

**C. ORDINANCE AMENDMENT
REPORTS AND REMITTANCES ASSOCIATED WITH THE
TAX ON PREPARED FOOD AND BEVERAGES**

OPENING STATEMENT

This public hearing is held pursuant to § 15.2-2204, Code of Virginia, 1950, as amended to receive public comment on an ordinance amending and reordaining Section 15-173 of the Southampton County Code, 1991, as it relates to the procedure for reports and remittances associated with the tax on prepared food and beverages.

The notice of public hearing was published in the Tidewater News on June 6 and June 13, 2010 as required by law. After conclusion of the public hearing, the Board of Supervisors will consider the comments offered this morning and will proceed to adopt, reject or defer action on the proposed ordinance.

MOTION REQUIRED: If the Board is so inclined, a motion is required to adopt the attached ordinance.

AN ORDINANCE TO AMEND AND REORDAIN CHAPTER 15 OF THE
SOUTHAMPTON COUNTY CODE, 1991, AS IT RELATES TO THE PROCEDURE FOR
REPORTS AND REMITTANCES

BE IT ORDAINED by the Board of Supervisors of Southampton County, Virginia that the
Southampton County Code be, and hereby is amended and reordained so as to amend Section 15-
173, and reading as follows:

CHAPTER 15
ARTICLE IX
TAX ON PREPARED FOOD AND BEVERAGES

1 **Sec. 15-173. Reports and remittances generally.**
2

3 Every seller of food with respect to which a tax is levied under this article shall make out a
4 report, upon such forms and setting forth such information as the commissioner of the revenue
5 may prescribe and require, showing the amount of food charges collected and the tax required to
6 be collected, and shall sign and deliver such report to the ~~treasurer~~ *commissioner of the revenue*
7 with a remittance of such tax. It shall be presumed that all food served, sold or delivered in the
8 county (outside of incorporated towns) in or from a restaurant which provides seating facilities
9 for its customers are consumed on premises and the burden shall be upon the seller of food to
10 establish by records what food is sold for off-premises consumption. Such reports and remittance
11 shall be made on or before the ~~first business~~ *twentieth day of following each calendar quarter*
12 *month*, covering the amount of tax collected during the preceding ~~quarter~~ *month*.
13

14 **Sec. 15-185. Effective date.**
15

16 This ordinance shall be effective for all tax years beginning on and after July 1, 2010.
17

18
19 (STATE LAW REFERENCE--Code of Va., Sec. 58.1-3833.)

A copy teste: _____, Clerk
Southampton County Board of Supervisors
Adopted: June 28, 2010

mikejohnson

From: Susan Wright [swright@co.southampton.state.va.us]
Sent: Wednesday, June 02, 2010 10:38 AM
To: legals@tidewaternews.com
Cc: Mike Johnson; Beth Lewis; Melissa Anderson
Subject: Board NPH_Jun 2010

Loretta,

Please publish the attached *Notice of Public Hearing* for the June Board of Supervisors meeting in the Legal Classifieds section on the following dates:

Sunday, June 6, 2010
Sunday, June 13, 2010

Please charge to Southampton Co. Board of Supervisors - Acct # 1407. As always, we will need a Certificate of Publication. **Please confirm receipt of this email AND that the ad will run as requested.** Thank you for your continued assistance.

Susan H. Wright
Administrative Secretary
(757) 653-3015

SOUTHAMPTON COUNTY
Board of Supervisors
Notice of Public Hearing

Notice is hereby given that the Southampton County Board of Supervisors will hold a public hearing on Monday, June 28, 2010 at 9:00 a.m., or as soon thereafter as may be heard, in the Board Room of the Southampton County Office Center at 26022 Administration Center Drive in Courtland, Virginia to consider the following:

- 1) Request by Robert W. Bain, applicant, for Mamie J. Bain Life Estate, owner, requesting a change in zoning map designation from A-1, Agricultural, to CRR, Conditional Rural Residential, for approximately 2.0 acres of a 44.55 acre tract. The parent tract is located on Sadler Road (Rt. 618) at its intersection with Ivor Road (Rt. 616). The applicant seeks to create a two acre lot for single family residential use, and the proposed new lot is located approximately 2,200 feet north of the intersection of Sadler Road and Ivor Road. The property is known as Tax Parcel 14-9 and is located in the Berlin-Ivor Magisterial District and the Berlin-Ivor Voting District.
- 2) Request by Hunter Darden, III, applicant, for Narvie Frank Britt, Jr., owner, requesting a change in zoning map designation from A-2, Agricultural, to CRR, Conditional Rural Residential, for approximately 5.0 acres of a 99.71 acre tract. The parent tract is located on New Road (Rt. 622) approximately 1.62 miles northwest of its intersection with Tucker Swamp Road (Rt. 635). The applicant seeks to create a five acre lot for single family residential use at the southeastern edge of the parent tract. The property is known as Tax Parcel 15-34 and is located in the Berlin-Ivor Magisterial District and the Berlin-Ivor Voting District.
- 3) An ordinance amending and reordaining Section 15-173 of the Southampton County Code, 1991, as it relates to the procedure for reports and remittances associated with the tax on prepared food and beverages. Copies of the proposed ordinance are on file and available for public inspection in the County Administrator's office, 26022 Administration Center Drive, Courtland, Virginia during normal office hours of 8:30 a.m. to 5:00 p.m., Monday through Friday.

Any person desiring to be heard in favor of or in opposition to the above items may appear at the time and place referenced herein above and make his or her comments to the Board of Supervisors.

The hearing is held at a public facility designed to be accessible to persons with disabilities. Any persons with questions on the accessibility of the facility or need for reasonable accommodations should contact Michael W. Johnson, Clerk, at (757) 653-3015. Persons needing interpreter services for the deaf must notify Mr. Johnson at least seven (7) days in advance of the hearing.

Southampton County Board of Supervisors
Michael W. Johnson, Clerk