

To: Display Advertising (Classified Section)

Please run the following ad on **Monday, March 19, 2018 and Monday, March 26, 2018**, in the **Free Lance Star** with the usual format: bold border; Spotsylvania County seal; 2 columns wide; underline as shown; larger, darker print for underlined portions.

NOTICE OF PUBLIC HEARING

The Spotsylvania County Board of Supervisors will hold a public hearing at **6:00 pm on March 27, 2018**, located at the **Holbert Building, Board of Supervisors Board Room, 9104 Courthouse Road, Spotsylvania, Virginia 22553**, to receive public comment on proposed amendments to Spotsylvania County Code Chapter 21, Section 263, Penalty for late remittance or false return of seller of food and beverages, for required tax collected by seller from purchasers for amounts paid for food and beverages from a food establishment (i.e. meals tax).

The proposed amendments to Spotsylvania County Code Chapter 21, Section 263, reflect revisions to subsection (a) to amend each instance of “thirty (30) days” to “month” and the additional penalty for each month, after the first month the remittance is due, from ten (10) percent to five (5) percent thereafter, up to a maximum of twenty-five (25) percent of the taxes collected, rather than twenty-five (25) percent in the aggregate. Subsection (a) also includes language clarifying that a penalty for failure to file an application or return shall be assessed on the day after such return or application is due, and a penalty for failure to remit the tax shall be assessed on the day after such tax is due to be remitted. The proposed amendments will revise subsection (b) to remove civil penalty language for a filing a false or fraudulent return, as that is a criminal violation, and replace it with language detailing the assessment of interest at the rate of ten (10) percent per annum, from the day after the tax required to be collected and paid under this article is due to be remitted, shall be collected upon the principal and penalties of such unpaid or unremitted tax.

Persons affected may appear and present their views at the public hearing described above. A copy of the full text of the proposed amendments is on file in the Office of the County Administrator, located at 9104 Courthouse Road, Spotsylvania, Virginia, 22553, and may be inspected between 8:00 a.m. and 4:30 p.m., Monday through Friday.

The Board of Supervisors encourages the participation of all interested county citizens. For those with special needs, please notify the County Administrator of any accommodations you may require at least five days before the meeting you wish to attend.

BY ORDER OF THE SPOTSYLVANIA COUNTY BOARD OF SUPERVISORS

MARK B. TAYLOR, COUNTY ADMINISTRATOR