

Motion made by Danny Brown to pay bills presented to Board.

VOICE: For, All  
Against, None

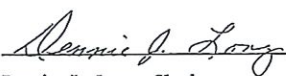
DENNIS JONES, ATTORNEY FOR BOARD

Mr. Danny Brown made motion to hire Dennis Jones as attorney for the Board of Supervisors.  
Motion was seconded by J. L. Porter III.

VOICE: For, All  
Against, None

Meeting adjourned until April 14, 1976 at 6:00 P.M.

  
Herman Puckett, Chairman

  
Dennie J. Long, Clerk

Continuation of Minutes of April 5, 1976, left from original typing through inadvertant error.

#### RUSSELL COUNTY SEVERANCE LICENSE ORDINANCE

AN ORDINANCE IMPOSING A LICENSE TAX PURSUANT TO VIRGINIA CODE ANNOTATED SECTION 58-266.1:1 UPON ALL PERSONS ENGAGED IN THE BUSINESS OF SEVERING COAL OR GASES FROM LANDS SITUATE IN RUSSELL COUNTY, VA., AND FURTHER REQUIRING PRODUCERS AND COMMON CARRIERS OF COAL OR GASES PRODUCED OR TRANSPORTED FROM RUSSELL COUNTY, VIRGINIA, TO MAINTAIN RECORDS AND FILE REPORTS SHOWING THE QUANTITIES AND PROCEEDS FROM COAL OR GASES PRODUCED OR TRANSPORTED RESPECTIVELY.

BE IT ENACTED AND ENACTED BY THE Board of Supervisors of Russell County, Virginia:

##### Section A. IMPOSITION OF TAX, EFFECTIVE DATE, AND TAX RATE

(1) A license tax authorized by Virginia Code Ann. 58-266.1 (1) is hereby levied, and every person; partnership; association; corporation, whether organized under the laws of this or any other state or county; company, or association under the provisions of this ordinance, shall, as hereinafter provided, pay a license tax upon all coal and gases severed or extracted from lands situate, lying and being within Russell County, Virginia at the rate of one-half of one percent (0.5%) of the gross receipts from the sale or sales of coal or gases severed, extracted, or transported from Russell County, Virginia.

(2) The herein described license tax is imposed effective April 5, 1976.

##### SECTION B. DEFINITIONS.

(1) "Owner" means any person; partnership; association; corporation, whether organized under the laws of this or any other state or country; company or association earning either a legal or equitable interest in said coal or

Severance License Ordinance continued

(2) "Severed", "Severing" and "Severance" as used in this ordinance shall mean the taking from the land or soil situate in Russell County, Va., any coal or gases in any manner whatsoever.

(3) "Person" as used in this ordinance shall include any person, firm, concern, receiver, receivers, trustee, executor, partner or partnership administrator, agent, institution, association, company, corporation and persons acting under declaration of trust.

(4) "Producer" means every "Person" as defined engaged in the business of "Severing" coal or gases from the earth in Russell County, Virginia, including any "Owner" so engaged.

(5) "Gross Receipts" shall mean the fair market value measured at the times such coal or gases are utilized or sold for utilization in Russell County, Virginia, or at the times they are placed in transit for shipment from Russell County, Virginia. The term "gross receipts" shall include only those receipts derived from property located within this county and shall not include any receipts arising from the sale or other disposition of coal or gases extracted prior to the effective date hereof.

(6) "Coal" means and includes any combustible mineral solid composed predominately of carbon and hydro-carbons.

(7) "Gas" means and includes any substance or form that is neither liquid nor solid and which is sought for and removed from the earth for the vapor itself, and used for lighting, heating, cooking or any other purpose.

(8) "Ton" means a short ton of 2,000 pounds. The number of tons shall be determined at the first point at which the coal is weighed.

SECTION C. KEEPING OF RECORDS, FILING OF RETURNS AND PAYMENT OF TAX.

(1) Each producer of such coal and gases and any common carrier which transports such coal and/or gases, or any company owning, operating or using a pipeline by which gases produced in Russell County are transmitted to a point or points outside Russell County to a purchaser or purchasers thereof, shall maintain records showing the source, quantity and gross receipts of coal and gases which they have produced and transported, respectively.

(2) All producers of such coal and gases shall on or before the 20th day of each month file a written report, under oath and subject to the penalty of perjury with the Commissioner of the Revenue of Russell County, Virginia, showing the quantities of coal and gases which they have produced for the previous calendar month, together with the gross receipts from such coal and gases for the previous calendar month, and make payment thereon to the Treasurer of Russell County, Va.

(3) Each such producer, carrier, or pipeline owner, operator or user shall make such records available for examination by the Commissioner of the Revenue of Russell County, or his authorized agents, at its office or offices where such records are usually kept.

(4) If any such producer, carrier or pipeline owner, operator or user shall fail or refuse to file the written reports as required by this act, the county administrator shall assess the tax against said producer, carrier, or pipeline owner, operator or user at the rate herein provided for, on such amount of gross receipts as he may deem just, and the proceedings thereon shall be the same as if the written report had been made.



(5) If any such producer, carrier, or pipeline owner, operator or user shall withdraw from business in this country before the tax shall fall due as herein provided, or shall fail or neglect to pay such tax, the county administrator shall at once proceed to collect the same and may employ such legal process as may be necessary for that purpose, and when so collected he shall pay the same to the Commissioner of Revenue of Russell County, Virginia. The suit may be brought by the County Administrator, in his official capacity, in any Court of this State having jurisdiction. A reasonable attorney fee shall be taxed as cost therein and process may issue to any county of the state and may be served as in civil actions.

#### SECTION D. LICENSING PERIOD.

(1) Any producer engaging in the severance of coal or gases from land situate in Russell County, Virginia, shall apply for a license on or before February 28, 1976, or before beginning severance, whichever, is later.

(2) Such license shall be effective only for the calendar month in which issued, with the license tax for that quarter to be paid within the time prescribed by this ordinance.

(3) Such license for any month shall expire at the close of each calendar month unless renewed by the filing of reports and the payment of tax as set forth herein, whereupon it shall be automatically renewed for the succeeding calendar month subject to the payment prescribed.

#### SECTION E. PENALTIES.

(1) Any person, firm, association or corporation engaging in the business of extracting coal or gases without a license as herein required, or continuing in such business without obtaining a new license, shall be deemed guilty of a misdemeanor and shall be subject to the penalties provided by Virginia Code Annotated Section 58-250, 58-251, 58-252, and 58-254; said sections expressly referred to and by reference incorporated herein.

(2) Interest shall accrue on any tax not paid when due at the rate of eight percent (8%) per annum until paid subject to any limitations otherwise prescribed by law.

#### SECTION F. VALIDITY - SEVERABILITY.

(1) If any section, clause, sentence, phrase or word of this ordinance is for any reason held by a court of competent jurisdiction to be invalid, such decision shall not affect the validity of the remaining sections of this ordinance which shall remain in full force and effect.

This ordinance was introduced at the regular meeting of the Board of Supervisors of Russell County, Virginia, on the 5th day of January, 1976, and adopted at the regular meeting of the Board of Supervisors of Russell County held on the 5th day of April, 1976, after said ordinance had been publicized for two successive weeks as provided by Code of Virginia, #15.1-522.

#### ANNUAL ROAD MEETING

The annual road meeting of the representatives of the Department of Highways with the Board of Supervisors and the citizens, same having been advertised as required by statute. Frank Norris, Resident Engineer for the Dept. of Highways for Russell County, met with the Board and discussed with the Board and citizens present, the plans and proposals for the expenditure of the Secondary Road Fund

allocated to Russell County for the fiscal year beginning 7-1-76, after which discussion the members of the Board of Supervisors agreed to submit their recommendations in order of priority at a later date.

Meeting adjourned to April 14, 1976 at 6:00 p.m.

Chairman



Clerk of the Board

