

ADOPTED

OCT 08 2013

ORDINANCE NO. 107A-64

Board of Supervisors
James City County, VA

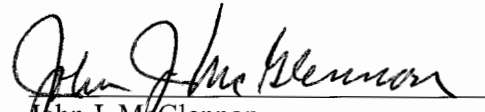
AN ORDINANCE TO AMEND AND REORDAIN CHAPTER 20, TAXATION OF THE CODE OF THE COUNTY OF JAMES CITY, VIRGINIA, BY AMENDING SECTION 20-7.4, PENALTIES AND INTEREST FOR LATE PAYMENT OF TAXES.

BE IT ORDAINED by the Board of Supervisors of the County of James City, Virginia, that Chapter 20, Taxation, is hereby amended and reordained by amending Section 20-7.4, Penalties and interest for late payment of taxes.

Chapter 20. Taxation

Section 20-7.4. Penalties and interest for late payment of taxes.

Any person failing to pay any county real estate or personal property tax levy on or before either of its two installment due dates, or failing to pay any other county levy on or before the due date for the levy, or *failing to pay any county real estate or personal property tax levy or any other county levy on the first business day thereafter-if the due date falls on which is not a Saturday, a Sunday, or a legal holiday any day for which the treasurer's office is closed* shall incur a penalty of ten percent of the tax past due, or \$10.00 whichever is greater; provided, however, that the penalty shall in no case exceed the amount of the tax assessable. Any such penalty when so assessed shall become part of the tax. Any penalty assessed shall then be added to 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 ten percent per annum shall commence the first day of the month following the month in which such taxes are due.


John J. McGlennon
Chairman, Board of Supervisors

ATTEST:


Robert C. Middaugh
Clerk to the Board

	<u>AYE</u>	<u>NAY</u>	<u>ABSTAIN</u>
MCGLENNON	<u>X</u>	___	___
JONES	<u>X</u>	___	___
KENNEDY	<u>X</u>	___	___
ICENHOUR	<u>X</u>	___	___
BRADSHAW	<u>X</u>	___	___

Adopted by the Board of Supervisors of James City County, Virginia, this 8th day of October, 2013.

Ch20_Penalties_ord