

ADOPTED

DEC 11 1978

BOARD OF SUPERVISORS  
JAMES CITY COUNTY  
VIRGINIA

ORDINANCE NO. 126

AN ORDINANCE TO AMEND AND REORDAIN CHAPTER 18, TAXATION, OF THE CODE OF THE COUNTY OF JAMES CITY, BY ADDING A NEW SECTION, SECTION 18-7.4, ENTITLED PENALTIES AND INTEREST FOR LATE PAYMENT OF TAXES.

NOW, THEREFORE, BE IT ORDAINED by the Board of Supervisors of James City County that Chapter 18, Taxation, of the Code of the County of James City be and the same is, hereby, amended and reordained by adding a new section, Section 18-7.4, entitled, "Penalties and Interest for Late Payment of Taxes."

CHAPTER 18

TAXATION

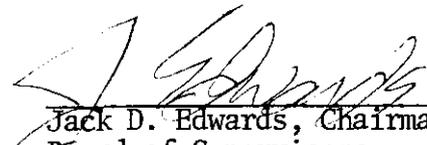
Article 1. In General.

Section 18-7.4. Penalties and interest for late payment of taxes.

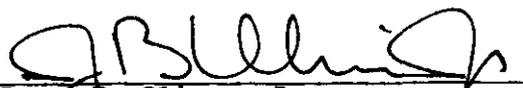
Pursuant to section 58-847 of the Code of Virginia, 1950, as amended, the Board of Supervisors hereby imposes the following penalties and interest for the late payment of county levies.

Each person failing to remit county levies on or before the fifth day of December shall incur a penalty thereon of ten percent or ten dollars, whichever is greater, which shall be added to the amount due from such person, which, when collected by the treasurer, shall be accounted for in said person's settlements; in addition thereto interest in the amount of eight percent per annum shall commence the first day of the month following the month in which such taxes are due.

This ordinance shall be in full force and effect from and after December 5, 1979.

  
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Jack D. Edwards, Chairman  
Board of Supervisors

ATTEST:

  
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James B. Oliver, Jr.  
Clerk to the Board

Adopted by the Board of Supervisors, James City County, Virginia, on  
this 11th day of December, 1978.