



TOWN OF OCCOQUAN
Circa 1734 • Chartered 1804 • Incorporated 1874

314 Mill Street
PO BOX 195
Occoquan, VA 22125
(703) 491-1918
www.OccoquanVA.gov
info@occoquanva.gov

Occoquan Town Council
Work Session Meeting
September 19, 2017 | 7:00 p.m.

- 1. Call to Order**
- 2. Regular Items**
 - a. Presentation/Discussion – Jennings’ Property
 - b. Public Safety Discussion and Department Assessment Process
 - c. Intersection Enforcement – Use of Cameras Discussion
 - d. BPOL Tax Structure Discussion
- 3. Adjournment**



TOWN OF OCCOQUAN TOWN COUNCIL MEETING Agenda Communication

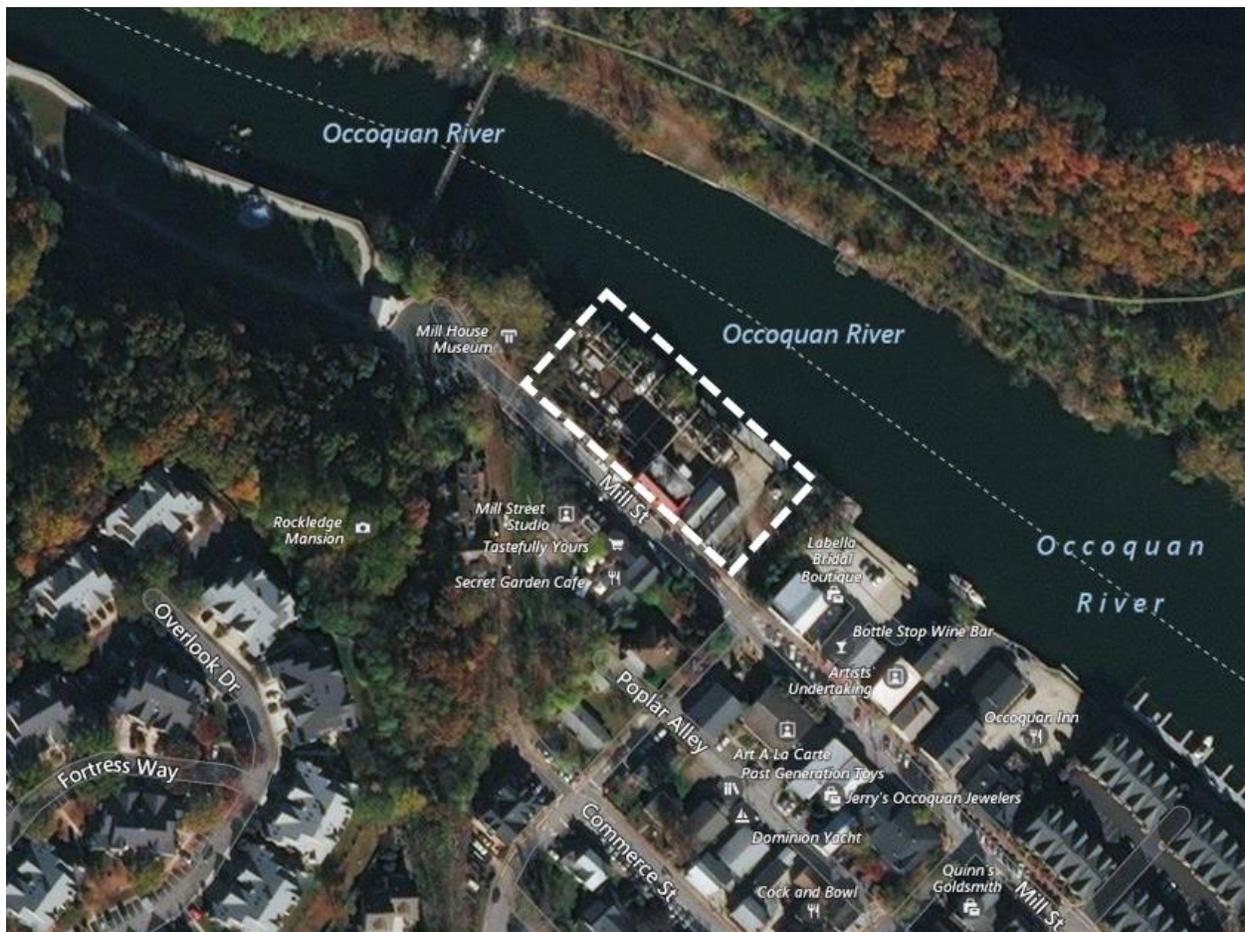
2. Work Session Regular Agenda

Meeting Date: September 19, 2017

2 A: Presentation/Discussion – Jennings' Property

Explanation and Summary:

Mid-Atlantic Real Estate Investments, Inc. (Mid-Atlantic) is the contract purchaser of the properties located at 401-407 Mill Street. Below is a graphic outline the approximate location of the property. Mid-Atlantic would like to develop a multi-story mixed use building on the property that includes first floor retail, residential, and a parking facility (for retail patrons, residential, and the Town of Occoquan). Representatives from Mid-Atlantic will present its proposal and request Council feedback at the meeting. Presentation materials will be provided at the meeting.



Attachments: (None)



TOWN OF OCCOQUAN

TOWN COUNCIL MEETING

Agenda Communication

2. Work Session Regular Agenda	Meeting Date: September 19, 2017
2 B: Public Safety Discussion and Department Assessment Process	

Explanation and Summary:

This is an opportunity for the Town Council to review the goals set by the Council in March 2015 and reaffirmed in February 2016 for the Occoquan Police Department. In addition, this is an opportunity to review the proposed department assessment process and proposed survey instrument and obtain feedback from the Council prior to beginning the process. The purpose of the assessment is to identify the Town's public safety needs and develop proposed recommendations for the Council's consideration in addressing those needs.

This is a request for Town Council to review, discuss and/or provide new or revised departmental goals and to provide approval and guidance on a public safety assessment and survey instrument, in addition to discussing any other public safety issues as identified by Town Council.

Attachments: (7) Summary - Goal Review and Assessment Process
Draft Survey Instrument
Public Safety Meeting Minutes - Excerpts, 2015-2016
Previous Public Safety Work Session Agenda Covers:
March 3, 2015
September 15, 2015
October 20, 2015
February 16, 2016



TOWN OF OCCOQUAN

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TOWN COUNCIL
Elizabeth A. C. Quist, Mayor
Patrick A. Sivigny, Vice Mayor
J. Matthew Dawson
Jim Drakes
Cindy Fithian
Joe McGuire

Occoquan Police Department

TOWN MANAGER
Kirstyn Barr Jovanovich

Department Goal Review and Assessment Process September 19, 2017

**CHIEF OF POLICE/
TOWN SERGEANT**
Adam C. Linn

Mission Statement

The mission of the Occoquan Police Department is to preserve peace and maintain order in our community. To that end, we will hire and maintain a professional staff to prevent crimes, apprehend criminals, investigate crimes, and protect the lives and property of our citizens, visitors, and business owners. Through education, mentoring, and community policing we will establish and maintain a partnership between our community and this Department. We will remain approachable and professional at all times. In fulfilling our mission, we will respect the rights and dignity of all.

1. Departmental Goals

The following goals were set by the Occoquan Town Council in March 2015, and reviewed in February 2016, for the Occoquan Police Department:

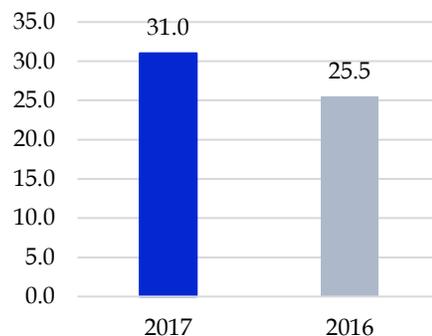
- Goal 1: Protection of private property
- Goal 2: Improvement of pedestrian safety
- Goal 3: Increased patrol hours, including nights and weekends
- Goal 4: Prioritizing community meetings outside of town
- Goal 5: Updating department policies

Since January 2017, the Police Department has addressed the goals as follows:

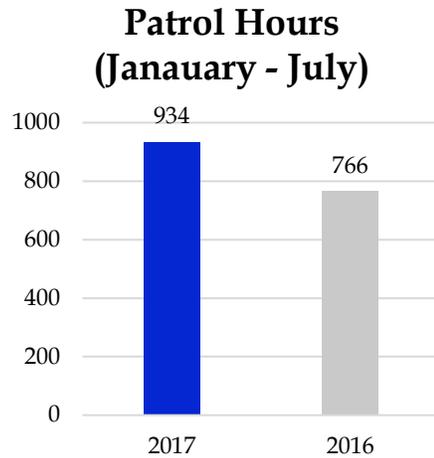
A. Goal 1: Protection of private property

- Increased presence in Town (22% increase in weekly patrol hours over 2016)

Average Weekly Patrol Hours



- Increased patrol hours in Town (Increase of 167 hours from 2016)



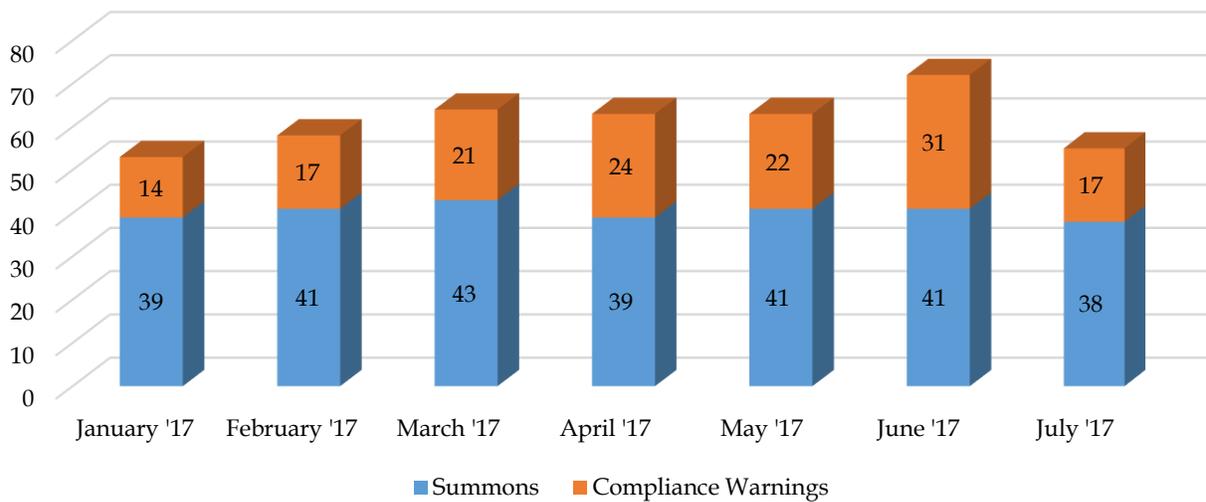
- Increased patrol activities



B. Goal 2: Improvement of pedestrian safety

- Increase in traffic enforcement/compliance

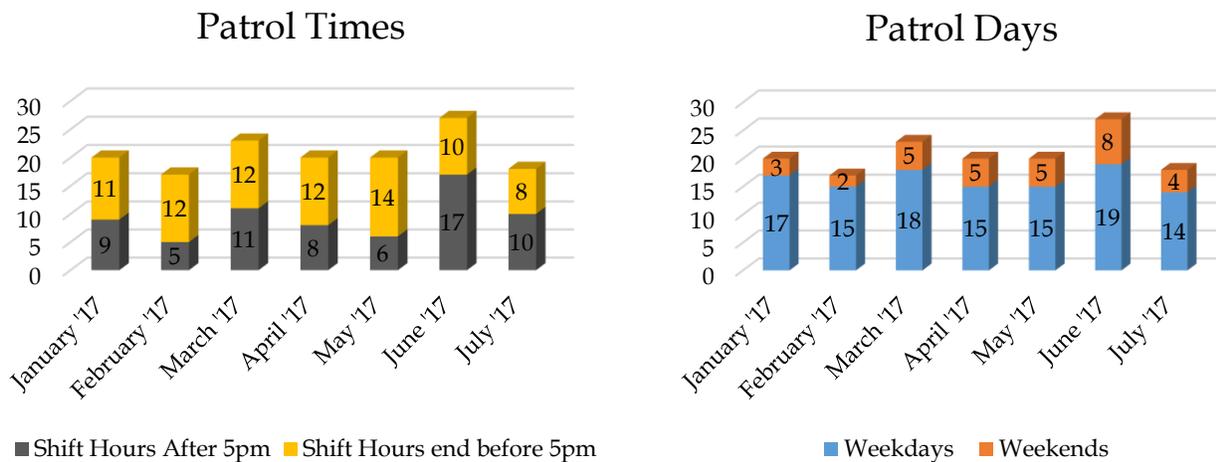
Traffic Compliance in Support of Pedestrian Safety



- Increase in patrol hours during active pedestrian times (Wednesday-Sunday, from 10am-5pm)

C. Goal 3: Increased patrol hours, including nights and weekends

- Overall patrol hours in Town increased (22% increase over same period in 2016)
- Patrol hours during weekends (Saturday and Sunday) increased to 22% of total shifts worked from January - July 2017
- Evening hours (shifts including hours after 5 pm) increased to 46% of total shifts worked from January - July 2017



D. Goal 4: Prioritizing community meetings outside of town

- Worked with Town Manager on priorities for attending meetings outside of Town utilizing a scale of 1-4 (with 1 being must attend)
 - Priority 1 - Meetings directed to attend by Town Manager and Town Council
 - Priority 2 - Meetings directly related to the Public Safety of the Town
 - Priority 3 - Meetings related to public safety procedures, grants, and/or equipment for use by the Town
 - Priority 4 - All other meetings and invites
- Delegated attendance to specific out of town meetings

E. Goal 5: Updating department policies

- Drafted and implemented department General Orders on June 15, 2017

F. Potential Issues to Overcome

- Less staffing (down from 3 auxiliary officers in 2016 to 1)
- Lack of assistance with administrative duties
- Loss of auxiliary officer to attend outside meetings (i.e. ASAP)
- Need to monitor best practices on department policies and procedures based on changing legal environment

G. Police Department Goals - Review

- Review current department goals; identify adjustments to goals and/or reaffirm departmental goals by the Town Council

2. Police Assessment Process

Earlier this year, the Town Council requested that an assessment be performed on the Occoquan Police Department in an effort to identify public safety needs and obtain a better understanding of the department's structure in its ability to address those needs. A preliminary assessment was performed by the Virginia Association of Chiefs of Police (VACP) and presented to the Town Council in February 2017 and focused on like-sized jurisdictions and their department structures. This is a proposal to complete a more in-depth, in-house assessment of Occoquan's Police Department in order to identify the Town's unique public safety needs, and provide recommendations to the Town Council to consider in addressing those needs.

Goals to be addressed by the in-house assessment:

- Identify the public safety needs of the Town (perceived and actual);
- Identify the police services and resources required to address those needs; and
- Identify recommendations to achieve those police services.

A. Identify the public safety needs of the Town (perceived and actual)

- Seek input from Town residents, businesses, and other stakeholders
 - Draft survey questions
- Compile an analysis of calls for service data for the Town

B. Identify the police services required to address identified public safety needs.

- Utilize community survey data
- Compare to similarly sized jurisdictions (geography and population)

C. Identify recommendations to achieve needed police services.

- Include estimated costs and other resources

D. Proposed Assessment Outline

- Executive Summary
- Explanation of Issue
- Survey Analysis and Comparative Data
- Recommendations
- Next Steps
- Appendix

DRAFT

Occoquan Police Department Public Safety Survey

The Town of Occoquan is seeking your assistance with the below survey on public safety in the Town. The Town's Police Department currently consists of a Full-time Chief of Police and a part-time auxiliary police program that is supplemented by the Prince William County Police Department's Central District. The Town Council is seeking to identify the public safety needs of the Town in order to determine the future structure of the police services needed to address the needs of the Town. In addition, the Town is seeking to enhance policing services and to direct the department to provide the most responsive, cost efficient and compassionate police services possible. Your answers are completely confidential and your identity will not be known. Please complete the response that best represents your opinion. Your participation in this survey is appreciated.

1 Please select all that apply:

I am a Town Resident	<input type="checkbox"/>
I own a business in Town	<input type="checkbox"/>
I work in the Town	<input type="checkbox"/>
I am a visitor to the Town	<input type="checkbox"/>

2 What is your age?

<input type="checkbox"/>					
<20	20-29	30-39	40-49	50-59	60 >

3 The Occoquan Town Council has set the following Goals of the Police Department:

Goal 1: Protection of private property

Goal 2: Improvement of pedestrian safety

Goal 3: Increased patrol hours including nights and weekends

Goal 4: Prioritizing community meetings outside of town

Goal 5: Updating department policies

Do you feel these Goals set forth above appropriately address the direction of the police services needed for the Town?

(On a scale of 1 to 5, with 1 being "Not Appropriate" and 5 being "Very Appropriate")

	1	2	3	4	5
As to Goal #1					
As to Goal #2					
As to Goal #3					
As to Goal #4					
As to Goal #5					

DRAFT

4 To what degree, if at all, are the following problems in Occoquan:

	Not Concerned	Concerned	Very Concerned
Animal Complaints			
Assaults /Fighting			
Burglary			
Child Abuse			
Domestic Violence			
Drug Problems			
Drunk Driving / DUI			
Fraud / Identity Theft			
Gangs			
Gun Violence			
Lights & Lighting around Town			
Littering			
Noise Problems			
Parking Problems			
Pedestrian Problems			
Public Drinking/Intoxication			
Robbery			
Running Stop Signs			
Sexual Assault			
Shoplifting			
Speeding			
Theft			
Trespassing			
Vandalism / Graffiti			
Other area of Concern:			

5 To what extent do you feel safe in our community when you are outside alone during the Day?
(On a scale of 1 to 5, with 1 being "Not Safe" and 5 being "Very Safe")

1	2	3	4	5

6 To what extent do you feel safe in our community when you are outside alone at night?
(On a scale of 1 to 5, with 1 being "Not Safe" and 5 being "Very Safe")

1	2	3	4	5

7 During the past 12 months was anyone in your household or business been the victim of any crime?

Yes	No

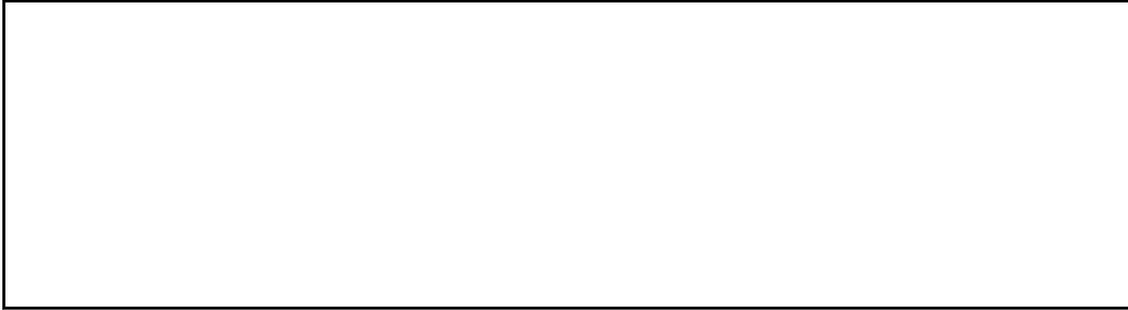
8 The current Town of Occoquan Police Department consists of 1 Full-Time Chief of Police and a part-time volunteer auxiliary program, do you think the police coverage is:

Adequate	Don't Know	Need Additional

DRAFT

DRAFT

9 What are your public safety concerns in the Town of Occoquan?

A large, empty rectangular box with a black border, intended for the respondent to write their public safety concerns in the Town of Occoquan.

Town Council Work Session - September 19, 2017

2B. Public Safety Discussion and Department Assessment Process

Meeting Minute Excerpts from Previous Public Safety Discussions, 2015-2016

Excerpt from March 3, 2015 Regular Meeting Minutes:

Emphasis added

8E. Request to Discuss and Identify Public Safety Goals for the Town of Occoquan

The Council held a discussion regarding public safety concerns and identified goals. The goals were identified as **protection of private property, improvement of pedestrian safety, increased patrol hours including nights and weekends, prioritizing community meetings outside of Town and updating department policies**. The Council also discussed the possible implications River Mill Park programming will have in connection to public safety. The Council then requested that staff present options for increasing the size of the police department within the Proposed FY 2016 Budget discussions.

Excerpt from September 15, 2015 Work Session Meeting Minutes:

3 C. Public Safety Priorities

Ms. Jovanovich stated that staff was looking for direction on what the police department should be achieving. She noted that there are many views from Council and the public on what they see as public safety priorities. She asked for guidance from the Town Council on identifying department priorities.

Chief Levi presented information on the police department for the last 40 years. He noted that most of the time there were two police officers in Town and two police vehicles at times. He further noted that from 1997-2007 the department consisted of three officers. He stated that the population of the Town had grown significantly and the department is being staffed at its lowest levels in 40 years.

Councilmember McGuire stated that he has noticed an increased presence from Prince William County Police and knows the Chief has requested increased patrols.

Vice Mayor Sivigny requested that staff bring back a time analysis of an average week looks like for the Chief. Mayor Quist agreed that an analysis of a regular week would be very helpful.

Councilmember Brown requested additional information regarding the number of officers per resident ratio.

The Council agreed to further review the matter at a future work session.

Excerpt from October 20, 2015 Work Session Meeting Minutes:

Emphasis added

B. Public Safety Priorities- Continued from September 15, 2015

Ms. Jovanovich began the conversation by presenting information that she and Chief Levi compiled at the request of Town Council. She asked Council to provide her with direction on public safety priorities.

The Council discussed what they believed were issues in Town. They agreed that **traffic control and enforcement, protection of public property, late night disturbances and night and weekend patrols** were the top issues.

There was further discussion on what could be done to increase patrolling. They discussed hiring administrative staff to open up more time for Chief Levi to patrol. In addition, they discussed the benefits of hiring off duty police officers during important events and on nights and weekends. Chief Levi and Ms. Jovanovich stated that current grant funding could be used for these activities.

In summary, the Council agreed by consensus to hiring off duty police to assist in night and weekend patrolling. They agreed that they would like to see **time spent on traffic control and enforcement, and protection of public property**.

Councilmember Brown asked about the status of implementing body cameras the Chief.

Chief Levi stated that he is working with Prince William County Police to have Occoquan included as part of their body camera program.

Excerpt from February 16, 2016 Work Session Meeting Minutes:

C. Public Safety Discussion

Ms. Jovanovich provided a summary of previous public safety discussions since March 3, 2015 and reviewed Council's established public safety goals:

- Protection of private property;
- Improvement of pedestrian safety;
- Increased patrol hours including nights and weekends;
- Prioritizing community meetings outside of town; and
- Updating department policies.

Ms. Jovanovich discussed steps taken by staff to achieve the goals including onboarding two new auxiliaries, developing an internal affairs function, revised general orders for the department, working on body camera policy for FY2017, adjusted Chief's schedule to include nights and weekends, and limited out-of-town meetings. She further stated she met with Captain Vago who is the town's liaison with the County and discussed the agencies' roles and cooperation between the organizations.

Vice Mayor Sivigny stated he believed that the consensus was that our police department should focus on daytime work and that if coverage is needed on nights and weekends, the County should respond to those issues. He further stated that he did not see the need to have Occoquan PD coverage on nights and weekends and wanted the police department to focus on traffic enforcement and cut through traffic.

Councilmember Drakes stated that he would like to have the Town's police available during more active times, in addition to the traffic enforcement and rush hour coverage; he stated he does see a need to have the Occoquan police available during nights and weekends.

Vice Mayor Sivigny was concerned that if we require nights and weekends, that it will cut into Chief's ability to handle daytime traffic enforcement. He stated he would like to see the data to show that there is an issue during weekends and nights before we require nights and weekends of our police department.

Mayor Quist stated that when this was discussed previously, there was a split amongst Council, and that was when the suggestion of an auxiliary position was introduced to allow Chief to focus on daytime work to include traffic enforcement and cut through traffic, and utilize the auxiliary to provide coverage on nights and weekends.

Councilmember Drakes has concerns about security at the new park and to take steps to prevent crime.

Ms. Jovanovich stated that the concern about nights and weekends was the response time; if we have an Occoquan officer in town they are able to respond much faster than a Prince William County officer is able.

The auxiliaries are expected to work 20 hours per month, per auxiliary.

Staff will continue to work toward the goals established by Town Council and as we move through the process utilizing auxiliaries, staff will update Council on its public safety strategy.

Councilmember Sivigny inquired about compensatory time accrual for staff. Ms. Jovanovich stated that each employee receives benefits based on their individual contract. The personnel manual is currently under review and a draft policy will be provided to Council.



TOWN OF OCCOQUAN
TOWN COUNCIL MEETING
Agenda Communication

8. Regular Business	Meeting Date: March 3, 2015
8 E: Request to Discuss and Identify Public Safety Goals for the Town of Occoquan	

Explanation and Summary:

This is an opportunity for the Town Council to discuss public safety within the Town of Occoquan and establish goals and metrics for the department. Goals established during this session will be incorporated into the budgeting process as appropriate.

Town Manager's Recommendation: Recommend developing and establishing specific goals and metrics for the public safety function to be utilized in the operations and administration of the department.

Cost and Financing: N/A

Account Number: N/A

Proposed/Suggested Motion:

"I move to establish the following goals and metrics for the Town's public safety function:
_____."

OR

Other action Council deems appropriate.

Attachments: None.



TOWN OF OCCOQUAN

TOWN COUNCIL MEETING

Agenda Communication

3. Work Session Regular Agenda	Meeting Date: September 15, 2015
3 C: Public Safety Priorities	

Explanation and Summary:

This is a discussion regarding Town public safety as it relates to police department procedures and priorities. This is an opportunity for Town Council to discuss police priorities and provide direction to staff in terms of the department's focus.

Current Police Department Structure

The Town's police department consists of one full-time police officer who has been designated as the Town Sergeant and Chief, and one auxiliary police officer. The current auxiliary officer has limited availability and generally only works during the Craft Show and as requested throughout the year, when available. Staff has been seeking additional staff support by increasing the Town's auxiliary program; however, limited viable candidates are available to meet the Town's needs. As a result, the Town generally has one full-time officer (40 hours per week) to provide public safety services to the entire Town. In addition, Prince William County also has jurisdiction within the Town and provides police coverage as part of the Department's regular schedule.

Previous Police Department Structure

The following chart details the Town's previous police department structures from 1975 to present. The information below is derived from available files and documentation.

Status	Town Sergeant	Years	Deputy TS (FT)	PT/FT Patrol Officer	Auxiliary	Occoquan Total Population Est.
FT	Levi	2012 - Pres.	-	-	1	1,013 (2014)
PT	Levi	2010 - 2012	-	-	2	977 (2012)
FT	Brown	2009 - 2010	-	-	2	943 (2010)
FT	Racine	2007 - 2009	Yes	-	2	834 (2009)
FT	Janik	2004 - 2007	Yes	Yes*	-	820 (2007)
FT	Westen	2003 - 2004	Yes	Yes*	-	752 (2004)
FT	Chambers	1996 - 2003	Yes	Yes*	-	752 (2003)
FT	Bull	1975 - 1996	Yes	Yes*	-	515 (1996) 359 (1990)

**Between 1975 and 1999, the Town employed 9 officers at various times in addition to the positions listed above.*

Attachments: None.



TOWN OF OCCOQUAN

TOWN COUNCIL MEETING

Agenda Communication

2. Work Session Regular Agenda	Meeting Date: October 20, 2015
2 B: Public Safety Priorities – Continued from September 15, 2015 Work Session	

Explanation and Summary:

This is a continuation of the discussion started at the September 15, 2016 work session regarding Town public safety as it relates to police department procedures and priorities. This is an opportunity for Town Council to continue to discuss police priorities and provide direction to staff in terms of the department's focus.

As requested during the September work session, below and attached is information regarding the Chief's responsibilities and estimated time break out, and a comparison of jurisdictions as it relates to officer-resident ratios.

Chief of Police Duties – Average Time Breakout (ATTACHED)

The categories are based on an average month and typical responsibilities and tasks. This does not include special issues and tasks that may arise on occasion that would impact the time breakout. All percentages are estimates and based on an average month.

Based on these categories, please note that while patrol time accounts for 37.5% of the Chief's time, other duties that are a direct result of patrol work account for approximately 18.9% of the Chief's time. As a result, patrol and patrol related impacts account for approximately 56.4% of the Chief's time.

Locality Comparison – Officer to Resident Ratios

Locality	Current Population Estimate*	Current FTE (Full-time Equivalent)	Authorized FTE Positions	Ratio (1 officer per # residents, based on Current FTE)
Quantico	531	1.5	1.5	354
Occoquan	1,013	1	1	1,013
Haymarket	1,973	6.5	6.5	304
Dumfries	5,192	9	11	577

*American FactFinder 2014 Population Estimate (As of July 1, 2014)

Of the four towns in Prince William County, Occoquan has the highest ratio of residents to officers, while Haymarket has the lowest. Prince William County Police Department (PWCPD) provides supplementary support to all towns within Prince William County.

Currently, PWCPD has 660 authorized positions, which equals approximately one officer per 657 residents.

In addition to police positions, Haymarket and Dumfries have administrative personnel supporting the police department. Also, Occoquan, Quantico and Haymarket utilize auxiliary officers; however, they are not included in the above calculations.

(Occoquan - 1; Quantico - 3; Haymarket - 2; Dumfries does not have an auxiliary program.)

Attachments: Chief of Police Duties - Average Time Breakout Table
September 15, 2015 Work Session Item 3C. Public Safety Priorities



TOWN OF OCCOQUAN

TOWN COUNCIL MEETING

Agenda Communication

2. Work Session Regular Agenda	Meeting Date: February 16, 2016
2 C: Public Safety Discussion	

Explanation and Summary:

This is a continuation of the discussions regarding Town public safety goals.

Summary of Previous Council meetings and work session activities related to Public Safety:

March 3, 2015 Regular Meeting: Town Council discussed public safety as it related to identifying public safety goals for the Town of Occoquan. The Council established the following goals for public safety:

- Protection of private property;
- Improvement of pedestrian safety;
- Increased patrol hours including nights and weekends;
- Prioritizing community meetings outside of town; and
- Updating department policies.

Also during this meeting, Council requested staff to provide options for increasing the size of the police department within the Proposed FY 2016 Budget process.

FY 2016 Budget Process: The FY16 Budget included funding to hire and train two additional auxiliary police officers. Two officers were hired effective February 2016 and are in the process of being trained and scheduled. These officers will work approximately 20 hours per month each, and focus on assisting with coverage for special community events, nights, weekends and holidays. Their main focus will be on traffic enforcement and pedestrian safety.

September 15, 2015 Work Session: Due to continued conversations about public safety, staff requested guidance on public safety goals. Staff provided historical information on the department's structure and previous staffing levels. Council discussed the benefit of the increased presence of Prince William County Police Department within the town. The Council requested additional data regarding time break out and officer to resident ratios in other jurisdictions.

October 20, 2015 Work Session: Held a follow up work session regarding public safety priorities. Staff provided Council with information requested at the previous work session including Chief's average time breakout and a locality comparison of officer to resident ratios. Due to continuing conversations about public safety, staff requested guidance on public safety goals. Council discussed hiring an administrative person to assist with taking administrative responsibilities off of the Chief to free up time to allow more patrol hours and the benefit of hiring off-duty officers during important events and on nights and weekends. In summary, the Council agreed by consensus to hiring off-duty police officers to assist in night and weekend patrolling, and agreed that more time should be spent on traffic control and enforcement, and protection of public property.

Next Steps:

Since the previous work sessions, conversations have continued regarding public safety within the Town of Occoquan. Staff has taken steps to achieve the goals outlined at the March 3, 2015 work session including:

1. Hiring auxiliary police officers to cover more in-town activities and hours and to focus on traffic enforcement and pedestrian safety;
2. Hiring off-duty police officers as needed to cover special activities or Chief vacation utilizing public safety grant funding;
3. Adjusted Chief's schedule to alternate between day shifts and evening shifts, as well as some night and holiday shifts to provide police presence in town and perform traffic enforcement and pedestrian safety activities;
4. Continued to foster a positive relationship with Prince William County Police Department, which has resulted in increased County presence within the Town;
5. Limited attendance at out-of-town meetings in order to increase time spent within the Town; and
6. Drafted revised General Orders, resulting in a more comprehensive document that meets current DCJS standards – currently under review.

Chief John Clair of the Quantico Police Department will attend the February 16, 2016 work session as a resource for the town in discussing public safety goals, and to provide background on operating a police department within a small community with limited resources. The Town of Occoquan is one of 13 communities in Virginia that has a one-person police department.

Attachments: None.



TOWN OF OCCOQUAN
TOWN COUNCIL MEETING
Agenda Communication

2. Work Session Regular Agenda	Meeting Date: September 19, 2017
2 C: Intersection Enforcement – Use of Cameras Discussion	

Explanation and Summary:

Councilmember McGuire requested that a discussion be placed on a work session agenda for the Council to discuss installation of a camera at the intersection of Commerce Street and Gordon Boulevard for the purpose of citing drivers for blocking the intersection.

Attachments: (None)



TOWN OF OCCOQUAN

TOWN COUNCIL MEETING

Agenda Communication

2. Work Session Regular Agenda	Meeting Date: September 19, 2017
2 D: BPOL Tax Structure Discussion	

Explanation and Summary:

On August 10, Town staff received an email from Rod Lodges, President of One Degree Capital, regarding the Town's Business, Professional and Occupational Licensing (BPOL) structure. Mr. Lodges has requested that the Town review the BPOL structure, specifically as it relates to why "financial firms are taxed at a higher rate than retail and/or restaurants" and requested that the tax be eliminated or "right sized."

His communication was forwarded to the Town Council and was requested to be placed for discussion on a work session.

Attachments: (3) Rod Lodges Email, August 10, 2017
Chart Comparing PW localities' BPOL Structures
VA Code 58.1-3706, Limitation on rate of license taxes.

Kirstyn Jovanovich

From: Chris Coon
Sent: Thursday, August 10, 2017 12:16 PM
To: Carla Rodriguez; Kirstyn Jovanovich
Subject: FW: BPOL Arbitrary tax rates

-----Original Message-----

From: Rod Loges [mailto:rl@onedegreecapital.com]
Sent: Thursday, August 10, 2017 12:05 PM
To: Info <Info@occoquanva.gov>
Subject: BPOL Arbitrary tax rates

Why is it that a financial firm is taxed at a higher rate than retail and or restaurants?

We use less services, cause less hassles than these other type of businesses and yet have to pay a higher tax rate.

How do we get this reviewed for next year?

Our lease is up next May and if the BPOL rate stays at this level it might contribute to our leaving the town. We as individuals and our company spend a lot of our time and money at the local restaurants and businesses already. I look forward to hearing back from the town on this issue. Seems a form of discrimination against our business type.

Does the town simply wants more restaurants and retail and no professional service organizations?

The BPOL tax rates as noted below are completely arbitrary without any coherent rational thought process.

- (1) For contractors and persons constructing for their own account for sale, \$0.16 per \$100.00 of gross receipts (Code of Virginia, §§ 58.1-3706, 58.1-3714 and 58.1-3715).
- (2) For retailers, \$0.20 per \$100.00 of gross receipts (Code of Virginia, § 58.1-3706).
- (3) For financial, real estate and professional services, \$0.33 per \$100.00 of gross receipts (Code of Virginia, § 58.1-3706).
- (4) For repair, personal and business services and all other businesses and occupations not specifically listed or exempted in this article or otherwise by law, \$0.20 per \$100.00 of gross receipts (Code of Virginia, § 58.1-3706).
- (5) For wholesalers, \$0.05 per \$100.00 of purchases (Code of Virginia, § 58.1-3716).
- (6) Hotels, motels, lodging, etc., \$0.26 per \$100.00 of gross receipts (Code of Virginia, § 58.1-3703(C)(7)).
- (7) For photographers, with no regularly established place of business in the commonwealth, \$10.00 per year (Code of Virginia, § 58.1-3727).
- (8) For savings and loan associations and state-chartered credit unions, \$50.00 per year (Code of Virginia, § 58.1-3730).

This arbitrary tax needs to be eliminated or at least "right sized".

FOR an S&L or Credit Union to only have to pay \$50 per year and we, a company that loans to local businesses, are charged the highest BPOL tax rate - well - why should I accept this?

We do a lot for the town on small biz Saturday, and hold events in town for our customers and partners and we deserve to receive fair treatment under this crazy arbitrary bpol tax.

I look forward to hearing back from "The Town". Seems like I need to start attending town hall meetings.

RL

--

Rod Loges, President
One Degree Capital - 703.579.6868

BPOL Locality Comparison

Population	1,013	5,192	1,924	500	41,764	15,726	451,721
Business Classification	Occoquan	Dumfries	Haymarket	Quantico	Manassas	Manassas Park	Prince William County
Professional occupations	0.33	0.22		0.20	0.33		0.33
Retail Merchants	0.20	0.094	0.10	0.20	0.12	0.15	0.17
Wholesale Merchants	0.05	0.015	0.05		0.05		0.05
Contractors, Builders, Developers	0.16	0.069		0.16	0.10	0.10	
Locality Based Contractors, builders, developers or out of state contractors, builders or developers			0.15				0.13
Other VA locality based Contractors which imposes a BPOL or similar tax			0.15				0.13
Financial service providers	0.33	0.22	0.30		0.35	0.35	0.33
Real Estate service providers	0.33	0.22	0.30		0.33		0.33
Hotel, motel or lodging establishments	0.26				0.22		0.26
Direct Sellers							0.17
Public Utility				1%			0.29
Repair, personal or business services	0.20	0.135	0.10	\$ 20.00	0.22	0.18	0.21
Other services not noted elsewhere	0.20					0.18	0.21
Restaurant			0.10				
Prime Govt Contractor Receiving Identifiable Federal Appropriations for R&D as Defined in FAR 31.205-18(a)		0.03					
Public Service Corp			0.10				
Itinerant Vendor	\$ 500		\$ 500				
Gross Receipts Threshold	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ 150,000	\$ 50,000	\$ 350,000

Code of Virginia
Title 58.1. Taxation
Chapter 37. License Taxes

§ 58.1-3706. Limitation on rate of license taxes.

A. Except as specifically provided in this section and except for the fee authorized in § 58.1-3703, no local license tax imposed pursuant to the provisions of this chapter, except §§ 58.1-3712 and 58.1-3713, or any other provision of this title or any charter, shall be imposed on any person whose gross receipts from a business, profession or occupation subject to licensure are less than: (i) \$100,000 in any locality with a population greater than 50,000; or (ii) \$50,000 in any locality with a population of 25,000 but no more than 50,000. Any business with gross receipts of more than \$100,000, or \$50,000, as applicable, may be subject to the tax at a rate not to exceed the rate set forth below for the class of enterprise listed:

1. For contracting, and persons constructing for their own account for sale, sixteen cents per \$100 of gross receipts;
2. For retail sales, twenty cents per \$100 of gross receipts;
3. For financial, real estate and professional services, fifty-eight cents per \$100 of gross receipts; and
4. For repair, personal and business services, and all other businesses and occupations not specifically listed or excepted in this section, thirty-six cents per \$100 of gross receipts.

The rate limitations prescribed in this section shall not be applicable to license taxes on (i) wholesalers, which shall be governed by § 58.1-3716; (ii) public service companies, which shall be governed by § 58.1-3731; (iii) carnivals, circuses and speedways, which shall be governed by § 58.1-3728; (iv) fortune-tellers, which shall be governed by § 58.1-3726; (v) massage parlors; (vi) itinerant merchants or peddlers, which shall be governed by § 58.1-3717; (vii) permanent coliseums, arenas, or auditoriums having a maximum capacity in excess of 10,000 persons and open to the public, which shall be governed by § 58.1-3729; (viii) savings institutions and credit unions, which shall be governed by § 58.1-3730; (ix) photographers, which shall be governed by § 58.1-3727; and (x) direct sellers, which shall be governed by § 58.1-3719.1.

B. Any county, city or town which had, on January 1, 1978, a license tax rate, for any of the categories listed in subsection A, higher than the maximum prescribed in subsection A may maintain a higher rate in such category, but no higher than the rate applicable on January 1, 1978, subject to the following conditions:

1. A locality may not increase a rate on any category which is at or above the maximum prescribed for such category in subsection A.
2. If a locality increases the rate on a category which is below the maximum, it shall apply all revenue generated by such increase to reduce the rate on a category or categories which are above such maximum.
3. A locality shall lower rates on categories which are above the maximums prescribed in subsection A for any tax year after 1982 if it receives more revenue in tax year 1981, or any tax year thereafter, than the revenue base for such year. The revenue base for tax year 1981 shall be the amount of revenue received from all categories in tax year 1980, plus one-third of the amount, if any, by which such revenue received in tax year 1981 exceeds the revenue received for tax year 1980. The revenue base for each tax year after 1981 shall be the revenue base of the preceding tax year plus one-third of the increase in the revenues of the subsequent tax year over the revenue base of the preceding tax year. If in any tax year the amount of revenues received from all categories exceeds the revenue base for such year, the rates shall be adjusted as follows: The revenues of those categories with rates at or below the maximum shall be subtracted from the revenue base for such year. The resulting amount shall be allocated to the category or categories with rates above the maximum in a manner determined by the locality, and divided by the gross receipts of such category for the tax year. The resulting rate or rates shall be applicable to such category or categories for the second tax year following the year whose revenue was used to make the calculation.

C. Any person engaged in the short-term rental business as defined in § 58.1-3510.4 shall be classified in the category of retail sales for license tax rate purposes.

D. 1. Any person, firm, or corporation designated as the principal or prime contractor receiving identifiable federal appropriations for research and development services as defined in § 31.205-18 (a) of the Federal Acquisition Regulation in the areas of (i)

computer and electronic systems, (ii) computer software, (iii) applied sciences, (iv) economic and social sciences, and (v) electronic and physical sciences shall be subject to a license tax rate not to exceed three cents per \$100 of such federal funds received in payment of such contracts upon documentation provided by such person, firm or corporation to the local commissioner of revenue or finance officer confirming the applicability of this subsection.

2. Any gross receipts properly reported to a Virginia locality, classified for license tax purposes by that locality in accordance with subdivision 1 of this subsection, and on which a license tax is due and paid, or which gross receipts defined by subdivision 1 of this subsection are properly reported to but exempted by a Virginia locality from taxation, shall not be subject to local license taxation by any other locality in the Commonwealth.

3. Notwithstanding the provisions of subdivision D 1, in any county operating under the county manager plan of government, the following shall govern the taxation of the licensees described in subdivision D 1. Persons, firms, or corporations designated as the principal or prime contractors receiving identifiable federal appropriations for research and development services as defined in § 31.205-18 (a) of the Federal Acquisition Regulation in the areas of (i) computer and electronic systems, (ii) computer software, (iii) applied sciences, (iv) economic and social sciences, and (v) electronic and physical sciences may be separately classified by any such county and subject to tax at a license tax rate not to exceed the limits set forth in subsections A through C above as to such federal funds received in payment of such contracts upon documentation provided by such persons, firms, or corporations to the local commissioner of revenue or finance officer confirming the applicability of this subsection.

E. In any case in which the Department of Mines, Minerals and Energy determines that the weekly U.S. Retail Gasoline price (regular grade) for PADD 1C (Petroleum Administration for Defense District -- Lower Atlantic Region) has increased by 20% or greater in any one-week period over the immediately preceding one-week period and does not fall below the increased rate for at least 28 consecutive days immediately following the week of such increase, then, notwithstanding any tax rate on retailers imposed by the local ordinance, the gross receipts taxes on fuel sales of a gas retailer made in the following license year shall not exceed 110% of the gross receipts taxes on fuel sales made by such retailer in the license year of such increase. For license years beginning on or after January 1, 2006, every gas retailer shall maintain separate records for fuel sales and nonfuel sales and shall make such records available upon request by the local tax official.

The provisions of this subsection shall not apply to any person or entity (i) not conducting business as a gas retailer in the county, city, or town for the entire license year immediately preceding the license year of such increase or (ii) that was subject to a license fee in the county, city, or town pursuant to § 58.1-3703 for the license year immediately preceding the license year of such increase.

The Department of Mines, Minerals and Energy shall determine annually if such increase has occurred and remained in effect for such 28-day period.

Code 1950, § 58-266.1; 1950, p. 155; 1956, c. 242; 1964, c. 424; 1968, c. 619; 1970, cc. 231, 547; 1974, cc. 196, 438; 1975, cc. 23, 621; 1976, cc. 521, 719; 1977, c. 320; 1978, cc. 772, 799, 817; 1979, cc. 565, 568, 570; 1980, cc. 318, 736; 1981, cc. 419, 636; 1982, cc. 348, 548, 552, 554, 558, 633; 1983, c. 554; 1984, cc. 247, 675, 695; 1985, c. 120; 1989, c. 589; 1992, c. 632; 1993, c. 918; 1996, cc. 77, 715, 720; 2006, c. 763; 2010, cc. 255, 295; 2016, c. 305.

The chapters of the acts of assembly referenced in the historical citation at the end of this section may not constitute a comprehensive list of such chapters and may exclude chapters whose provisions have expired.

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