

Town of Windsor

Memorandum

December 13, 2016

TO: The Honorable Mayor and Town Council

FROM: Michael Stallings, Town Manager *MS*

SUBJECT: Town Code Update

In accordance with the Town Code update schedule, I have completed my review of sections 130, 137, 140, and 142.

Staff and I have reviewed the ordinances and recommend the following changes:

Section 130 – Town Recorder/Clerk was changed in several places to Town Treasurer to reflect the current roles assigned to staff. We also changed the wording that requires the Treasurer to make available a list of all delinquent taxes from the current requirement of providing a complete list to Council. Along with some other minor changes.

Section 137 – Town Clerk was changed to Planning and Zoning Administrator or his designee under the notice of removal.

Section 140 – no changes

Section 142 – no changes

If Council is agreeable to these changes, we will add them to the previous batch for advertisement at a future date.

This is for Council's discussion and direction.

Chapter 130. TAXATION

Article I. Property Tax

§ 130-1. Property subject to taxation.

All real estate, tangible personal and chattel property and machinery and tools and all other taxable property not exempt from taxation, except as otherwise provided in this article, and except such property as is exempted by law, shall be subject to such annual taxation as may be prescribed by the Town Council.

§ 130-2. Lien for taxes and levies on real estate.

There shall be a lien upon real estate for the payment of the taxes and levies assessed thereon by the Town Council, prior to any other lien or encumbrance thereon, from the commencement of the year for which they are assessed. Such lien shall continue to be such prior lien until actual payment shall have been made to the Treasurer or collection is barred by law. The words "taxes" and "levies" as used in this article shall include the penalties accruing on such taxes and levies pursuant to law. The lien imposed hereby shall be enforceable by all means provided by law for the collection of taxes and levies.

§ 130-3. Assessment of property.

A. The Town ~~Recorder~~ Treasurer shall ascertain and assess, at the fair market value, taxes on all real estate and tangible personal and chattel property, machinery and tools and all other property subject to taxation, not exempt from taxation, in the Town on the first day of each year, except as otherwise provided in this article, at the rate and penalty prescribed by this article upon the values so ascertained. Until otherwise provided by the Town Council, the Town ~~Recorder~~ Treasurer shall make such assessments upon the basis of the assessments made upon the property and furnished by the Commissioner of Revenue of the county to the Town ~~Recorder~~ Treasurer of this town or upon the basis of any other information.

§ 130-4. Tax year.

Except where otherwise specifically provided, the tax year shall begin on January 1 of each year and shall end on December 31 of each year, and all assessments shall be made as of January 1 of each year.

§ 130-5. Personal property tax on motor vehicles and mobile homes.

A. There shall be a personal property tax at a rate established each year by the Town Council on motor vehicles and mobile homes (hereafter referred to in this section as "taxable property") which have a situs within the Town on January 1 of each year and which acquire a situs within the Town on or after January 2 of each year. When taxable property acquires a situs within the Town on or after January 2, the personal property tax for that year shall be assessed to the owner prorated on a monthly basis for the portion of the tax year during which the taxable property has situs within the Town. When taxable

property with a situs in the Town is transferred to a new owner within the Town, the personal property tax shall be assessed to the new owner prorated on a monthly basis for the portion of the tax year during which the new owner owns the taxable property. For purposes of proration, a period of 1/2 of a month or more shall be counted as a full month and a period of less than 1/2 of a month shall not be counted. All taxable property shall be assessed as of January 1 of each year or, if it acquires situs or has its title transferred after January 1, as of the first day of the month in which the taxable property acquires situs within the Town or has its title transferred. The owner of taxable property acquiring situs within the Town or to whom taxable property is transferred shall file a declaration of property ownership to the Commissioner of Revenue for the County of Isle of Wight within 30 days of the date on which such property acquires a situs within the Town or has its title transferred to such owner.

B. When any taxable property loses its situs within the Town or its title is transferred to a new owner, the taxpayer shall from that time be relieved from personal property tax on such property and receive a refund of personal property tax already paid, or a credit against personal property taxes outstanding against the taxpayer, at the option of the Treasurer of the Town, on a monthly prorated basis, upon application to the Commissioner of Revenue for the County of Isle of Wight, provided that application is made within one year from the last day of the tax year which the taxable property lost situs or had its title transferred.

C. Any person who fails to pay personal property taxes on or before the date due shall incur a penalty of 10% of the tax due, or \$10, whichever is greater; provided, however, that the penalty shall in no case exceed the amount of tax due. Said sum shall become part of the taxes due. Interest at the rate of 10% per annum from the first day following the day such taxes are due shall be paid upon the principal and penalties of such taxes remaining unpaid.

D. An exemption from this tax and any penalties arising therefrom shall be granted for any tax year or portion thereof during which the property was legally assessed by another jurisdiction and proof is presented to the Treasurer of the Town indicating that such tax on the assessed property was paid.

§ 130-6. Taxes to be extended on basis of assessment.

Taxes for each year on all property subject to assessment shall be extended by the Town ~~Recorder~~ Treasurer on the basis of the last assessment made prior to such year, subject to such changes as may have been lawfully made.

§ 130-7. Tax rate.

There shall be levied, assessed and collected a general levy or tax, in an amount determined annually by the Town Council, upon each \$100 worth of property subject to local levy or taxation at its assessed value, except the net capital of banks as is otherwise provided for in this chapter.

§ 130-8. Deduction of taxes due by persons in whose favor warrants are drawn.

In the payment of any warrants lawfully drawn on account of allowances made against the Town, the Treasurer of the Town paying the warrants shall first deduct all taxes due by the party in whose favor

the warrant is drawn. If such warrant is insufficient to pay the entire amount due, then such Treasurer shall credit the tax bill by the amount of the warrant.

§ 130-9. Tax tickets bill.

The Town Council shall prescribe the forms of tax tickets bill to be used by the Town, and the Treasurer shall follow the forms so prescribed, in which shall be stated the name and address of the taxpayer, the year for which the taxes and levies are due, the subjects of taxation, the value of the property taxed, the tax rate, the rate and amount of penalty, when the penalty attaches, the rate and amount of interest, when the interest attaches, the total amount of taxes, levies, penalty and interest, the date of payment, when delinquent and when to be recorded in the Clerk's office of the county. The Treasurer shall deliver to each taxpayer from whom he has collected taxes or levies such tax tickets bill as are so prescribed showing the date of payment.

§ 130-10. Mailing of tax bills to taxpayers.

The Treasurer shall, as soon as possible in each year, but not later than December 1, mail to each taxpayer assessed with taxes and levies for that year a bill in the form prescribed in § 130-9.

§ 130-11. Due date.

All taxes shall be due and payable on December 5 of the year for which such taxes are assessed. The Treasurer shall commence to receive taxes and levies as soon as the assessments provided for in this article are completed and continue to receive the same up to and including December 5 without penalty.

§ 130-12. Penalty and interest on delinquent payments.

A. Any person failing to pay any taxes and levies on or before December 5 of the year for which the tax was assessed shall incur a penalty thereon in the amount of 10% of the tax past due on such property or \$10, whichever is greater; provided, however, that the penalty shall in no case exceed the amount of tax due. The penalty shall be added to the amount of taxes and levies due from such taxpayer.

B. Interest at the rate of 8% per annum from June 30 of the year next following the assessment year shall be collected upon the principal and penalties of all taxes and levies then remaining unpaid.

C. Such interest and penalty shall be collected by the Treasurer along with the principal sum of such taxes and levies.

§ 130-13. Determination of delinquency; reporting and recording of delinquent list.

All taxes and levies assessed in the Town which are not paid on or before December 5 of the assessment year shall be, for the purposes of this article, deemed to be delinquent, and the Treasurer shall make and furnish available to the Town Council a list of all property which is delinquent for the nonpayment of taxes and levies thereon, with the amount of such taxes and levies charged thereon, not later than its first regular meeting after December 5 of the assessment year. The Treasurer shall return to and file

with the Clerk of the circuit court of the county a list of all real estate which is delinquent for the nonpayment of taxes and levies, with the amount of such taxes, levies and penalties charged thereon, not later than January 15 of the year next following the assessment year.

§ 130-14. Exemption for motor vehicles owned by members of volunteer rescue squads or volunteer fire departments.

A. One motor vehicle which is regularly used by each member of a volunteer rescue squad or volunteer fire department to respond to calls shall be classified for local taxation separately from other classifications of tangible personal property, provided that in January of each year, said volunteer shall furnish the Commissioner of Revenue of Isle of Wight County, or other assessing officer, and the Treasurer of the Town of Windsor with a certification by the chief or head of the volunteer organization that said volunteer is a member of the volunteer rescue squad or fire department who regularly responds to calls or regularly performs other duties for the rescue squad or fire department, and the motor vehicle is identified as regularly used for such purpose.

B. Such motor vehicles enumerated in Subsection A shall be exempt from taxation as tangible personal property.

§ 130-15. Personal property of small value.

If any taxpayer owns tangible personal property of such small value that the Town levies thereon for any year result in a tax of less than \$5, such property may be omitted from the personal property book of the Town of Windsor and no assessment made thereon.

Article II. Bank Franchise Tax

§ 130-16. Definitions.

For the purposes of this article, the following words shall have the meanings ascribed to them by this section:

BANK

As defined in § 58.1-1201, Code of Virginia.

NET CAPITAL

A bank's net capital computed pursuant to § 58.1-1205, Code of Virginia.

§ 130-17. Imposition of bank franchise tax.

A. Pursuant to the provisions of Chapter 12 of Title 58.1, Code of Virginia, there is hereby imposed upon each bank located within the boundaries of the Town a tax on net capital equaling 80% of the state rate of franchise tax set forth in § 58.1-1204, Code of Virginia.

B. In the event that any bank located within the boundaries of the Town is not the principal office but is a branch extension or affiliate of the principal office located outside the corporation limits hereof, the tax upon such branch shall be apportioned as provided by § 58.1-1211, Code of Virginia.

§ 130-18. Filing of return and payment of tax.

A. On or after January 1 of each year, but not later than March 1 of any such year, all banks whose principal offices are located within the Town shall prepare and file with the Town Treasurer a return as provided by § 58.1-1207, Code of Virginia, which shall set forth the tax on net capital computed pursuant to Chapter 12 of Title 58.1, Code of Virginia. The Town Treasurer shall certify a copy of such filing of the bank's return and schedule and shall forthwith transmit such certified copy to the State Department of Taxation.

B. In the event that the principal office of a bank is located outside the corporate boundaries of this Town and such bank has a branch office located within this Town, in addition to the filing requirements set forth in Subsection A hereof, any bank conducting such branch business shall file with the Commissioner of Revenue of Isle of Wight County a copy of the real estate deduction schedule, apportionment and other items which are required by §§ 58.1-1203, 58.1-1207 and 58.1-1211, Code of Virginia.

C. Each bank, on or before June 1 of each year, shall pay into the Town Treasurer's office of this Town all taxes imposed pursuant to this article.

§ 130-19. Violations and penalties.

Any bank which shall fail or neglect to comply with any provision of this article shall be fined not less than \$100 nor more than \$500, which fine shall be recovered upon motion, after five days' notice in the Circuit Court of Isle of Wight County, Virginia. The motion shall be in the name of the commonwealth and shall be presented by the attorney for the Commonwealth of Isle of Wight County, Virginia.

§ 130-20. Effective date.

The provisions of this article shall be effective for the year beginning January 1, 1980.

Article III. Utility Consumers Tax

§ 130-21. Definitions.

As used in this article, the following terms shall have the meanings indicated:

CONSUMER

Every person who, individually or through agents, employees, officers, representatives or permittees, makes a taxable purchase of local telecommunications, including mobile telecommunications, electricity or natural gas services in this jurisdiction.

KILOWATT HOURS (kWh) DELIVERED

One thousand watts of electricity delivered in a one-hour period by an electric provider to an actual consumer, except that in the case of eligible customer-generators (sometimes called "cogenerators") as defined in § 56-594, Code of Virginia, it means kWh supplied from the electric grid to such customer-generators, minus the kWh generated and fed back to the electric grid by such customer-generators.

PERSON

Any individual, corporation, company or other entity.

RESIDENTIAL CONSUMER

The owner or tenant of property used primarily for residential purposes, including, but not limited to, apartment houses and other multiple-family dwellings.

SERVICE PROVIDER

A person who delivers electricity to a consumer or a gas utility or pipeline distribution company which delivers natural gas to a consumer.

USED PRIMARILY

Relates to the larger portion of the use for which electric or natural gas utility service is furnished.

§ 130-22. Consumer electric utility tax.

A. In accordance with § 58.1-3814, Code of Virginia, effective April 1, 2008, there is hereby imposed and levied a monthly tax on each purchase of electricity delivered to consumers by a service provider, classified as determined by such provider, as follows:

- (1) Residential consumers. Such tax shall be 20% times the minimum monthly charge imposed by the service provider plus the rate of \$0.015626 on each kWh delivered monthly to residential consumers by the service provider, not to exceed \$3 monthly.
- (2) Nonresidential consumers. Such tax on nonresidential consumers shall be 20% times the minimum monthly charge imposed by the service provider plus the rate of \$0.014766 on each kWh delivered monthly, not to exceed \$200 per month.
- (3) The conversion of tax pursuant to this article to monthly kWh delivered shall not be effective before the first meter reading after April 1, 2008, prior to which time the tax previously imposed by this jurisdiction shall be in effect.

B. Exemptions. The following consumers of electricity are exempt from the tax imposed by this section:

- (1) Any public safety answering point as defined in § 58.1-3813.1, Code of Virginia.
- (2) The United States of America, the commonwealth and the political subdivisions thereof, including this jurisdiction.

(3) Any property owned and exclusively occupied or used by churches or religious bodies for religious worship or for the residences of their ministers, as permitted by Virginia Code § 58.1-3816.2.

C. Billing, collection and remittance of tax.

(1) The service provider shall bill the electricity consumer tax to all users who are subject to the tax and to whom it delivers electricity and shall remit the same to this jurisdiction on a monthly basis. Such taxes shall be paid by the service provider to this jurisdiction in accordance with § 58.1-3814, Subdivisions F and G, and § 58.1-2901, Code of Virginia. If any consumer receives and pays for electricity but refuses to pay the tax imposed by this section, the service provider shall notify this jurisdiction of the name and address of such consumer. If any consumer fails to pay a bill issued by a service provider, including the tax imposed by this section, the service provider must follow its normal collection procedures and upon collection of the bill or any part thereof must apportion the net amount collected between the charge for electric service and the tax and remit the tax portion to this jurisdiction.

(2) Any tax paid by the consumer to the service provider shall be deemed to be held in trust by such provider until remitted to this jurisdiction.

D. Computation of bills not on monthly basis. Bills shall be considered as monthly bills for the purposes of this article if submitted 12 times per year of approximately one month each. Accordingly, the tax for a bimonthly bill (approximately 60 days) shall be determined as follows:

(1) The kWh will be divided by two;

(2) A monthly tax will be calculated using the rates set forth above;

(3) The tax determined by Subsection D(2) shall be multiplied by two;

(4) The tax in Subsection D(3) may not exceed twice the monthly maximum tax.

§ 130-23. Consumer local telecommunications tax.

A. In accordance with § 58.1-3812, Code of Virginia, there is hereby imposed and levied a monthly tax on purchases of local telecommunications services delivered to consumers by a service provider, as follows:

(1) Residential consumers. Such tax shall be in the amount of 10% of the gross charge made by the service provider against the consumer with respect to such residential telecommunications utility service; however, if any monthly bill submitted by any service provider for telecommunications utility service shall exceed \$15, there shall be no tax computed on so much of the bill as shall exceed \$15.

(2) Commercial and industrial consumers. Such tax shall be in the amount of 10% of the gross charge made by the service provider against the consumer with respect to such commercial or industrial telecommunications utility service; however, if any monthly bill submitted by any service provider for telecommunications utility service shall exceed \$700, there shall be no tax computed on so much of the bill as shall exceed \$700.

B. In accordance with § 58.1-3812, Code of Virginia, there is hereby imposed and levied a monthly tax on purchases of mobile telecommunications services delivered by a service provider to consumers, when such consumer's service address is located in the Town of Windsor, at a rate equal to 10% of the monthly gross charge to the consumer of such mobile telecommunications services; however, if any monthly bill submitted by any service provider for telecommunications utility service shall exceed \$25, there shall be no tax computed on so much of the bill as shall exceed \$25 per month for each mobile service consumer.

C. Exemptions. The following consumers are exempt from the tax imposed by this section:

- (1) Any public safety answering point as defined in § 58.1-3813.1, Code of Virginia.
- (2) The United States of America, the commonwealth and the political subdivisions thereof, including this jurisdiction.

D. Billing, collection and remittance of tax.

(1) The service provider shall bill the local telecommunications consumer tax to all users who are subject to the tax and to whom it delivers telecommunications utility service and shall remit the same to this jurisdiction on a monthly basis. Such taxes shall be paid by the service provider to this jurisdiction in accordance with § 58.1-3812, Subdivisions F and G, Code of Virginia. If any consumer receives and pays for telecommunications utility service but refuses to pay the tax imposed by this section, the service provider shall notify this jurisdiction of the name and address of such consumer. If any consumer fails to pay a bill issued by a service provider, including the tax imposed by this section, the service provider must follow its normal collection procedures and upon collection of the bill or any part thereof must apportion the net amount collected between the charge for telecommunications service and the tax and remit the tax portion to this jurisdiction.

(2) Any tax paid by the consumer to the service provider shall be deemed to be held in trust by such provider until remitted to this jurisdiction.

E. Computation of bills not on monthly basis. Bills shall be considered as monthly bills for the purposes of this section submitted 12 times per year of approximately one month each. Accordingly, the tax for a bimonthly bill (approximately 60 days) shall not be computed on so much of the bill as shall exceed \$30 for a residential consumer of telecommunications utility services, nor \$1,400 for a commercial or industrial consumer of telecommunications utility services.

§ 130-24. Violations and penalties.

Any consumer of local telecommunications, including mobile telecommunications, electricity or natural gas, failing, refusing or neglecting to pay the tax imposed and levied under this article, and any officer, agent or employee of any service provider violating the provisions of this article shall, upon conviction thereof, be punished by a fine of not less than \$100 nor more than \$250, or by imprisonment in jail for not more than 30 days, or by both such fine and imprisonment. Each such failure, refusal, neglect or violation shall constitute a separate offense. Such conviction shall not relieve any person from the payment, collection and remittance of the tax as provided in this article.

Article IV. Meals Tax

§ 130-25. Definitions.

The following words and phrases, when used in this article, shall have, for the purposes of this article, the following respective meanings except where the context clearly indicates a different meaning:

CATER

The furnishing of food, beverages, or both on the premises of another, for compensation.

COLLECTOR

The Treasurer for the Town of Windsor, or designee.

FOOD

All food, beverages or both, including alcoholic beverages, purchased in or from a food establishment, whether prepared in such food establishment or not, and whether consumed on the premises or not, and without regard to the manner, time or place of service.

FOOD ESTABLISHMENT

Any place in or from which food or food products are prepared, packaged, sold or distributed in the Town of Windsor, including, but not limited to, any restaurant, dining room, grill, coffee shop, cafeteria, cafe, snack bar, lunch counter, convenience store, movie theater, delicatessen, confectionery, bakery, eating house, eatery, drugstore, ice cream/yogurt shop, lunch wagon or truck, pushcart or other mobile facility from which food is sold, public or private club, resort, bar, lounge, or other similar establishment, public or private, and shall include private property outside of and contiguous to a building or structure operated as a food establishment at which food or food products are sold for immediate consumption.

MEAL

Any prepared food or drink offered or held out for sale by a food establishment for the purpose of being consumed by any person to satisfy the appetite and which is ready for immediate consumption. All such food and beverage, unless otherwise specifically exempted or excluded herein, shall be included, whether intended to be consumed on the seller's premises or elsewhere, whether designated as breakfast, lunch, snack, dinner, supper or by some other name, and without regard to the manner, time or place of service.

TREASURER

The Treasurer and any duly designated deputies, assistants, inspectors or other employees.

§ 130-26. Amount of tax.

There is hereby imposed and levied by the Town of Windsor on each person a tax at the rate of 5% on the amount paid for meals purchased from any food establishment, whether prepared in such food

establishment or not, and whether consumed on the premises or not. There shall be no tax if the total amount paid is \$0.50 or less; on larger amounts a fractional cent of tax due shall be rounded to the next higher cent.

§ 130-27. Collection of tax by seller.

A. Every person receiving any payment for food with respect to which a tax is levied hereunder shall collect and remit the amount of the tax imposed by this article from the person on whom the same is levied or from the person paying for such food at the time payment for such food is made; provided, however, no blind person operating a vending stand or other business enterprise under the jurisdiction of the Department for the Visually Handicapped and located on property acquired and used by the United States for any military or naval purpose shall be required to collect or remit such taxes.

B. All tax collections shall be deemed to be held in trust for the Town of Windsor.

§ 130-28. Exemptions; limits on application.

A. The tax imposed under this article shall not be levied on the following items when served exclusively for off-premises consumption:

(1) Factory-prepackaged candy, gum, nuts and other items of essentially the same nature.

(2) Factory-prepackaged donuts, ice cream, crackers, nabs, chips, cookies and items of essentially the same nature.

(3) Food sold in bulk. For the purposes of this provision, a "bulk sale" shall mean the sale of any item that would exceed the normal, customary and usual portion sold for on-premises consumption (e.g., a whole cake, a gallon of ice cream); a bulk sale shall not include any food or beverage that is catered or delivered by a food establishment for off-premises consumption.

(4) Alcoholic and nonalcoholic beverages sold in factory-sealed containers.

(5) Any food or food product purchased with food coupons issued by the United States Department of Agriculture under the Food Stamp Program or drafts issued through the Virginia Special Supplemental Food Program for Women, Infants, and Children.

(6) Any food or food product purchased for home consumption as defined in the Federal Food Stamp Act of 1977, 7 U.S.C. § 2012, as amended, except hot food or hot food products ready for immediate consumption. For the purposes of administering the tax levied hereunder, the following items, whether or not purchased for immediate consumption, are excluded from said definition of "food" in the Federal Food Stamp Act: sandwiches, salad bar items sold from a salad bar, prepackaged single-serving salads consisting primarily of an assortment of vegetables, and non-factory-sealed beverages. This subsection shall not affect provisions set forth in Subsection C(3), (4) and (5) hereinbelow.

B. A grocery store, supermarket or convenience store shall not be subject to the tax except for any portion or section therein designated as a delicatessen or designated for the sale of prepared food and beverages.

C. The tax imposed hereunder shall not be levied on the following purchases of food and beverages:

- (1) Food and beverages furnished by food establishments to employees as part of their compensation when no charge is made to the employee.
- (2) Food and beverages sold by day-care centers, public or private elementary or secondary schools or food sold by any college or university to its students or employees.
- (3) Food and beverages for use or consumption and which are paid for directly by the commonwealth, any political subdivision of the commonwealth or the United States.
- (4) Food and beverages furnished by a hospital, medical clinic, convalescent home, nursing home, home for the aged, infirm, handicapped, battered women, narcotic addicts or alcoholics, or other extended-care facility to patients or residents thereof.
- (5) Food and beverages furnished by a public or private nonprofit charitable organization or establishment or a private establishment that contracts with the appropriate agency of the commonwealth to offer meals at concession prices to elderly, infirm, blind, handicapped or needy persons in their homes or at a central location.
- (6) Food and beverages sold on an occasional basis, not exceeding six times per calendar year, by a nonprofit educational, charitable or benevolent organization, church, or religious body as a fund-raising activity, the gross proceeds of which are to be used by such organization exclusively for nonprofit educational, charitable, benevolent or religious purposes,
- (7) Food and beverages sold through vending machines.

§ 130-29. Gratuities and service charges.

A. Where a purchaser provides a gratuity for an employee of a seller, and the amount of the gratuity is wholly in the discretion of the purchaser, the gratuity is not subject to the tax imposed by this article, whether paid in cash to the employee or added to the bill and charged to the purchaser's account, provided, in the latter case, the full amount of the gratuity is turned over to the employee by the seller.

B. An amount or percent, whether designated as a gratuity, tip or service charge, that is added to the price of the food and beverages by the seller, and required to be paid by the purchaser, as a part of the selling price of the food and beverages, is subject to the tax imposed by this article.

§ 130-30. Report of taxes collected; remittance; preservation of records.

It shall be the duty of every person required by this article to pay to the Town of Windsor the taxes imposed by this article to make a report thereof to the Town of Windsor for each calendar quarter, setting forth such information as the Treasurer may prescribe and require, including all purchases taxable under this article, the amount charged the purchaser for each such purchase, the date thereof, the taxes collected thereon and the amount of tax required to be collected by this article. The report shall be delivered to the Treasurer on or before the twentieth day of the calendar month following the quarter being reported. Each report shall be accompanied by a remittance of the amount of tax due, made payable to the Town. Such records shall be kept and preserved for a period of five years. The

Treasurer, or his duly authorized agents, shall have the power to examine such records at reasonable times and without unreasonable interference with the business of such person, for the purpose of administering and enforcing the provisions of this article, and to make transcripts of all, or any parts, thereof.

§ 130-31. (Reserved)

§ 130-32. Penalty and interest.

If any seller whose duty it is to do so shall fail or refuse to make the report or remit the tax required by this article within the time and in the amount required, there shall be added to the tax by the Treasurer a penalty in the amount of 10% of the tax, and interest thereon at the rate of 10% per annum, which shall be computed upon the tax and penalty from the date such were due and payable.

§ 130-33. Duty of seller going out of business.

Whenever any seller required to collect and remit to the Town any tax imposed by this article shall cease to operate or otherwise dispose of his or her business, the tax shall immediately become due and payable, and the seller shall immediately make to the Treasurer a report and remittance thereof.

§ 130-34. Violations and penalties.

A. Any person willfully failing or refusing to file a return as required under this article shall, upon conviction thereof, be guilty of a Class 1 misdemeanor, except that any person failing to file such a return shall be guilty of a Class 3 misdemeanor if the amount of tax lawfully assessed in connection with the return is \$1,000 or less. Any person violating or failing to comply with any other provision of this article shall be guilty of a Class 1 misdemeanor.

B. Except as provided in Subsection A above, any corporate or partnership officer, as defined in § 58.1-3906, Virginia Code, or any other person required to collect, account for, or pay over the meals tax imposed under this article, who willfully fails to collect or truthfully account for or pay over such tax, or who willfully evades or attempts to evade such tax or payment thereof, shall, in addition to any other penalties imposed by law, be guilty of a Class 1 misdemeanor.

C. Each violation of or failure to comply with this article shall constitute a separate offense. Conviction of any such violation shall not relieve any person from the payment, collection or remittance of the tax as provided in this article.

§ 130-35. Regulations.

The Treasurer may issue regulations for the administration and enforcement of this article not in conflict with this article.

Article V. Cigarette Tax

§ 130-36. Definitions.

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

DEALER

Every manufacturer, jobber, wholesale dealer or other person who supplies a seller with cigarettes.

PACKAGE

Every package, box, can or other container of any cigarettes, irrespective of the material from which such container is made, in which retail sales of cigarettes are normally made or intended to be made.

PURCHASER

Every person to whom title to any cigarettes is transferred by a seller for any valuable consideration within the corporate limits of the Town.

SALE

Every act or transaction, irrespective of the method or means employed, including the use of vending machines and other mechanical devices, whereby title to any cigarettes shall be transferred from the seller to any other person within the corporate limits of the Town for any valuable consideration.

SELLER

Every person who transfers for any valuable consideration title to any cigarettes, or in whose place of business title to any cigarettes is transferred, within the corporate limits of the Town, for any purpose other than resale.

STAMP

A small gummed piece of paper or decalcomania to be sold by the Treasurer and to be affixed to every package of cigarettes sold at retail in the Town, and also any insignia or symbols printed by a meter machine upon any such package under the authorization of the Treasurer.

TOWN

The Town of Windsor, Virginia.

TREASURER

The Treasurer of the Town and any of her duly authorized deputies and agents.

§ 130-37. Amount of tax.

There is hereby levied and imposed by the Town, upon each and every sale of cigarettes within the Town, a tax. The rate of this tax shall be set each year by the Town Council as part of its operating budget.

§ 130-38. Payment of tax; purchase of stamps.

The tax imposed by this article shall be paid by affixing or causing to be affixed a stamp of the proper denominational or face value to each and every package of cigarettes sold within the Town, in the manner and at the time provided in § 130-87. Every dealer and every seller of cigarettes shall have the right to buy such stamps from the Treasurer and to affix the stamps to packages of cigarettes as provided in this article.

§ 130-39. Duties of dealers and sellers.

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

B. Stamps, or the printed markings of a meter machine, shall be placed upon each package of cigarettes in such manner as to be readily visible to the purchaser.

C. Every seller is required to examine each package of cigarettes prior to exposing the package for sale, for the purpose of ascertaining whether such package has the proper stamps affixed to or imprinted on the package, as provided by this article.

D. If upon such examination unstamped or improperly stamped packages of cigarettes are discovered, the seller, where such cigarettes were obtained from a local dealer, shall immediately notify such dealer; and upon such notification, such dealer shall forthwith either affix to or imprint upon such unstamped or improperly stamped packages the proper amount of stamps, or shall replace such packages with others to which stamps have been properly affixed or on which stamps have been imprinted.

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

§ 130-40. Preparation and sale of stamps; discount.

For the purpose of making stamps available for use, the Treasurer shall prescribe, prepare and sell stamps of such denominations and in such quantities as may be necessary for the payment of the taxes imposed by this article.

§ 130-41. New design of stamps.

The Treasurer, as often as he may deem advisable, may provide for the issuance and exclusive use of stamps of a new design, and forbid the use of stamps of any other design.

§ 130-42. Meter machines.

The Treasurer is authorized to permit the payment in advance of the tax levied and imposed by this article by the method of placing imprints of stamps upon original packages by the use of meter machines in lieu of the method of paying such tax by the purchase and affixing of gummed stamps, and to prescribe and enforce the necessary regulations setting forth the method to be employed and the conditions to be observed in the use of such meter machines.

§ 130-43. Use by wholesaler of dual die to evidence payment of cigarette taxes.

The Treasurer may enter into an arrangement with the Department of Taxation for the Commonwealth of Virginia, under which any tobacco wholesaler who so desires may use a dual die to evidence the payment of both the tax levied by this article and the state tax on cigarettes.

§ 130-44. Refund for unused stamps and imprints.

A. Should any person, after acquiring from the Treasurer any stamps provided for in this article, cease to be engaged in a business necessitating the use of such stamps, or should any such stamps become mutilated and unfit for use other than by a cancellation, such person shall be entitled to a refund of the denominational or face amount of any such stamps so acquired and not used by him less 8% of their denominational or face amount, upon presenting the stamps to the Treasurer with an affidavit showing to the Treasurer's satisfaction that the stamps were acquired by such person and have not in any manner been used, and the reason for requesting the refund.

B. In the case of any authorized meter machine, should any imprints of such machine heretofore paid for not be used, such person shall, upon furnishing the Treasurer with similar affidavit, be entitled to a refund of the denominational or face amount of the machine less 8% of the denominational or face amount of the imprints of the machine not so used.

C. Any and all refunds for unused and mutilated stamps and for nonuse of imprints of such stamps by meter machines provided for under this section are authorized to be made on vouchers approved by the Treasurer; and, when made, they shall be charged against the sums collected from the sale of the stamps and for the use of such imprints.

§ 130-45. Seizure and sale of cigarettes by Treasurer.

Whenever the Treasurer shall discover any cigarettes subject to the tax imposed by this article and upon which the tax has not been paid or upon which stamps have not been affixed or evidence of such tax shown by the printed markings of an authorized meter machine, the Treasurer is hereby authorized and empowered to forthwith seize and take possession of such cigarettes, which shall thereupon be deemed to be forfeited to the Town; and he may, within a reasonable time thereafter, after written notice

posted on the bulletin board in the Town Hall at least five days before the date of sale, sell such forfeited cigarettes at the time and place designated in such notice, and from the proceeds of such sale shall collect the tax due, together with a penalty of 50% and the costs incurred in such proceedings, and pay the balance, if any, of such proceeds to the person in whose possession such forfeited cigarettes were found; however, such seizure and sale shall not be deemed to relieve any person from any fine provided for the violation of the provisions of this article. All moneys collected under the provisions of this section shall be paid to the Treasurer and treated as other taxes collected under this article.

§ 130-46. Illegal acts.

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

- A. Perform any act or fail to perform any act, for the purpose of evading the payment of any tax imposed by this article; for any dealer or seller, with intent to violate any provision of this article, to fail or refuse to perform any of the duties imposed upon him under the provisions of this article or to fail to refuse to obey any lawful order the Treasurer may issue under this article;
- B. Falsely or fraudulently make, forge, alter or counterfeit any stamp or the printed markings of any meter machine, or to procure or cause to be made, forged, altered or counterfeited any such stamp or printed markings of a meter machine, or knowingly and willfully to alter, publish, pass or tender as true any false, altered, forged or counterfeited stamp or stamps or printed markings of a meter machine;
- C. Sell any cigarettes upon which the tax imposed by this article has not been paid and upon which evidence of payment of the tax is not shown on each package of cigarettes;
- D. Reuse or refill with cigarettes any package from which cigarettes, for which the tax imposed has been heretofore paid, have been removed; or
- E. Remove from any package any stamp or the printed markings of a meter machine with intent to use or cause them to be used after they have already been used, or to buy, sell or offer for sale or give away any used, removed, altered or restored stamps or printed markings of a meter machine to any person, or to reuse any stamp or printed markings of a meter machine which had theretofore been used for evidence of the payment of any tax prescribed by this article, or, except as to the Treasurer, to sell or offer to sell any stamp or printed markings of a meter machine provided for in this article.

§ 130-47. Presumption of violation against seller.

If any package of cigarettes is found in the possession of a seller without the proper stamps being affixed to or without authorized printed markings of a meter machine on the package, and the seller shall be unable to submit evidence establishing that he received such package within the immediately preceding 48 hours, and that he has not offered the package for sale, the presumption shall be that such package is being kept by such seller in violation of the provisions of this article and shall subject him to the penalties provided in this article.

§ 130-48. Keeping of records.

It shall be the duty of every local dealer and seller, and he is so required, to maintain and keep for a period of two years such record of cigarettes sold and delivered by him as may be required by the Treasurer, and to make all such records available for examination by the Treasurer, upon demand, at any and all reasonable times.

§ 130-49. Rules and regulations; examination of records and premises by Treasurer.

A. The Treasurer is authorized and empowered to prescribe, adopt, promulgate and enforce rules and regulations relating to the method and means to be used in the cancellation of required stamps, and to any and all other matters pertaining to the administration and enforcement of the provisions of this article.

B. The Treasurer is further authorized and empowered to examine books, records, invoices, papers and any and all cigarettes in and upon any premises where they are placed, stored, sold, offered for sale or displayed for sale by a seller.

§ 130-50. Tax in addition to other applicable taxes.

The tax levied and imposed by this article shall be in addition to all other taxes of every kind levied and imposed by any other ordinance of the Town or law.

§ 130-51. Violations and penalties.

Any person violating any of the provisions of this article shall, upon conviction, be guilty of a Class 4 misdemeanor punishable as provided in § 1-3. Such conviction and payment of fine shall not relieve any such person from the payment of any tax imposed by this article.

Article VI. Personal Property Tax Relief

§ 130-52. Purpose; definitions; relation to other ordinances.

A. The purpose of this article is to provide for the implementation of the changes to PPTRA[1] effected by legislation adopted during the 2004 Special Session I and the 2005 Regular Session of the General Assembly of Virginia.

B. Terms utilized in this article that have defined meanings set forth in PPTRA shall have the same meanings as set forth in Va. Code § 58.1-3523, as amended.

C. To the extent that the provisions of this article conflict with any prior ordinance or provision of the Town Code, this article shall control.

§ 130-53. Method of computing and reflecting tax relief.

A. For tax years commencing in 2006, the Town adopts the provisions of Item 503.E of the 2005 Appropriations Act, providing for the computation of tax relief as a specific dollar amount to be offset

against the total taxes that would otherwise be due but for PPTRA and the reporting of such specific dollar relief on the tax bill.

B. The Council shall, as part of the annual budget adoption pursuant to Chapter 25 of Title 15.2 of the Code of Virginia, set the rate of tax relief at such a level that it is anticipated fully to exhaust PPTRA relief funds provided to the Town by the commonwealth. Any amount of PPTRA relief not utilized within the Town's fiscal year shall be carried forward and utilized to increase the funds available for personal property tax relief in the following fiscal year.

C. Personal property tax bills shall set forth on their face the specific dollar amount of relief credited with respect to each qualifying vehicle, together with an explanation of the general manner in which relief is allocated.

§ 130-54. Allocation of relief among taxpayers.

A. Allocation of PPTRA relief shall be provided in accordance with the general provisions of this section, as implemented by the specific provisions of the Town's annual budget relating to PPTRA relief.

B. Relief shall be allocated in such a manner as to eliminate personal property taxation of each qualifying vehicle with an assessed value of \$1,000 or less.

C. Relief with respect to qualifying vehicles with assessed values of more than \$1,000 shall be provided at a rate, annually fixed in the Town budget and applied to the first \$20,000 in value of each such qualifying vehicle, that is estimated fully to utilize all available state PPTRA relief. The rate shall be established annually as a part of the adopted budget for the Town.

§ 130-55. Transitional provisions.

A. Pursuant to authority conferred in Item 503.D of the 2005 Appropriations Act, the Town Treasurer is authorized to issue a supplemental personal property tax bill, in the amount of 100% of tax due without regard to any former entitlement to state PPTRA relief, plus applicable penalties and interest, to any taxpayer whose taxes with respect to a qualifying vehicle for tax year 2005 or any prior tax year that remain unpaid on September 1, 2006, or such date as state funds for reimbursement of the state share of such bill have become unavailable, whichever earlier occurs.

B. Penalty and interest with respect to bills issued pursuant to Subsection A of this section shall be computed on the entire amount of tax owed. Interest shall be computed at the rate provided in the Town's Code.

Article VII. Agricultural, Horticultural, Forest and Open Space Real Estate Tax

§ 130-56. Purpose.

The Town finds that the preservation of real estate devoted to agricultural, horticultural, forest and open space uses within its boundaries is in the public interest and, having heretofore adopted a land use

plan, ordains that such real estate shall be taxed in accordance with the provisions of Code of Virginia, § 58.1-3231 et seq., and of this article.

§ 130-57. Applications for special assessment, effect of delinquency; compliance.

A. The owner of any real estate meeting the criteria set forth in Code of Virginia, §§ 58.1-3230 and 58.1-3233 may, on or before May 1 of each year, apply to the Town Clerk Treasurer for the classification, assessment and taxation of such property for the next succeeding tax year on the basis of its use, under the procedures set forth in Code of Virginia § 58.1-3236, and such application shall be on forms provided by the state tax commissioner and supplied by the Town Clerk Treasurer and shall include such additional schedules, photographs and drawings as may be required by the Clerk Treasurer. Late applications may be accepted until June 15 of each year, as provided in Code of Virginia § 58.1-3234, upon payment of a late filing fee established by the Town council and on file in the Town Clerk's Treasurer's office.

B. A separate application shall be filed for each parcel for which qualification is sought.

C. The application shall be filed with a fee established by the Town council and on file in the Town Clerk's Treasurer's office, which fee shall be paid at the time the application is filed. The fee shall be paid for each separate parcel on which application is made. A parcel is deemed to be a separate parcel where it is listed separately for real estate taxation on the records of the Clerk Treasurer.

D. A revalidation fee established by the Town council and on file in the Town Clerk's Treasurer's office shall be paid every six years thereafter, along with the submission of a revalidation form for each separate parcel qualifying under this section.

E. No application for assessment based on use shall be accepted or approved if, at the time the application is filed, the tax on the land affected is delinquent. Upon the payment of all delinquent taxes, including penalties and interest, the application shall be treated in accordance with the provisions of this section.

F. Continuation of use valuation shall depend on continuance of the real estate in the use for which classification is granted, continued payment of taxes as referred to in § 130-59 and compliance with the other requirements of this article, and not upon continuance in the same owner of title to the land.

§ 130-58. Determination of qualifications.

A. Promptly upon receipt of any application, the Town Clerk Treasurer shall determine whether the subject property meets the criteria for taxation under this article. If the Clerk Treasurer shall determine that the subject property does meet such criteria, he shall determine the value of such property for its qualifying use, as well as its fair market value.

B. In determining whether the subject property meets the criteria for agricultural use or horticultural use, the Clerk Treasurer may request an opinion from the commissioner of agriculture and consumer services; in determining whether the subject property meets the criteria for forest use, he or she may

request an opinion from the state forester; and in determining whether the subject property meets the criteria for open space use, he or she may request an opinion from the director of the department of conservation and recreation. Upon the refusal of the Commissioner of Agriculture and Consumer Services, the Director of the Department of Conservation and Recreation or the State Forester to issue an opinion, or in the event of an unfavorable opinion which does not comport with standards set forth by the statements filed pursuant to this article, the party aggrieved may seek relief from the circuit court wherein the real estate in question is located. If the court finds in his or her favor, it may issue an order, which shall serve in lieu of an opinion for the purposes of this article.

C. The Town manager is authorized to enter into recorded commitments on behalf of the Town as prescribed in § 58.1-3233.3 of the Code of Virginia (1950), as amended.

§ 130-59. Removal of parcels from program if taxes delinquent.

If on April 1 of any year the taxes for any prior year on any parcel of real property which has a special assessment, as provided for in this article, are delinquent, the Town treasurer shall forthwith send notice of that fact and the general provisions of this section to the property owner by first class mail. If, after sending such notice, such delinquent taxes remain unpaid on June 1, the Town treasurer shall ~~notify the Town Clerk, who shall remove~~ such parcel from the land use program. [State law references: Similar provisions, Code of Virginia, § 58.1-3235]

§ 130-60. Use and fair market value.

The use value and fair market value of any qualifying property shall be placed on the land book before delivery to the treasurer, and the tax for the next succeeding tax year shall be extended from the use value. [State law references: Similar provisions, Code of Virginia, § 58.1-3236D; change in use or zoning; roll back taxes imposed, Code of Virginia, § 58.1-3237]

§ 130-61. Rollback tax.

A. Imposed. There is hereby imposed a rollback tax, and interest thereon, in such amounts as may be determined under Virginia Code § 58.1-3237 on real estate which has qualified for assessment and taxation on the basis of use under this ordinance, upon one or more of the following occurrences:

- (1) When the use by which it qualified changes to a more intensive use;
- (2) When it is rezoned to a more intensive use, as described in § 58.1-3237 of the Code of Virginia; or
- (3) When one or more parcels, lots or pieces of land are separated or split off from the real estate, as described in § 58.1-3241 of the Code of Virginia.

B. Reports.

(1) The owner of any real estate liable for rollback taxes shall report to the ~~Clerk~~ Treasurer, on forms to be prescribed, any change in the use of such property to a nonqualifying use, more intensive use or rezoning at the request of the property owner, and shall pay the rollback tax. On failure to report the change which is the subject of the rollback tax within 60 days following such change in use, or to pay the rollback tax within 30 days of the assessment, such owner shall be liable for an additional penalty equal to 10% of the amount of the rollback tax, which penalty shall be collected as a part of the tax. In addition to such penalty, there is hereby imposed interest of 1/2 of 1% of the amount of the rollback tax for each month or fraction of a month during which the failure continues.

(2) Any person making a material misstatement of fact in any application filed pursuant to this article shall be liable for all such taxes, in such amounts and such times as if such property had been assessed on the basis of fair market value as applied to other real estate in the taxing jurisdiction, together with interest and penalties. If such material misstatement was made with the intent to defraud the Town, he shall be further assessed with an additional penalty of 100% of such unpaid taxes.

§ 130-62. Application of Title 58.1 of the Code of Virginia.

The provisions of Title 58.1 of the Code of Virginia applicable to local levies and real estate assessment and taxation shall be applicable to assessments and taxation hereunder mutatis mutandis including, without limitation, provisions relating to tax liens and the correction of erroneous assessments, and for such purposes the rollback taxes shall be considered to be deferred real estate taxes.

§ 130-63. Alternate qualification.

Any owner of real estate which is qualified for land use taxes by meeting the requirements of Isle of Wight County may qualify for the Town's program by submitting to the Town ~~Clerk~~ Treasurer a copy of the approved county application with the fee set by Town Council.

Article VIII. Administrative Fees

§ 130-64. Fees imposed to cover additional costs in collection of delinquent taxes or other charges.

A. There is hereby imposed upon each person chargeable with delinquent taxes or other delinquent charges a fee to cover administrative costs, which shall be in addition to all penalties and interest and shall not exceed \$30 for taxes or other charges collected subsequent to 30 or more days after notice of delinquent taxes or charges pursuant to Code of Virginia § 58.1-3919 but prior to the taking of any judgment with respect to such delinquent taxes or charges, and \$35 for taxes or other charges collected subsequent to judgment. If the collection activity is to collect on a nuisance abatement lien, the fee for

administrative costs shall be \$1.50 or 25% of the cost, whichever is less: however, in no event shall the fee be less than \$25.

B. There is also imposed upon each person chargeable with delinquent taxes or other delinquent charges, reasonable attorney's or collection agency's fees which shall not exceed 20% of the taxes or other charges so collected.

Chapter 137. VEHICLES, ABANDONED AND JUNK

§ 137-1. Definitions.

For the purposes of this chapter, the following words and terms shall have the meanings ascribed to them by this section:

ABANDONED MOTOR VEHICLE

Any motor vehicle, trailer or semitrailer or part thereof that:

- A. Is inoperable and is left unattended on public property for more than 48 hours; or
- B. Has remained illegally on public property for a period of more than 48 hours; or
- C. Has remained, without consent, on private property, including, but not limited to, any commercial parking place, motor vehicle storage facility or establishment for the service, repair, maintenance or sale of motor vehicles, whether or not such vehicle was brought onto or left at such property with or without the consent of the owner or person in control of the property, for more than 48 hours.

DEMOLISHER

Any person whose business is to convert a motor vehicle, trailer or semitrailer into processed scrap or scrap metal or otherwise to wreck or dismantle such vehicles.

§ 137-2. Authority to remove.

The Town may remove and take into custody any abandoned motor vehicle. In this connection, the Town may employ its own personnel, equipment and facilities or hire persons, equipment and facilities or firms or corporations who may be independent contractors for the purpose of removing, preserving and storing abandoned motor vehicles.

§ 137-3. Notice of removal.

A. When the Town removes and takes an abandoned motor vehicle into custody under this chapter, the Town Clerk Planning and Zoning Administrator or his designee shall notify, within 15 days thereof, by certified mail, return receipt requested, the owner of record of the motor vehicle and all persons having security interests therein of record, that the vehicle has been taken into custody. The notice shall set forth the year, make, model and serial number of the abandoned vehicle, the location of the facility where the vehicle is being held, inform the owner and any persons having security interests of their right to reclaim the vehicle within 15 days after the date of the notice, after payment of all towing, preservation and storage charges resulting from placing the vehicle in custody, and state that the failure of the owner or persons having security interests to exercise their right to reclaim the vehicle within the time provided shall be deemed a waiver by the owner and all persons having any security interests of all right, title and interests in the vehicle and a consent to the sale of the abandoned motor vehicle at public auction.

B. If the records of the Virginia Division of Motor Vehicles contain no address for the owner and no address of any person shown by such records to have a security interest, or if the identity and addresses of the owner and all persons having security interests cannot be determined with reasonable certainty,

notice by publication once in a newspaper of general circulation in the Town of Windsor shall be sufficient to meet all the requirements of notice pursuant to this section as to any person who cannot be notified pursuant to the provisions of this section. Such notice by publication may contain multiple listings of abandoned motor vehicles. Any such notice shall be within the time requirements prescribed for notice by mail and shall have the same contents for a notice by mail.

C. The consequences and the fact of failure to reclaim an abandoned motor vehicle shall be as set forth in a notice in accordance with and pursuant to this section.

§ 137-4. Sale.

A. If an abandoned motor vehicle has not been reclaimed as provided for in § 137-3, the Town or its authorized agent shall sell the vehicle at public auction. The purchaser of the vehicle shall take title thereto free and clear of all liens and claims of ownership of others, shall receive a sales receipt at the auction and shall be entitled to a certificate of title and registration card therefor, in accord with the provisions of state law. The sales receipt at such a sale shall be sufficient title only for purposes of transferring the vehicle to a demolisher for demolition, wrecking or dismantling and, in such case, no further titling of the vehicle shall be necessary.

B. From the proceeds of the sale of an abandoned motor vehicle pursuant to this section, the Town or its authorized agent shall reimburse itself for the expense of the auction, the cost of towing, preserving and storing the vehicle which resulted from placing the vehicle in custody and all notice and publication costs incurred pursuant to this chapter. Any remainder from the proceeds of such sale shall be held for the owner of the vehicle or any person having security interests therein, as their interests may appear, for 90 days, and then shall be deposited into the Treasury of the Town.

§ 137-5. Vehicles abandoned in garages.

A. Any motor vehicle, trailer, semitrailer or part thereof left for more than 10 days in a garage operated for commercial purposes, after notice by certified mail, return receipt requested, to the owner to pick up the vehicle, or for more than 10 days after the period when, pursuant to contract, the vehicle was to remain on the premises, shall be deemed an abandoned motor vehicle and may be reported by the garagekeeper to the Town Manager. All abandoned motor vehicles left in garages may be taken into custody by the Town in accordance with § 137-2 and shall be subject to the notice and sale provisions contained in §§ 137-3 and 137-4; provided, that if such vehicle is reclaimed in accordance with § 137-3, the person reclaiming such vehicle shall, in addition to the other charges required to be paid, pay the charges of the garagekeeper, if any; and provided, further, that if such vehicle is sold as provided in § 137-4, the garagekeeper's charges, if any, shall be paid from, and to the extent of, the excess of the proceeds of sale after paying the expenses of such auction, the costs of towing, preserving and storing such vehicle which resulted from placing such vehicle in custody and all notice and publication costs incurred under § 137-3.

B. For the purpose of this section, "garagekeeper" means any operator of a parking place, motor vehicle storage facility or establishment for the servicing, repair or maintenance of motor vehicles.

§ 137-6. Demolition of inoperable vehicles.

A. Notwithstanding the other provisions of this chapter, when, in the opinion of the authorized agent of the Town Council designated by the Council to have duties which include the disposal of abandoned

vehicles, any abandoned motor vehicle is inoperable and, by virtue of its condition, cannot be feasibly restored to operable condition, such vehicle may be disposed of to a demolisher, without title and without the notification procedures prescribed by this chapter, by the Town or by the person on whose property or in whose possession such vehicle is found. The demolisher, upon taking custody of such vehicle, shall notify the State Division of Motor Vehicles, on forms and in the manner prescribed by the Commissioner of such Division and, notwithstanding any other provision of law, no other report or notice shall be required in such instance.

B. When a motor vehicle, trailer, semitrailer or major portion thereof has been disposed of to a demolisher in accordance with the provisions of this section, the person disposing of such vehicle shall so certify to the State Division of Motor Vehicles, upon forms provided by such Division, and apply for reimbursement for whatever sum of money is provided for by § 46.2-1207, Code of Virginia, for each vehicle so disposed of at the expense of the Town and shall otherwise comply with such rules and regulations as the Commissioner of such Division may make with reference thereto.

§ 137-7. Removal and disposal of inoperative motor vehicles.

A. Notwithstanding any provisions of this chapter pertaining to abandoned motor vehicles, it shall be unlawful for any person, except within a fully enclosed building or structure on any property zoned for residential, commercial, or agricultural purposes, to keep or maintain any motor vehicle, trailer or semitrailer as such are defined in Title 46.2, Code of Virginia, which is inoperative. As used in this section, an "inoperative motor vehicle" shall mean any motor vehicle which is not in operating condition; or which, for a period of 60 days or longer, has been partially or totally disassembled by the removal of tires and wheels, the engine, or other essential parts required for operation of the vehicle or on which there are displayed neither valid license plates nor a valid inspection decal. However, the provisions of this section shall not apply to a licensed business which is regularly engaged in business as an automobile dealer, salvage dealer, or scrap processor.

B. With respect to inoperative motor vehicles:

(1) The owners of property zoned for residential or commercial or agricultural purposes shall, at such times as the Town body may prescribe, remove therefrom any such inoperative motor vehicles, trailers, or semitrailers that are not kept within a fully enclosed building or structure.

(2) The Town, through its own agents or employees, may remove any such inoperative motor vehicles, trailers, or semitrailers, whenever the owner of the premises, after reasonable notice, has failed to do so.

(3) In the event the Town, through its own agents or employees, removes any such motor vehicles, trailers, or semitrailers, after having given such reasonable notice, the Town may dispose of such motor vehicles, trailers, or semi-trailers after giving additional notice to the owner of the vehicle.

(4) The cost of any such removal and disposal shall be chargeable by the Town to the owner of the vehicle or premises and may be collected by the Town as taxes and levies are collected.

(5) Every cost authorized by this section with which the owner of the premises has been assessed shall constitute a lien against the property from which the vehicle was removed, the lien to continue until after the actual payment of such costs has been made to the Town.

Chapter 142. VEHICLE LICENSE FEES

§ 142-1. License year.

The license year for the licensing of motor vehicles, trailers and semitrailers under this chapter shall commence on January 1 of each year and shall expire on December 31 of the same calendar year.

§ 142-2. Levy of license fee; situs.

A. For each license year, there is hereby levied and shall be collected from every person owning a motor vehicle, trailer or semitrailer, which is normally garaged, stored or parked within the city limits for any portion of the year between January 1 and December 31, a license fee for each such vehicle, etc., at the rate set forth in § 142-7. If it cannot be determined where such personal property described is normally garaged, stored or parked, the situs for the purpose of imposing this license fee shall be the domicile of the owner of such personal property. In the event the owner of the personal property is a full-time student attending an institution of higher education, the situs for the purpose of imposing this license fee shall be the domicile of the student, provided the student has presented sufficient evidence that he has paid a personal property tax on the motor vehicle in his domicile.

B. The license fee imposed by this chapter shall be in addition to any other city license tax, including personal property tax.

§ 142-3. Exemptions.

The following vehicles are hereby exempt from the license fee authorized by § 46.2-752 of the Code of Virginia:

A. Vehicles owned or leased by disabled American veterans, and prisoners of war, as reflected in the records of the Virginia Division of Motor Vehicles.

B. Vehicles owned or leased solely by members of the armed forces living in the City, but who have permanent residence elsewhere as evidenced by a leave and earnings statement.

C. Vehicles owned solely by members of the volunteer fire departments, police auxiliary, fire auxiliary, and volunteer rescue squads.

D. Every person claiming an exemption under this section who owns and operates a motor vehicle, trailer or semitrailer which is normally garaged, stored or parked within the boundaries of the Town must provide to the Town Treasurer proof that the owner of a vehicle is exempted under this section. If the status of the owner of the vehicle changes so as to no longer qualify the vehicle for the exemption provided herein, the owner shall forthwith notify the Town Treasurer within 30 days of the date of such change in status, give the reason for the status change, and shall comply with all other provisions of this chapter.

§ 142-4. Payment of to Town Treasurer required.

It shall be unlawful for any person to operate a motor vehicle, trailer or semitrailer during any license year established in this chapter without having paid the requisite license fee to the City Treasurer.

§ 142-5. Due date and delinquent charge for late payment of license fee.

If any license fee imposed by this chapter is not paid by December 5 or due date as indicated on the personal property tax bill of any license year, there shall be added to such license fee a delinquent charge of \$10 to be assessed and paid along with the license fee as part thereof.

§ 142-6. Invoice for license fee.

After a motor vehicle, trailer or semitrailer has been assessed for personal property tax purposes by the Town Treasurer, or registered with and assessed by the Commissioner of the Revenue for personal property tax purposes, the Town Treasurer shall mail the taxpayer a bill for the license fee for the current and each subsequent year. The license fee shall be listed as a separate item on each year's annual personal property tax bill, which payment shall be due on or before December 5 or as indicated on the tax bill.

§ 142-7. Amount of license fee.

A. The license fee imposed in this chapter for motor vehicles, trailers, semitrailers shall be as follows:

Type	Fee
Vehicles - all	\$20

B. The license fee for motor vehicles, trailers and semitrailers not designed and used for transportation of passengers shall be determined by the gross weight of the vehicle or combination of vehicles of which it is a part, when loaded to maximum capacity for which it is licensed, according to the schedule of license fees set forth in Subsection A of this section. For a combination of a tractor-truck and semitrailer, each vehicle constituting a part of such combination shall be considered a separate vehicle, and a separate license fee shall be charged on the treasurer's records. For the purpose of determining the gross weight group of vehicles of which such vehicle constitutes a part shall be considered a unit and the aggregate gross weight of the entire combination shall determine such gross weight group. There shall be paid to the treasurer the license fee indicated in the schedule in Subsection A of this section immediately opposite the weight group into which such vehicle or any combination of vehicles of which it is a part falls when loaded to the maximum capacity for which it is licensed.

§ 142-8. Special rates for certain classifications.

Members of the state National Guard shall be entitled to pay the license fee for their motor vehicles at 1/2 the prevailing rate, upon presentation to the Town Treasurer, a current state registration card which indicates that the state issued the motor vehicle a National Guard license plate for that year. This section shall only apply to passenger cars and pickup or panel trucks.

Chapter 140. VEHICLES AND TRAFFIC

Article I. General Provisions

§ 140-1. Operating motor vehicle while under influence of alcohol or certain drugs.

Pursuant to the provisions of § 46.2-1313 of the Code of Virginia, 1950, as amended, all of the provisions and requirements of the laws of the Commonwealth of Virginia relative to the operation of motor vehicles while under the influence of alcohol or certain drugs, as contained in Article 2 of Chapter 7 of Title 18.2 of the Code of Virginia, 1950, as amended (§ 18.2-266 et seq.), except those which by their very nature can have no application in the Town, are hereby adopted and made a part of this chapter by reference as fully as if set forth herein verbatim, and are hereby made applicable within the Town. References to "highways of the state" contained in such provisions and requirements hereby adopted shall be deemed to refer to the streets, highways and other public ways within the Town. Local regulations enacted pursuant to the provisions of the laws of the Commonwealth of Virginia and this chapter shall not be affected by the application and adoption of laws of the Commonwealth of Virginia under and by this section. It shall be unlawful for any person, within the Town, to violate or to fail, neglect, or refuse to comply with any section of the said laws of the Commonwealth of Virginia made applicable or adopted by reference hereby.

§ 140-2. Adoption of state law pertaining to general motor vehicle operation.

A. Pursuant to the provisions of § 46.2-1313 of the Code of Virginia, all the provisions and requirements of the laws of the state contained in Title 46.2 of the Code of Virginia, except those the violation of which constitutes a felony and except those which, by their very nature, can have no application in the Town, are hereby adopted and made a part of this chapter as fully as though set out herein and are hereby made applicable within the Town; provided that local regulations enacted pursuant to the provisions of state law and this chapter shall not be affected by the application and adoption of state law under and by this section.

B. It shall be unlawful for any person, within the Town, to violate or to fail, neglect or refuse to comply with any section of the state law made applicable or adopted by this section; provided, however, in no event shall the penalty imposed for the violation of any provision or requirement hereby adopted exceed the penalty imposed for a similar offense under Title 46.2 of the Code of Virginia.

C. All definitions of words and phrases contained in the state law hereby adopted shall apply to such words and phrases when used in this chapter, unless clearly indicated to the contrary.

§ 140-3. Placement of traffic control signs, signals, markings and devices.

When the Council designates an intersection as one at which the driver of a vehicle is required to stop or to yield the right-of-way before entering such intersection, or designates a street upon which traffic is to proceed only in one direction, or designates a place at which U-turns are prohibited or at which turning movements are otherwise prohibited or restricted, or imposes any other regulation of traffic for which a traffic control sign, signal, marking or device which by state law is required to be in place to give notice to drivers of vehicles or pedestrians, the Council shall cause such traffic control sign, signal, marking or device to be installed and maintained as required by law.

§ 140-4. Required compliance with official traffic control signs, signals, markings and devices.

All traffic control signs, signals, markings and devices which are in place anywhere within the Town pursuant to authority of state law, this Code or other ordinance shall be complied with, and it shall be unlawful for the driver of any vehicle or for any pedestrian to violate or fail to comply with any requirement, prohibition or directive contained in any such traffic control sign, signal, marking or device except by directive of a police officer.

§ 140-5. Speed limits.

(Reserved)

§ 140-6. Driving through funeral processions; manner of driving in funeral processions.

A. No operator of a vehicle shall drive between the vehicles, persons or animals comprising a funeral procession, except when otherwise directed by a police officer. The provision shall not apply to the specified emergency vehicles defined in § 46.1-920, Code of Virginia.

B. Each driver in a funeral procession shall drive as near to the right-hand edge of the roadway as is practicable and shall follow the vehicle ahead as close as is practicable and safe.

§ 140-7. Identification of vehicles in funeral processions; vehicles to have right-of-way.

A. All motor vehicles participating in a funeral procession, when proceeding to any place of burial, shall display illuminated head lamps thereon and such other identification as the Chief of Police may prescribe.

B. All motor vehicles so designated shall have the right-of-way over all other vehicles, except fire apparatus, ambulances and police vehicles at any street or highway intersection within the Town and may proceed through a stop street or signalized intersection with proper caution and safety.

§ 140-8. Boarding or alighting from motor vehicles.

No person shall board or alight from any vehicle while such vehicle is in motion.

§ 140-9. Unlawful riding.

No person shall ride on any vehicle upon any portion thereof not designed or intended for the use of passengers. This provision shall not apply to an employee engaged in the necessary discharge of a duty, or to persons riding within truck bodies in space intended for merchandise.

§ 140-10. Unnecessary noise in operation of motor vehicles.

A. No vehicle shall be loaded with material likely to create loud noises by striking together, without using every reasonable effort to deaden the noise.

B. The use in, upon or attached to any motor vehicle operating on any street of the Town of any radio, phonograph, musical instrument, bell, whistle, loudspeaker, amplifier or device of any kind whatsoever

whereby sound therefrom is cast upon any street to promote or advertise the sale of goods, wares or merchandise, or for the purpose of advertising auction sales, sporting events or other businesses or things advertised thereby, is prohibited. The provisions of this subsection shall not apply to motor vehicles driven in a duly authorized parade. The use of a loudspeaker on a motor vehicle for making auction sales in streets directly in front of the property then being sold, and entirely outside of the business districts of the Town, shall not be construed as a violation of this subsection when such use is limited strictly to the selling at auction of such property.

C. It shall be unlawful for any person in operating a motor vehicle or motorcycle within the Town to create in the operation thereof any unreasonably loud, disturbing or unnecessary noise.

D. In operating a motor vehicle or motorcycle, the following acts, among others, are declared to create loud, disturbing and unnecessary noises in violation of this section, but such enumeration shall not be deemed to be exclusive, namely:

(1) The use of a motor vehicle or motorcycle so out of repair as to cause thereby loud and unnecessary grating, grinding, rattling or any of such noises, or any other unnecessary noise.

(2) The practice of unnecessarily racing the motor of a motor vehicle or motorcycle while standing or moving thereby causing unnecessary noise from such motor.

(3) The practice of unnecessarily retarding the spark to the motor of a motorcycle and thereby causing unnecessary, loud and explosive noise from the motor.

(4) In starting a motor vehicle or motorcycle from a standing position, the practice of gaining speed unnecessarily quickly and thereby causing unnecessary and loud noise from the motor and the screeching of tires, or either of such noises.

(5) The practice of coming to an unreasonably quick stop with a motor vehicle or motorcycle and thereby causing unnecessary grinding of brakes or screeching of tires or either of such noises.

§ 140-11. Backing.

The operator of a vehicle in the Town shall not back such vehicle unless such movement can be made with safety and without interfering with other traffic.

§ 140-12. Blocking intersections.

No operator of a vehicle shall enter an intersection or a marked crosswalk unless there is sufficient space beyond such intersection or crosswalk in the direction in which such vehicle is proceeding to accommodate the vehicle without obstructing the passage of other vehicles or pedestrians, notwithstanding any traffic control signal indication to proceed.

§ 140-13. Display of state license plates with current year decals required.

It shall be unlawful for any person to operate, or for the owner or person in control thereof to knowingly permit the operation of, upon a street or highway of the Town, any motor vehicle, trailer or semitrailer without having displayed thereon the license plate or plates assigned thereto by the State Division of Motor Vehicles for the current registration year, with license plate decals designating the current registration year, whenever such license plate or plates are required by § 46.2-711, Code of Virginia.

§ 140-14. State inspection sticker required.

Except as otherwise expressly provided by state law, it shall be unlawful for any person to operate or cause or permit the operation of a motor vehicle, trailer or semitrailer upon the streets or highways of the Town unless there is properly displayed thereon a valid state inspection sticker showing that such vehicle, trailer or semitrailer has been inspected and approved under the provisions of §§ 46.2-1157 through 46.2-1175.1, Code of Virginia.

§ 140-15. Temporary removal and disposition of vehicles involved in accidents.

Whenever a motor vehicle, trailer or semitrailer involved in an accident is found upon the highways or streets in the Town and is so located as to impede the orderly flow of traffic, the police may, at no cost to the owner or operator, remove such motor vehicle, trailer or semitrailer from the highways or streets to some point in the vicinity where such motor vehicle, trailer or semitrailer will not impede the flow of traffic.

§ 140-16. Violations and penalties.

Every person convicted of a violation of any of the other provisions of this chapter for which no other penalty is provided shall, for a first conviction thereof, be punished by a fine of not less than \$10 nor more than \$100, or by imprisonment in jail for not less than one day nor more than 10 days, or by both such fine and imprisonment; for a conviction for a second such violation within one year such person shall be punished by a fine of not less than \$20 nor more than \$200 or by imprisonment in jail for not less than one day nor more than 20 days, or by both such fine and imprisonment; for a conviction of a third or subsequent violation within one year, such person shall be punished by a fine of not less than \$50 nor more than \$500 or by imprisonment in jail for not less than 10 days nor more than six months, or by both such fine and imprisonment.

Article II. Stopping, Standing and Parking

§ 140-17. Parking prohibited in specified places; interference with parked vehicles.

A. No person shall park a vehicle, except when necessary to avoid conflict with other traffic or in compliance with the directions of a police officer or traffic control device, in any of the following places:

- (1) On a sidewalk;
- (2) In front of a public or private driveway;
- (3) Within an intersection;
- (4) Within 15 feet of a fire hydrant;
- (5) On a crosswalk;
- (6) Within 30 feet upon the approach to any flashing beacon, stop sign, or traffic control signal located at the side of a roadway;

- (7) Between a safety zone and the adjacent curb or within 30 feet of points on the curb immediately opposite the ends of a safety zone, unless a different length is indicated by official signs or markings;
- (8) Within 50 feet of the nearest rail of a railroad grade crossing;
- (9) Within 15 feet of the driveway entrance to any fire station on the side of a street opposite the entrance to any fire station within 75 feet of the entrance when properly signposted;
- (10) Alongside or opposite any street excavation or obstruction where such parking would obstruct traffic;
- (11) On the roadway side of any vehicle parked at the edge or curb of a street;
- (12) Upon any bridge or other elevated structure upon a street or highway;
- (13) At any place where official signs prohibit parking;
- (14) Within a designated fire lane; and
- (15) Within a parking space reserved for persons with disabilities that limit or impair their ability to walk unless such vehicle displays a disabled parking license plate, an organizational removable windshield placard, a permanent removable windshield placard, or a temporary removable windshield placard issued under the § 46.2-1241, Code of Virginia, or a disabled veterans (DV) disabled parking license plates issued under the § 46.2-739, Code of Virginia.

B. No person other than a police officer shall move a vehicle into any such prohibited area or away from a curb such distance as is unlawful, or start or cause to be started the motor of any motor vehicle, or shift, change or move the levers, brake, starting device, gears or other mechanism of a parked motor vehicle to a position other than that in which it was left by the owner or driver thereof, or attempt to do so.

§ 140-18. Parking rules and regulations.

A. The Town Council shall make and promulgate additional rules and regulations for the parking or stopping of vehicles upon the highway, streets and Town parking lots in the Town of Windsor, including rules and regulations providing for classification of vehicles with reference to parking or stopping, designation of the time, place and manner such vehicles may be allowed to park or stop on the highways and streets, and designation of areas for bus stops, taxicab stands and loading zones.

B. At such times when, in the opinion of the Mayor, traffic conditions and the use of the highways require immediate action in order to provide for proper regulation of parking or stopping of vehicles, the Mayor is authorized to make and promulgate emergency rules and regulations for the parking or stopping of vehicles upon highways, streets and Town parking lots in the Town of Windsor, which emergency rules and regulations shall only be in force and effect for such time as ordered by the Mayor, but in no case shall such emergency rules and regulations remain in force and effect longer than the second succeeding Town Council meeting.

§ 140-19. Enforcement of parking rules and regulations.

It shall be unlawful for any person to fail, refuse or neglect to observe and comply with any such rule or regulation made and promulgated by the Town Council or by the Mayor; provided, however, that no

such rule or regulation shall be deemed to have been violated unless appropriate and adequate signs, markers or other devices are erected to inform ordinarily observant persons using the highways, streets and Town parking lots of such rule or regulation, and which signs, markers or other devices shall have been so placed that they may be readily and easily seen. The term "signs, markers or other devices" shall include white lines or markers painted on highways and streets and yellow curb markings, customarily indicating parking spaces and no-parking zones.

§ 140-20. Parking violations.

A. Every person receiving written notice from a police officer that he has committed any of the offenses listed in this section may waive his right to appear and be tried for the offenses set forth in the notice. Such waiver shall be effective upon voluntary payment of \$20 to the Town so that it is received and certified by the Town Treasurer within five days after issuance of such notice or upon voluntarily placing \$20 and a signed waiver of right to trial in the return envelope provided with the notice and mailing it to the Town Treasurer so that it is received and certified by the Town Treasurer within five days after issuance of such notice. Such person shall not thereafter be required to appear before the general district court for trial upon the charge set forth in such notice. Such offenses shall include parking a vehicle:

- (1) On a sidewalk;
- (2) In front of a public or private driveway;
- (3) Within an intersection;
- (4) On a crosswalk;
- (5) On the roadway side of any vehicle parked at the edge or curb of a street;
- (6) Upon any bridge or other elevated structure upon a street or highway; and
- (7) At any place where official signs prohibit parking.

B. Every person receiving written notice from a police officer that he has committed any of the offenses listed in this section may waive his right to appear and be formally tried for the offense set forth in the notice. Such waiver shall be effective upon voluntary payment of \$25 to the Town Treasurer so that it is received and certified by the Town Treasurer within five days after issuance of such notice or upon voluntarily placing \$25 and a signed waiver of right to trial in the return envelope provided with the notice and mailing it to the Town Treasurer so that it is received and certified by the Town Treasurer within five days after issuance of such notice. Such person shall not be thereafter required to appear before the general district court for trial upon the charge set forth in such notice. Such offenses shall include parking a vehicle:

- (1) Within 15 feet of a fire hydrant;
- (2) Within 30 feet upon the approach to any flashing beacon, stop sign, or traffic control signal located at the side of a roadway;
- (3) Between a safety zone and the adjacent curb or within 30 feet of points on the curb immediately opposite the ends of a safety zone, unless a different length is indicated by official signs or markings;
- (4) Within 50 feet of the nearest rail of a railroad grade crossing;

(5) Within 15 feet of the driveway entrance to any fire station and on the side of the street opposite the entrance to any fire station within 75 feet of the entrance when properly signposted;

(6) Alongside or opposite any street excavation or obstruction when such parking would obstruct traffic; and

(7) Within a designated fire lane.

C. Every person receiving written notice from a police officer that he has committed any of the offenses listed in this section may waive his right to appear and be tried for the offense set forth in the notice. Such waiver shall be effective upon voluntary payment of \$100 to the Town Treasurer so that it is received and certified by the Town Treasurer within five days after issuance of such notice or upon voluntarily placing \$100 and a signed waiver of right to trial in the return envelope provided with the notice and mailing it to the Town Treasurer so that it is received and certified by the Town Treasurer within five days after issuance of such notice. Such person shall not thereafter be required to appear before the general district court for trial upon the charge set forth in such notice. Such offenses shall include parking a vehicle:

(1) Within a parking space reserved for persons with disabilities that limit or impair their ability to walk unless such vehicle display a disabled parking license plate, an organizational removable windshield placard, a permanent removable windshield placard, or a temporary removable windshield placard issued under the § 46.2-1241, Code of Virginia, or disabled veterans (DV) disabled parking license plates issued under § 46.2-739, Code of Virginia.

D. Whenever the return envelope provided with the notice is used for transmitting any check, draft or money order by mail to the Town Treasurer, pursuant to the provisions of this section, the responsibility for receipt of the check, draft or money order by the Town Treasurer so that it can be received and certified within five days of issuance of the notice shall be that of the registered owner of the vehicle parked in violation, on which such notice has been placed.

E. Any person who has received a notice pursuant to Subsection A, B or C of this section and wishes to contest the offense cited in such notice may, within five days after issuance of such notice, appear at the Town's Police Department and certify the contesting of such offense.

F. Any person who has received a notice pursuant to Subsection A, B or C of this section and who fails to comply with Subsections A through E of this section within five days after issuance of such notice shall be subject to a fine of not more than \$50; and, in addition, a summons or arrest warrant may be issued for such person pursuant to § 46.2-941, Code of Virginia.

G. The Town Treasurer shall be the administrative official responsible for the collection of parking citation penalties. The Town Treasurer shall render a report to the Chief of Police on those persons who have paid such parking citation penalties. The Chief of Police shall be the administrative official responsible for certifying, in writing, any contest of a parking violation to the general district court; and the Chief of Police shall cause complaints, summonses or warrants to be issued for delinquent parking citations.

H. The registered owner of any vehicle parked in violation of any provision of this article shall be prima facie guilty of such violation. Such presumption of guilt shall be rebuttable in court by competent evidence.