

TITLE III: ADMINISTRATION

Chapter

- 30. FIRE DEPARTMENT**
- 31. POLICE DEPARTMENT**
- 32. TOWN OFFICIALS AND EMPLOYEES**
- 33. TAXATION**

CHAPTER 30: FIRE DEPARTMENT

Section

- | | | |
|-------|-----------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------|
| 30.01 | Powers and duties of Chief of Fire Department | upon police officers and are authorized to make arrests without warrants for interferences with or obstructions to their operations. |
| 30.02 | Rules and regulations of the Fire Department | (1994 Code, § 30.03) |
| 30.03 | Powers of firefighters on duty during fires | |

§ 30.01 POWERS AND DUTIES OF CHIEF OF FIRE DEPARTMENT.

The Chief of the Fire Department shall be the executive officer of the Department, under direction of the Town Administrator, and shall perform all the duties prescribed for the Chief.
(1994 Code, § 30.01)

§ 30.02 RULES AND REGULATIONS OF THE FIRE DEPARTMENT.

The members of the Fire Department, with the approval of the Town Administrator, shall have power to adopt the rules and regulations as are necessary and proper for the government of the companies; provided, that the rules and regulations shall not be inconsistent with state law, the charter of the town, or this code of ordinances.
(1994 Code, § 30.02)

§ 30.03 POWERS OF FIREFIGHTERS ON DUTY DURING FIRES.

The Fire Chief and his or her assistants, while on duty during fires, shall have the powers conferred

CHAPTER 31: POLICE DEPARTMENT

Section

- 31.01 Police Department established
- 31.02 Composition of Department
- 31.03 Police Chief; powers and duties; jurisdiction
- 31.04 Duties of officers
- 31.05 Notice of failure to report for duty
- 31.06 Auxiliary Police Unit

§ 31.01 POLICE DEPARTMENT ESTABLISHED.

There shall be a Town Police Department, which shall be maintained in accordance with the relative provisions of the charter of the town. The duties of the police officers shall be prescribed by and their conduct regulated by the rules and regulations as may be established by the Chief of Police, with the approval of the Town Administrator.
(1994 Code, § 31.01)

§ 31.02 COMPOSITION OF DEPARTMENT.

The Police Department shall consist of a Chief and as many more police officers as the Board of Alderpersons, from time to time, shall determine.
(1994 Code, § 31.02) ('75 Code, § 17-1)

§ 31.03 POLICE CHIEF; POWERS AND DUTIES; JURISDICTION.

(A) (1) The Chief of Police, acting under the Town Administrator, shall have control of the police force and shall enforce discipline therein.

(2) The Chief of Police shall supervise and direct the work of the Police Department, under the supervision of and in cooperation with the Town Administrator. It shall be his or her duty at all times to preserve the public peace, prevent the commission of crimes, enforce the criminal laws of the state and this code and any other ordinances of the town, and perform the other duties as may be assigned to him or her by the Town Administrator.

(B) The Chief of Police and each member of the police force shall have the powers of peace officers vested in the sheriffs and constables, for the following purposes:

- (1) Enforcing the code of ordinances and any other ordinances and regulations of the town;
- (2) Preserving the peace of the town; and
- (3) Suppressing disturbances and apprehending offenders, and for serving civil process.

(C) The powers set forth in this section may be exercised within the corporate limits of the town and 1 mile beyond and upon town real property wherever located.
(1994 Code, § 31.03)

§ 31.04 DUTIES OF OFFICERS.

It shall be the duty of police officers to:

(A) Especially preserve public peace, prevent crimes, detect and arrest offenders, and suppress riots and unlawful gatherings which obstruct the free passage of public streets, sidewalks, parks, and public places;

- (B) Protect the rights of persons and property;
- (C) Guard the public health;
- (D) Preserve order at elections and all public meetings and assemblages;
- (E) Regulate the movements of vehicles in the streets, bridges, parks, public squares, and highways;
- (F) Provide property police attendance at fires;
- (G) Prevent, as far as possible, injury to town property and buildings, streets, and sidewalks;
- (H) Serve all processes issued to them;
- (I) Perform any and all other duties that may be assigned to them either by the Board of Alderpersons or Police Chief;
- (J) Carefully observe and inspect all places of public amusement, all places of businesses having licenses to carry on the business, and to suppress and restrain all unlawful and disorderly conduct or practices therein;
- (K) Enforce and preserve the laws and ordinances of the town; and
- (L) Arrest all persons guilty of violating any provision of this code, other ordinances of the town, or state law.
(1994 Code, § 31.04)

§ 31.05 NOTICE OF FAILURE TO REPORT FOR DUTY.

When any member of the Police Department temporarily shall be unable to go on duty from sickness of other unavoidable cause, he or she shall give notice thereof to the Police Chief.
(1994 Code, § 31.05)

§ 31.06 AUXILIARY POLICE UNIT.

(A) *Unit created.* There is hereby created within the Police Department a Police Auxiliary Unit, each member of which shall be appointed by the Chief of Police and shall serve so long as he or she shall direct or until the member submits his or her resignation. Members of this Unit shall assist and aid the regular police force of the town.

(B) *Composition; qualification of members.* The Police Auxiliary Unit shall be composed of deputy police auxiliary in a number not to exceed 8 qualified volunteers. The volunteers shall be not less than 20 years of age at the time of their appointment and shall have the other qualifications as the Chief of Police may determine. At the discretion of the Chief, a screening board may be created to determine the qualifications.

(C) *Powers and duties.*

(1) The Police Auxiliary Unit shall have full police powers while on duty or while under the control and direction of the Chief of Police or his or her designated agent. Its members shall perform only the police duties as may be assigned by the Chief of Police, and then only when dressed or uniformed as prescribed by the Chief or his or her agent, and shall be available for any departmental emergencies as the Chief of Police may determine. The duties shall be performed only within the corporate limits or on property outside the town limits which is owned by the town.

(2) Members of the Auxiliary Police Unit shall obey all lawful orders of any members of the Police Department.

(D) *Chief of Police to prescribe rules, regulations, and the like.* The Chief of Police shall prescribe rules and regulations for the conduct, control, and administration of the Auxiliary Police Unit. Each auxiliary member's record shall be subject to inspection and review for approval at 6-month intervals by the Chief of Police.

(E) *Team leader.* Within the Police Auxiliary Unit there shall be a team leader of the Unit who, subject to the orders and control of the Chief, shall exercise supervision of the Auxiliary Unit. The Team Leader shall be appointed by the Chief of Police.

(F) *Disciplinary action.* All disciplinary action shall be for cause, require notice, and be administered by the Chief of Police.

(G) *Uniforms and equipment.* The Chief of Police shall prescribe the uniform to be worn by the members of the Police Auxiliary Unit.
(1994 Code, § 31.06)

CHAPTER 32: TOWN OFFICIALS AND EMPLOYEES

Section

General Provisions

- 32.001 Oath
- 32.002 Bond
- 32.003 Filing vacancies
- 32.004 Conflicts of interest

Board of Alderpersons

- 32.015 Elections
- 32.016 Regular and special meetings
- 32.017 Quorum
- 32.018 Minutes; roll call votes
- 32.019 Powers and duties

Mayor

- 32.030 Powers and duties

Town Attorney

- 32.045 Office established; appointment
- 32.046 Duties
- 32.047 Compensation

Town Clerk

- 32.060 Appointment
- 32.061 Duties

Town Administrator

- 32.075 Appointment; qualifications; term; compensation; oath
- 32.076 Powers and duties
- 32.077 Absence or disability

Tax Collector

- 32.090 Tax Collector

GENERAL PROVISIONS

§ 32.001 OATH.

All elective and appointive officers of the town shall take the oath of office as prescribed by law. The oaths then shall be filed with the Town Clerk. (1994 Code, § 32.01)

§ 32.002 BOND.

The Board of Alderpersons may prescribe fidelity bonds for town officers payable to the town and conditioned on the faithful performance of the duties of the office and the rendering of a true accounting for all town funds. The bonds, when approved, shall be deposited with the Town Clerk. (1994 Code, § 32.02)

§ 32.003 FILLING VACANCIES.

(A) A vacancy that occurs in an elective office of the town shall be filled by appointment of the Board of Alderpersons. If the term of the office expires immediately following the next regular town election, or if the next regular town election will be held within 90 days after the vacancy occurs, the person appointed to fill the vacancy shall serve the remainder of the

unexpired term. Otherwise, a successor shall be elected at the next regularly scheduled town election that is held more than 90 days after the vacancy occurs, and the person appointed to fill the vacancy shall serve only until the elected successor takes office. The elected successor shall then serve the remainder of the unexpired term. If the number of vacancies on the Board of Alderpersons is so that a quorum of the Board cannot be obtained, the Mayor shall appoint enough members to make up a quorum, and the Board shall then proceed to fill the remaining vacancies. If the number of vacancies on the Board is so that a quorum of the Board cannot be obtained and office of Mayor is vacant, the Governor may fill the vacancies upon the request of any remaining member of the Board, or upon the petition of any 5 registered voters of the town.

(B) Vacancies in appointive offices shall be filled by the same authority that made the initial appointment.

(C) This section shall not apply to vacancies in the town if the town has not held an election, levied any taxes, or engaged in any municipal functions for a period of 5 years or more.

(D) If the town's elections are conducted on a partisan basis, a person appointed to fill a vacancy in an elective office shall be a member of the same political party as the person whom he or she replaces if that person was elected as the nominee of a political party.

(G.S. § 160A-63) (1994 Code, § 32.03)

§ 32.004 CONFLICTS OF INTEREST.

(A) *Definitions.* For the purpose of this section, the following definitions shall apply unless the context clearly indicates or requires a different meaning.

BUSINESS ENTITY. Any business, proprietorship, firm, partnership, limited liability company, person in representative or fiduciary capacity, association, venture, trust, or corporation which is organized for financial gain or for profit.

IMMEDIATE HOUSEHOLD. The Town Official, his or her spouse, and all dependent children of the Town Official.

INTEREST. Direct or indirect pecuniary or material benefit accruing to a Town Official as a result of a contract or transaction which is or may be the subject of an official act or action by or with the town. For purposes of this section, a Town Official shall be deemed to have an interest in the affairs of:

(a) Any person in his or her immediate household as the term is defined in this section;

(b) Any business entity in which the Town Official is an officer or director;

(c) Any business entity in which an excess of 5% of the stock of or legal or beneficial ownership of is controlled or owned directly or indirectly by the Town Official; and/or

(d) Any non-profit organization on which the Mayor or any member of the Town Board currently serves as an officer, director, or board member.

OFFICIAL ACT or ACTION. Any legislative, administrative, appointive, or discretionary act of any Town Official.

TOWN OFFICIAL. The Mayor, members of the Town Board, Town Administrator, Town Attorney, and Department Heads.

(B) *Standards of conduct.*

(1) *Scope.* All town officials as defined in this section shall be subject to and abide by the following standards of conduct.

(2) *Interest in contract or agreement.* No Town Official shall have or thereafter acquire an interest in any contract or agreement with the town. This section does not prevent employment contracts between the Town Official and the town.

(3) *Use of official position.* No Town Official shall use his or her official position or the town's facilities for his or her private gain. In addition, Town Officials shall not misuse their status in a way as to require, expect, or accept favors from subordinate employees.

(4) *Disclosure of information.* No Town Official shall use or disclose confidential information gained in the course of or by reason of his or her official position for purposes of advancing his or her financial or personal interest; a business entity in which he or she is an owner in part or in whole, an officer or director; the financial or personal interest of a member of his or her immediate household or that of any other person.

(5) *Incompatible service.* No Town Official shall engage in or accept private employment or render service to private or other public interests when the employment or service is incompatible with the proper discharge of official duties or would tend to impair independence of judgment or action in the performance of official duties unless otherwise permitted by law and unless disclosure is made as provided in this ordinance. Before accepting private employment, the Town Official should consider whether the employment would impact the town negatively. A Town Official who accepts private employment should not represent himself or herself as an employee or agent of the Town of Long View.

(6) *Gifts.* No Town Official shall directly or indirectly solicit any gift or accept or receive any gift having a value of \$25 or more whether in the form of money, services loaned, travel, entertainment, hospitality, thing, or promise or any other form under circumstances in which it could reasonably be inferred that the gift was intended to influence him or her or could reasonably be expected to influence him or her in the performance of official duties or is intended as a reward for any official action on his or her part. Legitimate political contributions shall not be considered as gifts under the provisions of this division (B)(6).

(7) *Special treatment.* No Town Official shall grant any special consideration, treatment, or advantage to any citizen or public or private entity beyond that which is available to every other citizen or entity.

(C) *Disclosure of interest in legislative action.* The Mayor or any member of the Town Board who has an interest in the official act or action before the Board shall publicly disclose on the record of the Board the nature and extent of the interest and shall withdraw from any consideration of the matter if excused by the Board pursuant to the North Carolina General Statutes.

(D) *Investigations instigated by Town Board, Town Administrator, or any other person.*

(1) The Town Board may direct the Town Attorney to investigate any apparent violation of this section as it applies to the Mayor, any member of the Town Board, or Town Administrator, and to report the findings of the investigation to the Board.

(2) The Town Administrator may direct the Town Attorney to investigate any apparent violation of this ordinance as it applies to the Department Heads and to report the findings of the investigation to the Town Administrator.

(3) The Town Board may direct the Town Administrator to investigate any apparent violation of this ordinance by the Town Attorney and to report the findings of the investigation to the Board.

(4) Any person who believes that a violation of this section has occurred may file a complaint in writing with the Town Board when the Mayor and members of the Town Board, Town Administrator, or Town Attorney are the subjects of the complaint, or with the Town Administrator when the Department Heads are the subjects of the complaint and may thereafter proceed as provided in divisions (D)(1) through (D)(3) above.

(E) Sanctions by Town Administrator and Town Board; rights of accused at hearings.

(1) If the Town Administrator, after receipt of the findings of an investigation, has cause to believe a violation has occurred by a Department Head, a hearing shall be scheduled on the matter. The Department Head who is charged with the violation shall have the right to present evidence, cross-examine witnesses, including the complainant or complainants, and be represented by counsel at the hearing. If after the hearing and a review of all the evidence the Town Administrator finds that a violation of this section has occurred, he or she shall take whatever lawful disciplinary action he or she deems appropriate, including but not limited to reprimand, suspension, demotion, or termination.

(2) If the Board, after receipt of the findings of an investigation, has cause to believe a violation has occurred by the Mayor or Member of the Town Board, the Board shall schedule a hearing on the matter, the hearing may be held as a Closed Session. The Town Official who is charged with the violation shall have the right to present evidence, cross-examine witnesses, including the complainant or complainants, and be represented by counsel at the hearing. If upon the conclusion of the hearing, the majority vote of the Board finds a violation has occurred, the Board may adopt a resolution of censure which shall be placed as a matter of record in the minutes of an official Board meeting.

(F) Advisory opinions.

(1) When a Town Official has a doubt as to the applicability of any provision of this subchapter to a particular situation or to the definition of terms used in this section, he or she may apply to the Town Attorney for an advisory opinion, and the Attorney shall issue an opinion in writing and file same with the Town Board.

(2) The Town Official shall have the opportunity to present his or her interpretation of the facts at issue and of the application of provisions of this section before the advisory opinion is made.

(3) In addition, the Town Official shall publicly disclose to the Town Board or Town Administrator the facts at issue in a particular situation and shall rely upon any resolution adopted by the Town Board or Town Administrator regarding that particular situation.

(Ord. 1-98, passed 1-6-1998) Penalty, see § 10.99

BOARD OF ALDERPERSONS

§ 32.015 ELECTIONS.

(A) Biennially, the Alderpersons from Wards 1, 2, 3, 4, and 5 shall be nominated and elected for terms of 4 years each and until their successors are elected and qualified.

(B) Each Alderman shall be elected and qualified by a simple plurality of the voters from the ward in which he or she is nominated and will represent.
(1994 Code, § 32.15)

§ 32.016 REGULAR AND SPECIAL MEETINGS.

(A) The Board of Alderpersons shall hold its regular meetings at 7:30 p.m. on the second Monday of each month in the town's Council Chambers or at other times as the Board, from time to time, may designate.

(Am. Ord. 01-04, passed 6-29-2004)

(B) (1) The Mayor, Mayor Pro Tempore, or any 2 members of the Board of Alderpersons may call a special meeting at any time by signing a written notice stating the time and place of the meeting and the subjects to be considered.

(2) The notice shall be delivered to the Mayor and each Alderman at his or her usual dwelling place at least 6 hours before the meeting.

(3) Only those items of business specified in the notice may be transacted at a special meeting, unless all members are present or have signed a written waiver of notice.

(4) In addition to the procedures set out in this division (B), a person or persons calling a special meeting shall comply with the notice requirements of G.S. §§ 143-318.9 *et seq.*

(C) Special meetings may be held at any time when the Mayor and all members of the Board are present and consent thereto or when those not present have signed a written waiver of notice.

(D) During any regular meeting or duly called special meeting, the Board may call or schedule a special meeting, provided that the motion or resolution calling or scheduling any such special meeting shall specify the time, place, and purpose or purposes of the meeting and shall be adopted during an open session.

(E) Any regular or duly called special meeting may be recessed to reconvene at a time and place certain, or may be adjourned to reconvene at a time and place certain, by the Board.
(G.S. § 160A-71) (1994 Code, § 32.16)

§ 32.017 QUORUM.

(A) A majority of the membership of the Board of Alderman plus the Mayor, excluding vacant seats, shall constitute a quorum.

(B) A member who has withdrawn from a meeting without being excused by majority vote of the remaining members present shall be counted as present for purposes of determining whether or not a quorum is present.
(G.S. § 160A-74) (1994 Code, § 32.17)

§ 32.018 MINUTES; ROLL CALL VOTES.

(A) A full and accurate journal of the proceedings of the Board of Alderpersons shall be kept and shall be open to the inspection of the public.

(B) On request of 1 member, the vote on any matter shall be by yeas and nays and shall be entered upon the record.
(G.S. § 160A-72) (1994 Code, § 32.18)

§ 32.019 POWERS AND DUTIES.

Except as otherwise provided by the laws of the state, the provisions of this code or by other ordinances of the town, the Board of Alderpersons shall have all the legislative powers of the town and shall have control of the direction of the government and the general management of the town.
(1994 Code, § 32.19)

MAYOR

§ 32.030 POWERS AND DUTIES.

(A) The powers and duties of the Mayor shall be as are conferred by law, together with other powers and duties as may be conferred by the Board of Alderpersons pursuant to law.

(B) The Mayor shall be recognized as the official head of the town for the purpose of service of civil process and for all ceremonial purposes.
(G.S. § 160A-67) (1994 Code, § 32.30)

TOWN ATTORNEY

§ 32.045 OFFICE ESTABLISHED; APPOINTMENT.

The Office of Town Attorney is hereby created. The Town Attorney shall be appointed by the Board of Alderpersons and shall serve at its pleasure.
(G.S. § 160A-173) (1994 Code, § 32.40)

§ 32.046 DUTIES.

It shall be the duty of the Town Attorney:

(A) To prosecute and defend suits for and against the town;

(B) To draw or to approve all deeds, contracts, bonds, notes, or other legal papers required for the proper conduct of the business of the town;

(C) To approve all ordinances as to form before their passage;

(D) To attend regular meetings of the Board of Alderpersons;

(E) To advise any officer of the town in regard to legal matters concerning the town; and

(F) To perform other duties as the Board, from time to time, may prescribe or as otherwise required by law.
(1994 Code, § 32.41)

§ 32.047 COMPENSATION.

The compensation of the Town Attorney shall be fixed by the Board of Alderpersons.
(1994 Code, § 32.42)

TOWN CLERK**§ 32.060 APPOINTMENT.**

The Town Clerk shall be appointed by the Board of Alderpersons and shall serve at the pleasure of the Board until a successor has been appointed.
(G.S. § 160A-171) (1994 Code, § 32.55)

§ 32.061 DUTIES.

It shall be the duty of the Town Clerk:

(A) To give notice of special meetings of the Board of Alderpersons;

(B) To keep a journal of the proceedings of the Board;

(C) To be the custodian of all town records; and

(D) To perform all other duties which may be required by law or by the direction of the Board.
(1994 Code, § 32.56)

TOWN ADMINISTRATOR**§ 32.075 APPOINTMENT; QUALIFICATIONS; TERM; COMPENSATION; OATH.**

(A) There shall be appointed by the Board of Alderpersons an officer to known as the Town Administrator, who shall be the administrative head of the town government. He or she shall be appointed with regard to merit only and need not be a resident of the town when appointed.

(B) The term of the Town Administrator shall be at the discretion of the Board of Alderpersons, and he or she shall receive the compensation as it may fix.

(C) Before entering upon the duties of his or her office, the Town Administrator shall take and subscribe an oath to perform faithfully the duties of his or her office and the oaths of office required by statute.
(1994 Code, § 32.65)

§ 32.076 POWERS AND DUTIES.

The Town Administrator shall:

(A) Be the administrative head of the town government and shall be responsible for the administration of the town offices, positions, and departments, created by or under this code or any other applicable ordinance of the town;

(B) See that within the jurisdiction of the town the laws of the state and this code, the ordinances, resolutions, and regulations of the town are faithfully executed;

(C) Attend all meetings of the Board of Alderpersons, and recommend for adoption the measures as he or she shall deem expedient;

(D) Make reports to the Board of Alderpersons from time to time upon the affairs of the town, and keep the Board fully advised of the town's financial condition and its future financial needs; and

(E) Transmit to the heads of several departments notice of all acts of the Board of Alderpersons relating to the duties of their departments, and make designation of officers to perform duties ordered to be performed by the Board.

(1994 Code, § 32.66)

§ 32.077 ABSENCE OR DISABILITY.

(A) The Town Administrator may:

(1) Designate a deputy to perform his or her functions temporarily when he or she, the Administrator, is absent from the town, sick, or otherwise unable to act; or

(2) From time to time designate a deputy or deputies to perform his or her functions during any particular absence or disability.

(B) The persons so designated shall have all the powers and duties of the Town Administrator when acting in the place of the Administrator.

(1994 Code, § 62.67)

TAX COLLECTOR

§ 32.090 TAX COLLECTOR.

The town's taxes are collected by the Catawba County Tax Office.

(1994 Code, § 32.75)

CHAPTER 33: TAXATION

Section

33.01 Tax on gross receipts derived from retail short-term lease or rental of vehicles

33.99 Penalty

§ 33.01 TAX ON GROSS RECEIPTS DERIVED FROM RETAIL SHORT-TERM LEASE OR RENTAL OF VEHICLES.

(A) *Definitions.* For the purpose of this section, the following definitions shall apply unless the context clearly indicates or requires a different meaning.

CUSTOMER. Any person that leases or rents a vehicle on a short-term lease or rental basis.

GENERAL STATUTES. The North Carolina General Statutes and any reference to a particular section thereof shall include the same as may be from time to time amended, modified, supplemented, revised, or superseded.

GROSS RECEIPTS. The amount that is or would be 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. Taxes collected hereunder are not subject to the tax herein imposed and are not included in gross receipts.

LEASE OR RENTAL. A transfer of possession or control of tangible personal property for a fixed or indeterminate term for consideration. The term does not include any of the following:

(a) A transfer of possession or control of property under a security agreement or deferred payment plan that requires the transfer of title upon completion of the required payments.

(b) A transfer of possession or control of property under an agreement that requires the transfer of title upon completion of required payments and payment of an option price that does not exceed the greater of \$100 or 1% of the total required payments.

(c) The providing of tangible personal property along with an operator for a fixed or indeterminate period of time if the operator is necessary for the equipment to perform as designed. For the purpose of this section, an operator must do more than maintain, inspect, or set up the tangible personal property.

(G.S. § 105-164.3(17))

LONG-TERM LEASE OR RENTAL. A lease or rental made under a written agreement to lease or rent property to the same person for a period of at least 365 continuous days.

(G.S. § 105-187.1(3))

PERSON. Any individual, trustee, executor, other fiduciary, corporation, unincorporated association, partnership, sole proprietorship, company, firm, or other legal entity.

SHORT-TERM LEASE OR RENTAL. A lease or rental of a vehicle that is not a long-term lease or rental.

(G.S. §§ 160A-215.1(e)(1) and 105-164.1(7))

TAX COLLECTOR. The individual appointed by the governing body pursuant to G.S. § 105-349 and the provisions of the municipal charter, to collect taxes on behalf of the Town of Long View and any other person authorized to carry out the duties and functions of the individual.

TAXPAYER. Any person liable for the taxes imposed by this section.

VEHICLE. Any of the following:

(a) A motor vehicle of the private passenger type, including a passenger van, minivan, or sport utility vehicle;

(b) A motor vehicle of the cargo type, including a cargo van, pickup truck, or truck with a gross vehicle weight of 26,000 pounds or less used predominantly in the transportation of property for other than commercial freight, and that does not require the operator to possess a commercial drivers license; or

(c) A trailer or semitrailer with a gross vehicle weight of 6,000 pounds or less.
(G.S. § 160A-215.1(e)(2))

(B) *Levy of tax.* A tax is hereby imposed and levied in an amount equal to 1.5% of the gross receipts derived from the short-term lease or rental of vehicles at retail to the general public. This tax on gross receipts is in addition to the privilege taxes authorized by G.S. § 160A-211.

(C) *Collection of the tax.* Every person engaged in the business of the short-term lease or rental of vehicles at retail to the general public shall collect at the time of the lease or rental the tax herein levied, place the tax so collected in a segregated account, and thereafter remit the tax to the Tax Collector in accordance with the provisions of this section. The taxpayer shall include a provision in each retail short-term lease or rental agreement stating that the percentage amount enacted by this section of the total lease or rental price, excluding sales tax, is being charged as a tax on gross receipts. The amount of the

tax shall be stated separately from the lease or rental and shown separately on the taxpayer's records. The tax shall be paid by the customer to the taxpayer as trustee for and on account of the Town of Long View. The taxpayer shall be liable for the collection thereof and for its payment to the Tax Collector and the taxpayer's failure to charge or to collect the tax from the customer shall not affect the liability.

(D) *Report and payment of tax.* Taxes levied under this section are due and payable when a return is required to be filed. Every taxpayer shall, within the time specified, submit a return to the Tax Collector on the form prescribed by the Tax Collector. A return must be signed by the taxpayer or the taxpayer's agent. Returns of taxpayers are due to the Tax Collector each month on or before the fifteenth day of the month following the month in which the tax accrues. As provided in G.S. § 160A-208.1, a return shall not be considered a public record and information contained in a return may be disclosed only in accordance therewith.

(E) *Taxpayer to keep records.* The taxpayer shall keep and preserve suitable records of the gross receipts received by the taxpayer in the conduct of business and the other books or accounts as may be necessary to determine the amount of the tax for which the taxpayer is liable under the provisions of this section. It shall be the duty of the taxpayer to keep and preserve for a period of 3 years all the records of gross receipts and other books and accounts described. All records, books, and accounts herein described shall be open for examination at all reasonable hours during the day by the Tax Collector or his or her duly authorized agent.

(F) *Tax Collector to provide forms.* The Tax Collector shall design, prepare, print, and make available to all taxpayers operating within the municipal boundaries of the Town of Long View forms and instructions for filing returns to insure a full collection of and an accounting for taxes due. The failure of any taxpayer to obtain or receive forms shall not relieve the taxpayer from the payment of the tax at the time and in the manner provided.

(G) *Situs*. The transaction giving rise to the tax herein levied shall be deemed to have occurred at the location of the entity from which the customer takes delivery of the vehicle.
(G.S. § 160A-215.1(b))

(H) *Administration*. In addition to the provisions herein, the levy and collection of the taxes herein imposed shall be otherwise administered in the same manner as the Sales and Use Tax as provided in G.S. § 105-164.4(a)(2).
(G.S. § 160A-215.1(d))

(I) *Authority*. This section is enacted pursuant to the provisions of G.S. § 160A-215.1.

(J) *Effective date*. This section and the taxes thereby levied and imposed shall become effective 7-1-2000.
(Ord. 4-2000, passed 6-6-2000)

§ 33.99 PENALTY.

The provisions with respect to remedies and penalties applicable to G.S. Ch. 105, Subchapter VIII, as contained in G.S. §§ 105-228.90 *et seq.*, shall be applicable in like manner to the tax authorized to be levied and collected under this section, to the extent that the same are not inconsistent with the provisions hereof. The governing body of the Town of Long View may exercise any power the Secretary of Revenue may exercise in collecting sales and use taxes.
(G.S. § 160A-215.1(f)) (Ord. 4-2000, passed 6-6-2000)

