

VIRGINIA: AT A SPECIAL MEETING OF THE BOARD OF SUPERVISORS HELD IN THE BOARD MEETING ROOM OF THE ADMINISTRATION BUILDING, DINWIDDIE, VIRGINIA, ON THE 17TH DAY OF NOVEMBER, 1982 AT 7:00 P.M.

PRESENT: G.E. ROBERTSON, JR., CHAIRMAN ELECTION DISTRICT #2
STEVE WEBER, VICE-CHAIRMAN ELECTION DISTRICT #2
G.S. BENNETT, JR. ELECTION DISTRICT #1
M.I. HARGRAVE, JR. ELECTION DISTRICT #3
A.S. CLAY ELECTION DISTRICT #4
L.G. ELDER COUNTY ATTORNEY
ABSENT: C.L. MITCHELL SHERIFF
IN RE: DISCUSSION OF ADMISSIONS TAX

Mr. Clay asked at the November 3, 1982 meeting, that the Board discuss the Admissions Tax. They agreed to meet in Special Session to hold a workshop. The County Attorney was present to answer questions. The County Administrator stated that at this time, there were several questions to be answered. 1. Do they want the tax? 2. What percentage the tax will be? 3. Will it include profit and non-profit organizations?

Mr. Robertson asked the County Attorney to define what a non-profit organization is. Mr. Elder advised him that the key is whether the organization itself is non-profit, not whether the organization is making a profit at the event.

Mr. Robertson asked if the Air Show at the Airport had been held in the name of the Airport Authority, would it have been under the Admissions Tax. Mr. Elder indicated it would not have been taxed since the Authority is a non-profit organization.

Mr. Robertson then asked if an event is being held in the name of the Fraternal Order of Police and they are paying someone to put it on, would it be taxed. Mr. Elder stated since it is sponsored by the FOP, it would be a non-profit organization and therefore not taxed.

Mr. Robertson then stated that the County lost valuable money for the music festival when it was held. He stated the ads indicated the event was being held to give a portion of the proceeds to the Jaycees. Mr. Elder stated that it was not sponsored by them, so it would not have been non-profit.

Mr. Robertson then asked who would make the decision as to what is profit and what is non-profit.

Mr. Elder stated that to whoever the application was submitted would make the decision but non-profit could be defined simply by any organization recognized as non-profit by the IRS. He was not sure what to do with the non-profit organizations who wanted to join up with a promoter for an event. The County would have to rely on their integrity.

Mr. Clay asked if the tax pertained to admissions only. If so, what about tickets for a church supper where you are purchasing a meal. Mr. Elder stated no, the Board could make a distinction. But he felt they would have problems, i.e., the Pig-Nic is a meal but other things are involved once you get in.

Mr. Robertson asked about the cover charge at the Country Music Lodge. Mr. Elder stated that would be taxed. Mr. Robertson again asked who would make the decisions.

Mr. Elder indicated the one administering the ordinance. These things would have to be defined in the ordinance and the Board could make it as explicit as they wanted to.

Mr. Weber stated that the one making the decisions would be busy 24 hours a day. Mr. Elder stated it would probably be himself since he is the legal representative for the County.

Mr. Hargrave asked if you could set a money or size limit below which you wouldn't charge. This might take away the trivial things.

Mr. Elder indicated he was not sure. He added he had thought of all the Entertainment Permits the Board had been granting. Collecting the tax on those would be more trouble than it was worth.

Mr. Robertson asked if the County would require an audited report from the organizations. Mr. Elder stated the County would need a report of income but it would be foolish to require too much.

Mr. Hargrave suggested requiring a permit starting at a 1,000 person event and going up.

Mr. Elder stated he had reservations about whether that could legally be done.

Mr. Hargrave suggested it could be written as a policy level. Mr. Elder indicated he didn't really care for that. Mr. Hargrave felt that unless the County got into major entertainment, it wasn't worth fooling with.

Mr. Robertson asked if there was a way the ordinance could be written so that for those events requiring special permits, the tax would be set at the time their request appeared before the Board. Mr. Hargrave added that not all events have to appear before the Board.

Mr. Bennett felt that on small events, you would have to rely on the people's word as to what their income was. Mr. Elder agreed.

Mr. Clay felt the tax shouldn't be so hard to administer. The burden to collect the tax is placed on the individual holding the event.

Mr. Robertson stated that everyone was concerned about the fact that the Sheriff, fire and rescue services are used and they may or may not receive a donation. Since the County wants to try to recoup that cost, Mr. Robertson suggested it would save a lot of time by saying the promoter will pay for these services, and restrict others from using them. Mr. Elder stated you could cover those who get a permit, but it would be hard to cover all. He added that these service organizations have to respond to emergencies.

The County Administrator asked if, in that case, you had to guarantee someone would cover the event. Mr. Elder indicated you would. You could use off-duty personnel.

Mr. Weber stated that he felt it would be more trouble than the money taken in was worth, with the few events the County has had. He also felt it would cause hard feelings, especially if they got into school events. Mr. Elder agreed it would probably cause an uproar.

Mr. Hargrave indicated what little you would receive from the smaller events would probably not pay for the gas used.

Mr. Robertson asked if there was such a thing as an Unusual Business Tax for a business that might hold a special event once a month. Mr. Elder and the Commissioner of Revenue stated they didn't know of such a tax.

Mr. Elder stated that if they don't tax non-profit organizations, income will be very insignificant. Mr. Hargrave indicated he was concerned where the event is the type that requires a con-

siderable expense.

Mr. Elder stated that under the Special Entertainment Permit and other powers that the County has, they could require large event holders to pay part of the expenses.

Mr. Hargrave again asked if it could be done under the tax with a dollar or size limit. Mr. Elder stated he doubted it could be done.

Mr. Hargrave then asked what the County has had that was held by profit organizations. He was advised there have been three big events.

Mr. Hargrave asked if a participative event would qualify? Mr. Robertson asked if that was the difference between the Amusement Tax and an Admissions Tax. Mr. Elder indicated they were considering only an Admissions Tax.

Mr. Hargrave indicated he was only interested in keeping to large events. He had no desire to get into a lot of bookkeeping. He felt the County should collect on those of magnitude that impact on the County.

Mr. W.E. Bolte, Commissioner of Revenue, stated he could see the man at the Air Show collecting the tax. But on the donkey ballgame at the school, there would be no tax but the promoter would be making a profit. He didn't feel that was a fair tax.

Mr. Robertson asked if they could say X% at the discretion of the Board. Mr. Hargrave said that would be bad.

Mr. Bolte indicated it would be easier from an administrative point, to put the tax on everything. He felt there would be more problems with things you are trying to exempt.

Mr. Bennett asked if the Board would be opposed to putting the tax on everything. Mr. Robertson stated he would.

Mr. Hargrave stated it would be a problem for someone having a turkey supper or a play at school.

Mr. Clay suggested it be tabled so the Board could do more homework. Several things had been mentioned that he had not thought about. Mr. Elder agreed there was a lot to think about from the administrative point.

Mr. Hargrave asked Mr. Elder if he felt comfortable with a number limit. Mr. Elder stated he didn't know. Mr. Hargrave asked him to check with the Attorney General to see if it could be done.

Mr. Weber stated he felt the tax should be on big events, not small stuff.

Mr. Bolte stated the percent of tax is another question.

Mr. Elder asked if in defining events, the Board desired those things you come and sit and watch. Mr. Robertson indicated that would take in the schools.

Mr. Clay stated that he just thought it was a good time to discuss the tax while everything was quiet.

Mr. Clay moved that discussion of the tax be tabled until the County Attorney has prepared a draft ordinance for review. Mr. Hargrave seconded the motion. Mr. Clay, Mr. Hargrave, Mr. Bennett, Mr. Weber, Mr. Robertson voted "aye".

7:45 P.M. - ITEMS FROM NOVEMBER 17, 1982 MEETING AGENDA

Upon motion of Mr. Hargrave, seconded by Mr. Clay, Mr. Har-

grave, Mr. Clay, Mr. Bennett, Mr. Weber, Mr. Robertson voting "aye", the Board decided to continue with certain items of business from the agenda of the November 17, 1982 regular meeting.

IN RE: MINUTES

Upon motion of Mr. Hargrave, seconded by Mr. Clay, Mr. Hargrave, Mr. Clay, Mr. Bennett, Mr. Weber, Mr. Robertson voting "aye", the minutes of the November 3, 1982 meeting were approved as presented.

IN RE: CLAIMS

Upon motion of Mr. Hargrave, seconded by Mr. Clay, Mr. Hargrave, Mr. Clay, Mr. Bennett, Mr. Weber, Mr. Robertson voting "aye",

BE IT RESOLVED by the Board of Supervisors of Dinwiddie County, Virginia that the following claims be approved:

General Fund checks-numbering 82-2187 through 82-2390 amounting to \$87,597.27; History Book Fund-Check #HB-82-5 in the amount of \$7.00; Johnsongrass Control Fund-check #JGC-82-11 in the amount of \$30.00; Library Fund-LF-82-20 and 21 amounting to \$187.04.

IN RE: LAND USE SEMINAR

The Chairman announced that he had received information from J. Paxton Marshall, Extension Economist, Virginia Cooperative Extension Service, concerning a regional assembly of the Virginia Assembly on Land Use Policies to be held Friday, December 10, 1982 at Longwood College. Mr. Robertson stated he would like to attend and asked what other members felt they could go. After a brief discussion, the County Administrator was asked to make tentative reservations for four (4) Board members and other Administrative personnel who felt they could attend.

IN RE: TREASURER'S DEFERRED PAYMENT ACCOUNT

Mr. Bennett indicated that at the October 6, 1982 meeting when the Board last discussed the \$914.99 balance in the F.E. Jones, Treasurer's Deferred Payment Account, he had appeared to be opposed to the payment to Mr. Jones. Since that time, he had taken the opportunity to talk with Mr. Jones and Mrs. Margaret Lewis. He stated that Mr. Jones did not want the entire amount, but did feel during his term, that he probably put in \$250 to make up shortages. He, therefore, felt a check should be written to Mr. Jones for the amount of \$250.00.

Upon motion of Mr. Bennett, seconded by Mr. Hargrave, Mr. Bennett, Mr. Hargrave, Mr. Clay, Mr. Weber, Mr. Robertson voting "aye",

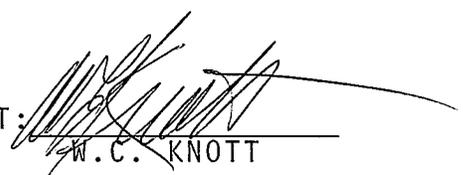
BE IT RESOLVED by the Board of Supervisors of Dinwiddie County, Virginia that the Treasurer be authorized to issue a Treasurer's check in the amount of \$250.00 to Mr. F.E. Jones; and

BE IT FURTHER RESOLVED by the Board of Supervisors of Dinwiddie County, Virginia that the balance in the F.E. Jones, Treasurer's Deferred Payment Account, \$664.99, be transferred to the General Fund.

IN RE: ADJOURNMENT

Upon motion of Mr. Hargrave, seconded by Mr. Clay, Mr. Hargrave, Mr. Clay, Mr. Weber, Mr. Bennett, Mr. Robertson voting "aye", the meeting adjourned at 7:49 P.M.


G.E. ROBERTSON, JR., CHAIRMAN

ATTEST: 
W.C. KNOTT