

AT A MEETING OF THE MIDDLESEX COUNTY BOARD OF SUPERVISORS HELD ON APRIL 24, 1980 IN THE BOARD ROOM, WOODWARD BUILDING, SALUDA, VIRGINIA:

PRESENT: A. CARL HANDLEY, CHAIRMAN, SALUDA  
FRED S. CRITTENDEN, PINETOP  
C. H. BUTLER, PINETOP  
FRANK JESSIE, JAMAICA  
DAVIDSON J. GILL, SALUDA

DALE R. BURTON, COUNTY ADMINISTRATOR  
JOSHUA HOLMES, SHERIFF  
JAMES H. WARD, COMMONWEALTH'S ATTORNEY

BANK FRANCHISE TAX ORDINANCE

A public hearing was conducted on a proposed bank franchise tax ordinance. There were no comments from the public. The County Administrator recommended adding a penalty clause to the proposed ordinance and read the suggested wording. A motion was then made by Mr. Crittenden, seconded by Mr. Butler, and approved, with all five members voting in favor, to adopt the following ordinance:

AN ORDINANCE LEVYING A BANK FRANCHISE TAX ON ANY BANK HAVING A BRANCH OR BRANCHES LOCATED IN MIDDLESEX COUNTY, VIRGINIA, FOR THE YEARS NINETEEN HUNDRED EIGHTY, NINETEEN HUNDRED EIGHTY-ONE, AND NINETEEN HUNDRED EIGHTY-TWO, AS AUTHORIZED BY SECTION 58-485.01 OF THE CODE OF VIRGINIA OF 1950, AS AMENDED, AND ESTABLISHING A PENALTY FOR VIOLATION OF THE ORDINANCE.

BE IT ORDAINED by the Board of Supervisors of Middlesex County, Virginia as follows:

1: Short Title. This ordinance shall be known and may be cited as the MIDDLESEX COUNTY BANK FRANCHISE TAX ORDINANCE.

2: Repeal of Prior Ordinance. The ORDINANCE IMPOSING AND LEVYING A TAX ON SHARES OF STOCK OF ANY BANK HAVING A BRANCH OR BRANCHES LOCATED IN THE COUNTY OF MIDDLESEX, VIRGINIA, FOR THE YEAR 1961, AND FOR EACH AND EVERY YEAR THEREAFTER, UNTIL OTHERWISE PROVIDED is hereby repealed in its entirety.

3: Definitions. The word "bank" and the term "bank holding company" shall be defined for purposes of this ordinance in the same manner set forth in Sections 58-485.01 and 58-485.02 of the Code of Virginia of 1950, as amended.

4: Tax Imposed. There is hereby imposed a tax in the amount of eighty (80) per centum of the State rate of taxation for each one hundred dollars (\$100.00) of the net capital of any bank located in Middlesex County outside the corporate limits of any town therein. If any such bank also has offices that are located outside Middlesex County or within the corporate limits of any town therein, the tax shall be apportioned as provided in Section 58-485.012 of the Code of Virginia of 1950, as amended.

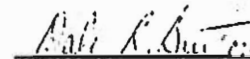
5: Filing of Return and Payment of Tax. Each bank upon which the tax described in Section 4 above is imposed shall, as of the first day of January of each year, prepare and file a return as required by Section 58-485.013 of the Code of Virginia of 1950, as amended. Taxes assessed by this ordinance shall be paid into the Middlesex County Treasurer's office on or before the first day of June of each year.

6: Tax Liability. The tax liability of a bank as imposed by this ordinance shall not be less than the amount of the tax imposed and payable to Middlesex County for the tax year nineteen hundred seventy-nine by the ordinance named in Section 2 herein.

7: Effective Date. This ordinance shall be effective upon its adoption by the Middlesex County Board of Supervisors. The tax hereby imposed shall be assessed and collected for the tax years nineteen hundred eighty, nineteen hundred eighty-one, and nineteen hundred eighty-two.

8: Penalty. Any bank which shall fail or neglect to comply with any provision of this ordinance shall be fined not less than one hundred dollars (\$100.00) nor more than five hundred dollars (\$500.00), which fine shall be recovered upon motion, after five days notice in the Middlesex County Circuit Court. The motion shall be in the name of the Commonwealth and shall be presented by the attorney for the Commonwealth of Middlesex County.

Certified a true copy of an ordinance duly adopted by the Middlesex County Board of Supervisors on April 28, 1980.



Dale R. Burton, County Administrator

1980-81 BUDGET

~~The Board again discussed ways of limiting the increase in the real property levy to 15 cents. A consensus was reached that \$250,000 would have to be cut from the proposed school budget and \$74,364 would have to be cut from the proposed general budget. The question then arose as to whether the school budget should be cut by category or~~

~~Mr. Dale R. Burton, County Administrator  
County of Middlesex, Board of Supervisors  
Saluda, Virginia 23149~~

~~Dear Sir:~~

~~This letter is to serve as an agreement between Hartfield Volunteer Fire Department, Inc., and the County of Middlesex that the Department will provide fire protection to the citizens of the County and their property. The primary call area for this Department is as follows: Bounded on the East by Route 628, on the West by Route 620, on the North by the Rappahannock River and the South by the Plankatank River. Mutual aid agreements with the neighboring departments further provide for extended fire protection by the Hartfield Vol. Fire Department throughout the entire county. Fire protection will be rendered promptly and to the best of our ability from a central station located in Hartfield, Virginia at the junction of Virginia State Routes 3 and 33 and other stations that may be required in the future.~~

~~Should the Board of Supervisors have any questions concerning this agreement, please feel free to contact us.~~

~~Respectfully,~~

~~M. C. Saunders, Jr., President~~

~~Mr. Revere stated that the purpose of the letter was to enable the fire department to qualify for lower interest loans from local banks. Banks may provide lower interest loans provided there is in effect an agreement between the volunteer unit and the county for the provision of emergency services. A motion was made by Mr. Revere, seconded by Mr. Jessie, and unanimously adopted to accept the letter from Hartfield Volunteer Fire Department and to approve its provisions.~~

#### BANK FRANCHISE TAX'

~~A public hearing was held on the following proposed amendments to the Bank Franchise Tax Ordinance:~~

1. Amend the title of the ordinance to read:

~~AN ORDINANCE LEVYING A BANK FRANCHISE TAX ON ANY BANK HAVING A BRANCH OR BRANCHES LOCATED IN MIDDLESEX COUNTY, VIRGINIA, FOR THE YEAR NINETEEN HUNDRED EIGHTY AND EACH YEAR THEREAFTER, AS AUTHORIZED BY SECTION 58-485.011 OF THE CODE OF VIRGINIA OP 1950, AS AMENDED, AND ESTABLISHING A PENALTY FOR VIOLATION OF THE ORDINANCE.~~ 5/4/82

2. Amend the second sentence of Section 7 of the ordinance to read:

~~The tax hereby imposed shall be assessed and collected for the tax year nineteen hundred eighty and each tax year thereafter.~~

~~No input was received from the public on the proposed amendments. Upon conclusion of the public hearing a motion was made by Mr. Crittenden, seconded by Mr. Revere, to adopt the amendments as proposed. The motion carried on the following vote: Mr. Handley, aye; Mr. Crittenden, Aye; Mr. Jessie, Aye; Mr. Revere, Aye; Mr. Gill, Aye.~~

#### HEALTH SYSTEMS AGENCY

~~The Board reviewed a letter from the Eastern Virginia Health Systems Agency to the Middle Peninsula Planning District Commission stating that Mr. Leroy McAllister's term as a consumer member of the Board of Directors of the Eastern Virginia Health Systems Agency would expire on June 30, 1982. Mr. McAllister is not eligible for reappointment. The letter also stated that it is not known at this time whether the agency will be in existence after September 30, 1982. Therefore, the counties involved may wish to allow Mr. McAllister to continue in office until the future of the agency is known. The Board agreed to recommend to the Planning District Commission that no action be taken on a new appointment until the future of the Health Systems Agency is decided.~~

#### AUTOMOBILE DECALS

~~The Board discussed with Sheriff Holmes the need to enforce the automobile ordinance. Mr. Burton stated that based on the number registered vehicles in the county approximately \$17,000 is being lost each year because vehicle owners do not purchase county decals. Sheriff Holmes stated that he and his deputies would begin setting up road blocks to catch people who have not yet purchased decals.~~