

## NOTICE OF PUBLIC HEARING

### ON AMENDING THE TRANSIENT OCCUPANCY TAX ORDINANCE, MEALS TAX ORDINANCE, AND ADMISSIONS TAX ORDINANCE IN THE CITY OF HARRISONBURG

The Harrisonburg City Council will hold a public hearing on March 8, 2016 at 7:00 p.m., or as soon as the agenda permits, in the City Council Chambers located at 409 South Main Street, Harrisonburg, Virginia, to solicit public comments concerning the following:

Amending and re-enacting the Transient Occupancy Tax Ordinance to amend Section 4-2-80 to require monthly remittance of collected taxes instead of quarterly remittance, to amend the interest and penalties set forth in City Code Section 4-2-81 to ten percent (10%) each and to amend and add City Code Section 4-2-85(a) thru 4-2-85(d), to include criminal penalties for the willful failure to file returns, criminal penalties and civil fines for falsifying electronic records, and criminal penalties for the failure to pay owed transient occupancy taxes.; and

Amending and re-enacting the Meals Tax Ordinance, to clarify exemptions set forth in City Code Section 4-2-89; to amend the interest and penalties set for in City Code Section 4-2-92(e) to ten percent (10%) each; and to add criminal penalties and civil fines for falsifying electronic records; and

Amending and re-enacting the Admissions Tax, Section 4-2-97, renumbered to set forth levied amounts, Section 4-2-98, renumbered and amended to set forth classes for taxation purposes, Section 4-2-106 to change interest and penalties set forth to ten percent (10%) each, and Section 4-2-107 Penalty to provide for criminal penalties and civil fines for falsifying electronic records and criminal penalties for failure to pay owed Admission Tax.

Copies of the proposed ordinances are available on the city's website and are available in the City Manager's Office, 409 South Main Street, Harrisonburg, Virginia, Monday through Friday, 8:00 a.m. to 5:00 p. m.

All persons interested will have an opportunity to express their views at this public hearing.

Any person requiring auxiliary aids, including signers, in connection with this public hearing shall notify the City Manager at least five (5) days prior to the time of the hearing.

CITY OF HARRISONBURG  
Kurt D. Hodgen,  
City Manager

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To be advertised one (2) times:

Saturday, February 27, 2016  
Saturday, March 5, 2016