

CITY OF ROMNEY AMENDED ORDINANCE #20050404-10090406

LICENSE FEES

1. Short Title:

This article may be known and may be cited as the "Romney License Fee Ordinance."

2. Definitions:

When used in this article, the following terms shall have the meaning set forth in this section:

Business: The term "Business" shall include all activities engaged in, or caused to be engaged in, with the object of gain or economic benefit, whether direct or indirect.

License year: The term "License Year" means fiscal year beginning July first and ending June thirtieth.

Person: The term "Person" includes any individual, firm, co partnership, joint adventure, association, corporation, or any other group or any other combination acting as a unit, responsible for payment of the fees imposed herein.

Professional Fee: A profession where the state of West Virginia has required a specific license or proof of certification before entering into a business or vocation.

3. License, Fee Required:

On and after the first day of July 2009 no person shall engage in any business within the City without having first obtained a license and having paid the fees set forth in this Ordinance.

Upon the passage of this ordinance, all persons conducting business in the corporate limits will be required to apply for and procure a business license and where applicable a professional license on an annual basis. A professional license requires an annual fee to be collected from all persons engaged in any profession requiring state certification in the amount provided for in this Ordinance.

This section is a regulatory measure and is being implemented for the purpose of identifying owners and operators of businesses within the city limits and also to assist in determining that said businesses are in compliance with applicable provisions of the Romney City Ordinance and Chapter 11, Article 13H of the WV Code. Fees are revised in accordance with WV State Code as indicated on Attachment #1 and submitted by the WV Municipal Business League. The attached revised fee schedule will become effective with the passage of this amended ordinance and not prior to July 1, 2009. The attached revised fee schedule will remain effective until the time that said fee is further amended in accordance with WV State Code.

4. License Application:

Every person coming within the requirements of this ordinance shall make application in writing, upon a form furnished by the City on or before the first day of July.

The form shall set forth:

- a) The name of the person,
- b) The location of the business,
- c) If the person is engaged in more than one taxable business,
- d) The nature of such additional business and where located,
- e) Any additional other information required by the City to enable the recorder to determine correct fees to be collected (number of employees requiring to pay professional fees).

When the State of West Virginia has required a specific license or proof of certification for conducting a business within the state, the application shall be accompanied with proof that the State has issued such license to all persons applicable.

5. Annual, Advance Payment of Fee:

Beginning July 1, 2009 and each year thereafter the annual fee required by this ordinance shall be paid in one annual payment, payable in advance by the first day of July of each year.

6. Separate License for Separate Business Locations:

Any person doing business at more than one address or location shall be required to take out a separate license for each of such places; and each location shall constitute a separate and distinct place of business; and shall pay a license fee as provided under this ordinance.

7. Entering Business After First Day of Fiscal Year:

In the event a person was not engaged in business on the first day of the fiscal year, but thereafter engages in a business, he shall file the required application and shall be assessed with and pay any required fees, prorated upon the number of months or parts of month remaining in the fiscal year.

8. Payment of Fee:

All remittance of fees imposed under this Article shall be made in cash or check to the City, or its agent, at the City Hall.

9. Issuance of License:

Upon the filing of a completed license application and the payment of the required fee, the City shall issue a license to the person authorizing them, for the period of the current fiscal year to conduct business. The license shall be prominently displayed at the business location. The form of such license shall be prepared by the City.

10. Penalty for Default; Collection of Fees, Penalties:

A penalty of ten per cent (10%) of the amount of the fee due and unpaid shall be added for any default for thirty (30) days or less.

For each succeeding day thereafter elapsing before payment there shall be an additional penalty of five per cent (5%) added.

The City may collect fees due and unpaid under this Article, together with accrued penalties, by any proceeding provided under the Charter of the City or any other proper proceeding provided for under the laws of the State of West Virginia.

11. Penalty for Violation of Article:

It shall be unlawful for any person to fail or refuse to make application for a license provided to be made under this article, or to make any false or fraudulent statement in such application, with intent to evade the payment of the fee, or any part thereof, imposed by this article; or for any person to aid or abet another in any attempt to evade the payment of such fee, or any part thereof; or for the president, vice-president, secretary or treasurer of any corporation to make or cause or permit to be made for any application, with the intent to evade the payment of any such fee. Any person violating any of the provisions of this section shall be subject to a fine not to exceed one hundred dollars (\$100.00), or imprisoned in the Regional Jail for a period not to exceed thirty (30) days, or punished by both such fine

and imprisonment, at the discretion of the City Police Court Judge.

It shall also be unlawful for any person liable for fee hereunder after a period of thirty (30) days from the date when any fee or any part thereof, is due and payable, to fail or refuse to pay such fee. And any person so failing or refusing to pay such fee shall be punished by the imposition of penalties and punishment as herein provided for, for failure to make the application for a license hereunder. Each separate day for which any business is carried on by any person without complying with the requirements of this article, as set out in this section, shall constitute a separate offense.

12. Expiration and Renewal of License:

All license for the City shall be so issued to expire on the 30th day of June of each year. On or before the first day of July of each year, every person having a license shall apply to the recorder for a renewal license year next ensuing, unless such person has ceased to operate such business or does not propose to continue operation of the business during the year next ensuing. Each application for renewal shall be accompanied by the required amount for said license. (See attached schedule)

13. Business Not Requiring Fees:

Any business not having a gross of \$4000 dollars or more will not be required to pay a fee but must have a license.

14. Business not Listed:

Any type of business not listed on attached schedule or in this ordinance and meets the other requirements will pay the \$15.00 fee.

15. State Certified or State License Holders:

Any person that must be State Certified or have a state license must have a City license. All business or professional offices must also have a City license.

16. Prior actions in conflict with this Ordinance:

All prior ordinance, resolutions, and orders in part thereof in conflict with the provisions of this ordinance are, to the extent of such conflict are repealed upon acceptance of this ordinance.

Jeff Kaphis
Mayor / Acting Mayor

Denis M. Moly
Recorder pro tem

1st reading 4-6-9

2nd reading 4-6-9

3rd reading 5-4-9

Municipal Business Licenses

In addition to businesses licensed under old WV Code 11-12 and 11-13A, the following activities may be licensed in accordance with the WV Code section shown. These rates may increase as the state rates increase, but cannot exceed the state rates.

<u>ACTIVITY</u>	<u>RATE</u>	<u>AUTHORIZING WV CODE</u>
Alcoholic Liquors		
Retail Liquor Sales	\$1,000.00 – Class A \$1,000.00 – Class B	60-3A-12(a) 60-3A-12(a)
Fraternal or veterans Organization or nonprofit Social club	\$375.00	60-7-6
Private Club		
Less than 1,000 members	\$500.00	60-7-6
More than 1,000 members	\$1,250.00	60-7-6
Non-intoxicating Beer		
Retail Dealer – Class A (Restaurants, bars, and fraternal organizations)	\$150.00	11-16-9
Class B (Grocery Store, Chilled and Unchilled)	\$150.00	11-16-9
Distributor	\$1,000.00	11-16-9
Brewer	\$1,500.00	11-16-9

<u>ACTIVITY</u>	<u>RATE</u>	<u>AUTHORIZING WV CODE</u>
Wine		
Retailers (Grocer)	\$150.00	60-8-3
Distributors (Wholesale)	\$2,500.00	60-8-3
Wine Tasting	\$50.00	60-8-3
Wine Sales Representative	\$50.00	60-8-3
Architects	\$25.00	30-12-8
Attorney	\$5.00	30-1-7
Auctioneer	\$15.00	19-2C-6
Barber, Beautician, Manicurist	\$25.00	30-27-4
Barber, Beautician School	\$250.00	30-27-8
Chiropractors	\$100.00	30-16-7
Contractors	\$150.00	21-11-8
Dental Corporation	\$50.00 Annually	30-4-4c
Dentists	\$20.00	30-4-17b
Embalmer & Funeral Director	\$15.00	30-6-6
Engineers	\$30.00	30-13-7
Foresters	\$5.00	30-19-7

<u>ACTIVITY</u>	<u>RATE</u>	<u>AUTHORIZING WV CODE</u>
Funeral Establishment	\$75.00	30-6-13
Hearing Aid Fitters/Dealers	\$40.00	30-26-9
Hospitals		16-5B-4
5-49 Beds	\$20.00	
50-99 Beds	\$30.00	
100-199 Beds	\$40.00	
200 or more Beds	\$50.00	
Hotels, Motels, Boarding Houses	\$2.00	16-6-4
Each bedroom in excess of 7	\$.25 each up to \$10.00	
Insurance Broker	\$25.00	33-12-6
Insurance Company	\$50.00	33-3-13
Landscape Architects	\$50.00	30-22-7
Land Surveyor	\$20.00	30-13A-6
Medical Corporation	\$300.00 Annually	30-3-15
Midwives	\$10.00	30-15-5
Nursing Home Administrator	\$50.00	30-25-5
Nursing Homes	\$8.00/bed	16-5C-6
Occupational Therapist	\$5.00	30-28-15
Osteopathic Physician/Surgeon	\$10.00	30-14-10

<u>ACTIVITY</u>	<u>RATE</u>	<u>AUTHORIZING WV CODE</u>
Personal Care Homes	\$4.00/bed	16-5C-6
Physical Therapist	\$35.00	30-20-8
Physicians, Surgeons, Podiatrist	\$50.00 every 2 years	30-3-12
Practical Nurses Certified Nursing Asst.	\$5.00	30-7A-7 30-7A-1
Private Detective/Investigator	\$50.00	30-18-4
Psychologists	\$30.00 every 2 years	30-21-8
Radiological Technologist	\$20.00 every 2 years	30-23-7
Real Estate Broker	\$50.00	47-12-9
Real Estate Salesman	\$25.00	47-12-9
Registered Professional Nurse	\$5.00	30-7-6
Restaurants Each 5 chairs or spaces where Persons are fed in excess of 10	\$2.00 \$.25/section up to \$10.00	16-6-4
Social Worker	\$5.00	30-30-10
Veterinarians	\$5.00	30-10-10

The following business classifications were taxed under Chapter 11, Article 12 and the tax was repealed and replaced by a State Business Franchise Registration Tax effective July 1, 1970. Municipalities may still impose a license tax, but it cannot be greater than that which the state imposed on January 1, 1970. Those maximum rates are as follows:

<u>ACTIVITY</u>	<u>RATE</u>	<u>AUTHORIZING WV CODE</u>
Amusement or Music Devices		11-12-3
Less than 20:		
.01 Device	\$2.00 Each Device	
.05 Device	\$5.00 Each Device	
.10 Device	\$10.00 Each Device	
.10 Plus Device	\$12.50 Each Device	
More than 20:		
.01 Device	\$50.00	
.05 Device	\$150.00	
.10 Device	\$225.00	
.10 Plus Device	\$300.00	
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Baggage or parcel checking devices, Vibrator machines and toilet lockers, Sanitary napkins	\$.50	11-12-3
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Bagatelle table, first	\$25.00	11-12-14
Each additional table	\$15.00	
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Billiard or pool, first table	\$25.00	11-12-14
Each additional table	\$15.00	
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Bowling Alley, first alley	\$25.00	11-12-14
Each additional alley	\$15.00	
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Carnivals (street or other)		11-12-4
For each performance, Exhibit or entertainment	\$5.00 per week	
Riding Devices	\$10.00 per week	
Concession selling services, Goods, wares, merchandisc, and Food	\$5.00 per week per concession	

<u>ACTIVITY</u>	<u>RATE</u>	<u>AUTHORIZING WV CODE</u>
Games of skill	\$10.00 per week per concession	
Candy or merchandise wheels	\$25.00 per day	
NOTE: Each performance shall or may be required to have a separate license.		
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Circuses and other shows:		11-12-4
For each railroad car used to transport property or equipment	\$4.00 per day each day performance is given	
For each truck used to transport property or equipment	\$3.00 per day each day performance is given	
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Collection Agency	\$100.00	11-12-12
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Employment Agency	\$200.00	11-12-13
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Fortune Telling, Palmist, Phrenologist, Spiritualist, Clairvoyant, Mind Reader, Medium	\$200.00	11-12-6
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Hawker and Peddler		11-12-8
On Foot	\$10.00	
Vehicle not exceeding ½ ton	\$15.00	
Vehicle not exceeding 1 ton	\$50.00	
Vehicle not exceeding 2 tons	\$100.00	
More than 2 tons	\$150.00 plus \$100 for each additional Ton or fraction thereof	
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Itinerant Vendors	\$500.00	11-12-10
Junk Dealers		11-12-7
Resident junk dealer within City limits	\$25.00	
Resident junk dealer No yard for storing	\$25.00	
Resident junk dealer's agent	\$10.00	

<u>ACTIVITY</u>	<u>RATE</u>	<u>AUTHORIZING WV CODE</u>
Itinerant junk collector	\$2.00	
Non-resident junk dealer	\$150.00	
Non-resident junk dealer's agent	\$150.00	
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Laundromats – Car Wash		11-12-3a 11-13a-2
1-5 Devices	\$15.00	
6-9 Devices	\$3.00 Each	
10 or more Devices	\$30.00	
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Pawnbroker	\$100.00	11-12-9
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Theaters and Public Shows		11-12-11
Over 30,000 population	\$160.00	
Over 20,000 but less than 30,000	\$125.00	
Over 10,000 but less than 20,000	\$100.00	
Over 5,000 but less than 10,000	\$40.00	
Over 2,000 but less than 5,000	\$20.00	
Less than 2,000	\$10.00	
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Trading Stamps (each county)	\$175.00	11-12-5
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Vending Machines, Merchandise Or Service Devices		11-12-3
Less than 20:		
.01 Device	\$2.00 Each Device	
.05 Device	\$5.00 Each Device	
.10 Device	\$10.00 Each Device	
.10 Plus Device	\$12.50 Each Device	
More than 20:		
.01 Device	\$50.00	
.05 Device	\$100.00	
.10 Device	\$150.00	
.10 Plus Device	\$250.00	

NOTE: If the license granted is for a period less than the fiscal year, the fee shall be computed quarterly in proportion to the remainder of the fiscal year.

The following store classifications were taxed under Chapter 11, Article 13A and the tax was repealed by a State Business Franchise Registration Tax effective July 1, 1970. Municipalities may still impose a license tax, but the rates cannot be greater than the following:

General Stores:

The term "General Store" shall be construed to mean and include any store or stores or any mercantile establishment or establishments, in which goods, wares, or merchandise of any kind are purchased, ordered, sold or offered for sale either at retail or wholesale.

1 to 5 stores	\$15.00 each
6 to 10 stores	\$40.00 each additional store
11 to 15 stores	\$80.00 each additional store
16 to 20 stores	\$120.00 each additional store
21 to 30 stores	\$160.00 each additional store
31 to 50 stores	\$400.00 each additional store
51 to 75 stores	\$800.00 each additional store
Over 75 stores	\$1,000.00 each additional store

Special Stores:

The term "Special Store" shall be construed to mean and include any store or stores or any mercantile establishment or establishments, in which goods, wares, or merchandise of any kind except cigarettes, tobacco products, and soft drinks are purchased, ordered, sold or offered for sale, either at retail or wholesale, and which contains no coin operated device, or devices, owned or operated by the store proprietor.

1 to 5 stores	\$5.00 each
6 to 10 stores	\$20.00 each additional store
11 to 15 stores	\$40.00 each additional store
16 to 20 stores	\$60.00 each additional store
21 to 30 stores	\$80.00 each additional store
31 to 50 stores	\$200.00 each additional store
51 to 75 stores	\$400.00 each additional store
Over 75 stores	\$500.00 each additional store
