

VILLAGE OF WESLEY CHAPEL
COUNCIL MEETING MINUTES
WESLEY CHAPEL UNITED METHODIST CHURCH
120 Potter Road, Wesley Chapel, NC 28110
April 19, 2011 – 7:00 P. M.

The Village Council of Wesley Chapel, North Carolina, met in the Fellowship Hall of Wesley Chapel United Methodist Church at 120 Potter Road South, Wesley Chapel, North Carolina.

Present: Mayor Horvath, Mayor Pro-tem Bradford; Council Members Brotton, Hess and Ormiston

Others Present:

Village Clerk/Finance Officer: Cheryl Bennett; Planning and Zoning Administrator Joshua Langen

Concerned citizens: Carol Mullis, Chuck and Gayla Adams

Meeting was called to order at 7:00 PM and a quorum was present.

1. PLEDGE OF ALLEGIANCE / INVOCATION

Mayor Horvath led the Pledge of Allegiance and Mayor Pro-tem Bradford gave the invocation.

2. ADDITIONS, DELETIONS, AND / OR ADOPTION OF AGENDA

Bradford made a motion to adopt the agenda with the addition of “Carolina Thread Trail flyer” under Item 5. Brotton seconded the motion.

The motion passed unanimously.

3. PUBLIC HEARING ON PROPOSED CHANGES TO PRIVILEGE LICENSE ORDINANCE AND FEE SCHEDULE

The public hearing was opened. There were no speakers. It was noted that Council intends to leave the gross receipts maximum license fee at \$5,000. The public hearing was closed.

4. TOWN HALL BUILDING COMMITTEE UPDATE: STORMWATER RETENTION/DETENTION DISCUSSION

Brotton said that Fuller was asked to change some wording in the contract, also the Committee had some questions of him and when the responses are received the contract will go back to the Committee and then to George Sistrunk for legal review. Brotton reviewed the status of the stormwater questions, the Committee would like to use Fuller’s civil engineer, and coordinate it with our engineer Bonnie Fischer. A proposal was submitted by Fuller’s engineer, MGES, PLLC; it noted that if the percentage of impervious surface for our project is less than 24% only the amount of storm water runoff is addressed, and a “dry” pond is used. His

proposed fee was \$2,000 for a “dry” pond design, \$3,000 for a “wet” pond design, and \$1800 for a drive connection extension (if two ponds are required multiply the fee by 1.5). Stormwater was not included in the contract with Fuller. Joshua Langen asked our engineer Bonnie to put together the scope for a cost analysis if we go on our own or if we partner with Aston for cost, location and size of the pond required under each. Hess noted if we have to go to underground movement of water there will be other costs and noted two things: 1. if we go on our own will there be one or two ponds, and 2. the estimate should be based on what we need to do if we go with Aston. Langen asked about whether we would have point source outflow or sheet flow outflow and water quality issues. Brotton noted Bonnie Fisher would rather review the work of someone else, so she can’t design it. Chuck Adams asked if we can channel the runoff from the roof north to Highway 84; we can.

Brotton made a motion to approve Resolution 2011-06, to exempt the Village from the provisions of GS 143-64.31 regarding contracting professional services. Ormiston seconded the motion. Hess noted we will have other civil engineering services, and have we negotiated the other fees. Brotton noted the Fuller proposal includes \$8,000 for site and civil engineering by MGES. Hess asked if we would approach the \$30,000 amount, noting the purpose of the statute is to negotiate fees. In our architect contract the civil engineer hourly rate is \$95. Hess said we should consider two ponds, and we should analyze what we will need to do to channel the water to a pond if we go with Aston.

The motion passed unanimously.

Resolution 2011-06
Resolution for Exemption from the Provisions of G.S. 143-64.31
Regarding Contracting Professional Services
Wesley Chapel, North Carolina

WHEREAS G.S. 143-64.31 requires the initial selection of firms to perform architectural, engineering, and surveying services without regard to fee; and

WHEREAS G.S. 143-64.32 allows municipalities to exempt themselves from the provisions of 143-64.31 if such professional fees are less than \$30,000; and

WHEREAS the Village of Wesley Chapel proposes to enter into one or more contracts for such services for evaluating the stormwater and driveway work at the Town Hall property; and

WHEREAS professional fees for these services will be less than \$30,000;

NOW, THEREFORE, THE WESLEY CHAPEL VILLAGE COUNCIL
RESOLVES:

Section 1. The above-described project is hereby made exempt from the provisions of G.S. 143-64.31 for the reasons stated in this resolution.

Section 2. This resolution shall be effective upon passage.

Adopted this 19th day of April, 2011.

ATTEST

Cheryl Bennett, Clerk to the Board

Brad Horvath, Mayor

5. PARKS AND REC COMMITTEE UPDATE:
- LANDSCAPING RFP
 - FUNDRAISING DISCUSSION
 - DISCUSSION ON PARK RULES
 - CONSIDERATION OF TIMELINE
 - CAROLINA THREAD TRAIL FLYER

Landscaping RFP: Bradford reported on changes to the landscaping RFP. Fire ant spraying was deleted; Hess and Ormiston concurred that we can just do that when we are open to the public. We will advertise the RFP on the website, Sunshine List and in the paper. The question of complaints on home based occupations was brought up; Joshua Langen asked we let him know who the top three bidders are so he can check on who has outstanding violations. The problems of enforcing violations were discussed; Mayor Horvath asked Langen to write it up and send it to the attorney. Hess made a motion to approve sending out the RFP. Brotton seconded the motion.

The motion passed unanimously.

Fundraising Discussion: Bradford noted that Partners for Parks is an umbrella organization that facilitates park fundraising efforts. Their payment is the interest off the account. A group could come to Council with a suggestion for use of funds and Council could decide whether or not to accept the donation. We might have some kind of display board to recognize donors through this organization. Council would like more information on this idea.

Discussion on Park Rules: Brotton asked whether alcohol would be allowed; Bradford said there were two thoughts on this – it might be a liability issue but it would be nice to be able to bring wine or beer to an event. We need to see what other parks do regarding this. Ormiston asked if pets would be allowed; Bradford said yes, on a leash, but this rule was not yet voted on. We don't have a leash law, but could make it a park rule. Brotton asked if motorized wheelchairs would be allowed, we would have to have wording to indicate what motorized vehicles are prohibited. There is a new law pending in the legislature about concealed

weapons; Brotton said he thought municipalities could still outlaw it since it is not a State park. Bradford asked that any ideas be sent to Parks and Rec. At their last meeting they heard about fishing rules, including catch and release and use of artificial bait. Kim Bayha has a resolution regarding smoking. Ormiston suggested parking be restricted to designated areas. Chuck Adams noted with bass you need barbless hooks for catch and release. Brotton suggested no wading in the pond.

Consideration of Timeline: Bradford said she, Jon Wood, John Lepke and Joshua Langen met regarding CUP options. Jon Wood will get a cost estimate for Haden Stanziale to do the CUP, some items we can do in house, and others we will need cost estimates. Joshua Langen said we need a pre-submittal conference for all the details. Ormiston asked about the stormwater and landscaping/lighting plans; Bradford said we want estimates to compare with Haden Stanziale costs to see if it should be parceled out. Langen noted the final stormwater and landscaping plans come with the final CUP. Ormiston asked if we are doing pieces before we see the whole picture, you might want to get the whole picture and then back out the details. Bradford said they had the items separate to see the individual costs.

Mayor Horvath asked about the paperwork on the water based grant; we could theoretically charge admission, but everyone needs to be treated the same. He asked if we would ever be charging admission. Hess said we would have to pay someone to collect the admission, and it wouldn't be worth it. Council consensus was we would not charge admission. Bradford said Parks and Rec voted against admission fees too. She will submit the paperwork to get the \$90,361 back from the grant for the land. Ormiston noted Stallings charges a higher fee for rental of the pavilion to non-residents. Bradford noted the grant doesn't require a clause that the land will be used in perpetuity as recreation, which the PARTF grant requires. Eradication of the beavers will be added to the timeline. Bennett said she thought the trapper would need a privilege license. Bradford said she has two volunteers to construct a rebar bonnet over the drain and will get release forms. She will send a naming rights policy to council and move it to May on the timeline. Chuck Adams said he knows someone who does pole barns inexpensively. Parks and Rec is researching costs on a gate and security. Mayor Horvath asked if we have the right to selectively clear trees in July, even if we get the PARTF grant, we won't yet own the land. The question of renting lights from Union Power came up. Mayor Horvath asked they check with Joshua Langen on the ribbon cutting ceremony for safety of ingress and egress. A temporary use application will be needed. Ormiston noted they should guide the community to prevent a perception that the park is open and accessible, and this needs to be pushed back. Mayor Horvath noted Joshua Langen, Sondra Bradford and Parks and Rec need to have a conversation about it; there will be a gate also. He asked about the RFP for the house, it is just to get prices since there is no funding for the house at present. It was noted the CUP process will take some time.

Carolina Thread Trail Flyer: The flyer for the May 5, 2011 meeting was reviewed; we will get 1100 copies at Office Depot.

6. DISCUSSION ON COMMITTEE MEMBERS

- INCLUSION OF NON-RESIDENTS
- DECISION ON CURRENT NON-RESIDENT MEMBERS
- INCLUSION OF BUSINESS PROPERTY OWNERS

Mayor Horvath noted we talked about this previously, do we grandfather current non-resident committee members or set a deadline. Bradford said it should apply to non-residents not yet on committees; she spoke to Kim Bayha who is initiating annexation papers; we would have lost a valuable member without her. She suggested a six month timeline. Chuck Adams noted you can only annex in January. Bradford said you can initiate the papers anytime. Ormiston said since our cutoff date for annexation is January, she thought the deadline should be the next January after the committee member is appointed. She didn't want to exclude them, but we could add this condition. Brotton said he didn't think we should include non-residents because they chose not to annex in; for current non-resident committee members we could require they annex in at the next cycle. Hess said he was in favor of putting non-residents on a committee and then asking them to annex in the next cycle. Chuck Adams asked if we could include with the application to join a committee an annexation form. Brotton asked if surrounding towns allow non-residents, and if not, what is the reasoning. Hess said we have more doughnut holes and it makes us unique. Brotton said if we use the city limits as opposed to being outside the borders, it would include Blackstone and he would be a little more comfortable with it. Carol Mullis noted Becky Plyler checked with other towns and got their committee applications, Waxhaw asks how long you have been a resident. Brotton liked Chuck's idea of agreeing to annex up front. Ormiston made a motion that starting immediately, all current and prospective committee members, if not a current Wesley Chapel resident, agree to fill out annexation papers by January 1, or they will be removed from the committee. Bradford seconded the motion.

The motion passed 3-1, with Brotton voting nay.

Mayor Horvath noted Karen Partee from Aston Properties brought up business property owners, who pay taxes, but are not residents. Brotton said Karen thought outside of the Town Hall Committee they should have a voting right as well. Hess said he had concerns from the standpoint that they could have a conflict of interest, since our rules were not expansive enough. Bradford said maybe another way to do that would be to say it is okay on the Safety Committee, but it could be a problem with the Festival Committee. Chuck Adams noted a member could be persuasive anyway. Ormiston said she was not comfortable in giving them voting rights. Brotton said he agreed, but played devils advocate in noting we are saying yes to those not paying taxes, and no to those paying taxes.

7. CONSIDER APPROVAL OF CHANGES TO PRIVILEGE LICENSE ORDINANCE AND FEE SCHEDULE

Nancy Schneeberger sent a follow up memo on other town's cap on privilege license fees, and recommended we keep ours at \$5,000. Bradford noted her husband has a business and in her particular instance their fee will decrease.

Bradford initially recused herself but the amount was less than \$50 and council determined recusal was not necessary. Bennett noted some fees will decrease as the service company fee was \$50 and it came down to a minimum of \$15, but on the whole, fees will stay the same. Brotton made a motion to approve the amendments to the privilege license ordinance and fee schedule as amended to keep the maximum \$5000. Ormiston seconded the motion.

The motion passed unanimously.

The amended ordinance and fee schedule are incorporated herein.

Effective 04.19.11

Ordinance 2008-08, revised 04.19.2011
PRIVILEGE LICENSE TAX ORDINANCE
OF THE VILLAGE OF WESLEY CHAPEL

This Ordinance supersedes the previous Privilege License Ordinance adopted as Resolution 2004-06.

ARTICLE I GENERAL

Section 1. Definitions. When used in this ordinance (unless the context requires a different meaning):

- (a) "Person" includes any individual, trustee, executor, other fiduciary, corporation, unincorporated association, partnership, sole proprietorship, company, firm, or other legal entity.
- (b) "Business" includes each trade, occupation, profession, business, and franchise taxed under this ordinance.
- (c) A business is "seasonal" in nature when it is conducted for profit six months out of the year or less.
- (d) "Tax Collector" is the person designated by the Village as responsible for the issuance of privilege licenses.

Section.2. Construction of This Ordinance. This ordinance is enacted for revenue purposes only. Therefore, it should be construed to require payment of the maximum tax permitted under its terms. In addition, issuance of a license in accordance with this ordinance does not excuse a licensee from compliance with any other applicable ordinance or statute. This ordinance does not prevent the village from imposing license taxes on additional businesses, from increasing or decreasing the amount of any license tax, or from regulating any business taxes.

ARTICLE II LEVY

Section 3. Levy of Tax. An annual privilege license tax is hereby levied on each business conducted within this village in the amounts set forth in the Privilege License Section of the Village Fee Schedule.

Section 4. Who Must Pay Tax. Each person who conducts a business within this village is subject to this ordinance. A person "conducts business" when he engages

in one act of business taxed under this ordinance. He conducts the business “within the Village” if he maintains a business location within the village; or if, either personally or through agents, he (1) solicits business within the village limits or (2) picks up or delivers goods or services within the village limits.

Section 5. Period of License; Due Date.

(a) **Annual licenses.** Unless the section of this ordinance levying the privilege license tax applicable to a particular business provides otherwise, a license issued in accordance with this ordinance is good for the twelve-month period beginning July 1 and ending June 30. The tax is due on July 1 of each year. However, if a person begins a business after July 1 of a year, the tax for that year is due before the business is begun. The license year for local government malt beverage and wine licenses is May 1 to April 30. (*rev. 04.19.2011*)

(b) **Licenses for periods shorter than one year.** If the section of this ordinance levying the privilege license tax applicable to a particular business so provides, a license may be issued for a period of one day, one week or some comparable period of less than a full license year. A person may not commence a business conducted within the village and taxed under such a provision until the privilege license tax due is paid and may not continue such a business beyond the period for which the license is issued.

Section 6. Proration of tax. If a business is begun after December 31 and before July 1, the amount of tax due is half the amount otherwise due. If a business is seasonal in nature and if the amount of tax is not based on gross receipts, the amount of tax due is half the amount otherwise due. Malt beverage (beer) and wine licenses are not pro-rated. (*rev. 04.19.2011*)

Section 7. Refunds. If for any reason a licensee discontinues his or her business during the license year, he or she is not entitled to a refund.

Section 8. Separate Businesses. A separate license is required and a separate privilege license tax must be paid for each place of business unless two or more places of business under common ownership are contiguous to each other, communicate directly with and open into each other and are operated as a unit. In addition a separate privilege license tax must be paid for each business taxable under this ordinance conducted by the taxpayer at any one location; however, the tax collector may issue a single license for all taxable business conducted at one location by a single taxpayer.

Section 9. Computation of Tax Based on Gross Receipts.

(a) Whenever this ordinance levies a privilege license tax computed on the basis of gross receipts, “gross receipts” means the amount reported as gross receipts on a business’s state income tax return, or on the federal income tax return filed with the state income tax return if the state return does not separately state gross receipts for the most recently completed tax year.

- (b) If a business has not been in operation long enough for the information required in subsection (a) of this section to be available, the tax collector shall estimate gross receipts for the business on the basis of gross receipts of comparable businesses, or any other information that the tax collector considers useful.

On or before July 31 immediately after the license year, each licensee who paid the tax for the past license year based on estimated gross receipts shall submit to the tax collector a sworn final report showing the amount of gross receipts for the license year. If the amount shown is more than estimated gross receipts, the licensee shall pay the amount of additional tax that would have been due had the estimate been accurate. If the amount shown is less than estimated gross receipts, the village shall refund to the licensee the difference between the actual tax paid and the amount of tax that would have been due had the estimate been accurate.

Section 10. Exemptions.

- (a) **Generally.** Except as otherwise provided in this section or by state law, no person is exempt from the payment of a privilege license tax levied by this ordinance.
- (b) **Charitable organizations.** A person who operates a business for a religious, educational, civic, patriotic, charitable, or fraternal purpose, when the entire gross income of the business is used for such a purpose, is exempt from paying any privilege license tax levied by this ordinance.
- (c) **Blind persons and members of the armed forces and merchant marine.** Blind persons and persons who serve in the United States armed forces or the merchant marine are exempt from paying any privilege license tax levied by this ordinance to the extent provided by G.S. 105-249 and G.S. 105-249.1.

ARTICLE III. LICENSES

Section 11. Application. A person shall apply to the tax collector for each license required by this ordinance no less than thirty days before the date the tax is due. The application, which shall be submitted on forms provided by the tax collector, shall contain:

- (a) The name of the applicant and whether the applicant is an individual, a partnership, a corporation, or some other entity.
- (b) The nature of the business.
- (c) Where the business is conducted.
- (d) An address where notices and statements may be mailed to as required by this ordinance.
- (e) Whether the business is regulated by a state occupational licensing board subject to G.S. chapter 93B, and if so, the serial number of the state license the applicant currently holds.
- (f) Any other information the tax collector determines to be necessary to compute the amount of tax due.

Section 12. Reasons for Refusal or Revocation of a License. The tax collector shall refuse to issue a license or shall revoke a license for either of the following reasons:

- (a) The applicant misrepresents a fact relevant to the amount of tax due or his or her qualifications for a license.
- (b) The applicant refuses to provide information necessary to compute the amount of tax due.

Section 13. Unqualified Applicants: Right to a Conference. After receipt of the completed application, if the tax collector believes that a reason exists for refusing a license under Section 12 of this ordinance, the tax collector shall refuse to accept payment of the tax and shall not issue the license. At the applicant's request, the tax collector shall, in accordance with Section 22 of this ordinance, give the applicant a written statement of the reason for refusing the license. The applicant may, within ten days after the day the statement is received, request a conference to discuss the refusal. In the request, the applicant shall specify why the applicant for a license should not be refused. The tax collector shall arrange the conference within a reasonable time.

If the tax collector refuses to issue a license, the applicant may reapply for a license at any time thereafter. If the reason for which the application was refused no longer exists, and if no other reason exists for refusing to issue a license, the tax collector shall issue the license in compliance with Section 14 of this ordinance.

Section 14. Tax Collector to issue License: Payment of Tax a Prerequisite.

After receipt of the completed application, if the tax collector believes that no reason exists for refusal of a license under Section 12 of this ordinance, the tax collector shall determine the amount of tax due and notify the applicant of that amount. The tax collector shall not issue a license until the tax is paid.

Section 15. Amount of Tax Disputed. If disputes arise over the amount the tax collector determines to be due, the applicant may either refuse to pay and request a conference with the tax collector to discuss the determination or pay the amount and request a conference to discuss the right to a refund. If a conference is requested, the tax collector shall arrange it within a reasonable time.

Section 16. Revocation. The tax collector shall revoke a license if a reason exists to revoke it as set forth in Section 12 of this ordinance. Before revoking a license, the tax collector shall give the licensee written notice of the grounds for revocation, in accordance with Section 22 of this ordinance. The licensee may within ten days after the day on which notice is served request a conference with the tax collector in writing. The request shall specify the reason why the license should not be revoked. The tax collector shall arrange the conference within a reasonable time.

If the licensee fails to request a conference within ten days after the day on which notice is served, the tax collector shall revoke the license. If the licensee requests a conference, the tax collector may not revoke the license until after the conference.

If the tax collector revokes a license, the former licensee may apply for a new license at any time thereafter. If the reason for which the license was revoked no longer

exists and if no other reason exists for refusing to issue a license, the tax collector shall issue the license in accordance with Section 14 of this ordinance.

Section 17. Form and Contents of License. A license shall show the name of the person licensed, the place where the business is conducted (if it is to be conducted at one place), the nature of the business licensed, the period for which the license is issued, and the amount of tax paid. In addition, if a machine is licensed, the license shall show the serial number of the machine. The tax collector shall keep a copy of each license issued.

Section 18. Assignments. A license may be assigned if (1) a business licensed under this ordinance and carried on at a fixed place is sold as a unit to any person, and (2) the purchaser is to carry on the same business at the same place. Such a change shall be reported to the tax collector in accordance with Section 19 of this ordinance. Otherwise, each license issued under this ordinance is a personal privilege and is not assignable.

Section 19. Changes in the Business Conducted by Licensee during the Tax Year. A licensee or an assignee shall report a change in the information contained in the license application to the tax collector within ten days after the change occurs. If information shown on the license itself is affected, the licensee or assignee shall surrender the license to the tax collector when reporting the change.

- (a) **Changes affecting the amount of tax due.** If there are no reasons for revoking the license under Section 12 of this ordinance and the change results in the imposition of a separate or additional tax, the tax collector shall reissue a license reflecting the change upon payment of the separate or additional tax.
- (b) **Changes not affecting the amount of tax due.** If there are no reasons for revoking the license under Section 12 of this ordinance and the change does not result in an imposition of a separate or additional tax, the tax collector shall reissue a license reflecting the change upon payment of a fee of \$10.00.
- (c) **Change requiring refusal of a license.** If there is reason for revoking the license under Section 12 of this ordinance, the tax collector shall refuse to reissue a license and shall instead begin proceedings to revoke the license in accordance with Section 6 of this ordinance.

Section 20. Tax Collector to Furnish Duplicates. Upon satisfactory proof that a license has been lost or destroyed, the tax collector shall furnish a duplicate for a fee of \$10.00.

Section 21. Record of Conferences. The tax collector shall maintain for three years a record of each conference held in accordance with this article. The record shall contain the applicant's or licensee's name, the date of the conference, and a brief statement of the issues discussed and the result reached. After three years, the tax collector shall dispose of the record in accordance with G.S. 121-5.

Section 22. Providing Notice to an Applicant or Licensee. Whenever this ordinance requires the tax collector to give a written statement or notice to an applicant or licensee, the tax collector may do so in one of three ways:

- (a) By personally delivering the statement or notice to the applicant or licensee;
- (b) By mailing the statement or notice by registered or certified mail and returning the receipt requested to the address specified for that purpose in the license application; or
- (c) By causing the statement or notice to be served on the applicant or licensee in accordance with the procedures for service of process under Rule 4, North Carolina Rules of Civil Procedure.

ARTICLE IV. ENFORCEMENT AND COLLECTION

Section 23. Duty to Determine Whether Tax Due. Each person has the duty to determine whether the business he or she conducts is taxed under this ordinance and if so, whether that tax has been paid for the current tax year.

Section 24. Tax Collector to Investigate. If the tax collector has reason to believe that a person is conducting a business in the village in violation of this ordinance, the tax collector shall conduct an investigation to determine the person's tax liability.

Section 25. Duty to Keep Books. Each person who conducts a business taxed under this ordinance shall keep all records and books necessary to compute the tax liability. If a person fails to keep books and records as required, the tax collector shall make a determination of that person's tax liability from the information available.

Section 26. Duty to Permit Inspection. Each person who conducts business in the village shall permit the tax collector to inspect the business premises during normal business hours to determine the nature of the business conducted there and to examine the books and records to determine the nature and amount of business transacted.

Section 27. Duty to Post License. A licensee shall post the license or licenses conspicuously in the place of business licensed. If the licensee has no regular place of business, the license must be kept where it may be inspected at all times by the proper village officials. If a machine is licensed, the license shall be affixed to the machine.

Section 28. Notice of Deficiency. If the tax collector determines that a person has not paid the full amount of tax due under this ordinance, either for the current license year or for a prior license year, the tax collector shall give the person written notice of the deficiency, in accordance with Section 22 of this ordinance. The notice of deficiency shall specify the total amount of tax due; the section of this ordinance upon which the tax is based; the amount of tax paid; any interest due; the balance owed; the manner and time period in which the person may respond to the notice of the deficiency; and the consequences of failing to respond as specified.

Section 29. Request for a Conference. The person may, within ten days after the day on which notice is served, request a conference in writing. The request shall specify the person's objections to the notice of deficiency. By way of illustration but not limitation, a person who receives notice of a deficiency may object on the following grounds:

- (a) That the tax due has already been paid;
- (b) That the tax collector miscalculated the amount of tax due;
- (c) That the tax collector based his calculation on incorrect or insufficient information concerning either the nature or the amount of business conducted;
or
- (d) That the tax collector based the determination on an erroneous interpretation of a section of this ordinance that establishes a category of business subject to a particular tax.

Section 30. Deficiency to Become Final. If the taxpayer fails to request a conference under Section 29 of this ordinance, the deficiency becomes final and the tax collector shall proceed to collect the deficiency.

Section 31. Conference Held. If the taxpayer requests a conference, the tax collector shall not proceed to collect the deficiency until hearing the taxpayer's objections and determining that the deficiency should become final. The tax collector shall maintain a record of each conference held for three years in accordance with Section 29 of this ordinance. The record shall contain the name of the taxpayer, the date of the conference, a brief statement of the issues discussed, and the results of the discussion. After three years the tax collector shall dispose of the record in compliance with G.S. 121-5.

Section 32. Collection of Deficiency.

(a) The tax collector may use any of the following methods to collect a deficiency:

- (1) Criminal prosecution in accordance with section 33(a) of this ordinance;
- (2) Equitable relief in accordance with section 33(b) of this ordinance;
- (3) The remedies of levy, sale, attachment and garnishment in accordance with G.S. 160A-207; or
- (4) The remedies of levy and sale of real and personal property of the taxpayer within the village in accordance with the provisions of G.S. 105-109.

(b) Any person who commences or continues to conduct a business taxed under this ordinance without payment of the tax is liable for the additional tax of 5 (five) percent of the amount of the license every thirty days for a maximum of 25 (twenty-five) percent, with a minimum penalty of \$5 (five dollars) as imposed by G.S. 105-236(2).

Section 33. Enforcement of Ordinance.

- (a) **Criminal Remedies.** Conducting business within this Village without having paid the privilege license tax imposed by this ordinance, or without a valid license issued in accordance with this ordinance, or without posting a license

in compliance with Section 27 of this ordinance is a misdemeanor, punishable as provided in G.S. Section 105-109. Each day that a person conducts business in violation of this ordinance is a separate offense. Payment of a fine imposed in criminal proceedings in accordance with this section does not relieve a person of the liability for taxes imposed under this ordinance.

(b) **Equitable Remedies.** In addition to the criminal remedies set forth in subsection (a) of this section and in compliance with G.S. 160A-175(d), the Village may seek an injunction against any person who conducts a business in violation of this ordinance.

Adopted the 12th day of May, 2008.

Effective immediately.

Mayor Tracey Clinton

Cheryl Bennett, Clerk

Village of Wesley Chapel Privilege License Fee Schedule

What is the Nature of your business? Check all that apply

A. Limited by State Law	Fee	Category	fee
Advertising/Outdoor		<input type="checkbox"/> Sundries-includes soft drinks	\$4.00
<input type="checkbox"/> Sign Hanger/Erector	\$35.00	<input type="checkbox"/> Ice cream retail	\$2.50
Amusements		Service Providers	
<input type="checkbox"/> Amusement (circuses per day, shows, festivals, inflated rentals)	\$25.00	<input type="checkbox"/> Barber/beauty/manicure per operator, also indicate dollar amount of products sold in gross receipts below	\$2.50
<input type="checkbox"/> Electronic video games	\$5.00	<input type="checkbox"/> Bicycle Dealer	\$25.00
<input type="checkbox"/> Pool/Billiards tables per location	\$25.00	<input type="checkbox"/> Dry Cleaners or Laundries	\$50.00
<input type="checkbox"/> Video movie rentals or sales	\$25.00	<input type="checkbox"/> Loan Companies/Check Cashing	\$100.00
<input type="checkbox"/> Music machines per machine	\$5.00	<input type="checkbox"/> Employment Agency	\$100.00
Automobile		Merchants	
<input type="checkbox"/> Auto Service station & accessories	\$12.50	<input type="checkbox"/> Itinerant merchant under 6 months	\$100.00
<input type="checkbox"/> Auto Supply dealers-wholesale	\$37.50	<input type="checkbox"/> Pawnbrokers	\$275.00
<input type="checkbox"/> Auto dealers (new & used)	\$25.00	<input type="checkbox"/> Peddlers on foot	\$10.00
<input type="checkbox"/> Motorcycle Dealer/service	\$12.50	<input type="checkbox"/> Peddlers with vehicle	\$25.00
<input type="checkbox"/> Motor Parts wholesale	\$37.50	<input type="checkbox"/> Peddlers with farm products	\$25.00

Beer & Wine - Special License Needed

License eff. 5/1 to 4/30 - not pro-rated

_____ On Premises Beer	\$15.00
_____ On Premises Wine	\$15.00
_____ Off Premises Beer	\$5.00
_____ Off Premises wine	\$10.00
_____ Wholesale Beer	\$37.50
_____ Wholesale Wine	\$37.50
_____ Wholesale Wine & Beer	\$62.50

Chain/Branch

_____ Chain/branch per location	\$50.00
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Contractors NC state board licensed

_____ General License #	\$10.00
_____ Electrical	\$50.00
_____ Heating & Air Conditioning	\$50.00
_____ Mechanical	\$50.00
_____ Plumbing	\$50.00

All other contractors see gross receipts chart

Restaurant/Café

_____ seating 0-4 persons	\$25.00
_____ seating 5 or more persons	\$42.50

Fee Schedule Effective 2011 - 2012

_____ Specialty Market operator \$200.00

_____ Service Company see gross receipts

B. Flat Tax Rate determined by Council

_____ Child care - home	\$10.00
_____ Child care center less than 50 children	\$50.00
_____ Child care center more than 50	\$100.00
_____ Janitorial Services	\$25.00
_____ Lawn Maintenance/landscaping	\$50.00
_____ Christmas Tree Dealer	\$50.00

C. Gross Receipts

_____ Miscellaneous business (nature of business not listed in fee schedule) indicate \$ amount of gross) \$ _____

Type of business: _____

*Gross receipts equals the amount reported as such on the business' state income tax return. For new businesses, receipts should be estimated based on those of comparable businesses.

Gross Receipts Fee	Fee \$
\$15.00 plus \$.40 per \$1,000 in gross receipts over \$5,000	

Maximum \$5,000

8. CONSIDER TOPICS FOR MEETING WITH UNION COUNTY BOARD OF COUNTY COMMISSIONERS

Our meeting is tentatively July 19. Ormiston suggested we ask about water and sewer availability. Cheryl Bennett said she could see if Mr. Gosicki could come to one of our May or June meetings. Ormiston said we could discuss county plans for animal control. Brotton asked if they are involved in the merging of the fire departments; Mayor Horvath said the fire departments are working on it but they ultimately bless the fire budgets. We can ask for an update from WCVFD. Hess asked for their input on potential funding of a satellite sheriff office. Mayor Horvath noted we could provide data from Chauncey Bower's presentation. Bradford noted at one point the County land use plan showed a heavy concentration just outside our borders that would impact us. Mayor Horvath said we could explain how we concentrated our growth in one area and would be

concerned about other areas of concentration. Bradford suggested we do some bullet points like the last time we met with the County, that we have no ETJ or involuntary annexations, and give an overview of our village plans for a town hall and park. Mayor Horvath will put together a draft for the next meeting. Carol Mullis asked if we could get an update on the CMC facility near Cureton which is still empty.

9. FESTIVAL COMMITTEE - ACCEPT RESIGNATION AND APPOINTMENT OF TWO NEW MEMBERS

Mayor Horvath noted Marnie Holland had resigned from the Fall Heritage Festival Committee. He appointed Kathy Patterson to the Fall Heritage Festival Committee. He removed Karen Wylde from the Committee since she hasn't been attending the meetings, and hopefully now they can get a quorum in attendance at meetings.

10. CLARIFICATION OF LETTERS BEING SENT TO BUSINESSES

Mayor Horvath noted he has the letters and if a business indicates interest in a funding opportunity, or if they donated to an event last year, then a follow up letter can go out from the committee. The newsletter went out to businesses if they were on the tax roll or on the Sunshine List. The committees will only talk to a business about a contribution if the business contacts us, or they contributed to the event last year. Bradford pointed out that Diana Bowler's letter offers different benefits for different levels of participation. Ormiston suggested we send out this one letter, and see what the response is by the next meeting; also Diana and Tessie could mention to a business the other's event. Bradford noted at some point we might want an Events Committee.

11. OTHER BUSINESS

Ormiston said on the next agenda we need to have the violations process and information about whether anyone has ever been fined, and the process to suspend privilege licenses and whether committee members do not have a license. She asked if we could have a monthly e-mail blast to the Sunshine List with committee openings, ordinance changes etc. Mayor Horvath said the Union County Transportation Meeting is Thursday night, he can't attend but Brotton may wish to attend in his place. On April 27, 2011 at 9 am there is a special MUMPO meeting; the Rea Road extension will come up. The Fall Heritage Festival flyer was reviewed.

12. COUNCIL COMMENTS – Mayor Horvath noted he will be out of town and can't attend the litter clean-up day.

13. ADJOURNMENT

Brotton made a motion to adjourn; Ormiston seconded the motion.

The motion passed unanimously.

The meeting adjourned at approximately 9:50 pm.

Respectfully submitted,

Cheryl Bennett, Clerk

Mayor Brad Horvath