County, and (2) create at least 239 jobs in the County; and,

WHEREAS, the County, EDA, Richmond Print Group, LLC, and VEDP have negotiated an agreement related to the COF Grant that the EDA approved at its regular meeting on March 19, 2020.

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors that it authorizes the County Manager to execute the agreement among the County, the EDA, Richmond Print Group, LLC, and VEDP in a form approved by the County Attorney.

Comments: The Executive Director of the Economic Development Authority recommends approval of the Board paper, and the County Manager concurs.

By Agency Head  By County Manager

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**COUNTY OF HENRICO, VIRGINIA  
BOARD OF SUPERVISORS  
MINUTE**

Agenda Item No. 84-20

Page No. 1 of 1

**Agenda Title: RESOLUTION — Signatory Authority — Commonwealth’s Development Opportunity Fund Performance Agreement — SimpliSafe, Inc. — Brookland District**

<p>For Clerk's Use Only:</p> <p>Date: <u>3/24/2020</u></p> <p><input checked="" type="checkbox"/> Approved</p> <p><input type="checkbox"/> Denied</p> <p><input type="checkbox"/> Amended</p> <p><input type="checkbox"/> Deferred to:</p>	<p><b>BOARD OF SUPERVISORS ACTION</b></p> <p>Moved by (1) <u>O'Bannon</u> Seconded by (1) <u>Schmitt</u></p> <p>(2) _____ (2) _____</p> <p>REMARKS:</p> <p align="center"><b>APPROVED</b></p>	<p>YES NO OTHER</p> <p>Branin, T. <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/></p> <p>Nelson, T. <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/></p> <p>O'Bannon, P. <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/></p> <p>Schmitt, D. <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/></p> <p>Thornton, F. <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/></p>
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WHEREAS, the Virginia Economic Development Partnership Authority (“VEDP”) and Governor of Virginia have awarded a \$200,000 grant from the Commonwealth’s Development Opportunity Fund (“COF Grant”) to the County to induce SimpliSafe, Inc. to open a customer support center at 1601 Willow Lawn Drive; and,

WHEREAS, the COF Grant requires a 1:1 local match that the Henrico County Economic Development Authority (“EDA”) will pay in the form of \$180,000 in performance-based grants pursuant to an agreement between the EDA and SimpliSafe, Inc.; and,

WHEREAS, in return for the COF Grant, SimpliSafe, Inc. will: (1) make a capital investment of at least \$5,489,000 at its customer support center in the County, and (2) create and maintain 572 jobs in the County; and,

WHEREAS, the County will appropriate grant funds to the EDA and waive an estimated \$21,000 in permit fees because the business will be located in an enterprise zone; and,

WHEREAS, the County, EDA, SimpliSafe, Inc., and VEDP have negotiated an agreement related to the COF Grant that the EDA approved at its regular meeting on March 19, 2020.

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors that it authorizes the County Manager to execute the agreement among the County, the EDA, SimpliSafe, Inc., and VEDP in a form approved by the County Attorney.

Comments: The Executive Director of the Economic Development Authority recommends approval of the Board paper, and the County Manager concurs.

By Agency Head  By County Manager

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**COUNTY OF HENRICO, VIRGINIA  
BOARD OF SUPERVISORS  
MINUTE**

Agenda Item No. 85-20  
Page No. 1 of 1

**Agenda Title: INTRODUCTION OF ORDINANCE – See attached**

For Clerk's Use Only:  Date: <u>3/24/2020</u> <input checked="" type="checkbox"/> Approved <input type="checkbox"/> Denied <input type="checkbox"/> Amended <input type="checkbox"/> Deferred to: _____	<b>BOARD OF SUPERVISORS ACTION</b> Moved by (1) <u>O'Bannon</u> Seconded by (1) <u>Nelson</u> (2) _____ (2) _____ REMARKS: <div style="font-size: 2em; font-weight: bold; text-align: center;">APPROVED</div>	<table border="0"> <tr> <td></td> <td>YES</td> <td>NO</td> <td>OTHER</td> </tr> <tr> <td>Branin, T.</td> <td align="center">✓</td> <td></td> <td></td> </tr> <tr> <td>Nelson, T.</td> <td align="center">✓</td> <td></td> <td></td> </tr> <tr> <td>O'Bannon, P.</td> <td align="center">✓</td> <td></td> <td></td> </tr> <tr> <td>Schmitt, D.</td> <td align="center">✓</td> <td></td> <td></td> </tr> <tr> <td>Thornton, F.</td> <td align="center">✓</td> <td></td> <td></td> </tr> </table>		YES	NO	OTHER	Branin, T.	✓			Nelson, T.	✓			O'Bannon, P.	✓			Schmitt, D.	✓			Thornton, F.	✓		
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The Clerk is directed to advertise, in the Richmond Times-Dispatch on April 7, 2020, and April 14, 2020, the following ordinance for a public hearing to be held at the Board Room on April 28, 2020, at 7:00 p.m.:

"AN ORDINANCE to amend and reordain the following sections of the Code of the County of Henrico titled 20-414 'Enumerated; amount of license tax' 20-416 'Scientific research and development services' 20-446 'Enumerated; amount of license tax' 20-475 'Enumerated; amount of tax' 20-506 'Tax on owners and operators' 20-507 'Tax on promoters generally' 20-509 'Tax on promoters of athletic contests or races' 20-531 'Levy of tax; amount' 20-559 'Amount of tax' 20-560 'Speculative builders' 20-600 'Hotels' 20-601 'Restaurants, soda fountains and similar businesses' 20-624 'Small loan companies' 20-625 'Persons other than small loan companies lending money for purchase of chattels secured by liens; purchasers of conditional sales contracts' 20-626 'Other moneylenders' 20-627 'Persons making first mortgage loans or purchasing mortgage notes' 20-648 'Amount of tax' 20-650 'Commission merchants' 20-691 'License required; tax basis' 20-692 'Amount of tax' 20-793 'Term defined; amount of tax' 20-818 'Amount of tax on persons furnishing water' 20-819 'Amount of tax on persons furnishing heat, light and power, and gas' and 20-821 'Amount of tax for telephone and telegraph businesses' to raise the threshold and deduction for business license taxes from \$400,000 to \$500,000. A copy of the full text of this ordinance shall be on file in the Office of the County Manager."

Comments: The Director of Finance recommends approval of this Board paper, and the County Manager concurs.

By Agency Head \_\_\_\_\_

By County Manager \_\_\_\_\_

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Clerk, Board of Supervisors

Date: \_\_\_\_\_

**ORDINANCE – To Amend and Reordain the Following Sections of the Code of the County of Henrico Titled:**

- 20-414 “Enumerated; amount of license tax”
- 20-416 “Scientific research and development services”
- 20-446 “Enumerated; amount of license tax”
- 20-475 “Enumerated; amount of tax”
- 20-506 “Tax on owners and operators”
- 20-507 “Tax on promoters generally”
- 20-509 “Tax on promoters of athletic contests or races”
- 20-531 “Levy of tax; amount”
- 20-559 “Amount of tax”
- 20-560 “Speculative builders”
- 20-600 “Hotels”
- 20-601 “Restaurants, soda fountains and similar businesses”
- 20-624 “Small loan companies”
- 20-625 “Persons other than small loan companies lending money for purchase of chattels secured by liens; purchasers of conditional sales contracts”
- 20-626 “Other moneylenders”
- 20-627 “Persons making first mortgage loans or purchasing mortgage notes”
- 20-648 “Amount of tax”
- 20-650 “Commission merchants”
- 20-691 “License required; tax basis”
- 20-692 “Amount of tax”
- 20-793 “Term defined; amount of tax”
- 20-818 “Amount of tax on persons furnishing water”
- 20-819 “Amount of tax on persons furnishing heat, light and power, and gas”
- and
- 20-821 “Amount of tax for telephone and telegraph businesses”

**to Raise the Threshold and Deduction for Business License Taxes from \$400,000 to \$500,000.**

**BE IT ORDAINED BY THE BOARD OF SUPERVISORS OF HENRICO COUNTY, VIRGINIA:**

1. That Section 20-414 of the Code of the County of Henrico be amended and reordained as follows:

**Sec. 20-414. Enumerated; amount of license tax.**

- (a) Every person engaged in one or more of the following businesses and having a definite place of business in the county, provided that the gross receipts of the business exceed ~~\$400,000.00~~ **\$500,000.00**, shall pay a license tax equal to the greater of \$30.00 or 0.20 percent of the difference between the gross receipts of the business and ~~\$400,000.00~~ **\$500,000.00**.

Accountant (other than certified public accountant).  
Administration and management of health care plans.  
Adult educational services, except those provided by religious or nonprofit organizations.  
Appraiser or evaluator of personal property or damages to personal property.  
Appraiser or evaluator of real estate for others for compensation.  
Arboriculturist or pruner of trees and shrubs.  
Assayer.  
Auctioneer.  
Auditing company or firm.  
Blueprinter.  
Bookkeeper, public.  
Botanist.  
Business management.  
Claims adjustor.  
Collection agent or agency.  
Commercial artist.  
Common crier.  
Computer consultant or programmer.  
Conductor of seminars.  
Consulting or consultant service.  
Custom house broker or freight forwarder.  
Draftsman.  
Ecologist.  
Erection or improvement of buildings, furnisher of plans or specifications for or persons employed in consulting capacity in connection with architect.  
Interpreter.  
Investment broker, consultant or advisor.  
Lumber measurer.  
Manufacturer's agent.  
Marriage or business counselor.  
Merchandise broker.  
Paralegal or legal assistant.  
Photostater.  
Public relations counselor and furnisher of publicity.  
Recorder of proceedings in any court, commission or organization.  
Recorder of securities transactions.  
Sales agent or agency.  
Security broker, dealer.  
Sign painter or service.

Social counselor.  
Speech therapist.  
Tax return preparer or tax consultant.  
Taxidermist.  
Technician, including dental or medical.  
Telecommunications services, including, but not limited to, telephone and cellular mobile radio communication services, provided by persons not subject to tax under section 20-821.  
Title abstract or guaranty.

(b) If the gross receipts of the business are ~~\$400,000.00~~ **\$500,000.00** or less, an application shall be required to be filed, but no tax shall be due or paid.

2. That Section 20-416 of the Code of the County of Henrico be amended and reordained as follows:

**Sec. 20-416. Scientific research and development services.**

(a) Every person engaged in the business of furnishing scientific research and development services and having a definite place of business in the county, provided that the gross receipts of the business exceed ~~\$400,000.00~~ **\$500,000.00**, shall pay a license tax equal to the greater of \$30.00 or 0.20 percent of the difference between the gross receipts of the business and ~~\$400,000.00~~ **\$500,000.00**.

(b) If the gross receipts of the business are ~~\$400,000.00~~ **\$500,000.00** or less, an application shall be required to be filed, but no tax shall be due or paid.

3. That Section 20-446 of the Code of the County of Henrico be amended and reordained as follows:

**Sec. 20-446. Enumerated; amount of license tax.**

(a) Every person engaged in one or more of the following businesses and having a definite place of business in the county, provided that the gross receipts of the business exceed ~~\$400,000.00~~ **\$500,000.00**, shall pay a license tax equal to the greater of \$30.00 or 0.20 percent of the difference between the gross receipts of the business and ~~\$400,000.00~~ **\$500,000.00**.

Abattoir.  
Airport.  
Addressing letters or envelopes.  
Advertising.  
Advertising agents and agency.  
Agent finding tenants for and renting single rooms.  
Ambulance service.

Analytical laboratory.  
Artist, literary, craft and other creative productions.  
Artist's representative.  
Awnings: erecting, installing, storing or taking down.  
Barbershop.  
Baths: Turkish, Roman or other like bath or bath parlor.  
Beauty parlor.  
Billiard, pool or bagatelle parlor.  
Blacksmith shop.  
Blood or other body fluids: withdrawing, processing, storage.  
Boat landing or boat basin.  
Bodies, preparing for burial.  
Boiler shop and machine shop.  
Booking agent.  
Bottle exchange.  
Bounty hunter.  
Bowling alley.  
Burglar alarms, servicing.  
Business research service.  
Canvasser.  
Caterer.  
Cemetery.  
Chartered club.  
Check cashing or currency exchange services.  
Chicken hatchery.  
Cleaning: chimneys; clothes, hats, carpets or rugs; outside of buildings; furnaces; diapers and infants' underwear; linens, coats and aprons; windows; towels; work clothes; houses.  
Clerical help, labor or employment.  
Coin-operated machine services, excluding coin machine operators and pay telephones.  
Computer information on-line services.  
Concert manager.  
Correspondent establishment or bureau.  
Credit bureau.  
Data processing services.  
Demineralization of water.  
Detective services.  
Detoxification of chemicals.  
Dietician.  
Domestic help, labor or employment.  
Duplicating services.  
Dyeing clothes, hats, carpets or rugs.  
Electrologist.  
Embalmer.  
Employment agency and staffing firm.

Engineering laboratory.  
Environmental cleanup and related services.  
Escort or dating service.  
Films, leasing to others for compensation.  
Frozen food locker plant.  
Fumigation or disinfection of rats, termites, vermin or insects of any kind.  
Funerals, conducting.  
Garbage, trash or refuse collection service.  
Gardener.  
Golf course: miniature; driving range; open to public.  
Hairdressing establishment.  
Horses and mules: exhibiting trained and educated horses; boarding or keeping; renting.  
Impoundment lot.  
Interior decorator.  
Janitorial service.  
Kennel or small animal hospital.  
Laundry.  
Lawn maintenance.  
Letter writing.  
Locating of apartments, rooms or other living quarters.  
Lock repairing.  
Locksmith.  
Mailing services.  
Manicurist.  
Massage practitioner.  
Masseur.  
Messenger service, except telephone or telegraph messenger service.  
Mimeographing.  
Monogramming.  
Motion picture theater.  
Motor vehicles: cleaning, greasing, polishing, oiling, repairing, towing, washing, vulcanizing, electrical and battery repair work.  
Motor vehicles for hire and transportation of passengers, chauffeured.  
Multigraphing.  
Nursing homes and personal care facilities, including assisted living.  
Nursing services, including nurses, nursing assistants and personal care providers.  
Packaging services.  
Packing, crating, shipping, hauling or moving goods or chattels for others.  
Parking lot for storage of or parking of motor vehicles.  
Personnel agency.  
Pet sitter.  
Photographer.  
Photographic film processing and development.  
Picture framing or gilding.  
Plating or coating metals or other materials.

Polygraphic services.  
Press clipping service.  
Pressing clothes, hats, carpets or rugs.  
Protective agents or agencies.  
Public address system.  
Public skating rink.  
Publisher of county or city directory.  
Real estate broker.  
Reducing salon or health club.  
Registries: physicians' or nurses'.  
Renting airplanes.  
Renting any kind of tangible personal property, except a person engaged in a short-term rental business subject to tax under article X of this chapter.  
Renting or furnishing automatic washing machines.  
Repair, renovating or servicing the following: bicycles; radios and television apparatus; electric refrigerators; pianos; pipe organs or other musical instruments; fire extinguishers; road construction machinery; road repair machinery; farm machinery; industrial or commercial machinery; business office machinery or appliances; household appliances; shoes; watches; jewelry; umbrellas; harnesses; leather goods or shoes; guns; window shades; dolls; cameras; toys; fountain pens; pencils; Kodaks; lawn mowers; mattresses or pillows; mirrors; electric motors; scales; saws or tools; rewinding electric apparatus; furniture; clothing or hosiery; septic tanks or systems; hats; carpets; rugs; repairing, servicing or renovating any other article not mentioned.  
Scalp treating establishment.  
Seamstress or tailor.  
Sewage collection and disposal.  
Sponging clothes, hats, carpets or rugs.  
Spotting clothes, hats, carpets or rugs.  
Statistical or actuarial service.  
Stevedoring.  
Survey taker.  
Telephone answering or sanitizing service.  
Telephone wiring or installation.  
Tennis court.  
Theater.  
Ticket, transportation, travel and tour agents or brokers.  
Title search.  
Typesetting.  
Undertaker.  
Warehouse for storage of merchandise, tobacco, furniture, or other goods, wares or materials; cold storage warehouses; warehouse for icing or precooling goods, wares or merchandise.  
Wheelwright shop.  
Window dresser.

(b) If the gross receipts of the business are ~~\$400,000.00~~ **\$500,000.00** or less, an application shall be required to be filed, but no tax shall be due or paid.

4. That Section 20-475 of the Code of the County of Henrico be amended and reordained as follows:

**Sec. 20-475. Enumerated; amount of tax.**

(a) Every person engaged in one or more of the following businesses or professions and having a definite place of business in the county, provided that the gross receipts of the business or profession exceed ~~\$400,000.00~~ **\$500,000.00**, shall pay a license tax equal to the greater of \$30.00 or 0.20 percent of the difference between the gross receipts of the business and ~~\$400,000.00~~ **\$500,000.00**.

Architect.

Attorney at law.

Ceramic engineer.

Certified public accountant.

Chemical engineer.

Chemist.

Chiropodist.

Chiropractor.

Civil engineer.

Coal mining engineer.

Consulting engineer.

Contracting engineer.

Dentist.

Doctor of medicine.

Electrical engineer.

Heating and ventilating engineer.

Highway engineer.

Homeopath.

Industrial engineer.

Landscape architect.

Mechanical engineer.

Metallurgist.

Mining engineer.

Naturopathist (naturopath).

Optometrist.

Osteopath.

Patent attorney or agent.

Physician.

Physician services, chiropodist services, chiropractor services, dentist services, doctor of medicine services, homeopath services, naturopath services, optometrist services, osteopath services, physiotherapist services, podiatrist services,



psychologist services, radiologist services or surgeon services provided by a health maintenance organization.

Physician's services provided by a nonprofessional corporation.

Physiotherapist.

Podiatrist.

Professional engineer.

Psychiatrist.

Psychologist.

Radio engineer.

Radiologist.

Railway engineer.

Refrigerating engineer.

Sanitary engineer.

Stream power engineer.

Structural engineer.

Surgeon.

Surveyor.

Veterinarian.

- (b) If the gross receipts of the business are ~~\$400,000.00~~ **\$500,000.00** or less, an application shall be required to be filed, but no tax shall be due or paid.

5. That Section 20-506 of the Code of the County of Henrico be amended and reordained as follows:

**Sec. 20-506. Tax on owners and operators.**

- (a) Every person owning and operating an amusement park, garden, athletic field or park, coliseum and auditorium devoted to general amusement and entertainment which is open to the public and where admission charges are made and where a professional basketball, baseball or football game is conducted or where a motion picture, ballet, play, drama, lecture, monologue, comedy, musical review, musical show or concert is exhibited or conducted, or where an instrumental or vocal concert or concert presenting both instrumental and vocal music is conducted by another or others, or where there is presented or conducted a public show, exhibition or performance of any kind, or where there is operated an aggregation of Ferris wheels, toboggan ring or cane games, baby, knife or cane racks, shooting galleries, merry-go-rounds, hobbyhorses or carousels or where dancing is permitted, to which an admission fee is charged or for which compensation is in any manner received either directly or indirectly for the privilege of dancing, provided that the gross receipts of the business exceed ~~\$400,000.00~~ **\$500,000.00**, shall pay a license tax equal to the greater of \$30.00 or 0.20 percent of the difference between the gross receipts of the business and ~~\$400,000.00~~ **\$500,000.00**.
- (b) If the gross receipts of the business are ~~\$400,000.00~~ **\$500,000.00** or less, an application shall be required to be filed, but no tax shall be due or paid.

6. That Section 20-507 of the Code of the County of Henrico be amended and reordained as follows:

**Sec. 20-507. Tax on promoters generally.**

- (a) Every person presenting a motion picture, ballet, drama, lecture, monologue, comedy, musical review, musical show or concert, or an instrumental or vocal concert or a concert of both instrumental and vocal music, or presenting a public show, exhibition or performance of any kind, or operating a merry-go-round, hobbyhorse, carousel or the like, or conducting a public dance, provided that the gross receipts of the business exceed ~~\$400,000.00~~ \$500,000.00, shall pay a license tax equal to the greater of \$30.00 or 0.20 percent of the difference between the gross receipts of the business and ~~\$400,000.00~~ \$500,000.00.
- (b) If the gross receipts of the business are ~~\$400,000.00~~ \$500,000.00 or less, an application shall be required to be filed, but no tax shall be due or paid.
7. That Section 20-509 of the Code of the County of Henrico be amended and reordained as follows:

**Sec. 20-509. Tax on promoters of athletic contests or races.**

- (a) Every person presenting a professional basketball, baseball, football, wrestling or boxing match or similar competitive athletic performance, or presenting an automobile, horse, dog or animal race or automobile driving contest or stock race, provided that the gross receipts of the business exceed ~~\$400,000.00~~ \$500,000.00, shall pay a license tax equal to the greater of \$30.00 or 0.20 percent of the difference between the gross receipts of the business and ~~\$400,000.00~~ \$500,000.00.
- (b) If the gross receipts of the business are ~~\$400,000.00~~ \$500,000.00 or less, an application shall be required to be filed, but no tax shall be due or paid.
8. That Section 20-531 of the Code of the County of Henrico be amended and reordained as follows:

**Sec. 20-531. Levy of tax; amount.**

- (a) Every person who engages in the business of entering or offering to enter into bonds for others for compensation, whether as a principal or surety, provided that the gross receipts of the business exceed ~~\$400,000.00~~ \$500,000.00, shall pay a license tax equal to the greater of \$30.00 or 0.20 percent of the difference between the gross receipts of the business and ~~\$400,000.00~~ \$500,000.00.

(b) If the gross receipts of the business are ~~\$400,000.00~~ **\$500,000.00** or less, an application shall be required to be filed, but no tax shall be due or paid.

9. That Section 20-559 of the Code of the County of Henrico be amended and reordained as follows:

**Sec. 20-559. Amount of tax.**

(a) Every contractor, for the privilege of transacting business in the county, including the performance in the county of a contract accepted outside the county, provided that the gross fees or gross receipts of the business exceed ~~\$400,000.00~~ **\$500,000.00**, shall pay a license tax as follows:

(1) A fee contractor shall pay the greater of \$30.00 or 1.50 percent of the difference between the gross amount of all fees received from contracts accepted on a fee basis and ~~\$400,000.00~~ **\$500,000.00**; and

(2) A contractor other than a fee contractor shall pay the greater of \$30.00 or 0.15 percent of the difference between the gross receipts from all contracts accepted on a basis other than a fee basis and ~~\$400,000.00~~ **\$500,000.00**.

(b) If the gross amount of all fees received from contracts accepted on a fee basis or the gross receipts from all contracts accepted on a basis other than a fee basis is ~~\$400,000.00~~ **\$500,000.00** or less, an application shall be required to be filed, but no tax shall be due or paid.

10. That Section 20-560 of the Code of the County of Henrico be amended and reordained as follows:

**Sec. 20-560. Speculative Builders.**

(a) Every person engaged in the business of erecting a building for the purpose of selling or renting it and making no contract with a duly licensed contractor for the erection of such building, whether or not such person contracts with one or more duly licensed contractors for one or more portions, but does not contract with any one person for all of the work of erecting any one of such buildings, shall be deemed to be a speculative builder and for the privilege of transacting business in this county, provided that the total costs of the business exceed ~~\$400,000.00~~ **\$500,000.00**, shall pay a license tax equal to the greater of \$30.00 or 0.15 percent of the difference between the entire cost (both hard and soft) of erecting the building, exclusive of the value of the land, but including the cost of off-site improvements (namely, water systems, sanitary sewerage systems, storm drainage systems and road, curb and gutter improvements) and ~~\$400,000.00~~ **\$500,000.00**.

(b) If the entire costs of the business are ~~\$400,000.00~~ **\$500,000.00** or less, an application shall be required to be filed, but no tax shall be due or paid.

. . . .

11. That Section 20-600 of the Code of the County of Henrico be amended and reordained as follows:

**Sec. 20-600. Hotels.**

. . . .

(b) *Levy; amount of tax.* Every person operating a hotel, as defined in the preceding section, provided that the gross receipts of the business exceed ~~\$400,000.00~~ \$500,000.00, shall pay an annual license tax equal to the greater of \$30.00 or 0.20 percent of the difference between gross receipts of the business, except receipts from the cost of telephone service and use, and except rent from stores or other space operated independently on ground level with an outside entrance, and ~~\$400,000.00~~ \$500,000.00.

(c) If the gross receipts of the business are ~~\$400,000.00~~ \$500,000.00 or less, an application shall be required to be filed, but no tax shall be due or paid.

12. That Section 20-601 of the Code of the County of Henrico be amended and reordained as follows:

**Sec. 20-601. Restaurants, soda fountains and similar businesses.**

(a) Every person engaged in the business of operating an eating house, lunchstand, lunchroom, restaurant or soda fountain, or who shall sell, offer for sale, cook or otherwise furnish for compensation, diet, food or refreshments of any kind, at his house or place of business, for consumption therein, provided that the gross receipts of the business exceed ~~\$400,000.00~~ \$500,000.00, shall pay a license tax therefor equal to the greater of \$30.00 or 0.20 percent of the difference between the gross receipts of the business and ~~\$400,000.00~~ \$500,000.00.

(b) If the gross receipts of the business are ~~\$400,000.00~~ \$500,000.00 or less, an application shall be required to be filed, but no tax shall be due or paid.

. . . .

13. That Section 20-624 of the Code of the County of Henrico be amended and reordained as follows:

**Sec. 20-624. Small loan companies.**

- (a) Every person licensed pursuant to Code of Virginia, title 6.2, ch. 15 (Code of Virginia, § 6.2-1500 et seq.), provided that the gross receipts of the business exceed ~~\$400,000.00~~ \$500,000.00, shall pay a license tax equal to the greater of \$30.00 or 0.20 percent of the difference between the gross receipts of the business, excluding repayments of principal, and ~~\$400,000.00~~ \$500,000.00. In no event, however, shall the tax calculated as 0.20 percent, as stated in this subdivision, exceed \$90,000.00.
- (b) If the gross receipts of the business, excluding repayments of principal, are ~~\$400,000.00~~ \$500,000.00 or less, an application shall be required to be filed, but no tax shall be due or paid.

14. That Section 20-625 of the Code of the County of Henrico be amended and reordained as follows:

**Sec. 20-625. Persons other than small loan companies lending money for purchase of chattels secured by liens; purchasers of conditional sale contracts.**

- (a) Every person, other than a person licensed pursuant to Code of Virginia, title 6.2, ch. 15 (Code of Virginia, § 6.2-1500 et seq.), engaged in the business of lending money to others for the purchase of motor vehicles, refrigerators, radios, oil or gas burners, electrical appliances, household furniture or equipment, or any other goods or chattels, whether new or used, secured by a lien on such goods or chattels, or paying the purchase price of any goods or chattels for the buyer and securing the sum so paid by a lien on the goods or chattels, or, by the purchase from a dealer of conditional sales contracts or chattels, mortgages, and the notes or other obligations, if any, secured thereby, or in any other manner or by any other method financing in whole or in part, the purchase of such goods or chattels by or for others; and every person, other than a person licensed pursuant to Code of Virginia, title 6.2, ch. 15 (Code of Virginia, § 6.2-1500 et seq.), engaged in the business of lending money to others, secured by lien on such goods or chattels, whether for the purchase thereof or not, provided that the gross receipts of the business exceed ~~\$400,000.00~~ \$500,000.00, shall pay a license tax equal to the greater of \$30.00 or 0.20 percent of the difference between the gross receipts of the business, excluding repayments of principal, and ~~\$400,000.00~~ \$500,000.00. In no event, however, shall the tax calculated under the provision of the previous sentence as 0.20 percent exceed \$90,000.00.
- (b) If the gross receipts of the business, excluding repayments of principal, are ~~\$400,000.00~~ \$500,000.00 or less, an application shall be required to be filed, but no tax shall be due or paid.

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15. That Section 20-626 of the Code of the County of Henrico be amended and reordained as follows:

**Sec. 20-626. Other moneylenders.**

- (a) Every person, except those engaged in first mortgage loans and first mortgage note purchasing, conducting or engaging in any of the following money lending or note purchasing occupations, businesses or trades, namely: an industrial loan company, loan or mortgage company, insurance premium finance company, pawnshop or pawnbroker, a factor, a buyer of promissory notes, deed of trust notes or installment loan agreements, provided that the gross receipts of the business exceed ~~\$400,000.00~~ **\$500,000.00**, shall pay for the privilege an annual license tax therefor equal to the greater of \$30.00 or 0.20 percent of the difference between the gross receipts of the business and ~~\$400,000.00~~ **\$500,000.00**. In no event, however, shall the tax calculated under the provision of the previous sentence as 0.20 percent exceed \$90,000.00.
- (b) If the gross receipts of the business are ~~\$400,000.00~~ **\$500,000.00** or less, an application shall be required to be filed, but no tax shall be due or paid.

. . . .

16. That Section 20-627 of the Code of the County of Henrico be amended and reordained as follows:

**Sec. 20-627. Persons making first mortgage loans or purchasing mortgage notes.**

- (a) Every person conducting or engaging in a first mortgage money lending or first mortgage note purchasing occupation, business or trade, provided that the gross receipts of the business exceed ~~\$400,000.00~~ **\$500,000.00**, shall pay for the privilege an annual license tax therefor equal to the greater of \$30.00 or 0.20 percent of the difference between the gross receipts of the business and ~~\$400,000.00~~ **\$500,000.00**. In no event, however, shall the tax calculated under the provision of the previous sentence as 0.20 percent exceed \$90,000.00.
- (b) If the gross receipts of the business are ~~\$400,000.00~~ **\$500,000.00** or less, an application shall be required to be filed, but no tax shall be due or paid.

. . . .

17. That Section 20-648 of the Code of the County of Henrico be amended and reordained as follows:

**Sec. 20-648. Amount of tax.**

- (a) Every person engaged in the business of a retail merchant, provided that the gross receipts of the business exceed ~~\$400,000.00~~ **\$500,000.00**, shall pay a license tax

equal to the greater of \$30.00 or 0.20 percent of the difference between the gross receipts of the business and ~~\$400,000.00~~ \$500,000.00.

- (b) If the gross receipts of the business are ~~\$400,000.00~~ \$500,000.00 or less, an application shall be required to be filed, but no tax shall be due or paid.

18. That Section 20-650 of the Code of the County of Henrico be amended and reordained as follows:

**Sec. 20-650. Commission merchants.**

- (a) For purposes of this article, the term "commission merchant" shall mean any person engaged in the business of selling merchandise on commission by sample, circular, or catalogue for a regularly established retailer, who has no stock or inventory under his control other than floor samples held for demonstration or sale and owned by the principal retailer. A commission merchant shall be taxed on commission income and shall not be subject to tax on total gross receipts from such sales. Every person engaged in the business of a commission merchant, provided that the gross commissions of the business exceed ~~\$400,000.00~~ \$500,000.00, shall pay a license tax equal to the greater of \$30.00 or 0.20 percent of the difference between the gross commissions of the business and ~~\$400,000.00~~ \$500,000.00.

- (b) If the gross receipts of the business are ~~\$400,000.00~~ \$500,000.00 or less, an application shall be required to be filed, but no tax shall be due or paid.

. . . .

19. That Section 20-691 of the Code of the County of Henrico be amended and reordained as follows:

**Sec. 20-691. License required; tax basis.**

- (a) Provided that the total amount of purchases of the business exceed ~~\$400,000.00~~ \$500,000.00 every person engaged in the business of a wholesale merchant shall obtain a license for the privilege of doing business in the county and shall pay a license tax therefor to be measured by the amount of purchases made by him during the next preceding license year.

- (b) If the purchases of the business are ~~\$400,000.00~~ \$500,000.00 or less, an application shall be required to be filed, but no tax shall be due or paid.

. . . .

20. That Section 20-692 of the Code of the County of Henrico be amended and reordained as follows:

**Sec. 20-692. Amount of tax.**

. . . .

- (b) Each wholesale merchant shall receive a deduction of ~~\$400,000.00~~ \$500,000.00 from purchases prior to determining his tax liability.

21. That Section 20-793 of the Code of the County of Henrico be amended and reordained as follows:

**Sec. 20-793. Term defined; amount of tax.**

. . . .

- (b) Every coin-machine operator shall pay a license tax equal to \$200.00 plus 0.20 percent of the difference between the gross receipts received by the operator from coin machines or devices operated within the county and ~~\$400,000.00~~ \$500,000.00.

22. That Section 20-818 of the Code of the County of Henrico be amended and reordained as follows:

**Sec. 20-818. Amount of tax on persons furnishing water.**

- (a) Every person engaged in the business of furnishing water, provided that the gross receipts of the business exceed ~~\$400,000.00~~ \$500,000.00, shall pay for the privilege an annual license tax equal to 0.50 percent of the difference between the gross receipts of the business accruing to such person from sales to the ultimate consumer in the county and ~~\$400,000.00~~ \$500,000.00.
- (b) If the gross receipts of the business are ~~\$400,000.00~~ \$500,000.00 or less, an application shall be required to be filed, but no tax shall be due or paid.

23. That Section 20-819 of the Code of the County of Henrico be amended and reordained as follows:

**Sec. 20-819. Amount of tax on persons furnishing heat, light and power, and gas.**

- (a) Every person engaged in the business of furnishing heat, light and power, and gas for domestic, commercial and industrial consumption in the county, provided that the gross receipts of the business exceed ~~\$400,000.00~~ \$500,000.00, shall pay for the privilege an annual license tax equal to 0.50 percent of the difference between the gross receipts of the business accruing to such person from sales to the ultimate consumer in the county and ~~\$400,000.00~~ \$500,000.00.
- (b) If the gross receipts of the business are ~~\$400,000.00~~ \$500,000.00 or less, an application shall be required to be filed, but no tax shall be due or paid.



. . . .

24. That Section 20-821 of the Code of the County of Henrico be amended and reordained as follows:

**Sec. 20-821. Amount of tax for telephone and telegraph businesses.**

- (a) Any person engaged in the business of providing telephone service, including cellular mobile radio communications services, or telegraph service in the county, provided that the gross receipts of the business exceed ~~\$400,000.00~~ \$500,000.00, shall pay a license tax equal to 0.50 percent of the difference between the gross receipts of the business accruing to such person from sales to the ultimate consumer in the county and ~~\$400,000.00~~ \$500,000.00.
- (b) If the gross receipts of the business are ~~\$400,000.00~~ \$500,000.00 or less, an application shall be required to be filed, but no tax shall be due or paid.

. . . .

25. That this ordinance shall be in full force and effect on and after January 1, 2021.

**COMMENTS:** The Director of Finance recommends approval of this Board paper, and the County Manager concurs.



**COUNTY OF HENRICO, VIRGINIA  
BOARD OF SUPERVISORS  
MINUTE**

Agenda Item No. 86-20  
Page No. 2 of 2

**Agenda Title: RESOLUTION — Award of Engineering Services Contract — White Oak Sewage Pump Station and Force Main Upgrade — Varina District**

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**NOW, THEREFORE, BE IT RESOLVED** by the Board of Supervisors:

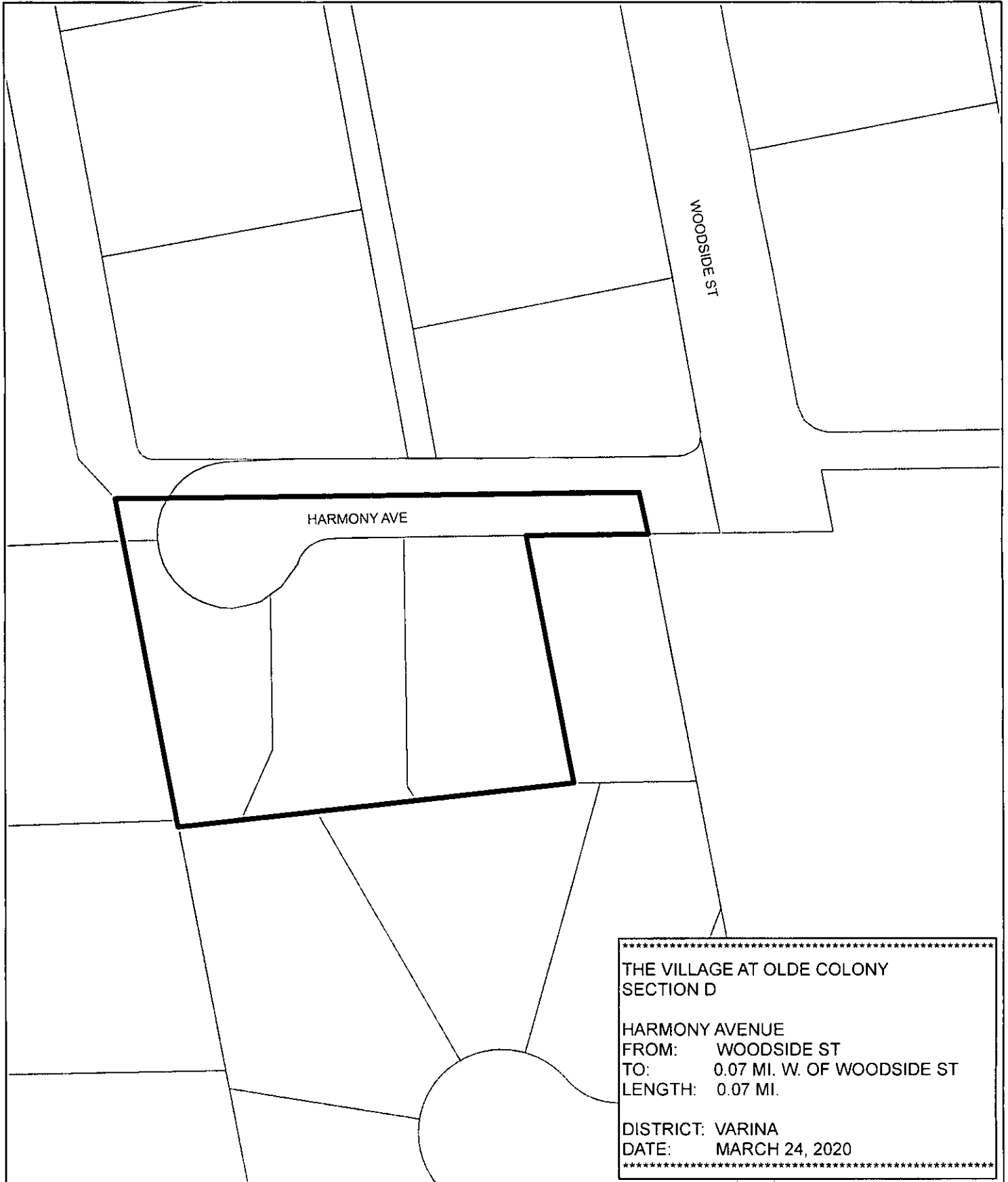
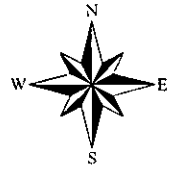
1. A contract to provide professional engineering services for pump station and force main upgrades at the White Oak sewage pump station is awarded to Whitman Requardt and Associates, LLP in accordance with RFP No. 19-1857-4JOK dated April 10, 2019, the Whitman Requardt and Associates, LLP proposal dated May 14, 2019, and the Whitman Requardt and Associates, LLP Scope of Services dated January 17, 2020.
2. The County Manager is authorized to execute the contract in a form approved by the County Attorney.
3. The County Manager, or the Purchasing Director as his designee, is authorized to execute change orders within the funds available, not to exceed 15% of the original contract amount.

Comment: Funding will be provided by the Water and Sewer Revenue Fund. The Director of Public Utilities and the Purchasing Director recommend approval of the Board paper, and the County Manager concurs.





# THE VILLAGE AT OLDE COLONY SECTION D



\*\*\*\*\*  
THE VILLAGE AT OLDE COLONY  
SECTION D  
  
HARMONY AVENUE  
FROM: WOODSIDE ST  
TO: 0.07 MI. W. OF WOODSIDE ST  
LENGTH: 0.07 MI.  
  
DISTRICT: VARINA  
DATE: MARCH 24, 2020  
\*\*\*\*\*