ADOPTED

APR 22 1997

ORDINANCE NO. 107A-24

BOARD OF SUPERVISORS
JAMES CITY COUNTY
VIRGINIA

AN ORDINANCE TO AMEND AND REORDAIN CHAPTER 18, TAXATION, OF THE CODE OF THE COUNTY OF JAMES CITY, VIRGINIA, BY AMENDING ARTICLE VI, REAL ESTATE ASSESSMENT, BY ADDING SECTION 18-27.1, WHEN REAL PROPERTY TAXES DUE AND PAYABLE.

BE IT ORDAINED by the Board of Supervisors of the County of James City, Virginia, that Chapter 18, Taxation, is hereby amended and reordained by adding Section 18-27.1, When real property taxes due and payable.

Chapter 18. Taxation

Article VI. Real Estate Assessment

Section 18-27.1. When real property taxes due and payable.

County taxes on real property shall be due and payable on or before December fifth of the year in which the same are assessed.

State law reference - Code of Va., §58.1-3916.

This ordinance shall be effective immediately and expire on December 31, 1997.

Ordinance to Amend and Reordain Chapter 18. Taxation Page 2

Robert A. Magoon, Jr. Chairman, Board of Supervisors

ATTEST:

Clerk to the Board

| SUPERVISOR | VOTE |
|------------|------|
| EDWARDS    | AYE  |
| TAYLOR     | NAY  |
| SISK       | AYE  |
| DEPUE      | AYE  |
| MAGOON     | AYE  |

Adopted by the Board of Supervisors of James City County, Virginia, this 22nd day of April,

1997.

realprop.ord