

COUNTY OF HENRICO, VIRGINIA  
BOARD OF SUPERVISORS  
REGULAR MEETING  
April 28, 2020

The Henrico County Board of Supervisors convened a regular meeting on Tuesday, April 28, 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. Branin announced the Board was meeting in person and attendance was limited to less than 10 in view of state requirements for COVID-19. He informed the public that persons watching from home would be able to speak on a public hearing item or join the public comment portion of the meeting, just as they would if they were personally attending the meeting. Directions were posted on video screens in the Board Room and on the homepage of the County's website and a moderator would let citizens know when it was their turn to speak.

Mr. Nelson delivered the invocation.

On motion of Mrs. O'Bannon, seconded by Mr. Nelson, and by unanimous vote, the Board approved the April 14, 2020, Regular Meeting Minutes.

The vote of the Board was as follows:

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

No: None

**MANAGER'S COMMENTS**

Mr. Vithoulkas pointed out that during these unprecedented times, the public reads articles and watches videos showing the ravaging effects of COVID-19. Every part of the world's

population is impacted — whether it is related to their bottom line, income, health, or safety — and is constantly bombarded with negativity. What Henrico and the central Virginia region are experiencing, however, is unprecedented in another, more positive manner. To fight an invisible enemy, it is necessary to gather as much information as possible to have a better understanding of the war that is being fought. The County has set up a testing site at Virginia Center Commons (VCC) with numerous public and private partners, including long-term care facilities, healthcare workers, GRTC Transit Company operators, state and federal agencies, the Health Department, and the Human Resources Department's Employee Health Services Division. The County has also supported the business community by working with more than 100 restaurants since March 28 to provide meals to the County's frontline employees, including public safety officials, landfill employees, and others. Furthermore, Economic Development Authority (EDA) Executive Director Anthony Romanello and his team have reached out to more than 1,000 existing businesses to help them through these difficult times. Mr. Romanello convinced the EDA Board to take \$2 million out of the EDA fund balance for use by Virginia Community Capital, which is facilitating loans to Henrico businesses. This deposit helps provide liquidity for the loans. So far, the program has issued \$3.3 million in loans to 23 companies, which has resulted in 261 jobs being retained. The County must prepare for what the EDA is calling "A New Tomorrow." Internally and regionally, the County has begun planning for what the future of Henrico looks like for its businesses, citizens, employees, and non-profits. This includes facilitating meetings and conversations with the EDA and business groups like ChamberRVA and the Retail Merchants Association in preparation for the re-opening of local businesses in what will be a post-COVID-19 world. The County must do everything it can to inspire Henrico's residents and businesses with hope and confidence in the days and months ahead.

Mr. Vithoulkas recognized Tony McDowell, Deputy County Manager for Public Safety, who narrated a slide presentation. Mr. McDowell provided an overview and timeline of events relating to the County's response to COVID-19 on the day that marked the County's two-month anniversary of establishing a formal command system to organize its response and participate in the regional response. Since that time, the County has continued to provide services across the board to the community while keeping its employees and residents well. The Board has enacted emergency ordinances and engaged in other efforts to support local businesses, ease any burden of tax payments and fees to the extent possible, and ensure the continuity of government operations. The County's Finance team has been crafting a completely new proposed budget that will reflect not only significant revenue challenges but also incorporate broad input from employees, businesses, and the general public. During the past week, the County has begun a very aggressive and widespread drive-through antibody and antigen testing program for public safety personnel, frontline employees, health care providers, and participating partners at the VCC test site. Henrico County is the only local government in the region, and possibly the state, that is providing this level of access to testing and may be the only locality in the nation that is providing access to testing for the spouses and partners of public safety employees. Of the more than 1,000 persons tested by the County as of April 28, only one has been positively identified as being infected. In terms of the results seen so far, the test data tells the County that it does not have a large number of infected employees working on the front line, which also means they are not asymptomatic carriers of the virus. In considering the number of COVID-19 cases that the community has experienced, the testing results indicate Henrico's use of personal protective equipment (PPE), along with its other precautions, has been effective. The County's Emergency Operations Center (EOC) team has begun to focus its attention more

on testing, community engagement and education, planning for the future, and making sure the County has learned from the incredible events of the past few months. Mr. McDowell clarified for Mr. Nelson that all the County's COVID-19 test results are being made available to the Virginia Department of Health (VDH) but the County is prioritizing positive results on antigen tests in its reports to VDH. He clarified for Mr. Thornton that testing at VCC will continue through May 5.

Mr. Vithoulkas noted Henrico's first social media post related to COVID-19 was made two months ago, on February 28. Since then, the County has pushed out several hundred more messages on social media. The Department of Public Relations has produced dozens of news stories, videos, podcasts, electronic newsletters, graphics, flyers, postcards, Henrico County Television (HCTV) bulletins, and video town hall meetings. These efforts have all been aimed at providing vital information to Henrico residents about County operations and services and how to keep themselves and their families safe during this public health crisis. These messages have been both informative and positive.

Mr. Vithoulkas recognized Ben Sheppard, Director of Public Relations, who narrated a brief slide presentation and shared a resource flyer developed by his department to show Henrico residents where they can go to get information related to COVID-19. The department also created a postcard that is being mailed out to nearly 160,000 Henrico addresses and added Nextdoor to its list of social media platforms. Nextdoor reaches nearly 60,000 residents, and more than 400 neighborhoods in Henrico receive information through NextDoor. The short-term plan is to use NextDoor to promote meeting participation. Long term, the County can take advantage of this platform's ability to target specific communities and neighborhoods. The department has been working non-stop to get information out to residents in every possible way. The best means of communication for residents is to telephone the County's call center at 501-5655 or the dedicated line for older adults at 501-5454. Mr. Vithoulkas acknowledged Mrs. O'Bannon for planting the idea several months ago of using NextDoor as a social media tool. This idea was brought forward by Mr. Sheppard as part of the County's COVID-19 outreach effort.

Mr. Vithoulkas recognized Mike Schnurman, Assistant to the County Manager for Intergovernmental Relations, who narrated a slide presentation. Mr. Schnurman provided an update on the Virginia General Assembly's 2020 Reconvened Session. He summarized amendments that were proposed by the Governor and agreed to by the General Assembly for several bills of special interest to the County addressing the Central Virginia Transportation Authority (CVTA), gray gaming, collective bargaining, the minimum wage, equal taxing authority among cities and counties, and the state budget. Key amendments to the CVTA legislation include developing a priority process for project selection, making the Commonwealth Transportation Board representative a voting member, changing the transit maintenance of effort (MOE) date from 2020 to 2019, indexing transit funds to inflation beginning 2023, requiring a study of the GRTC Transit System maintenance structure by CVTA by December 2020, and delaying the sales tax increase associated with CVTA until October 2020. Key amendments to the gray gaming legislation include continuing the legality of games of skill available for play in ABC retail licensees and truck stops until July 1, 2021, and imposing a tax on those games during that period. A key amendment to the collective bargaining legislation is delaying its effective date to May 1, 2021. Key amendments to the minimum wage legislation include delaying the effective date of the phased series of increases until May 1, 2021, and conducting a study by December 1, 2023, by the Department of Housing and Community Development and Virginia Economic

Development Partnership to review the feasibility and potential impact of instituting a regional minimum wage and the economic benefits of utilizing the minimum wage in the Commonwealth. Key amendments to the equal taxing authority legislation include delaying the effective date of the authority to impose a transient occupancy tax above the current maximum rate or to impose a cigarette tax until May 1, 2021, and July 1, 2021, respectively; and calling for a study by the Department of Legislative Services by October 31, 2020, of different legal authorities and requirements that apply to cities and counties not related to taxation. A key amendment to the state budget includes a provision allowing public bodies to conduct electronic meetings during a declared state of emergency when it is impractical or unsafe to assemble in a quorum or single location. Based on the economic picture, Mr. Schnurman anticipates there will be another special session of the General Assembly in July or August after the Commonwealth has done a revenue reforecast. Mr. Schnurman confirmed for Mrs. O'Bannon that copies of his presentation will be made available to the Board.

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

Mr. Branin remarked that spring is a busy season for public observances at the national, state, and local levels. Many challenges have come to the Board during the COVID-19 situation that have required the Board to streamline its meeting agendas, prioritize its agenda items, and temporarily change the way it recognizes annual public observances. The Board's most recent agendas have not included proclamations, ceremonial resolutions, or presentations. The Board hopes to return to presenting proclamations at Board meetings as soon as it gets back to normal operations. Mr. Branin stated the Board did wish to mention three especially significant observances that are on the immediate horizon.

Mr. Branin noted May 3 - 9 is designated as Correctional Officers Week in honor of the men and women working in correctional facilities and charged with the difficult and often dangerous assignment of ensuring the custody, safety, and well-being of those persons who are awaiting trial or who have been convicted of a crime. On behalf of the Board, Mr. Branin saluted the correctional deputies serving in the trenches at the County's two jails for their invaluable contributions to the community, especially during a time when they are potentially placing their personal health at risk. He also thanked Sheriff Alisa Gregory and her dedicated command staff for their active oversight and positive management.

Mr. Schmitt announced that May 10 - 16 is designated as Law Enforcement Officers Week and Wednesday, May 13, will be recognized as Law Enforcement Memorial Day in Henrico. The County's law enforcement officers endure grave danger, and on occasion, loss of their lives while serving our citizens daily, protecting lives and property, and upholding local ordinances and state laws. A video ceremony will be held on May 13 to remember Henrico police officers who died in the line of duty. On behalf of the Board, Mr. Schmitt saluted Henrico's law enforcement officers for their steadfast commitment to the County's public safety efforts and for contributing appreciably to the quality of life of this community. He also commended Police Chief Hum Cardounel and the Chief's talented command staff for their excellent leadership and strong commitment.

Mr. Thornton reported that Drug Court Month will be recognized nationally during the month of May as Henrico's own Drug Court celebrates its 17<sup>th</sup> Anniversary. Henrico's Drug Court is truly a collaborative effort of the 14<sup>th</sup> Judicial Circuit, the Commonwealth's Attorney Office, the Sheriff's Office, Henrico Area Mental Health & Developmental

Services, the Police Division, the Community Corrections Program, and the Probation and Parole District 32 Office of the Virginia Department of Corrections. On behalf of the Board, Mr. Thornton saluted the entire team of men and women who have contributed to the success of the Drug Court while restoring numerous lives and families and saving the County up to \$13,000 for every individual they have served. He also extended the Board's appreciation to the County's distinguished Drug Court Judges, Randall Johnson, Jr., and John Marshall, and to the County's hard-working Drug Court Administrator and Community Corrections Director, Sarah Perkins-Smith and Shelby Johnson, for their exceptional dedication and exemplary approach.

Mrs. O'Bannon highlighted a valuable source of news and information for Henrico residents, the Henrico County Government channel on You Tube, which along with HCTV provides 25 years of Emmy Award-winning programs produced by the County's Department of Public Relations. The videos are arranged by topic and include documentaries on local historical figures and places of interest as well as County services, agencies, and occupations. Spanish language versions are also available for many of the videos. Mrs. O'Bannon suggested these fascinating videos are a particularly great resource for parents who have school-aged children.

#### **RECOGNITION OF NEWS MEDIA**

There were no media representatives present.

#### **APPOINTMENTS/RESIGNATIONS**

109-20 Resolution - Appointment of Members - Finance Board.

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

110-20 Resolution - Resignation of Members - Local Emergency Planning Committee.

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

111-20 Resolution - Appointment of Member - Local Emergency Planning Committee.

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

#### **PUBLIC HEARING ITEMS**

Mr. Branin reiterated the announcement he made at the beginning of the meeting regarding how persons watching the meeting at home could speak on public hearing items or during the public comment portion of the meeting.

112-20 Resolution - Real Estate Tax Levies, 2020.

Meghan Coates, Deputy Director of Finance, responded to a question from Mrs. O'Bannon.

No one from the public spoke in opposition to this item.

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

- 113-20 Resolution - Personal Property, Aircraft, Manufactured Homes, Qualifying Vehicles Owned or Leased by Members of a Volunteer Rescue Squad or Volunteer Fire Department, Disabled Veterans' Vehicles, Motor Vehicles Specially Equipped to Provide Transportation for Physically Handicapped Individuals, Computer Equipment and Peripherals Used in a Data Center, Machinery and Tools, and Machinery and Tools for Semiconductor Manufacturers Tax Levies, 2020.

No one from the public spoke in opposition to this item.

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

- 114-20 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.

Ms. Coates responded to a comment by Mrs. O'Bannon and questions from Mr. Schmitt pertaining to this item.

No one from the public spoke in opposition to this item.

On motion of Mr. Nelson, seconded by Mr. Schmitt, and by unanimous vote, the Board approved this item – see attached ordinance.

### **PUBLIC COMMENTS**

Max Maizels, a resident of the Tuckahoe District, requested that the Board cut the appropriation in the County's budget for membership in the Virginia Association of Counties (VACo), which he referred to as a discretionary non-necessity. Dr. Maizels expressed concern that the County is funding an organization that lobbies the General Assembly against the interests of the citizens who fund it.

### **GENERAL AGENDA**

115-20 Introduction of Ordinance - To Amend and Reordain Section 9-2 of the Code of the County of Henrico Titled "Precincts and polling places" by Temporarily Changing the Polling Places for Certain Precincts Due to the COVID-19 Pandemic.

Mark Coakley, General Registrar, responded to questions from Mrs. O'Bannon and Mr. Nelson.

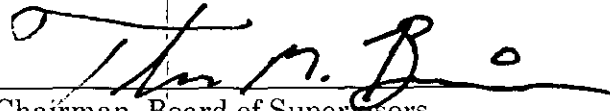
On motion of Mrs. O'Bannon, seconded by Mr. Nelson, and by unanimous vote, the Board approved this item – see attached introduction of ordinance.

Mr. Vithoulikas advised the Board that the agenda for the May 12 Board meeting will be significantly heavier than the one for this meeting.

Mr. Thornton remarked that data has shown the COVID-19 pandemic has taken a toll on certain ethnic groups. He suggested the Board have a colloquy with Mr. Vithoulikas to see how the County can look into this issue for the future. Mr. Vithoulikas assured Mr. Thornton that staff will address this question during its COVID-19 update at the May 12 Board meeting.

Mr. Branin closed the meeting by asking that everyone stay safe and healthy.

There being no further business, the meeting was adjourned at 8:00 p.m.

A handwritten signature in black ink, appearing to read "Th. M. B.", is written over a horizontal line.

Chairman, Board of Supervisors  
Henrico County, Virginia





COUNTY OF HENRICO, VIRGINIA  
BOARD OF SUPERVISORS  
MINUTE

Agenda Item No. 109-20

Page No. 1 of 1

Agenda Title: RESOLUTION - Appointment of Members - Finance Board

For Clerk's Use Only:

Date: 4/28/2020

- ☒ Approved  
☐ Denied  
☐ Amended  
☐ Deferred to:

BOARD OF SUPERVISORS ACTION

Moved by (1) O'Bannon Seconded by (1) Nelson  
(2) (2)

REMARKS:

APPROVED

YES NO OTHER

Branin, T.	✓		
Nelson, T.	✓		
O'Bannon, P.	✓		
Schmitt, D.	✓		
Thornton, F.	✓		

WHEREAS, by ordinance adopted March 11, 2008, the Board of Supervisors created a finance board (the "Finance Board") to serve as trustee of funds designated by the County to be held, accumulated, and invested by the Finance Board for the purpose of funding Other Post-Employment Benefits; and

WHEREAS, pursuant to Section 15.2-1547 of the Code of Virginia, the Finance Board currently is composed of the Director of Finance, who serves an indefinite term, and three additional members appointed by the Board of Supervisors who serve two-year terms and are citizens of the Commonwealth with proven integrity, business ability, and demonstrated experience in cash management and investments.

NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors of Henrico County, Virginia, hereby appoints the following persons to the Finance Board for two-year terms expiring May 8, 2022, or thereafter, when their successors shall have been appointed and qualified:

Meghan F. Coates  
Vaughan G. Crawley  
Christopher A. Sorensen

By Agency Head \_\_\_\_\_ By County Manager \_\_\_\_\_

Routing:  
Yellow to: \_\_\_\_\_

Copy to: \_\_\_\_\_

Certified: \_\_\_\_\_

A Copy Teste: \_\_\_\_\_  
Clerk, Board of Supervisors

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



COUNTY OF HENRICO, VIRGINIA  
BOARD OF SUPERVISORS  
MINUTE

Agenda Item No. 110-20

Page No. 1 of 1

Agenda Title: RESOLUTION - Resignation of Members - Local Emergency Planning Committee

For Clerk's Use Only:

Date: 4/28/2020

- ☒ Approved  
☐ Denied  
☐ Amended  
☐ Deferred to:

BOARD OF SUPERVISORS ACTION

Moved by (1) O'Bannon Seconded by (1) Nelson  
(2) (2)

REMARKS:

APPROVED

YES NO OTHER

Branin, T.	✓		
Nelson, T.	✓		
O'Bannon, P.	✓		
Schmitt, D.	✓		
Thornton, F.	✓		

WHEREAS, Stephen L. Weis was nominated for appointment to the Local Emergency Planning Committee (the "LEPC") on January 8, 2019, as the Emergency Communications representative for an unexpired term ending December 31, 2020; and

WHEREAS, Mr. Weis retired from the County of Henrico on March 27, 2020, and submitted his resignation from the LEPC by correspondence dated March 31, 2020, and directed to Barry R. Lawrence, Clerk of the Board of Supervisors; and

WHEREAS, Emily A. Ashley was nominated for appointment to the LEPC on June 11, 2019, as an Emergency Services representative for an unexpired term ending December 31, 2020; and

WHEREAS, Ms. Ashley departed the County on March 4, 2020, and submitted her resignation from the LEPC by correspondence dated March 31, 2020, and directed to Mr. Lawrence.

NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors of Henrico County, Virginia, hereby accepts the resignations of Stephen L. Weis and Emily A. Ashley from the Local Emergency Planning Committee.

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

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

Routing:

Yellow to: \_\_\_\_\_

Copy to: \_\_\_\_\_

Certified:

A Copy Teste: \_\_\_\_\_  
Clerk, Board of Supervisors

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

**From:** Stephen Weis <sweis6011@gmail.com>  
**Sent:** Tuesday, March 31, 2020 11:56 AM  
**To:** Lawrence, Barry  
**Subject:** Retirement-LEPC

Barry, this is to notify you of my retirement which was effective March 27, 2020. Thereby, please accept this email as my notice of resignation from the LEPC as of that date.

It has been a pleasure working with you and the remaining members on the committee.

Best wishes to all of you.  
Stephen Weis.

**From:** Ashley, Emily <AshleyE@chesterfield.gov>  
**Sent:** Tuesday, March 31, 2020 7:54 PM  
**To:** Lawrence, Barry <law03@henrico.us>  
**Subject:** LEPC Resignation

Barry,

With my departure from Henrico County on March 4, 2020 I would also like to tender my resignation from the Local Emergency Planning Committee (LEPC). During my short time in Henrico it was a pleasure to work closely with the LEPC as we were able to engage High School students into learning all of roles that government touches hazardous materials as well as implementing a new Commodity Flow Study and Hazardous Materials Plan. I wish this group all the best in the future.

Warm Regards,  
Emily

---

Emily A. Ashley  
Director  
Citizen Information and Resources  
9800 Government Center Parkway  
Chesterfield, VA 23832  
(804) 748-1747



COUNTY OF HENRICO, VIRGINIA  
BOARD OF SUPERVISORS  
MINUTE

Agenda Item No. 111-20

Page No. 1 of 1

Agenda Title: RESOLUTION - Appointment of Member - Local Emergency Planning Committee

For Clerk's Use Only:

Date: 4/28/2020

- ☒ Approved  
☐ Denied  
☐ Amended  
☐ Deferred to:

BOARD OF SUPERVISORS ACTION

Moved by (1) Schmitt Seconded by (1) Nelson  
(2) (2)

REMARKS:

APPROVED

YES NO OTHER

	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"/>

NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors of Henrico County, Virginia, hereby nominates the following person for appointment to the Local Emergency Planning Committee for an unexpired term ending December 31, 2020, or thereafter, when his successor shall have been appointed and qualified:

Emergency Services Representative

Jackson P. F. Baynard

By Agency Head

By County Manager

Routing:

Yellow to:

Copy to:

Certified:

A Copy Teste:

Clerk, Board of Supervisors

Date:



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

Agenda Item No. **112-20**  
Page No. 1 of 2

Agenda Title **RESOLUTION – Real Estate Tax Levies, 2020**

For Clerk's Use Only:  Date: <u>4/28/2020</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>Thornton</u> Seconded by (1) <u>O'Bannon</u> (2) _____ (2) _____  REMARKS: <div style="font-size: 2em; font-weight: bold; letter-spacing: 0.5em;">APPROVED</div>	<table style="width:100%; border-collapse: collapse;"> <tr> <th></th> <th style="text-align: center;">YES</th> <th style="text-align: center;">NO</th> <th style="text-align: center;">OTHER</th> </tr> <tr> <td>Branin, T.</td> <td style="text-align: center;"><input checked="" type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td>Nelson, T.</td> <td style="text-align: center;"><input checked="" type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td>O'Bannon, P.</td> <td style="text-align: center;"><input checked="" type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td>Schmitt, D.</td> <td style="text-align: center;"><input checked="" type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td>Thornton, F.</td> <td style="text-align: center;"><input checked="" type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> </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"/>
	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"/>																							

**WHEREAS**, the Board of Supervisors of the County of Henrico, Virginia (the "Board"), held an advertised public hearing on April 28, 2020, to consider the proposed real property tax levies.

**NOW, THEREFORE, BE IT RESOLVED** by the Board that no part of the funds raised by the general County levies or taxes shall be considered available, allocated, or expended for any purpose until there has been an appropriation of funds for that expenditure or purpose by the Board.

**BE IT RESOLVED AND ORDERED** by the Board that:

(1) There be, and hereby is, levied for calendar year 2020, the tax per \$100 of assessed valuation on all taxable real estate located in this County on January 1, 2020; the levy hereby ordered being also applicable to the real estate of public service corporations and other persons with property assessed pursuant to Chapter 26 of Title 58.1 of the Code of Virginia based upon the assessment thereof fixed by the State Corporation Commission and the Virginia Department of Taxation, and duly certified, as follows:

District	General County Levy	Sanitary District Levy	Total Levy
Brookland	\$ 0.87		\$ 0.870
Fairfield	0.87		0.870
Three Chopt	0.87		0.870
Tuckahoe	0.87		0.870
Varina	0.87		0.870
Sanitary #2	0.87	\$ 0.003	0.873
Sanitary #3	0.87	0.010	0.880
Sanitary #3.1	0.87	0.031	0.901
Sanitary #12	0.87	0.010	0.880
Sanitary #23	0.87	0.010	0.880
Sanitary #63.1	0.87	0.019	0.889

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

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

Routing:

Yellow to: \_\_\_\_\_

Copy to: \_\_\_\_\_

Certified:

A Copy Teste: \_\_\_\_\_

Clerk, Board of Supervisors

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



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

Agenda Item No. **112-20**  
Page No. 2 of 2

**Agenda Title     RESOLUTION – Real Estate Tax Levies, 2020**

The Board certifies that notice of the rates of levy as set forth in the foregoing order was duly advertised according to law.

(2) For calendar year 2020, the tax levied on real estate shall be due and payable in two equal installments, the first installment being due and payable on June 5, 2020, and the second installment being due and payable on December 7, 2020.

(3) The revenue from such taxes, when and if appropriated by the Board, shall be used to defray the County charges and expenses and all necessary obligations incident to, or arising from, the execution of the lawful authority of the Board.

**COMMENTS:** This resolution should be considered on April 28, 2020, to comply with Virginia Code Section 58.1-3321, "Effect on rate when assessment results in tax increase; public hearings," and Section 15.2-2503, "The governing body shall approve the budget, and fix a tax rate for the budget year no later than the date on which the fiscal year begins." For practical purposes in mailing tax bills and to fulfill the requirements of Virginia Code Section 22.1-93, "Approval of annual budget for school purposes," the rate should be fixed prior to May 15, 2020. 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. **113-20**  
Page No. 1 of 7

Agenda Title     **RESOLUTION – Personal Property, Aircraft, Manufactured Homes, Qualifying Vehicles Owned or Leased by Members of a Volunteer Rescue Squad or Volunteer Fire Department, Disabled Veterans' Vehicles, Motor Vehicles Specially Equipped to Provide Transportation for Physically Handicapped Individuals, Computer Equipment and Peripherals Used in a Data Center, Machinery and Tools, and Machinery and Tools for Semiconductor Manufacturers Tax Levies, 2020**

For Clerk's Use Only:

Date: 4/28/2020

☒ Approved

☐ Denied

☐ Amended

☐ Deferred to:

**BOARD OF SUPERVISORS ACTION**

Moved by (1) Welson     Seconded by (1) Shounz  
(2) \_\_\_\_\_     (2) \_\_\_\_\_

REMARKS

**APPROVED**

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"/>

**WHEREAS**, the Board of Supervisors of the County of Henrico, Virginia (the "Board"), held an advertised public hearing on April 28, 2020, to consider the proposed personal property, aircraft, manufactured homes, qualifying vehicles owned or leased by members of a volunteer rescue squad or volunteer fire department, disabled veterans' vehicles, motor vehicles specially equipped to provide transportation for physically handicapped individuals, computer equipment and peripherals used in a data center, machinery and tools, and machinery and tools for semiconductor manufacturers tax levies.

**NOW, THEREFORE, BE IT RESOLVED** by the Board that no part of the funds raised by the general County levies or taxes shall be considered available, allocated, or expended for any purpose until there has been an appropriation of funds for that expenditure or purpose by the Board.

**BE IT RESOLVED AND ORDERED** by the Board that:

- (1) There be, and hereby is, levied for calendar year 2020, the tax per \$100 of assessed valuation on all taxable tangible personal property segregated for local taxation under Section 58.1-3503 of the Code of Virginia, **excluding** household effects, classified by Section 58.1-3504, farm animals, farm equipment, and farm machinery, classified by Section 58.1-3505(A)(1) - (11), aircraft, classified by Section 58.1-3506(A)(2), (3), (4), and (5), manufactured homes, classified by Section 58.1-3506(A)(10), qualifying vehicles owned or leased by members of a volunteer rescue squad or volunteer fire department, classified by Section 58.1-3506(A)(15), disabled veterans' vehicles, classified by Section 58.1-3506(A)(19), motor vehicles specially equipped to provide transportation for physically handicapped individuals, classified by Section 58.1-

By Agency Head

*Nel Smith*

By County Manager

*[Signature]*

Routing:

Yellow to: \_\_\_\_\_

Copy to: \_\_\_\_\_

Certified:

A Copy Teste: \_\_\_\_\_

Clerk, Board of Supervisors

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





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

Agenda Item No. **113-20**  
Page No. 2 of 7

**Agenda Title**

**RESOLUTION – Personal Property, Aircraft, Manufactured Homes, Qualifying Vehicles Owned or Leased by Members of a Volunteer Rescue Squad or Volunteer Fire Department, Disabled Veterans' Vehicles, Motor Vehicles Specially Equipped to Provide Transportation for Physically Handicapped Individuals, Computer Equipment and Peripherals Used in a Data Center, Machinery and Tools, and Machinery and Tools for Semiconductor Manufacturers Tax Levies, 2020**

3506(A)(14), machinery and tools, classified by Sections 58.1-3507, 58.1-3508, 58.1-3508.1, 58.1-3508.2, 58.1-3508.3, 58.1-3508.4, 58.1-3508.5, and 58.1-3508.6, tangible personal property used in a research and development business, classified by Section 58.1-3506(A)(7), certain generating equipment purchased after December 31, 1974, for the purpose of changing the energy source of a manufacturing plant to achieve more efficient use of any energy source, classified by Section 58.1-3506(A)(9), computer equipment and peripherals used in a data center, classified by Section 58.1-3506(A)(43), certain property used in manufacturing, testing, or operating satellites, classified by Section 58.1-3506(A)(21), and certain motor vehicles, trailers, and semitrailers used to transport property for hire by a motor carrier engaged in interstate commerce, classified by Section 58.1-3506(A)(25), located in this County on January 1, 2020, and those motor vehicles, trailers, and semitrailers which acquire a situs within the County after January 1, 2020, and are taxable under Section 20-109 of the Code of the County of Henrico, the levy hereby ordered also being applicable to the automobiles and trucks of public service corporations and other persons with property assessed pursuant to Chapter 26 of Title 58.1 of the Code of Virginia, as follows:

<u>District</u>	<u>General County Levy</u>	<u>Sanitary District Levy</u>	<u>Total Levy</u>
Brookland	\$ 3.50		\$ 3.500
Fairfield	3.50		3.500
Three Chopt	3.50		3.500
Tuckahoe	3.50		3.500
Varina	3.50		3.500
Sanitary #2	3.50	\$ 0.001	3.501
Sanitary #3	3.50	0.001	3.501
Sanitary #3.1	3.50	0.001	3.501
Sanitary #12	3.50	0.001	3.501
Sanitary #23	3.50	0.001	3.501
Sanitary #63.1	3.50	0.001	3.501



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

Agenda Item No. **113-20**  
Page No. 3 of 7

**Agenda Title**

**RESOLUTION – Personal Property, Aircraft, Manufactured Homes, Qualifying Vehicles Owned or Leased by Members of a Volunteer Rescue Squad or Volunteer Fire Department, Disabled Veterans' Vehicles, Motor Vehicles Specially Equipped to Provide Transportation for Physically Handicapped Individuals, Computer Equipment and Peripherals Used in a Data Center, Machinery and Tools, and Machinery and Tools for Semiconductor Manufacturers Tax Levies, 2020**

- (2) All aircraft, classified by Section 58.1-3506(A)(2), (3), (4), and (5) of the Code of Virginia, shall be taxed for calendar year 2020, the tax per \$100 of assessed valuation, the levy hereby ordered also being applicable to the aircraft of public service corporations and other persons with property assessed pursuant to Chapter 26 of Title 58.1 of the Code of Virginia, as follows:

<u>District</u>	<u>General County Levy</u>	<u>Sanitary District Levy</u>	<u>Total Levy</u>
Brookland	\$ 0.50		\$ 0.500
Fairfield	0.50		0.500
Three Chopt	0.50		0.500
Tuckahoe	0.50		0.500
Varina	0.50		0.500
Sanitary #2	0.50	\$ 0.001	0.501
Sanitary #3	0.50	0.001	0.501
Sanitary #3.1	0.50	0.001	0.501
Sanitary #12	0.50	0.001	0.501
Sanitary #23	0.50	0.001	0.501
Sanitary #63.1	0.50	0.001	0.501

- (3) All manufactured homes, classified by Section 58.1-3506(A)(10) of the Code of Virginia, and all tangible personal property of public service corporations and other persons with property assessed pursuant to Chapter 26 of Title 58.1 of the Code of Virginia, except as set forth herein above, based upon the assessment thereof as fixed by the State Corporation Commission and the Virginia Department of Taxation, as duly certified, shall be taxed for calendar year 2020, the tax per \$100 of assessed valuation at a rate equal to that applicable to real property, as follows:

<u>District</u>	<u>General County Levy</u>	<u>Sanitary District Levy</u>	<u>Total Levy</u>
Brookland	\$ 0.87		\$ 0.870
Fairfield	0.87		0.870
Three Chopt	0.87		0.870
Tuckahoe	0.87		0.870
Varina	0.87		0.870
Sanitary #2	0.87	\$ 0.003	0.873
Sanitary #3	0.87	0.010	0.880
Sanitary #3.1	0.87	0.031	0.901
Sanitary #12	0.87	0.010	0.880
Sanitary #23	0.87	0.010	0.880
Sanitary #63.1	0.87	0.019	0.889



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

Agenda Item No. **13-20**  
Page No. 4 of 7

Agenda Title

**RESOLUTION – Personal Property, Aircraft, Manufactured Homes, Qualifying Vehicles Owned or Leased by Members of a Volunteer Rescue Squad or Volunteer Fire Department, Disabled Veterans' Vehicles, Motor Vehicles Specially Equipped to Provide Transportation for Physically Handicapped Individuals, Computer Equipment and Peripherals Used in a Data Center, Machinery and Tools, and Machinery and Tools for Semiconductor Manufacturers Tax Levies, 2020**

- (4) All qualifying vehicles owned or leased by members of a volunteer rescue squad or volunteer fire department, classified by Section 58.1-3506(A)(15) of the Code of Virginia, shall be taxed for calendar year 2020, the tax per \$100 of assessed valuation as follows:

<u>District</u>	<u>General County Levy</u>	<u>Sanitary District Levy</u>	<u>Total Levy</u>
Brookland	\$ 1.00		\$ 1.000
Fairfield	1.00		1.000
Three Chopt	1.00		1.000
Tuckahoe	1.00		1.000
Varina	1.00		1.000
Sanitary #2	1.00	\$ 0.001	1.001
Sanitary #3	1.00	0.001	1.001
Sanitary #3.1	1.00	0.001	1.001
Sanitary #12	1.00	0.001	1.001
Sanitary #23	1.00	0.001	1.001
Sanitary #63.1	1.00	0.001	1.001

- (5) Disabled veterans' vehicles, classified by Section 58.1-3506(A)(19) of the Code of Virginia and motor vehicles specially equipped to provide transportation for physically handicapped individuals, classified by Section 58.1-3506(A)(14) of the Code of Virginia, shall be taxed for calendar year 2020, the tax per \$100 of assessed valuation, as follows:

<u>District</u>	<u>General County Levy</u>	<u>Sanitary District Levy</u>	<u>Total Levy</u>
Brookland	\$ 0.01		\$ 0.010
Fairfield	0.01		0.010
Three Chopt	0.01		0.010
Tuckahoe	0.01		0.010
Varina	0.01		0.010
Sanitary #2	0.01	\$ 0.001	0.011
Sanitary #3	0.01	0.001	0.011
Sanitary #3.1	0.01	0.001	0.011
Sanitary #12	0.01	0.001	0.011
Sanitary #23	0.01	0.001	0.011
Sanitary #63.1	0.01	0.001	0.011



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

Agenda Item No. **113-20**

Page No. 5 of 7

**Agenda Title**

**RESOLUTION – Personal Property, Aircraft, Manufactured Homes, Qualifying Vehicles Owned or Leased by Members of a Volunteer Rescue Squad or Volunteer Fire Department, Disabled Veterans' Vehicles, Motor Vehicles Specially Equipped to Provide Transportation for Physically Handicapped Individuals, Computer Equipment and Peripherals Used in a Data Center, Machinery and Tools, and Machinery and Tools for Semiconductor Manufacturers Tax Levies, 2020**

- (6) All computer equipment and peripherals used in a data center, classified by Section 58.1-3506(A)(43) of the Code of Virginia, shall be taxed for calendar year 2020, the tax per \$100 of assessed valuation, as follows:

<u>District</u>	<u>General County Levy</u>	<u>Sanitary District Levy</u>	<u>Total Levy</u>
Brookland	\$ 0.40		\$ 0.400
Fairfield	0.40		0.400
Three Chopt	0.40		0.400
Tuckahoe	0.40		0.400
Varina	0.40		0.400
Sanitary #2	0.40	\$ 0.001	0.401
Sanitary #3	0.40	0.001	0.401
Sanitary #3.1	0.40	0.001	0.401
Sanitary #12	0.40	0.001	0.401
Sanitary #23	0.40	0.001	0.401
Sanitary #63.1	0.40	0.001	0.401

- (7) All machinery and tools, classified by Sections 58.1-3507, 58.1-3508, 58.1-3508.2, 58.1-3508.3, 58.1-3508.4, 58.1-3508.5, and 58.1-3508.6 of the Code of Virginia, and all machinery and tools used in semiconductor manufacturing, classified by Section 58.1-3508.1 of the Code of Virginia, shall be taxed for calendar year 2020, the tax per \$100 of assessed valuation, as follows:

<u>District</u>	<u>General County Levy</u>	<u>Sanitary District Levy</u>	<u>Total Levy</u>
Brookland	\$ 0.30		\$ 0.300
Fairfield	0.30		0.300
Three Chopt	0.30		0.300
Tuckahoe	0.30		0.300
Varina	0.30		0.300
Sanitary #2	0.30	\$ 0.001	0.301
Sanitary #3	0.30	0.001	0.301
Sanitary #3.1	0.30	0.001	0.301
Sanitary #12	0.30	0.001	0.301
Sanitary #23	0.30	0.001	0.301
Sanitary #63.1	0.30	0.001	0.301



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

Agenda Item No. **113-20**  
Page No. 6 of 7

**Agenda Title**

**RESOLUTION – Personal Property, Aircraft, Manufactured Homes, Qualifying Vehicles Owned or Leased by Members of a Volunteer Rescue Squad or Volunteer Fire Department, Disabled Veterans' Vehicles, Motor Vehicles Specially Equipped to Provide Transportation for Physically Handicapped Individuals, Computer Equipment and Peripherals Used in a Data Center, Machinery and Tools, and Machinery and Tools for Semiconductor Manufacturers Tax Levies, 2020**

- (8) All tangible personal property used in a research and development business, classified by Section 58.1-3506(A)(7) of the Code of Virginia, certain generating equipment purchased after December 31, 1974, for the purpose of changing the energy source of a manufacturing plant to achieve more efficient use of any energy source, classified by Section 58.1-3506(A)(9) of the Code of Virginia, certain property used in manufacturing, testing, or operating satellites, classified by Section 58.1-3506(A)(21) of the Code of Virginia, and certain motor vehicles, trailers, and semitrailers used to transport property for hire by a motor carrier engaged in interstate commerce, classified by Section 58.1-3506(A)(25) of the Code of Virginia, shall be taxed for calendar year 2020, the tax per \$100 of assessed valuation at a rate equal to that applicable to machinery and tools, classified by Section 58.1-3507 of the Code of Virginia, as follows:

<u>District</u>	<u>General County Levy</u>	<u>Sanitary District Levy</u>	<u>Total Levy</u>
Brookland	\$ 0.30		\$ 0.300
Fairfield	0.30		0.300
Three Chopt	0.30		0.300
Tuckahoe	0.30		0.300
Varina	0.30		0.300
Sanitary #2	0.30	\$ 0.001	0.301
Sanitary #3	0.30	0.001	0.301
Sanitary #3.1	0.30	0.001	0.301
Sanitary #12	0.30	0.001	0.301
Sanitary #23	0.30	0.001	0.301
Sanitary #63.1	0.30	0.001	0.301

The Board certifies that notice of the rates of levy as set forth in the foregoing order was duly advertised according to law.

- (9) For calendar year 2020, the tax levied on tangible personal property, aircraft, manufactured homes, qualifying vehicles owned or leased by members of a volunteer rescue squad or volunteer fire department, disabled veterans' vehicles, motor vehicles specially equipped to provide transportation for physically handicapped individuals, computer equipment and peripherals used in a data center, machinery and tools, and machinery and tools used in semiconductor manufacturing, shall be due and payable in two equal installments, the first installment being due and payable on June 5, 2020, and the second installment being due and payable on December 7, 2020.



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

Agenda Item No. **113-20**

Page No. 7 of 7

**Agenda Title**

**RESOLUTION – Personal Property, Aircraft, Manufactured Homes, Qualifying Vehicles Owned or Leased by Members of a Volunteer Rescue Squad or Volunteer Fire Department, Disabled Veterans' Vehicles, Motor Vehicles Specially Equipped to Provide Transportation for Physically Handicapped Individuals, Computer Equipment and Peripherals Used in a Data Center, Machinery and Tools, and Machinery and Tools for Semiconductor Manufacturers Tax Levies, 2020**

- (10) Pursuant to Section 58.1-3001 of the Code of Virginia, if any taxpayer owns tangible personal property of such small value that the local levies thereon for the year result in a tax of less than \$15, such property may be omitted from the personal property book and no assessment made thereon.
- (11) The revenue from such taxes, when and if appropriated by the Board, shall be used to defray the County charges and expenses and all necessary obligations incident to, or arising from, the execution of the lawful authority of the Board.

**COMMENTS:** This resolution should be considered on April 28, 2020, to comply with Virginia Code Section 15.2-2503, "The governing body shall approve the budget and fix a tax rate for the budget year no later than the date on which the fiscal year begins." For practical purposes in mailing tax bills and to fulfill the requirements of Virginia Code Section 22.1-93, "Approval of annual budget for school purposes," the rate should be fixed prior to May 15, 2020. 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. 114-20  
Page No. 1 of 1

Agenda Title: ORDINANCE – See attached

For Clerk's Use Only:

Date: 4/28/2020

- ☒ Approved  
☐ Denied  
☐ Amended  
☐ Deferred to:

BOARD OF SUPERVISORS ACTION

Moved by (1) Nelson Seconded by (1) Schmitt  
(2) (2)

REMARKS:

APPROVED

YES NO OTHER

Branin, T.	✓		
Nelson, T.	✓		
O'Bannon, P.	✓		
Schmitt, D.	✓		
Thornton, F.	✓		

After a duly advertised public hearing, the Board of Supervisors of Henrico County adopted the attached ordinance.

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

By Agency Head \_\_\_\_\_ By County Manager \_\_\_\_\_

Routing:  
Yellow to: \_\_\_\_\_

Copy to: \_\_\_\_\_

Certified:

A Copy Teste: \_\_\_\_\_  
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.

. . . .

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. 115-20  
Page No. 1 of 1

Agenda Title: INTRODUCTION OF ORDINANCE – To Amend and Reordain Section 9-2 of the Code of the County of Henrico Titled “Precincts and polling places” by Temporarily Changing the Polling Places for Certain Precincts Due to the COVID-19 Pandemic

For Clerk's Use Only:

Date: 4/28/2020  
☒ Approved  
☐ Denied  
☐ Amended  
☐ Deferred to:

BOARD OF SUPERVISORS ACTION

Moved by (1) O'Bannon Seconded by (1) Nelson  
(2) (2)

REMARK

APPROVED

YES NO OTHER

Branin, T.	✓		
Nelson, T.	✓		
O'Bannon, P.	✓		
Schmitt, D.	✓		
Thornton, F.	✓		

The Clerk is directed to advertise, in the Richmond Times-Dispatch on May 12 and 19, 2020, the following ordinance for a public hearing to be held at the Board Room on May 26, 2020, at 7:00 p.m.:

"AN ORDINANCE to amend and reordain Section 9-2 of the Code of the County of Henrico titled “Precincts and polling places” by temporarily changing the polling places for certain precincts due to the COVID-19 pandemic. A copy of the full text of the proposed ordinance, as well as descriptions and maps of the proposed changes, are available for examination in the lobby of the County Administration Building at Parham and Hungary Spring Roads between 8:00 a.m. and 4:30 p.m. each business day, in the Office of the County Manager in the same building by appointment, and online at <https://henrico.us/services/citizen-participation-registration/>."

Comments: The Registrar recommends approval of this Board paper; the County Manager concurs.

By Agency Head

By County Manager

Routing:

Yellow to: \_\_\_\_\_

Copy to: \_\_\_\_\_

Certified:

A Copy Teste: \_\_\_\_\_

Clerk, Board of Supervisors

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